B L KASHYAP
WE BUILD YOUR WORLD

November 14, 2025

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

Dear Sir / Madam,

Sub: Outcome of Board Meeting – Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2025

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We are pleased to inform you that the Board of Directors of the Company in their Meeting held on 14th November, 2025 have *inter alia*:

1. Approved the unaudited standalone financial results of the Company for the quarter and half year ended on 30th September, 2025.

2. Approved the unaudited consolidated financial results of the Company for the quarter and half year ended on 30th September, 2025.

We are enclosing a copy of the said results along with a copy of limited review reports of auditors thereon. The said results along with the reports are being uploaded on the website of the Company i.e. www.blkashyap.com.

The Board Meeting commenced at 12:00 p.m. and concluded at 12:50 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

Digitally signed by Pushpak Kumar
DN: c=IN, o=Personal, postalCode=201309, l=Ghaziabad, st=Uttar Pradesh, street=House No 509 Gaurav Adhikari Sahakari Awas Samiti LTD.,Sector 62,Noida, Khora, Ghaziabad Uttar Pradesh India- 201309-, title=6747, 2.5.4.20=986ed5a1057c85b598fd24eed0412d886d922cbcaf666c763a1ab6fe61af0730, serialNumber=829981b81e1da69a9be5493f91b0749e365517c8169663b476d491986fcc4e20, email=pushpak.goyal@gmail.com, cn=Pushpak Kumar
Date: 2025.11.14 12:57:05 +05'30'

Pushpak Kumar
VP & Company Secretary
(FCS 6871)

B L Kashyap & Sons Ltd.
(CIN : L74899DL1989PLC036148)
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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, 2025

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		For Quarter ended			Half year ended		For Year ended
		30.09.2025 (Un-audited)	30.06.2025 (Un-audited)	30.09.2024 (Un-audited)	30.09.2025 (Un-audited)	30.09.2024 (Un-audited)	31.03.2025 (Audited)
I	**Income**						
	Revenue from operations	35,075.17	33,284.94	26,467.87	68,360.11	61,223.81	1,14,229.67
	Other Income	128.24	210.45	1,099.17	338.68	1,275.53	2,269.82
	Total Income	**35,203.40**	**33,495.39**	**27,567.04**	**68,698.80**	**62,499.34**	**1,16,499.49**
II	**Expenses**						
	a.Cost of materials consumed	16,413.42	16,295.96	13,212.62	32,709.37	27,616.23	53,956.76
	b.Changes in inventories of Finishied Goods	-					
	c Construction Expenses	13,256.76	11,206.77	7,846.09	24,463.53	22,199.02	41,288.55
	d.Employees' benefits expenses	2,890.11	2,925.15	2,905.98	5,815.25	5,498.16	10,803.92
	e.Finance cost	1,061.85	1,041.45	1,346.36	2,103.29	2,470.28	4,666.48
	f.Depreciation	348.55	308.77	287.71	657.31	553.48	1,129.88
	g.Administrative & other expenses	570.87	273.43	334.39	844.29	566.30	1,463.85
	Total Expenses	**34,541.55**	**32,051.51**	**25,933.16**	**66,593.06**	**58,903.48**	**1,13,309.44**
III	**Profit/(Loss) before Exceptional Items (I-II)**	**661.86**	**1,443.88**	**1,633.88**	**2,105.73**	**3,595.86**	**3,190.04**
IV	Exceptional Items					691.05	1,760.57
V	Share in Profit/(Loss) in Joint venture						
VI	**Profit/(Loss) before Tax (III+IV+V))**	**661.86**	**1,443.88**	**1,633.88**	**2,105.73**	**4,286.91**	**4,950.61**
VII	Tax Expenses						
	a. Current Tax	205.66	339.71	141.55	545.37	1,192.94	1,246.94
	b. Deferred tax	36.40	32.15	371.28	68.55	33.72	78.58
	c.Prior Period Tax Adjustments			33.56		33.56	33.56
	Total Provision for Taxes	242.06	371.86	546.39	613.92	1,260.21	1,359.07
VIII	**Profit/ (Loss) for the period (VI-VII)**	**419.79**	**1,072.02**	**1,087.49**	**1,491.81**	**3,026.70**	**3,591.54**
IX	**Other comprehensive income**						
	A. Items that will not be reclassified to profit & loss						
	(i) Remeasurement of employment benefit obligation	(6.81)	(6.81)	(29.57)	(13.62)	(59.15)	(27.25)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.71	1.71	7.44	3.43	14.89	6.86
	B. Items that will be reclassified to profit & loss						
	(i) Income tax relating to items that will be reclassified to profit or loss						-
	(ii) Income tax relating to items that will not be reclassified to profit or loss						-
	Total Other comprehensive income for the period	(5.10)	(5.10)	(22.13)	(10.19)	(44.26)	(20.39)
X	**Total comprehensive income for the period (VIII+IX)) (Comprising profit/(loss) and other comprehensive income for the period)**	**414.70**	**1,066.92**	**1,065.36**	**1,481.62**	**2,982.44**	**3,571.15**
XI	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
XII	Other equity	70,738.91	70,324.22	68,668.59	70,738.91	68,668.59	69,257.29
	Earning per equity share (face value Re. 1/-)						
	1) Basic	0.19	0.48	0.48	0.66	1.34	1.59
	2) Diluted	0.19	0.48	0.48	0.66	1.34	1.59

