

The Secretary,

November 10, 2023

<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:: 10<sup>th</sup> November, 2023**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 10<sup>th</sup> November, 2023 has inter-alia:

- approved the unaudited Standalone and Consolidated financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2023, as recommended by the Audit Committee at its meeting held earlier in a day after limited review, by the Statutory Auditors of the Company.

In terms of Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the said unaudited financial results along with a copy of Limited Review Report issued by the Statutory Auditors of the Company. The said results along with the Limited Review Report are being uploaded on the website of the Company i.e. [www.blkashyap.com](http://www.blkashyap.com)

The Board Meeting commenced at 12:00 p.m. and concluded at 1:00 p.m.

You are requested to take note of the above and acknowledge the receipt.

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

**Pushpak Kumar**  
VP & Company Secretary  
FCS 6871



**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

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023**

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		For Quarter ended			Half year ended		For Year ended
		30.09.2023 (Un-audited)	30.06.2023 (Un-audited)	30.09.2022 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	32,340.92	24,833.98	28,929.05	57,174.90	57,311.39	109,167.80
	Other Income	231.40	411.08	778.06	642.48	956.95	2,447.69
	<b>Total Income</b>	<b>32,572.32</b>	<b>25,245.06</b>	<b>29,707.11</b>	<b>57,817.38</b>	<b>58,268.34</b>	<b>111,615.49</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	15,197.99	12,457.43	13,782.55	27,655.42	26,110.51	51,983.11
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(855.17)	(160.16)	(710.55)	(1,015.33)	(726.28)	(725.60)
	c. Sub Contract Work	7,235.88	4,369.12	7,140.14	11,605.00	13,986.50	22,880.59
	d. Employees' benefits expenses	5,247.00	4,246.31	5,006.79	9,493.32	9,550.14	18,680.69
	e. Finance cost	1,051.88	1,082.98	1,152.34	2,134.86	2,345.43	4,655.56
	f. Depreciation	228.43	219.11	211.38	447.54	414.41	834.76
	g. Administrative & other expenses	2,524.97	1,409.85	1,567.81	3,934.82	2,980.14	5,944.20
	<b>Total Expenses</b>	<b>30,630.99</b>	<b>23,624.64</b>	<b>28,150.46</b>	<b>54,255.63</b>	<b>54,660.85</b>	<b>104,253.31</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>1,941.33</b>	<b>1,620.42</b>	<b>1,556.65</b>	<b>3,561.75</b>	<b>3,607.49</b>	<b>7,362.18</b>
<b>4</b>	<b>Exceptional Items</b>						
<b>5</b>	<b>Share in Profit/(Loss) in Joint venture</b>						
<b>6</b>	<b>Profit/(Loss) before Tax (3-4+5)</b>	<b>1,941.33</b>	<b>1,620.42</b>	<b>1,556.65</b>	<b>3,561.75</b>	<b>3,607.49</b>	<b>7,362.18</b>
<b>7</b>	<b>Tax Expenses</b>						
	a. Current Tax	518.17	386.68	171.98	904.85	212.30	847.67
	b. Deferred Tax Liability (Asset)	21.92	38.26	368.35	60.18	893.46	1,313.14
	Total Provision for Taxes	540.09	424.94	540.34	965.03	1,105.77	2,160.81
<b>8</b>	<b>Profit/ (Loss) for the period (5-6)</b>	<b>1,401.24</b>	<b>1,195.48</b>	<b>1,016.31</b>	<b>2,596.72</b>	<b>2,501.72</b>	<b>5,201.37</b>
<b>9</b>	<b>Other comprehensive income</b>						
	<b>A. Items that will not be reclassified to profit &amp; loss</b>						
	(i) Remeasurement of employment benefit obligation	(16.24)	(16.24)	(9.95)	(32.47)	(19.91)	(64.95)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.09	4.09	2.50	8.17	5.01	16.35
	<b>B. Items that will be reclassified to profit &amp; loss</b>						
	(i) Income tax relating to items that will be reclassified to profit or loss						
	Total Other comprehensive income for the period	(12.15)	(12.15)	(7.45)	(24.30)	(14.90)	(48.60)
<b>10</b>	<b>Total comprehensive income for the period (XIII+XIV)</b>						
	<b>(Comprising profit/(loss) and other comprehensive income for the period)</b>	<b>1,389.09</b>	<b>1,183.33</b>	<b>1,008.87</b>	<b>2,572.42</b>	<b>2,486.83</b>	<b>5,152.77</b>
<b>11</b>	<b>Paid up equity capital (face value Re. 1/- each)</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>
<b>12</b>	<b>Other equity</b>	<b>64,857.31</b>	<b>63,468.22</b>	<b>59,618.95</b>	<b>64,857.31</b>	<b>59,618.95</b>	<b>62,284.89</b>
	Earning per equity share (face value Re. 1/-)						
	1) Basic	0.62	0.53	0.45	1.15	1.11	2.31
	2) Diluted	0.62	0.53	0.45	1.15	1.11	2.31

