



B L KASHYAP
WE BUILD YOUR WORLD

February 07, 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: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 - Unaudited Financial Results for the quarter and nine months ended December 31, 2024

Ref: Outcome of the Board Meeting held on February 07, 2025

We are pleased to inform you that the Board of Directors of the Company in their Meeting held on February 07, 2025 have *inter alia*, considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended December 31, 2024 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

The said results along with the limited review reports are being uploaded on the website of the Company i.e. www.blkashyap.com.

The Board Meeting commenced at 4:00 p.m. and concluded at 5:00 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)

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B. L. KASHYAP AND SONS LIMITED
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		Quarter ended			Nine months ended		Year ended
		31.12.2024 (Un-audited)	30.09.2024 (Un-audited)	31.12.2023 (Un-audited)	31.12.2024 (Un-audited)	31.12.2023 (Un-audited)	31.03.2024 (Audited)
1	Income						
	Revenue from operations	23,914.06	26,467.87	31,972.06	85,137.87	89,146.96	121,423.17
	Other Income	799.63	1,099.17	327.36	2,075.16	969.84	1,014.32
	Total Income	24,713.68	27,567.04	32,299.42	87,213.02	90,116.80	122,437.49
2	Expenses						
	a. Cost of materials consumed	11,262.49	13,212.62	16,530.90	38,878.72	44,186.32	64,985.64
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(1,201.12)	(3,102.11)	(715.60)	(1,667.23)	(1,730.93)	(7,811.10)
	c. Sub Contract Work	5,141.12	5,270.03	6,351.09	17,071.68	17,956.09	24,525.48
	d. Employees' benefits expenses	6,649.35	7,095.42	5,778.75	20,004.74	15,272.07	21,843.90
	e. Finance cost	976.55	1,346.37	1,172.70	3,446.83	3,307.55	4,776.37
	f. Depreciation	278.75	287.71	240.41	832.23	687.95	942.32
	g. Administrative & other expenses	1,495.46	1,823.12	1,696.88	4,939.10	5,631.70	8,191.84
	Total Expenses	24,602.61	25,933.15	31,055.13	83,506.08	85,310.75	117,454.45
3	Profit/(Loss) before Exceptional items (1-2)	111.07	1,633.89	1,244.29	3,706.94	4,806.05	4,983.04
4	Exceptional Items	-	-	-	691.05	-	-
5	Share in Profit/(Loss) in Joint venture	-	-	-	-	-	-
6	Profit/(Loss) before Tax (3+4+5)	111.07	1,633.89	1,244.29	4,397.99	4,806.05	4,983.04
7	Tax Expenses						
	a. Current Tax	11.01	141.56	308.27	1,203.95	1,213.13	1,461.87
	b. Deferred Tax Liability (Asset)	6.54	371.29	49.10	40.26	109.29	17.72
	d. Prior Period Tax Adjustments	(0.01)	33.56	-	33.56	-	13.68
	Total Provision for Taxes	17.55	546.40	357.37	1,277.77	1,322.42	1,493.27
8	Profit/ (Loss) for the period (6-7)	93.53	1,087.49	886.92	3,120.23	3,483.63	3,489.77
9	Other comprehensive income						
	A. Items that will not be reclassified to profit & loss						
	(i) Remeasurement of employment benefit obligation	(29.57)	(29.58)	(16.24)	(88.72)	(48.71)	(118.29)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.44	7.45	4.09	22.33	12.26	29.77
	B. Items that will be reclassified to profit & loss						
	(i) Remeasurement of employment benefit obligation	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other comprehensive income for the period	(22.13)	(22.13)	(12.15)	(66.39)	(36.45)	(88.52)
10	Total comprehensive income for the period (8+9) (Comprising profit/(loss) and other comprehensive Income for the period)	71.40	1,065.36	874.77	3,053.83	3,447.18	3,401.25
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	68,739.98	68,668.59	65,732.08	68,739.98	65,732.08	65,686.15
	Earning per equity share (face value Re. 1/-)						
	1) Basic	0.04	0.48	0.39	1.38	1.55	1.55
	2) Diluted	0.04	0.48	0.39	1.38	1.55	1.55

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 07.02.2025.
- 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.
- 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

