



**B L KASHYAP**  
WE BUILD YOUR WORLD

**November 11, 2024**

<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>

Dear Sir / Madam,

**Sub: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 - Unaudited Financial Results for the quarter and half year ended September 30, 2024**

**Ref: Outcome of the Board Meeting held on November 11, 2024**

We are pleased to inform you that the Board of Directors of the Company in their Meeting held on November 11, 2024 have *inter alia*, considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended September 30, 2024 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

The said results along with the reports 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 1:40 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 & Sons Ltd.**  
(CIN : L74899DL1989PLC036148)  
409, 4th Floor, DLF Tower-A, Jasola  
New Delhi 110 025, India  
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**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, 2024**

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		For Quarter ended			Half year ended		For Year ended
		30.09.2024 (Un-audited)	30.06.2024 (Un-audited)	30.09.2023 (Un-audited)	30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	26,467.87	34,755.94	32,340.92	61,223.81	57,174.90	121,423.17
	Other Income	1,099.17	176.36	231.40	1,275.53	642.48	1,014.32
	<b>Total Income</b>	<b>27,567.04</b>	<b>34,932.30</b>	<b>32,572.32</b>	<b>62,499.34</b>	<b>57,817.38</b>	<b>122,437.49</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	13,212.62	14,403.61	15,197.99	27,616.23	27,655.42	64,985.64
	b.Changes in inventories of work-in-progress and Stock-in-Trade	(3,102.11)	2,636.00	(855.17)	(466.11)	(1,015.33)	(7,811.10)
	c.Sub Contract Work	5,270.03	6,660.53	7,235.88	11,930.56	11,605.00	24,525.48
	d. Employees' benefits expenses	7,095.42	6,259.97	5,247.00	13,355.39	9,493.32	21,843.90
	e. Finance cost	1,346.37	1,123.91	1,051.88	2,470.28	2,134.86	4,776.37
	f. Depreciation	287.71	265.77	228.43	553.48	447.54	942.32
	g. Administrative & other expenses	1,823.12	1,620.52	2,524.97	3,443.64	3,934.82	8,191.84
	<b>Total Expenses</b>	<b>25,933.15</b>	<b>32,970.32</b>	<b>30,630.99</b>	<b>58,903.47</b>	<b>54,255.63</b>	<b>117,454.45</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>1,633.89</b>	<b>1,961.98</b>	<b>1,941.33</b>	<b>3,595.87</b>	<b>3,561.75</b>	<b>4,983.04</b>
<b>4</b>	<b>Exceptional Items</b>	-	691.05	-	691.05	-	-
<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>1,633.89</b>	<b>2,653.03</b>	<b>1,941.33</b>	<b>4,286.92</b>	<b>3,561.75</b>	<b>4,983.04</b>
<b>7</b>	<b>Tax Expenses</b>						
	a. Current Tax	141.56	1,051.38	518.17	1,192.94	904.85	1,461.87
	b. Deferred Tax Liability (Asset)	371.29	(337.57)	21.92	33.72	60.18	17.72
	c. Prior Period Tax Adjustments	33.56	-	-	33.56	-	13.68
	<b>Total Provision for Taxes</b>	<b>546.40</b>	<b>713.82</b>	<b>540.09</b>	<b>1,260.22</b>	<b>965.03</b>	<b>1,493.27</b>
<b>8</b>	<b>Profit/(Loss) for the period (6-7)</b>	<b>1,087.49</b>	<b>1,939.21</b>	<b>1,401.24</b>	<b>3,026.70</b>	<b>2,596.72</b>	<b>3,489.77</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	(29.58)	(29.57)	(16.24)	(59.15)	(32.47)	(118.29)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.45	7.44	4.09	14.89	8.17	29.77
	<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>(22.13)</b>	<b>(22.13)</b>	<b>(12.15)</b>	<b>(44.26)</b>	<b>(24.30)</b>	<b>(68.52)</b>
<b>10</b>	<b>Total comprehensive income for the period (8+9)</b>	<b>1,065.36</b>	<b>1,917.08</b>	<b>1,389.09</b>	<b>2,982.44</b>	<b>2,572.42</b>	<b>3,401.25</b>
	<b>(Comprising profit/(loss) and other comprehensive income for the period)</b>	<b>1,065.36</b>	<b>1,917.08</b>	<b>1,389.09</b>	<b>2,982.44</b>	<b>2,572.42</b>	<b>3,401.25</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>68,668.59</b>	<b>67,603.23</b>	<b>64,857.31</b>	<b>68,668.59</b>	<b>64,857.31</b>	<b>65,686.15</b>
	<b>Earning per equity share (face value Re. 1/-)</b>						
	1) Basic	0.48	0.86	0.62	1.34	1.15	1.55
	2) Diluted	0.48	0.86	0.62	1.34	1.15	1.55