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 14.11.2025.
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 and other recognised accounting practices and policies.
05 Previous period / year figures have been regrouped/rearranged wherever considered necessary.
06 The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi
Dated :14.11.2025

For B.L. Kashyap and Sons Limited

Vineet Kashyap
Managing Director
DIN: 00038897

B. L. KASHYAP AND SONS LTD. Const. Interiors & Allied Services New Delhi

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

Rs. In Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		For Quarter ended			Half Year ended		For Year ended
		30.09.2025 (Un-audited)	30.06.2025 (Un-audited)	30.09.2024 (Un-audited)	30.09.2025 (Un-audited)	30.09.2024 (Un-audited)	31.03.2025 (Audited)
I	**Income**						
	Revenue from operations	35,512.72	33,642.35	26,727.67	69,155.07	61,758.46	1,15,363.32
	Other Income	194.78	270.77	1,166.99	465.55	1,407.38	2,612.84
	Total Income	**35,707.50**	**33,913.12**	**27,894.66**	**69,620.62**	**63,165.84**	**1,17,976.16**
II	**Expenses**						
	a.Cost of materials consumed	16,590.48	16,498.59	13,525.42	33,089.08	28,057.12	54,749.23
	b.Changes in inventories of Finishied Goods	(17.52)	7.68	(14.87)	(9.84)	(14.87)	(9.27)
	c.Construction Expenses	13,282.48	11,226.16	7,869.84	24,508.64	22,241.05	41,382.10
	d.Employees' benefits expenses	2,940.77	2,975.47	2,964.33	5,916.25	5,612.81	11,026.96
	e.Finance cost	1,089.32	1,067.71	1,372.78	2,157.04	2,511.59	4,748.37
	f.Depreciation	380.63	339.97	311.53	720.60	600.47	1,240.69
	g.Administrative & other expenses	668.71	339.29	365.00	1,008.00	672.74	1,680.06
	Total Expenses	**34,934.88**	**32,454.89**	**26,394.03**	**67,389.77**	**59,680.91**	**1,14,818.13**
III	Profit/(Loss) before Exceptional items (I-II)	772.62	1,458.23	1,500.63	2,230.85	3,484.93	3,158.03
IV	Exceptional Items					691.05	1,864.74
V	Share in Profit/(Loss) in Joint venture						
VI	**Profit/(Loss) before Tax (III+IV+V)**	**772.62**	**1,458.23**	**1,500.63**	**2,230.85**	**4,175.98**	**5,022.77**
VII	Tax Expenses						
	a. Current Tax	207.30	339.71	214.34	547.00	1,192.94	1,279.90
	b. Deferred tax Liability (Asset)	1,427.06	33.38	314.89	1,460.44	(13.32)	961.80
	c. Prior Period Tax Adjustments			33.56		33.56	33.56
	Total Provision for Taxes	1,634.36	373.09	562.78	2,007.44	1,213.17	2,275.25
VIII	**Profit/ (Loss) for the period (VI-VII)**	**(861.74)**	**1,085.15**	**937.85**	**223.41**	**2,962.81**	**2,747.52**
IX	Other comprehensive income						
	A. Items that will not be reclassified to profit & loss						
	(i) Remeasurement of employment benefit obligaton	(7.09)	(7.09)	(29.42)	(14.18)	(58.85)	(28.27)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.78	1.78	7.40	3.57	14.80	7.11
	B.Items that will be reclassified to profit & loss						
	(i) Income tax relating to items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	Total Other comprehensive income for the period	(5.31)	(5.31)	(22.02)	(10.62)	(44.05)	(21.16)
X	**Total comprehensive income for the period (VIII+IX) (Comprising profit/(loss) and other comprehensive income for the period)**	**(867.05)**	**1,079.84**	**915.83**	**212.79**	**2,918.76**	**2,726.36**
XI	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
XII	Other equity	50,319.15	51,186.20	50,287.76	50,319.15	50,287.76	50,106.36
	Earning per equity share (face value Re. 1/-)						
	1) Basic	(0.38)	0.48	0.42	0.10	1.31	1.22
	2) Diluted	(0.38)	0.48	0.42	0.10	1.31	1.22

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 14.11.2025.