Place : New Delhi
Dated : 07.02.2025

For B.L. Kashyap and Sons Limited

Vineet Kashyap
Managing Director
DIN: 00038897



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(CORPORATE IDENTIFICATION NUMBER:L74899DL1989PLC036148)
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Ph:91-11-40500300 ; Fax 91-11-40500333
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. in Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		Quarter ended			Nine months ended		Year ended
		31.12.2024 (Un-audited)	30.09.2024 (Un-audited)	31.12.2023 (Un-audited)	31.12.2024 (Un-audited)	31.12.2023 (Un-audited)	31.03.2024 (Audited)
I	Income						
	Revenue from operations	24,186.38	26,727.66	32,400.39	85,944.84	90,335.80	124,453.44
	Other Income	888.66	1,167.00	89.43	2,296.04	462.40	1,223.02
	Total Income	25,075.04	27,894.66	32,489.82	88,240.88	90,798.20	125,676.46
II	Expenses						
	a. Cost of materials consumed	11,346.17	13,423.39	16,773.76	39,392.60	44,964.82	66,205.22
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(1,454.45)	(3,285.84)	(587.24)	(2,200.98)	(1,730.93)	(14,167.22)
	c. Sub Contract Work	5,407.86	5,523.64	6,247.85	17,615.99	18,064.83	31,014.84
	d. Employees' benefits expenses	6,703.55	7,153.62	5,836.66	20,173.11	15,445.00	22,088.27
	e. Finance cost	1,014.56	1,366.78	1,179.00	3,520.15	3,335.28	4,883.19
	f. Depreciation	312.91	311.52	263.44	913.39	758.25	1,035.88
	g. Administrative & other expenses	1,555.63	1,900.90	1,774.28	5,152.88	5,875.99	8,288.03
	Total Expenses	24,886.24	26,394.01	31,487.76	84,567.15	86,713.24	119,348.21
III	Profit/(Loss) before share in profit / (loss) in Joint Venture , exceptional items and tax (I-II)	188.80	1,500.65	1,002.06	3,673.73	4,084.96	6,328.25
IV	Exceptional Items				690.66		
V	Share in Profit/(Loss) in Joint venture						
VI	Profit/(Loss) before Tax (III+IV+V)	188.80	1,500.65	1,002.06	4,364.39	4,084.96	6,328.25
VII	Tax Expenses						
	a. Current Tax	11.01	214.34	308.27	1,203.95	1,213.13	1,461.87
	b. Deferred tax Liability (Asset)	66.28	314.89	2.53	52.96	(14.63)	(400.19)
	c. Prior Period Tax Adjustments.	(0.00)	33.56	-	33.56	-	13.68
	Total Provision for Taxes	77.29	562.79	310.80	1,290.47	1,198.50	1,075.36
VIII	Profit/ (Loss) for the period (VI-VIII)	111.51	937.86	691.26	3,073.92	2,886.46	5,252.89
IX	Other comprehensive income						
	A. Items that will not be reclassified to Profit & Loss						
	(i) Remeasurement of employment benefit obligaton	(29.43)	(29.42)	(16.74)	(88.27)	(50.23)	(117.69)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	7.40	7.40	4.22	22.20	12.65	29.60
	B. Items that will be reclassified to Profit or Loss						
	(i) Remeasurement of employment benefit obligaton						
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss						
	Total Other comprehensive income for the period	(22.03)	(22.02)	(12.53)	(66.07)	(37.58)	(88.09)
X	Total comprehensive income for the period (VIII+IX)	89.48	915.84	678.73	3,007.86	2,848.88	5,164.80
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	50,376.85	50,287.76	45,064.09	50,376.85	45,064.09	47,380.00
	Earning per equity share (Rs.)						
	1) Basic	0.05	0.42	0.31	1.36	1.28	2.33
	2) Diluted	0.05	0.42	0.31	1.36	1.28	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 07.02.2025
 - 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) as amended from time to time.
 - 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 : 07.02.2025

For B.L. Kashyap and Sons Limited

Vineet Kashyap
Managing Director
DIN: 00038897

SOOD BRIJ AND ASSOCIATES

Chartered Accountants

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

Ph.: 011-4611 4949, 011-4205 1012, 011-4205 1013

Email : sbasanjay@rediffmail.com, aksoodsba@gmail.com

Limited Review Report on Unaudited Quarter and Nine-months period ended 31st, December, 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 and nine-months period ended 31st December 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 ("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 '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 Engagement (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 procedure. 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
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: 7th February, 2025

Place: Gurgaon

For Sood Brij & Associates

Chartered Accountants

FRN NO 00350N



Arul Sood

Partner

M.No. 566030

UDIN NO. 25566030BMJAHV4235

SOOD BRIJ AND ASSOCIATES

Chartered Accountants

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Limited review report on Unaudited Quarter and nine-months period ended 31st December, 2024 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 and nine-months period ended 31st December 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 ("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 '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	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 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 and based on the consideration of the review reports of the other auditors referred in a paragraph 5 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: 7th February, 2025

Place: Gurgaon

For Sood Brij & Associates

Chartered Accountants

FRN NO. 00350N



Arul Sood
Partner

M.No. 566030

UDIN NO. 25566030BMJAHV4235