- 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 11.11.2024.
  - Statutory Auditors have carried out a limited review of the above financial result.
  - 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 at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi  
Dated : 11.11.2024

For B. L. Kashyap and Sons Limited

Vineet Kashyap  
Managing Director  
DIN: 00038897



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**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@bikashyap.com; website:www.bikashyap.com

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024**

Rs. in Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		For Quarter ended			Half Year ended		For Year ended
		30.09.2024 (Un-audited)	30.06.2024 (Un-audited)	30.09.2023 (Un-audited)	30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	31.03.2024 (Audited)
1	<b>Income</b>						
	Revenue from operations	26,727.66	35,030.80	32,662.05	61,758.46	57,935.41	124,453.44
	Other Income	1,167.00	240.38	102.43	1,407.38	372.97	1,223.02
	<b>Total Income</b>	<b>27,894.66</b>	<b>35,271.18</b>	<b>32,764.49</b>	<b>63,165.84</b>	<b>58,308.39</b>	<b>125,676.46</b>
2	<b>Expenses</b>						
	a. Cost of materials consumed	13,423.39	14,623.04	15,307.12	28,046.43	28,191.06	66,205.22
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(3,285.84)	2,539.31	(855.17)	(746.53)	(1,143.69)	(14,167.22)
	c. Sub Contract Work	5,523.64	6,684.49	7,400.27	12,208.13	11,816.97	31,014.84
	d. Employees' benefits expenses	7,153.62	6,315.94	5,303.23	13,469.56	9,608.34	22,088.27
	e. Finance cost	1,366.78	1,138.81	1,058.81	2,505.59	2,156.27	4,883.19
	f. Depreciation	311.52	288.95	252.21	600.47	494.81	1,035.88
	g. Administrative & other expenses	1,900.90	1,696.35	2,601.56	3,597.25	4,101.72	8,288.03
	<b>Total Expenses</b>	<b>26,394.02</b>	<b>33,286.89</b>	<b>31,068.03</b>	<b>59,680.91</b>	<b>55,225.48</b>	<b>119,348.21</b>
3	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>1,500.64</b>	<b>1,984.29</b>	<b>1,696.45</b>	<b>3,484.93</b>	<b>3,082.91</b>	<b>6,328.25</b>
4	Exceptional Items		691.05	-	691.05	-	-
5	Share in Profit/(Loss) in Joint venture		-	-	-	-	-
6	<b>Profit/(Loss) before Tax (3+4+5)</b>	<b>1,500.64</b>	<b>2,675.34</b>	<b>1,696.45</b>	<b>4,175.98</b>	<b>3,082.91</b>	<b>6,328.25</b>
7	<b>Tax Expenses</b>						
	a. Current Tax	214.34	978.60	518.17	1,192.94	904.85	1,461.87
	b. Deferred tax Liability (Asset)	314.89	(328.21)	(21.16)	(13.32)	(17.16)	(400.19)
	c. Prior Period Tax Adjustments.	33.56	-	-	33.56	-	13.68
	<b>Total Provision for Taxes</b>	<b>562.78</b>	<b>650.39</b>	<b>497.01</b>	<b>1,213.17</b>	<b>887.69</b>	<b>1,075.36</b>
8	<b>Profit/(Loss) for the period (5-6)</b>	<b>937.86</b>	<b>2,024.95</b>	<b>1,199.44</b>	<b>2,962.81</b>	<b>2,195.22</b>	<b>5,252.89</b>
9	<b>Other comprehensive income</b>						
	<b>A. Items that will not be reclassified to profit &amp; loss</b>						
	(i) Remeasurement of employment benefit obligaton	(29.42)	(29.42)	(17.40)	(58.84)	(33.49)	(117.69)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.40	7.40	4.38	14.80	8.43	29.60
	<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>(22.02)</b>	<b>(22.02)</b>	<b>(13.02)</b>	<b>(44.04)</b>	<b>(25.06)</b>	<b>(88.09)</b>
10	<b>Total comprehensive Income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive Income for the period)</b>	<b>915.84</b>	<b>2,002.93</b>	<b>1,186.42</b>	<b>2,918.77</b>	<b>2,170.16</b>	<b>5,164.80</b>
11	Paid up equity capital (face value Re. 1/- each)	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40
12	Other equity	50,287.76	49,382.93	44,385.36	50,287.76	44,385.36	47,380.00
	<b>Earning per equity share (face value Re. 1/-)</b>						
	1) Basic	0.42	0.90	0.53	1.31	0.97	2.33
	2) Diluted	0.42	0.90	0.53	1.31	0.97	2.33