Notes:  
01 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 10.11.2023.  
02 Statutory Auditors have carried out a limited review of the above financial result.  
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 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.  
05 Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.  
06 The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

For B.L. Kashyap and Sons Limited

Vineet Kashyap  
Managing Director  
DIN: 00038897

Place : New Delhi  
Dated : 10.11.2023



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

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023**

Rs. In Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		For Quarter ended			Half Year ended		For Year ended
		30.09.2023 (Un-audited)	30.06.2023 (Un-audited)	30.09.2022 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	32,662.05	25,273.36	29,269.59	57,935.41	58,128.77	110,997.61
	Other Income	102.43	270.54	639.70	372.97	678.46	1,989.88
	<b>Total Income</b>	<b>32,764.49</b>	<b>25,543.90</b>	<b>29,909.29</b>	<b>58,308.39</b>	<b>58,807.23</b>	<b>112,987.49</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	15,307.12	12,883.94	13,930.28	28,191.06	26,498.57	53,200.87
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(855.17)	(288.52)	(710.55)	(1,143.69)	(628.56)	(627.87)
	c. Sub Contract Work	7,400.27	4,416.71	7,176.80	11,816.97	14,049.17	23,040.03
	d. Employees' benefits expenses	5,303.23	4,305.11	5,077.61	9,608.34	9,692.90	18,949.23
	e. Finance cost	1,058.81	1,097.46	1,275.90	2,156.27	2,584.10	5,146.51
	f. Depreciation	252.22	242.59	254.00	494.81	505.03	973.79
	g. Administrative & other expenses	2,601.56	1,500.16	1,725.57	4,101.72	3,253.56	6,653.80
	<b>Total Expenses</b>	<b>31,068.03</b>	<b>24,157.45</b>	<b>28,729.61</b>	<b>55,225.48</b>	<b>55,954.78</b>	<b>107,336.36</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>1,696.46</b>	<b>1,386.45</b>	<b>1,179.68</b>	<b>3,082.91</b>	<b>2,852.45</b>	<b>5,651.13</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	(127.00)	-	(127.00)	(3,590.41)
<b>5</b>	<b>Share in Profit/(Loss) in Joint venture</b>	-	-	-	-	-	-
<b>6</b>	<b>Profit/(Loss) before Tax (3-4+5)</b>	<b>1,696.46</b>	<b>1,386.45</b>	<b>1,052.68</b>	<b>3,082.91</b>	<b>2,725.45</b>	<b>2,060.72</b>
<b>7</b>	<b>Tax Expenses</b>						
	a. Current Tax	518.17	386.68	171.98	904.85	212.30	847.67
	b. Deferred tax Liability (Asset)	(21.16)	4.00	306.77	(17.16)	766.02	(1,000.81)
	<b>Total Provision for Taxes</b>	<b>497.01</b>	<b>390.68</b>	<b>478.75</b>	<b>887.69</b>	<b>978.32</b>	<b>(153.14)</b>
<b>8</b>	<b>Profit/ (Loss) for the period (5-6)</b>	<b>1,199.45</b>	<b>995.77</b>	<b>573.93</b>	<b>2,195.21</b>	<b>1,747.13</b>	<b>2,213.86</b>
<b>9</b>	<b>Other comprehensive income</b>						
	<b>A. Items that will not be reclassified to profit &amp; loss</b>						
	(i) Remeasurement of employment benefit obligaton	(17.40)	(16.09)	(8.99)	(33.49)	(17.98)	(54.36)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.38	4.05	2.26	8.43	4.52	13.69
	<b>B. Items that will be reclassified to profit &amp; loss</b>						
	(i) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other comprehensive income for the period</b>	<b>(13.02)</b>	<b>(12.04)</b>	<b>(6.73)</b>	<b>(25.06)</b>	<b>(13.47)</b>	<b>(40.67)</b>
<b>10</b>	<b>Total comprehensive income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period)</b>	<b>1,186.43</b>	<b>983.73</b>	<b>567.20</b>	<b>2,170.16</b>	<b>1,733.66</b>	<b>2,173.19</b>
<b>11</b>	<b>Paid up equity capital (face value Re. 1/- each)</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>	<b>2,254.40</b>
<b>12</b>	<b>Other equity</b>	<b>44,385.36</b>	<b>43,198.93</b>	<b>41,775.67</b>	<b>44,385.36</b>	<b>41,775.67</b>	<b>42,215.20</b>
	<b>Earning per equity share (face value Re. 1/-)</b>						
	1) Basic	0.53	0.44	0.25	0.97	0.77	0.98
	2) Diluted	0.53	0.44	0.25	0.97	0.77	0.98