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.

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For B.L. Kashyap and Sons Limited

Place : New Delhi
Dated : 14.11.2025

Vineet Kashyap
Managing Director
DIN: 00038897

B.L. KASHYAP AND SONS LTD. Const. Interiors & Allied Services New Delhi

B.L.KASHYAP AND SONS LIMITED

Standalone Cash Flow Statement

Rs. In Lakhs

	PARTICULARS	Period ended '30 September 2025			Year ended '31 March 2025		
A	**Cash Flow From Operating Activities**						
	Net Profit before tax		2,092.11			4,923.36	
	Adjustment for :						
	- Depreciation	657.31			1,129.88		
	- Interest Expenses	2,103.29			4,666.48		
	- Bad Debts	-			1,715.59		
	- Loss/(Profit) on Fixed Assets / Investments sold	(192.19)			(1,256.59)		
	- Interest Received	(119.87)			(263.52)		
	- Fair value loss /(gain) on investments	-			(0.50)		
	- Provision for expected credit loss	-			150.24		
	- Provision for Loan/Investment	-			35.26		
			2,448.55			6,176.84	
	Operating Profit Before Working **Capital Changes**		4,540.66			11,100.20	
	Adjustment for :						
	- Decrease/(Increase) in Trade And Other Receivables	(6,364.39)			(2,643.80)		
	- Decrease/(Increase) in Inventories	1,991.50			362.91		
	- Decrease/(Increase) in Other Assets	(4,677.31)			(5,405.19)		
	- Decrease/(Increase) in Other non-current assets	0.00			10.42		
	- Increase/(Decrease) in Short Term Provisions	-			1,561.15		
	- Increase/(Decrease) in Non- Current Provisions	83.28			117.04		
	- Decrease/(Increase) in Other Financial assets	378.54			(350.45)		
	- Increase/(Decrease) in other liability	4,245.08			6,471.54		
	- Increase/(Decrease) in other Non-current liability	(1,136.18)			1,294.36		
	- Increase/(Decrease) in other current Financial liability	555.33			(693.47)		
	- Increase/(Decrease) in Trade And Other Payables	5,981.14	1,056.99		(1,795.88)	(1,071.38)	
	Cash Generated From Operations		5,597.64			10,029.13	
	- Income Tax paid		545.37			1,280.50	
	Net Cash From Operating Activities			5,052			8,748.63
B	**Cash Flow From Investing Activities**						
	- Proceeds from Sale of Fixed Assets		239.26			1,627	
	- Loans to related parties		-			-	
	-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		(241.53)			210	
	- Interest Received		119.87			264	
	- Purchase of Fixed Assets/ CWIP		(3,418.05)			(4,376)	
	Net Cash (Used In)/From Investing Activities			(3,300)			(2,275)
C	**Cash Flow From Financing Activities**						
	- Proceeds from Borrowings		(814.92)			(1,378)	
	- Payment of lease liabilities		(11.54)			(21)	
	- Interest and Finance Charges Paid		(2,101.06)			(4,661)	
	Net Cash (Used In)/From Financing Activities			(2,928)			(6,061)
	Net Increase In Cash And Equivalents			(1,176)			413
	Cash And Cash Equivalents (Opening Balance)			2,021			1,609
	Cash And Cash Equivalents (Closing Balance)			846			2,022
	Notes :						
	Cash and cash equivalents include :-						
	Cash,Cheque in hand and bank balance			846			2,021
	Total			846			2,021