- 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 11.11.2024.
  - Statutory Auditors have carried out a limited review of the above financial result.
  - 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 at [www.bikashyap.com](http://www.bikashyap.com), [www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com)

Place : New Delhi  
Dated : 11.11.2024

For B. L. Kashyap and Sons Limited

Vineet Kashyap  
Managing Director  
DIN: 00038897



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Standalone & Consolidated Statement of Assets and Liabilities

Rs. In Lakhs

	Standalone		Consolidated	
	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>Assets</b>				
<b>Non-current assets</b>				
(a) Property, plant and equipment	10,122.22	8,547.37	10,724.41	9,160.80
(b) Capital work in progress	51.07	171.30	171.07	171.30
(c) Investment property	-	-	6,394.10	6,148.22
(d) Right of use asset	60.87	69.59	60.87	69.59
(e) Other intangible assets	123.88	26.10	124.71	27.01
(f) Intangible assets under development	-	-	-	-
(g) Financial Assets				
(i) Investment	1,230.63	1,219.63	5.66	5.66
(ii) Trade receivables	10,043.72	8,974.18	7,384.50	9,116.78
(iii) Loans	38,315.32	38,315.32	2,366.00	2,239.18
(iv) Other financial assets	989.13	598.40	1,494.37	1,233.28
(h) Deferred tax assets, net	520.41	539.24	9,043.45	9,015.32
(i) Other non-current assets	-	-	7.00	7.00
<b>Total -Non-Current assets</b>	<b>61,457.25</b>	<b>58,461.13</b>	<b>37,776.14</b>	<b>37,194.14</b>
<b>Current Assets</b>				
(a) Inventories	39,759.66	41,096.45	48,516.68	49,590.99
(b) Financial Assets				
(i) Trade receivables	38,430.77	40,086.78	38,735.28	37,572.23
(ii) Cash and Cash Equivalents	4,411.40	1,608.97	4,656.87	1,753.05
(iii) Bank balances other than cash and cash equivalents	1,234.29	1,510.05	1,251.26	1,526.43
(c) Current tax assets (net)	2,030.08	2,699.30	2,129.01	3,055.66
(d) Other current assets	9,141.14	10,350.13	9,774.18	10,480.52
<b>Total -Current assets</b>	<b>95,007.34</b>	<b>97,351.69</b>	<b>105,063.28</b>	<b>103,978.89</b>
<b>TOTAL - ASSETS</b>	<b>156,464.59</b>	<b>155,812.82</b>	<b>142,839.42</b>	<b>141,173.03</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	68,668.59	65,686.15	50,287.76	47,380.00
<b>Total - Equity</b>	<b>70,922.99</b>	<b>67,940.55</b>	<b>52,542.16</b>	<b>49,634.40</b>
<b>Minority Interest</b>				
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	3,343.81	3,343.81	3,876.83	3,433.43
(ii) Lease Liabilities	43.64	51.34	43.64	51.34
(iii) Trade Payables				
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,816.28	1,425.56	2,269.61	1,824.09
(b) Provision	1,213.38	1,101.25	1,251.96	1,136.42
(c) Other non-current liabilities	6,274.14	7,258.63	8,246.77	9,223.14
<b>Total - Non-current liabilities</b>	<b>12,691.25</b>	<b>13,180.59</b>	<b>15,688.81</b>	<b>15,668.42</b>
<b>Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	23,296.03	27,090.67	24,305.50	27,451.97
(ii) Lease Liabilities	21.30	21.30	21.30	21.30
(iii) Trade Payables				
Total outstanding dues of creditors micro enterprises and small enterprises	3,120.97	2,860.05	3,194.99	2,899.40
Total outstanding dues of creditors other than micro enterprises and small enterprises	17,806.68	19,633.13	18,076.40	19,983.47
(iv) Other financial Liabilities	9,160.60	7,588.38	9,429.73	7,865.19
(b) Provision	1,693.06	193.06	1,702.94	202.94
(c) Other current liabilities	17,751.72	17,305.09	17,877.61	17,445.95
<b>Total - Current liabilities</b>	<b>72,850.35</b>	<b>74,691.68</b>	<b>74,608.45</b>	<b>75,870.22</b>
<b>TOTAL - EQUITY AND LAIBILITIES</b>	<b>156,464.59</b>	<b>155,812.82</b>	<b>142,839.42</b>	<b>141,173.04</b>