Notes:  
01 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 10.11.2023.  
02 Statutory Auditors have carried out a limited review of the above financial result.  
03 The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.  
05 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.  
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07 The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi  
Dated : 10.11.2023

For B.L. Kashyap and Sons Limited

*Vinay Kashyap*  
Vinay Kashyap  
Managing Director  
DIN: 00038897

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## Standalone &amp; Consolidated Statement of Assets and Liabilities

Rs. In Lakhs

	Standalone		Consolidated	
	As at 30th September, 2023 (Unaudited)	As at 31st March, 2023 (Audited)	As at 30th September, 2023 (Unaudited)	As at 31st March, 2023 (Audited)
<b>Assets</b>				
<b>Non-current assets</b>				
(a) Property, plant and equipment	7,413.82	6,642.34	8,047.45	7,300.12
(b) Capital work in progress	95.82	-	95.82	-
(c) Investment property		-	6,091.58	5,954.22
(d) Other intangible assets	19.73	12.18	20.70	12.21
(e) Intangible assets under development		-		-
(f) Financial Assets				
(i) Investment	1,249.08	1,249.08	4.99	4.99
(ii) Trade receivables	7,572.92	5,474.29	12,153.05	10,016.61
(iii) Loans	38,849.67	38,671.90	1,955.01	190.13
(iv) Other financial assets	555.33	795.08	1,114.76	1,276.01
(g) Deferred tax assets, net	475.18	527.19	8,520.20	8,494.61
(h) Other non-current assets		-	97.92	97.92
MAT Credit		-		-
<b>Total Non-Current assets</b>	<b>56,231.55</b>	<b>53,372.06</b>	<b>38,101.49</b>	<b>33,346.82</b>
<b>Current Assets</b>				
(a) Inventories	33,874.29	32,374.85	36,244.80	34,614.09
(b) Financial Assets				
(i) Trade receivables	41,634.96	44,401.75	39,111.59	41,977.42
(ii) Cash and Cash Equivalents	2,952.28	996.33	3,658.21	5,012.89
(iii) Bank balances other than cash and cash equivalents	1,390.74	952.19	1,406.64	967.63
(c) Current tax assets (net)	3,140.85	3,151.26	3,567.98	3,645.07
(d) Other current assets	10,318.87	9,789.19	10,482.02	9,953.66
<b>Total Current assets</b>	<b>93,311.98</b>	<b>91,665.57</b>	<b>94,471.24</b>	<b>96,170.76</b>
<b>TOTAL - ASSETS</b>	<b>149,543.53</b>	<b>145,037.63</b>	<b>132,572.73</b>	<b>129,517.58</b>
<b>EQUITY AND LAIBILITIES</b>				
<b>Equity</b>				
(a) Equity Share Capital	2,254.40	2,254.40	2,254.40	2,254.40
(b) Other Equity	64,857.31	62,284.89	44,385.36	42,215.20
<b>Total - Equity</b>	<b>67,111.71</b>	<b>64,539.29</b>	<b>46,639.76</b>	<b>44,469.60</b>
<b>Minority Interest</b>				
		-		-
<b>Laibilities</b>				
<b>Non-current liabilities</b>				
(a) Financial Laibilities				
(i) Borrowings	3,343.81	3,343.81	3,564.79	3,566.59
(ii) Trade Payables				
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,031.66	2,100.83	2,436.88	2,483.88
(b) Provision	1,063.12	989.37	1,102.92	1,026.82
(c) Other non-current liabilities	7,375.56	5,370.09	9,353.07	7,347.60
<b>Total - Non-current liabilities</b>	<b>13,814.14</b>	<b>11,804.10</b>	<b>16,457.66</b>	<b>14,424.89</b>
<b>Current liabilities</b>				
(a) Financial Laibilities				
(i) Borrowings	27,073.45	27,081.52	27,382.02	28,411.95
(ii) Trade paybles				
Total outstanding dues of creditors micro enterprises and small enterprises	3,383.64	3,233.80	3,410.62	3,263.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	16,744.13	17,405.13	16,952.86	17,581.78
