

**BL KASHYAP**  
WE BUILD YOUR WORLD

**Date: 10<sup>th</sup> November, 2018**

<b>Department of Corporate Services, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001</b>	<b>Listing Department, National Stock Exchange of India Ltd, Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051</b>
<b>ISIN Code</b>	<b>: INE350H01032</b>
<b>Scrip Code : 532719</b>	<b>Trading Symbol : BLKASHYAP</b>

**SUB: Outcome of the Board Meeting**


Dear Sir,

Pursuant to the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"), we wish to inform you that a meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 3:30 P.M. today i.e. 10<sup>th</sup> November, 2018 *inter-alia* have approved the following:

- Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2018 after limited review by the statutory auditors of the Company.

A copy of the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2018 including limited review report is enclosed herewith.

Yours faithfully,  
For **B.L. Kashyap and Sons Limited**

  
**(Pushpak Kumar)**  
**GM-Corporate Affairs and  
Company Secretary**  
**(FCS 6871)**

**Encl: as above**

**B L Kashyap & Sons Ltd.**  
(CIN : L74899DL1989PLC036148)  
409, 4th Floor, DLF Tower-A, Jasola  
New Delhi 110 025, India  
Tel: +91 11 4305 8345, 4050 0300  
Fax: +91 11 4050 0333  
Mail: info@blkashyap.com  
blkashyap.com

# Maheshwari & Sharad

Chartered Accountants

240 – B Ansal Chambers – II, 6 Bhikaji Cama Place, New Delhi – 110 066

Tel: 26168798 ; 9810497376 ; e-mail: [samca6@gmail.com](mailto:samca6@gmail.com)

## LIMITED REVIEW REPORT

**The Board of Directors**  
**B.L. Kashyap and Sons Limited**  
**New Delhi**

We have reviewed the accompanying statement of unaudited standalone financial results of **B.L. Kashyap and Sons Limited** ("the Company") for the quarter & half year ended **30<sup>th</sup> September, 2018**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. It has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim Financial Reporting" (Ind-AS 34), prescribed under section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditors of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Sharad**  
Chartered Accountants  
Firm Regn. No. 015513N



Place: New Delhi  
Dated: 10<sup>th</sup> November, 2018

*Sharad Mohan*

**Sharad Mohan**  
Partner  
M. No. 082176

**B. L. KASHYAP AND SONS LIMITED**  
(CORPORATE IDENTIFICATION NUMBER:L74899DL1989PLC036148)

Regd. Off: 409, 4th Floor, DLF Tower-A, Jasola, New Delhi - 110025

Ph:91-11-40500300 ; Fax 91-11-40500333

email: info@blkashyap.com; website:www.blkashyap.com

(Rs. In Lacs)

UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2018 (Rs.)							
SL. NO	PARTICULARS	Quarter-ended			Half year ended		Year Ended
		30.09.2018 (Reviewed)	30.06.2018 (Reviewed)	30.09.2017 (Reviewed)	30.09.2018 (Reviewed)	30.09.2017 (Reviewed)	31.03.2018 (Audited)
I	Revenue from operations	20,566	20,513	23,790	41,078	45,426	93,668
II	Other Income	379	686	361	1,065	716	4,404
III	<b>Total Revenue/(+/-)</b>	<b>20,944</b>	<b>21,199</b>	<b>24,150</b>	<b>42,143</b>	<b>46,142</b>	<b>98,072</b>
IV	Expenses						
	a. Cost of materials consumed	8,951	7,538	9,538	16,489	18,767	39,564
	b. Purchase of Stock-in-trade			-	-	-	
	c. Changes in inventories of work-in-progress and Stock-in-Trade	44	2,183	1,630	2,227	2,432	2,498
	d. Sub Contract Work	4,117	3,319	4,380	7,436	8,814	20,023
	e. Employees' benefits expenses	3,689	3,578	3,930	7,267	7,343	15,491
	f. Finance cost	1,145	1,239	1,884	2,384	3,527	6,566
	g. Depreciation	155	229	238	384	483	945
	h. Administrative & Other Expenses	1,488	1,345	1,245	2,833	2,602	6,391
	<b>Total Expenses</b>	<b>19,590</b>	<b>19,429</b>	<b>22,845</b>	<b>39,020</b>	<b>43,969</b>	<b>91,479</b>
V	Profit/(Loss) before Exceptional items (III-IV)	1,354	1,770	1,305	3,124	2,173	6,593
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>1,354</b>	<b>1,770</b>	<b>1,305</b>	<b>3,124</b>	<b>2,173</b>	<b>6,593</b>
VIII	Tax Expenses						
	a. Current Tax	246	381	296	628	511	1,432
	b. Deferred Tax	119	201	186	320	334	261
	c. Prior period tax adjustments	-	-	-	-	-	-
	<b>Total Provision for Taxes</b>	<b>365</b>	<b>582</b>	<b>483</b>	<b>948</b>	<b>845</b>	<b>1,693</b>
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>989</b>	<b>1,187</b>	<b>823</b>	<b>2,176</b>	<b>1,328</b>	<b>4,899</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/ (Loss) for the Period/Year (IX+XII)</b>	<b>989</b>	<b>1,187</b>	<b>823</b>	<b>2,176</b>	<b>1,328</b>	<b>4,899</b>
XIV	Other comprehensive income						
	A. Items that will not be reclassified to profit & loss	21	21	(28)	42	(55)	84
	B. Items that will be reclassified to profit & loss						
XV	<b>Total comprehensive income for the period (XIII+XIV)</b> (Comprising profit/(loss) and other comprehensive income for the period)	<b>1,010</b>	<b>1,208</b>	<b>795</b>	<b>2,218</b>	<b>1,273</b>	<b>4,983</b>
XVI	Paid up equity capital (face value Re. 1/- each)	2,154.40	2,154.40	2,154.40	2,154.40	2,154.40	2,154.40
XVII	Earning per equity share (for continuing operations):						
	1) Basic	0.46	0.55	0.38	1.01	0.61	2.27
	2) Diluted	0.44	0.53	0.35	0.97	0.56	2.17

