

**UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER ENDED 30th JUNE, 2017** (Rs. In Lakhs)

SL. NO	PARTICULARS	Quarter ended	
		30.06.2017 (Reviewed)	30.06.2016 (Reviewed)
I	Revenue from operations	21,636.06	22,078.27
II	Other Income	355.67	555.82
III	<b>Total Revenue (I+II)</b>	<b>21,991.73</b>	<b>22,634.09</b>
IV	Expenses		
	a. Cost of materials consumed	9,229.29	11,774.19
	b. Purchase of Stock-in-trade	-	-
	c. Changes in inventories of work-in-progress and Stock-in-Trade	801.63	848.72
	d. Sub Contract Work	4,434.36	2,700.19
	e. Employees' benefits expenses	3,413.60	3,465.51
	f. Finance cost	1,643.05	1,928.50
	g. Depreciation	244.57	258.22
	h. Administrative & Other Expenses	1,357.25	1,391.08
	<b>Total Expenses</b>	<b>21,123.75</b>	<b>22,366.42</b>
V	Profit/(Loss) before Exceptional items (III-IV)	867.98	267.67
VI	Exceptional Items	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>867.98</b>	<b>267.67</b>
VIII	Tax Expenses		
	a. Current Tax	214.04	-
	b. Deferred Tax	148.21	(40.45)
	c. Prior period tax adjustments	-	2.45
	<b>Total Provision for Taxes</b>	<b>362.25</b>	<b>(38.01)</b>
IX	<b>Profit/ (Loss) for the period from continuing operations (VII-VIII)</b>	<b>505.73</b>	<b>305.68</b>
X	Profit/ (Loss) from discontinued operations	-	-
XI	Tax expenses of discontinued operations	-	-
XII	Profit/ (Loss) from discontinued operations after tax (X-XI)	-	-
XIII	<b>Profit / for the Period/Year (IX+XII)</b>	<b>505.73</b>	<b>305.68</b>
XIV	Other comprehensive income		
	A.(i) Items that will not be reclassified to profit & loss	(27.25)	(15.39)
	(ii) income tax relating to items that will not be reclassified to profit or loss		
	B.(i) Items that will be reclassified to profit & loss		
	(ii) income tax relating to items that will be reclassified to profit or loss		
XV	<b>Total comprehensive income for the period (XIII+XIV)</b> (Comprising profit/(loss) and other comprehensive income for the period)	<b>478.48</b>	<b>290.29</b>
XVI	<b>Earning per equity share (for continuing operations):</b>		
	1) Basic	0.23	0.14
	2) Diluted	0.23	0.14
XVII	<b>Earning per equity share (for discontinued operations):</b>		
	1) Basic	-	-
	2) Diluted	-	-
XVIII	<b>Earning per equity share (for discontinued and continuing operations):</b>		
	1) Basic	-	-
	2) Diluted	-	-

**Notes:**

- 01 The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12.09.2017.
- 02 Statutory Auditors have carried out a limited review of the above financial results.
- 03 The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
- 04 The Ind-AS compliant financial results as above pertaining to corresponding quarter of the previous period have not been subjected to limited review or audit. The Management has exercised necessary due diligence to ensure that the said financial results provide a true & fair view of affairs.
- 05 In compliance of MCA notification dated 16-02-2016, the Company has adopted Indian Accounting Standard (Ind-AS) from April 01,2017. Based on SEBI circular CIR/CFD/FAC/62/2016 dated July 05, 2016, the Company has presented Ind-AS compliant financial results for the previous period and provided below the reconciliation of Net Profit in accordance with the Ind-AS.  
Reconciliation between Net profit as reported under Previous Indian GAAP and IND AS for the previous corresponding quarterly/year presented as follows:

S.NO	PARTICULARS	3 Months ended June 30, 2016
I	Net Profit as per Previous Indian GAAP	166.88
II	Adjustments:	
	Remeasurement of gain and (losses) on defined benefit obligations (Net)	15.39
	Other gain/(loss)	91.67
	Impact on Deferred Tax	31.73
	<b>Total</b>	<b>138.80</b>
III	<b>Net Profit for the period under IND AS (I+II)</b>	<b>305.68</b>
IV	<b>Other Comprehensive Income</b>	<b>15.39</b>
V	<b>Total Comprehensive Income for the period as per IND AS</b>	<b>290.29</b>

- 06 The Company has allotted 1,00,00,000 fully paid equity shares of the face value of Rs. 1/- and 1,00,00,000 convertible equity warrants of the face value of Rs. 1/- each on 09.08.2017 as approved by the shareholders through postal ballot on 26.07.2017.
- 07 The future economic benefits embodied in the Plants & Equipments owned by the Company, which are expected to be consumed over their respective balance lives, shall be same from year to year. Therefore, the method of charging depreciation has been changed from WDV to SLM reflect the true consumption pattern of the Plants & Equipments resulting in a change in amount of depreciation from Rs. 348.11 Lakhs (Rs. 441.75) to Rs.244.57 ( Rs.258.22).
- 08 Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.

For & on behalf of the Board of  
B.L. Kashyap and Sons Limited

Vineet Kashyap  
Managing Director  
(DIN: 00038897)

Place : New Delhi  
Dated : 12th September, 2017