B.L. KASHYAP AND SONS LTD. Const. Interiors & Allied Services ★ New Delhi ★

B.L.KASHYAP AND SONS LIMITED

Consolidated Cash Flow Statement

Rs. in Lakhs

	PARTICULARS	Period ended '30 September 2025			Year ended'31 March 2025		
A	**Cash Flow From Operating Activities**						
	Net Profit before tax		2,216.67			4,994.50	
	Adjustment for :						
	- Depreciation	720.60			1,240.69		
	- Interest Expenses	2,157.04			4,748.37		
	- Bad Debts	-			1,715.59		
	- Loss/(Profit) on Fixed Assets / Investments sold	(192.16)			(1,256.40)		
	- Fair value loss /(gain) on investments	-			(0.50)		
	- Provision for expected credit loss	-			150.24		
	- Interest Received	(244.89)			(536.04)		
			2,440.59			6,061.96	
	Operating Profit Before Working **Capital Changes**		4,657.26			11,056.45	
	Adjustment for :						
	- Decrease/(Increase) in Trade And Other Receivables	(6,412.50)			(2,611.53)		
	- Decrease/(Increase) in Inventories	1,687.86			(315.71)		
	- Decrease/(Increase) in Other Assets	(5,031.51)			(5,908.40)		
	- Decrease/(Increase) in Investments	-			(10.47)		
	- Increase/(Decrease) in Short Term Provisions	-			1,561.60		
	- Increase/(Decrease) in Non- Current Provisions	87.07			116.06		
	- Decrease/(Increase) in Other Financial assets	406.05			(231.42)		
	- Decrease/(Increase) in Other Non Current Laibility	(1,136.18)			1,294.36		
	- Increase/(Decrease) in Other Current Liability	4,265.47			6,387.25		
	- Increase/(Decrease) in Other Current financial Liability	589.31			(783.54)		
	- Increase/(Decrease) in Other Non Current financial Liability	26.53			11.86		
	- Increase/(Decrease) in Trade And Other Payables	5,983.55	465.64		(1,610.24)	(2,100.17)	
	Cash Generated From Operations		5,122.90			8,956.29	
	- Income Tax paid		547.00			1,313.46	
	Net Cash From Operating Activities			4,575.90			7,642.83
B	**Cash Flow From Investing Activities**						
	- Proceeds from Sale of Fixed Assets		239.46			1,627.18	
	- Increase in Investment Property		(63.45)				
	- Loans to related parties		0.00			0.00	
	- Interest Received		244.89			536.04	
	-(Investment)/ redemption of fixed deposit with maturity more than 3 months (net)		(241.95)			209.14	
	- Dividend Received		-			-	
	- Purchase of Fixed Assets		(3,460.39)			(5,305.68)	
	Net Cash (Used In)/From Investing Activities			(3,281.44)			(2,933.33)
C	**Cash Flow From Financing Activities**						
	- Proceeds from Borrowings		(377.75)			489.41	
	-Payment of lease liabilities		(11.54)			(15.74)	
	- Interest and Finance Charges Paid		(2,154.80)			(4,748.37)	
	Net Cash (Used In)/From Financing Activities			(2,544.08)			(4,274.69)
	Net Increase In Cash And Equivalents			(1,249.63)			434.81
	Cash And Cash Equivalents (Opening Balance)			2,188.17			1,753.36
	Cash And Cash Equivalents (Closing Balance)			938.54			2,188.17
	Notes :						
	Cash and cash equivalents include :-						
	Cash,Cheque in hand and bank balance			938.54	1,249.63		2,188.17
	less Book overdraft						-
	Total			938.54			2,188.17