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

Vineet Kashyap  
Managing Director  
(DIN: 00038897)



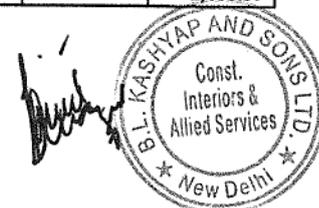
Place : New Delhi  
Dated : 10.11.2024

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## Standalone Cash Flow Statement

Amount in Lacs

PARTICULARS		Half year ended '30 Sept 2024		Year ended '31 March 2024	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit before tax		4,227.76		4,864.75
	Adjustment for :				
	- Depreciation	553.48		942.32	
	- Interest Expenses	2,470.28		4,776.37	
	- Bad Debts	2,785.11		44.57	
	- Loss/(Profit) on Fixed Assets / Investments sold	(1,168.58)		(177.41)	
	- Interest Received	(106.62)		(351.06)	
	-Provision for Doubtfull loans	-		236.58	
			4,533.67		5,471.37
	Operating Profit Before Working				
	<b>Capital Changes</b>		8,761.43		10,336.12
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	(2,198.64)		770.51	
	- Decrease/(Increase) in Inventories	1,336.79		(8,721.60)	
	- Decrease/(Increase) in Other Assets	1,867.22		(79.54)	
	- Increase/(Decrease) in Short Term Provisions	1,500.00		4.74	
	- Increase/(Decrease) in Non- Current Provisions	112.13		111.89	
	- Decrease/(Increase) in Other Financial assets	(390.73)		196.68	
	- Increase/(Decrease) in other liability	446.62		3,276.67	
	- Increase/(Decrease) in other Non-current liability	(984.49)		1,888.54	
	- Increase/(Decrease) in other current liability	1,572.22		147.29	
	- Increase/(Decrease) in Trade And Other Payables	(1,174.81)	2,086.31	1,863.03	(541.78)
	Cash Generated From Operations		10,847.74		9,794.34
	- Income Tax paid		1,226.49		1,475.55
	Net Cash From Operating Activities		9,621.25		8,318.79
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	- Proceeds from Sale of Fixed Assets		1,512.86		390.42
	- Loans to related parties		-		120.00
	-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		275.76		(557.87)
	- Interest Received		106.62		351.06
	- Purchase of Fixed Assets/ CWIP		(2,441.44)		(3,228.28)
	Net Cash (Used In)/From Investing Activities		(546.20)		(2,924.66)
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
	- Proceeds from Borrowings		(3,844.39)		9.15
	-Payment of lease liabilities		(7.70)		(14.27)
	- Interest and Finance Charges Paid		(2,470.28)		(4,776.37)
	Net Cash (Used In)/From Financing Activities		(6,322.36)		(4,781.49)
	Net Increase In Cash And Equivalents		2,752.68		612.64
	Cash And Cash Equivalents (Opening Balance)		1,608.97		996.33
	Cash And Cash Equivalents (Closing Balance)		4,361.65		1,608.97
	<b>Notes :</b>				
	Cash and cash equivalents include :-				
	Cash,Cheque in hand and bank balance		2,752.68	4,361.65	1,608.97
	<b>Total</b>		4,361.65		1,608.97