(iii) Other financial Laibilities	6,262.23	6,757.02	6,492.32	7,037.30
(b) Provision	188.32	188.32	191.04	190.95
(c) Other current liabilities	14,965.91	14,028.42	15,046.47	14,138.09
<b>Total - Current liabilities</b>	<b>68,617.68</b>	<b>68,694.21</b>	<b>69,475.31</b>	<b>70,623.07</b>
<b>TOTAL - EQUITY AND LAIBILITIES</b>	<b>149,543.53</b>	<b>145,037.60</b>	<b>132,572.73</b>	<b>129,517.56</b>

For & on behalf of the Board of  
B.L. Kashyap and Sons Limited
  
Vineet Kashyap  
Managing Director  
(DIN: 00038897)
Place : New Delhi  
Dated : 10.11.2023

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PARTICULARS		Year ended '30 Sept 2023		Year ended '31 March 2023	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit before tax		3,529.28		7,297.23
	Adjustment for :				
	- Depreciation	447.54		834.76	
	- Interest Expenses	2,134.86		4,655.56	
	- Bad Debts	-		-	
	- Loss/(Profit) on Fixed Assets / Investments sold	(166.81)		(292.13)	
	- Interest Received	(463.18)		(1,452.80)	
	-Provision for un accrued interest/charges reversed	-		-	
			1,952.41		3,745.38
	Operating Profit Before Working				
	<b>Capital Changes</b>		5,481.69		11,042.61
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	668.16		(6,758.03)	
	- Decrease/(Increase) in Inventories	(1,499.44)		(1,015.82)	
	- Decrease/(Increase) in Other Assets	(519.27)		7,488.47	
	- Increase/(Decrease) in Short Term Provisions	-		(7.03)	
	- Increase/(Decrease) in Non- Current Provisions	73.75		115.99	
	- Decrease/(Increase) in Other Financial assets	239.75		(382.44)	
	- Increase/(Decrease) in other liability	937.49		2,555.29	
	- Increase/(Decrease) in other Non-current liability	2,005.47		(5,075.92)	
	- Increase/(Decrease) in other current liability	(494.79)		(895.06)	
	- Increase/(Decrease) in Trade And Other Payables	(580.35)	830.77	83.37	(3,891.16)
	Cash Generated From Operations		6,312.46		7,151.45
	- Income Tax paid		904.85		847.67
	Net Cash From Operating Activities				
			5,407.61		6,303.79
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	- Proceeds from Sale of Fixed Assets		207.98		419.59
	- Loans to related parties		(177.77)		(603.12)
	- Loans to other parties		-		-
	-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		(438.55)		194.81
	- Interest Received		463.18		1,452.80
	- Purchase of Fixed Assets/ CWIP		(1,363.57)		(1,927.64)
	Net Cash (Used In)/From Investing Activities				
			(1,308.67)		(463.57)
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
	- Proceeds from Borrowings		(8.08)		(2,812.66)
	- proceed from Equity shares		-		-
	- proceed from share Warrant		-		-
	- proceed from share Premium		-		-
	-Changes in unpaid dividend paid account		-		0.00
	- Interest and Finance Charges Paid		(2,134.86)		(4,655.56)
	Net Cash (Used In)/From Financing Activities				
			(2,142.93)		(7,468.22)
	Net Increase In Cash And Equivalents		1,955.95		(1,627.99)
	Cash And Cash Equivalents (Opening Balance)		996.33		2,624.32
	Cash And Cash Equivalents (Closing Balance)		2,952.28		996.33
	<b>Notes :</b>				
	Cash and cash equivalents include :-				
	Cash,Cheque in hand and bank balance (as per note 5 (d))		2,952.28		996.33
	less Book overdraft ( as per note 11(b))		-		-
	<b>Total</b>		2,952.28		996.33