Unaudited Standalone Balance Sheet

(Rs. In Lacs)

Assets	30.09.2018 (Unaudited)	31.03.2018 (Audited)
<b>Non-current assets</b>		
(a) Property, plant and equipment	7,467	7,658
(b) Capital work in progress	450	676
(c) Investment property	-	-
(d) Other intangible assets	35	37
(e) Intangible assets under development	-	-
(f) Financial Assets		
(i) Investment	1,249	1,249
(ii) Trade receivables	-	-
(iii) Loans	46,045	45,350
(iv) Other financial assets	22	56
(g) Deferred tax assets, net	5,004	5,609
(h) Other non-current assets	1,510	1,247
<b>Total -Non-Current assets</b>	<b>61,781</b>	<b>61,883</b>
<b>Current Assets</b>		
(a) Inventories	27,784	30,215
(b) Financial Assets		
(i) Loans		
(ii) Trade receivables	45,534	43,743
(iii) Cash and Cash Equivalents	1,271	917
(iv) Bank balances other than cash and cash equivalents	1	1
(v) Other financial assets	3,372	4,773
(c) other current assets	12,320	11,674
<b>Total -Current assets</b>	<b>90,283</b>	<b>91,323</b>
<b>TOTAL - ASSETS</b>	<b>152,064</b>	<b>153,206</b>
<b>EQUITY AND LAIBILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	2,154	2,154
(b) Other Equity		
Reserve and surplus	51,747	49,529
(C) Money received against share warrants	25	25
<b>Total - Equity</b>	<b>53,926</b>	<b>51,708</b>
<b>Laibilities</b>		
<b>Non -Current liabilities</b>		
(a) Financial Laibilities		
(i) Borrowings	3,991	3,955
(ii) Other financial Laibilities	3,792	5,533
(b) Provision	66	65
(c) Other non-current liabilities	8,428	7,901
<b>Total - Non-current liabilities</b>	<b>16,278</b>	<b>17,453</b>
<b>Current liabilities</b>		
(a) Financial Laibilities		
(i) Borrowings	29,798	29,771
(ii) Trade payables		
Micro and Small Enterprises	242	325
Others	17,497	19,110
(iii) Other financial Laibilities	19,491	21,248
(b) Provision	788	788
(c) Other current liabilities	14,045	12,803
<b>Total - Current liabilities</b>	<b>81,860</b>	<b>84,045</b>
<b>TOTAL - EQUITY AND LAIBILITIES</b>	<b>152,064</b>	<b>153,206</b>

Notes:

- The above results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 10.11.2018.
- Statutory Auditors have carried out a limited review of the above unaudited financial results.
- The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
- The above results have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015.
- Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.
- The results of the Company are available for investors as [www.blkashyap.com](http://www.blkashyap.com), [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).

Place : New Delhi

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

Vineet Kashyap  
Managing Director  
(DIN: 00018887)

WE BUILD YOUR WORLD