## Consolidated Cash Flow Statement

Amount in Lacs

PARTICULARS	Half Year ended'30 Sept 2024		Year ended'31 March 2023	
<b>A Cash Flow From Operating Activities</b>				
Net Profit before tax		4,106.13		6,210.56
Adjustment for :				
- Depreciation	600.47		1,035.88	
- Interest Expenses	2,505.59		4,883.19	
- Bad Debts	2,785.11		44.57	
- Loss/(Profit) on Fixed Assets / Investments sold	(1,168.58)		(175.58)	
- Interest Received	(237.55)		(541.42)	
		4,485.04		5,246.63
Operating Profit Before Working Capital Changes		8,591.18		11,457.20
Adjustment for :				
- Decrease/(Increase) in Trade And Other Receivables	(2,215.88)		5,260.45	
- Decrease/(Increase) in Inventories	1,074.31		(14,976.90)	
- Decrease/(Increase) in Other Assets	1,633.00		62.54	
- Decrease/(Increase) in Investments	-		(0.67)	
- Increase/(Decrease) in Short Term Provisions	1,500.00		11.98	
- Increase/(Decrease) in Non- Current Provisions	115.54		109.60	
- Decrease/(Increase) in Other Financial assets	(261.09)		42.73	
- Decrease/(Increase) in Other Non Current Laibility	(976.38)		1,875.54	
- Increase/(Decrease) in Other Current Liability	431.65		3,307.86	
- Increase/(Decrease) in Other Current financial Liability	1,564.54		143.82	
- Increase/(Decrease) in Trade And Other Payables	(1,165.96)	1,699.73	2,062.36	(2,100.69)
Cash Generated From Operations		10,290.91		9,356.51
- Income Tax paid		1,226.49		1,475.55
Net Cash From Operating Activities			9,064.42	
<b>B Cash Flow From Investing Activities</b>				
- Proceeds from Sale of Fixed Assets		1,512.86		414.74
- Loans to related parties		(6.49)		(12.95)
- Interest Received		237.55		541.42
-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		275.17		(558.80)
- Dividend Received		-		-
- Purchase of Fixed Assets		(2,842.99)		(3,498.50)
Net Cash (Used In)/From Investing Activities			(823.90)	
<b>C Cash Flow From Financing Activities</b>				
- Proceeds from Borrowings		(2,873.15)		(3,129.24)
-Payment of lease liabilities		(7.70)		(14.27)
- Interest and Finance Charges Paid		(2,505.59)		(4,883.19)
Net Cash (Used In)/From Financing Activities			(5,386.44)	
Net Increase In Cash And Equivalents			2,854.07	(3,259.84)
Cash And Cash Equivalents (Opening Balance)			1,753.05	5,012.89
Cash And Cash Equivalents (Closing Balance)			4,607.12	1,753.05
Notes :				
Cash and cash equivalents include :-				
Cash,Cheque in hand and bank balance less Bank overdraft			4,607.12	1,753.05
<b>Total</b>			<b>4,607.12</b>	<b>1,753.05</b>



# SOOD BRIJ AND ASSOCIATES

*Chartered Accountants*

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## **Limited review report on Unaudited Quarterly and Half Yearly Ended September 30,2024 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  
**B.L. 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 and half yearly ended 30<sup>th</sup> September 2024("This statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the company's management and approved by the board of director, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("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 'Regulation. 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 statements is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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.

Date: 11<sup>th</sup> November 2024

Place : Gurgaon

**For Sood Brij & Associates**

Chartered Accountants

FRN NO. 003500



Arul Sood

Partner

M.No.-566030

UDIN: 24566030BKFRME7924

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## Chartered Accountants

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### Limited review report on Unaudited Quarterly and Half Yearly ended Consolidated 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  
**B.L. Kashyap and Sons Limited**

- 1 We have reviewed the accompanying statement of unaudited Consolidated financial results of B.L. Kashyap and Sons Limited ("the Company") for the quarter ended and half yearly ended 30<sup>th</sup> September 2024("This statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations").
- 2 This Statement, which is the responsibility of the company's management and approved by the board of director, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("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 'Regulation. 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. 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 Regulation, to the extent applicable.

- 4 The statement includes the results of the following entities:

S.NO	Name of the Entity	Relationship
1	B.L. Kashyap and Sons Limited	Holding Company
2	BLK lifestyle Ltd.	Subsidiary of B.L.Kashyap and Sons Ltd
3	Security Information System (India) Ltd	Subsidiary of B.L.Kashyap and Sons Ltd
4	BLK. Infrastructure Ltd	Subsidiary of B.L.Kashyap and Sons Ltd
5	Soul Space Projects Limited	Subsidiary of B.L.Kashyap and Sons Ltd
6	Soul Space Realty Limited	Subsidiary of Soul Space Projects Ltd
7	Soul Space Hospitality Limited	Subsidiary of Soul Space Projects Ltd
8	Kasturi Ram Herbal Industries	Partnership firm of BLK Lifestyle Ltd
9	BLK NCC Consortium	Joint Venture of B. L Kashyap and sons limited



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- 5 Based on our review conducted and procedures performed as stated in paragraph 3 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 disclose 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.

Date: 11<sup>th</sup> November 2024

Place : Gurgaon

**For Sood Brij & Associates**

Chartered Accountants

FRN NO. 00350



Arul Sood

Partner

M.No.-566030

UDIN: 24566030BKFRMF3562