PARTICULARS		Year ended 30 Sept 2023		Year ended 31 March 2022	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit before tax		3,049.42		2,006.37
	Adjustment for :				
	- Depreciation	494.81		973.79	
	- Interest Expenses	2,156.27		5,146.51	
	- Bad Debts	-		-	
	- Loss/(Profit) on Fixed Assets / Investments sold	(165.07)		(1,327.11)	
	- Interest Received	(178.90)		(892.47)	
	- Provision for un accrued interest/charges reversed	-		-	
			2,307.11		3,900.72
	Operating Profit Before Working				-
	<b>Capital Changes</b>		5,356.53		5,907.09
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	729.38		(6,426.76)	
	- Decrease/(Increase) in Inventories	(1,630.70)		(633.24)	
	- Decrease/(Increase) in Other Assets	(451.27)		7,649.51	
	- Decrease/(Increase) in Investments	-		1.66	
	- Increase/(Decrease) in Short Term Provisions	0.08		(8.11)	
	- Increase/(Decrease) in Non- Current Provisions	76.10		107.71	
	- Decrease/(Increase) in Other Financial assets	161.25		6,148.58	
	- Decrease/(Increase) in Other Non Current Liability	2,005.47		(5,321.84)	
	- Increase/(Decrease) in other current liability	908.37		(3,611.92)	
	- Increase/(Decrease) in current liability	(544.98)		(1,044.92)	
	- Increase/(Decrease) in Trade And Other Payables	(528.31)	725.38	33.79	(3,105.55)
	Cash Generated From Operations		6,081.91		2,801.54
	- Income Tax paid		904.85		847.67
	Net Cash From Operating Activities				
			5,177.06		1,953.87
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	- Proceeds from Sale of Fixed Assets		231.99		12,423.86
	- Proceeds from Sale of Investments		-		-
	- Loans to related parties		(1,764.88)		(190.13)
	- Interest Received		178.90		892.47
	-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		(439.01)		193.99
	- Dividend Received		-		-
	- Purchase of Fixed Assets		(1,550.73)		(2,347.82)
	Net Cash (Used In)/From Investing Activities		(3,343.73)		10,972.39
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
	- Proceeds from Borrowings		(1,031.73)		(5,874.88)
	- Proceed from Equity shares		-		-
	- Proceed from share Warrant		-		-
	- Proceed from share Premium		-		-
	- Changes in unpaid dividend paid account		-		-
	- Interest and Finance Charges Paid		(2,156.27)		(5,146.51)
	Net Cash (Used In)/From Financing Activities		(3,188.00)		(11,021.39)
	Net Increase In Cash And Equivalents		(1,354.68)		1,904.87
	Cash And Cash Equivalents (Opening Balance)		5,012.89		3,108.02
	Cash And Cash Equivalents (Closing Balance)		3,658.21		5,012.89
	<b>Notes :</b>				
	Cash and cash equivalents include :-				
	Cash, Cheque in hand and bank balance (as per note 6 (c) & 13(b) to the financial statements		3,658.21		5,012.89
	less Book overdraft		-		-
	<b>Total</b>		3,658.21		5,012.89