B.L. KASHYAP & SONS LTD.
Const. Interiors & Allied Services
New Delhi

Standalone & Consolidated Statement of Assets and Liabilities Rs. In Lakhs

		Standalone		Consolidated	
Assets		**As at 30th September, 2025 (Unaudited)**	**As at 31st March, 2025 (Audited)**	**As at 30th September, 2025 (Unaudited)**	**As at 31st March, 2025 (Audited)**
Non -current assets					
(a)	Property , plant and equipment	14,233.86	11,503.13	14,813.05	12,103.43
(b)	Capital work in progress	19.80	21.00	19.80	21.00
(c)	Right of use assets	42.70	52.14	42.70	52.14
(d)	Investment property		-	7,043.19	6,979.74
(e)	Other intangible assets	107.66	114.08	108.33	114.82
(f)	Intagible assets under development				
(g)	Financial Assets				
	(i) Investment	1,185.00	1,185.00	16.63	16.63
	(ii) Trade receivables	7,231.54	6,612.26	4,317.41	3,698.13
	(iii) Loans	38,315.19	38,315.19	2,079.78	2,455.18
	(iv) Other financial assets	558.51	917.08	1,045.31	1,430.99
(h)	Deferred tax assets, net	402.40	467.52	6,603.77	8,060.64
(i)	Other non-current assets	15.49	15.49	22.49	22.49
Total -Non-Current assets		**62,112.14**	**59,202.89**	**36,112.45**	**34,955.19**
Current Assets					
(a)	Inventories	8,206.87	10,198.37	17,683.68	19,371.53
(b)	Financial Assets				
	(i) Trade receivables	48,971.77	43,226.66	49,529.80	43,736.57
	(ii) Cash and Cash Equivalents	845.63	2,021.31	938.54	2,188.17
	(iii) Bank balances other than cash and cash equivalents	1,541.28	1,299.75	1,559.46	1,317.51
	(iv) Other financial assets	171.07	191.04	173.67	194.04
(c)	Current tax assets (net)	2,100.23	1,891.06	2,137.78	1,923.58
(d)	Other current assets	51,381.69	46,913.55	52,697.45	47,880.14
Total -Current assets		**113,218.54**	**105,741.75**	**124,720.37**	**116,611.54**
TOTAL - ASSETS		**175,330.68**	**164,944.64**	**160,832.83**	**151,566.73**
EQUITY AND LAIBILITIES					
Equity					
(a)	Equity Share Capital	2,254.40	2,254.40	2,254.40	2,254.40
(b)	Other Equity	70,738.91	69,257.29	50,319.15	50,106.36
Total - Equity		**72,993.31**	**71,511.69**	**52,573.55**	**52,360.76**
Minority Interest					
Laibilities					
Non -Current liabilities					
(a)	Financial Laibilities				
	(i) Borrowings	2,728.33	2,728.33	4,144.48	3,979.99
	(ii) Lease liabilities	24.35	33.65	24.35	33.65
	(iii) Other financial liabilities			2,002.90	1,976.37
	Total outstanding dues of creditors other than micro enterprises and small enterprises				
(b)	Provision	1,301.57	1,218.29	1,339.55	1,252.48
(c)	Other non-current liabilities	7,416.81	8,552.99	7,416.81	8,552.99
Total - Non-current liabilities		**11,471.06**	**12,533.26**	**14,928.09**	**15,795.49**
Current liabilities					
(a)	Financial Laibilities				
	(i) Borrowings	25,512.91	26,327.82	26,693.50	27,611.13
	(ii) Lease liabilities	23.25	23.25	23.25	23.25
	(iii) Trade paybles				
	Total outstanding dues of creditors micro enterprises and small enterprises	3,806.93	3,361.50	3,892.92	3,415.41
	Total outstanding dues of creditors other than micro enterprises and small enterprises	24,297.07	18,761.36	25,187.35	19,681.31
	(iii) Other financial Laibilities	7,450.24	6,894.91	7,670.97	7,081.66
(b)	Provision	1,754.21	1,754.21	1,764.54	1,764.54
(c)	Other current liabilities	28,021.71	23,776.63	28,098.67	23,833.20
Total - Current liabilities		**90,866.31**	**80,899.68**	**93,331.19**	**83,410.48**
TOTAL - EQUITY AND LIABILITIES		**175,330.68**	**164,944.64**	**160,832.83**	**151,566.73**

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

Place : New Delhi
Dated : 14.11.2025

B.L. KASHYAP AND SONS LTD. Const. Interiors & Allied Services New Delhi

Vineet Kashyap
Managing Director
(DIN: 00038897)

WE BUILD YOUR WORLD

SOOD BRIJ AND ASSOCIATES

Chartered Accountants

C 72, NDSE-2, New Delhi-110 049

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Limited Review Report on Unaudited Quarterly Standalone Financial Results of B.L. Kashyap and Sons Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 and half year ended 30 September 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the 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 Act, 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. 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 Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Gurgaon

Dated : 14TH November,2025

For Sood Brij & Associates
Chartered Accountants
ICAI Firm Registration Number 00350N
Arul Sood

SOOD BRIJ & ASSOCIATES CHARTERED ACCOUNTANTS FRN No. 00350N NEW DELHI

Partner
Membership Number 566030
UDIN: 25566030BMJAND4988

SOOD BRIJ AND ASSOCIATES
Chartered Accountants
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Limited Review Report on Unaudited Quarterly Consolidated Financial Results of B.L. Kashyap and Sons Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30 September 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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:

Sr.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

SOOD BRIJ & ASSOCIATES CHARTERED ACCOUNTANTS FRN No. 00350N NEW DELHI

3	Security Information System (India) Ltd	Subsidiary of B.L. Kashyap and Sons Ltd
4	BL K 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 Life Style Ltd
9	BLK NCC Consortium	Joint Venture of B.L. Kashyap and Sons Ltd

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 disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Place : Gurgaon

Dated : 14th November,2025

For Sood Brij & Associates
Chartered Accountants
ICAI Firm Registration Number 00350N

SOOD BRIJ & ASSOCIATES CHARTERED ACCOUNTANTS FRN No. 00350N NEW DELHI

Arul Sood
Partner
Membership Number 566030
UDIN: 25566030BMJANE3812