**RUPESH GOYAL & CO.**

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Delhi -110092

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**Limited review report on Unaudited Quarterly and year to date Standalone Financial Results of B.L. Kashyap and Sons Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

To The Board of Directors of  
**BL Kashyap and Sons Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **B.L. Kashyap and Sons Limited ("the Company")** for the quarter ended 30<sup>th</sup> September, 2023 and period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting (Ind "AS 34")", prescribed under Section 133 of the Companies 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing 'Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 Statement is 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.
4. Other Matter
  - i. As explained by the management, the evaluation and provision for impairment, bad and doubtful debts, if any, will be carried out in subsequent period of the financial year.  
  
Our opinion is not modified in respect of above matter.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised 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 Rupesh Goyal & Co.

Chartered Accountants

Firm Regn No. 021312N

  
Rupesh Goyal  
Proprietor  
M.No. 507856

UDIN: 23507856864YEHT9329

Place: New Delhi

Date: 10<sup>th</sup> November, 2023



**RUPESH GOYAL & CO.**

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E-mail: romgoyal@gmail.com

**Limited review report on Unaudited Quarterly and year to date Consolidated Financial Results of B.L. Kashyap and Sons Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
**BL Kashyap and Sons Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **B.L. Kashyap and Sons Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September 2023 and period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's and the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid-down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
B.L. Kashyap and Sons Limited	Holding Company
BLK Lifestyle Ltd.	Wholly owned subsidiary
Security Information Systems (India) Ltd.	Wholly owned subsidiary
BLK. Infrastructure Ltd.	Wholly owned subsidiary
Soul Space Projects Limited	Subsidiary
Soul Space Realty Limited	Subsidiary of Soul Space Projects Ltd.
Soul Space Hospitality Limited	Subsidiary of Soul Space Projects Ltd.
Kasturi Ram Herbal Industries	Partnership firm of BLK Life Style Ltd.
BLK NCC Consortium	Joint Venture of B.L. Kashyap and Sons Ltd.







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5. Other Matter

- i. As explained by the management the evaluation and provision for impairment, bad and doubtful debts, if any, will be carried out in the subsequent period of the financial year.

Our opinion is not modified in respect of above matter.

6. The consolidated unaudited financial results includes the interim financial results of two subsidiaries and two step down subsidiaries which have not been reviewed/audited by their auditors, whose interim financial results reflect total assets of ₹ 4785.16 lakhs as at 30th September 2023 and total revenue of ₹ Nil and ₹ 1.56 lakhs, total net loss after tax of ₹ 7.59 lakhs and ₹ 12.04 lakhs, total comprehensive loss of ₹ 7.59 lakhs and ₹ 12.04 lakhs for the quarter ended 30th September 2023 and for the period from 1st April 2023 to 30th September 2023, respectively, and cash outflows (net) of ₹ 15.12 lakhs for the period from 1st April 2023 to 30th September 2023, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of ₹. Nil and ₹. Nil and total comprehensive income /(loss) of ₹ Nil and ₹ Nil for the quarter ended 30th September 2023 and for the period from 1st April 2023 to 30th September 2023, respectively, as considered in the consolidated unaudited financial results, in respect of a jointly controlled entity, share in a partnership ship will be consolidated in the annual statements, based on their interim financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

7. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi  
Date: 10<sup>th</sup> November 2023

**For Rupesh Goyal & Co.**

Chartered Accountants

Firm Regn No. 021312N

**Rupesh Goyal**

Proprietor

M.No. 507856

UDIN: 23507856BGVEHS4027

