



**B L KASHYAP**  
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**August 14, 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 for Unaudited Financial Results for the quarter ended June 30, 2024**

**Ref: Outcome of the Board Meeting held on August 14, 2024**

We are pleased to inform you that the Board of Directors of the Company in their Meeting held on August 14, 2024 have *inter alia*, considered and approved the following matters:

1. Unaudited standalone financial results of the Company for the quarter ended on June 30, 2024. A Limited Review Report issued by Statutory Auditor is enclosed herewith;
2. Unaudited consolidated financial results of the Company for the quarter ended on June 30, 2024. A Limited Review Report issued by Statutory Auditor is enclosed herewith;
3. Appointment of Mr. Gopinath Ambadithody (DIN: 00046798) as an Independent Director with effect from August 14, 2024, subject to the approval of shareholders. Requisite details as required under Regulation 30 are enclosed in the Annexure-A.
4. Appointment of Mrs. Neelam Naresh Kothari (DIN: 06709241) as an Independent Director with effect from August 14, 2024, subject to the approval of shareholders. Requisite details as required under Regulation 30 are enclosed in the Annexure-B.

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 1:10 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)  
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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

**STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2024**

(₹ In Lakhs)

SL. NO	PARTICULARS	STANDALONE				CONSOLIDATED			
		For Quarter ended		For Year ended		For Quarter ended		For Year ended	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	<b>Income</b>								
	Revenue from operations	34,755.94	32,276.21	24,833.98	121,423.17	35,030.80	34,117.64	25,273.36	124,453.44
	Other Income	176.36	44.48	411.08	1,014.32	240.38	760.62	270.54	1,223.02
	<b>Total Income</b>	<b>34,932.30</b>	<b>32,320.69</b>	<b>25,245.06</b>	<b>122,437.49</b>	<b>35,271.18</b>	<b>34,878.26</b>	<b>25,543.90</b>	<b>125,676.46</b>
II	<b>Expenses</b>								
	a. Cost of materials consumed	14,403.61	20,799.32	12,457.43	64,985.64	14,623.04	21,240.40	12,883.94	66,205.22
	b. Changes in inventories of work-in-progress and Stock-in-Trade	2,636.00	(6,080.17)	(160.16)	(7,811.10)	2,539.31	(12,436.29)	(288.52)	(14,167.22)
	c. Sub Contract Work	6,660.53	6,569.39	4,369.12	24,525.48	6,684.49	12,950.01	4,416.71	31,014.84
	d. Employees' benefits expenses	6,259.97	6,571.83	4,246.31	21,843.90	6,315.94	6,643.27	4,305.11	22,088.27
	e. Finance cost	1,123.91	1,468.82	1,082.98	4,776.37	1,138.81	1,547.91	1,097.46	4,883.19
	f. Depreciation	265.77	254.37	219.11	942.32	288.95	277.63	242.59	1,035.88
	g. Administrative & other expenses	1,620.52	2,560.14	1,409.85	8,191.84	1,696.35	2,412.04	1,500.16	8,288.03
	<b>Total Expenses</b>	<b>32,970.32</b>	<b>32,143.70</b>	<b>23,624.64</b>	<b>117,454.45</b>	<b>33,286.89</b>	<b>32,634.97</b>	<b>24,157.45</b>	<b>119,348.21</b>
III	Profit/(Loss) before Exceptional Items (I-II)	1,961.98	176.99	1,620.42	4,983.04	1,984.29	2,243.29	1,386.45	6,328.25
IV	Exceptional Items	691.05	-	-	-	691.05	-	-	-
V	Share in Profit/(Loss) in Joint venture	-	-	-	-	-	-	-	-
VI	Profit/(Loss) before Tax (III+IV+V)	2,653.03	176.99	1,620.42	4,983.04	2,675.34	2,243.29	1,386.45	6,328.25
VII	<b>Tax Expenses</b>								
	a. Current Tax	1,051.38	248.74	386.68	1,461.87	978.60	248.74	386.68	1,461.87
	b. Deferred tax Liability (Asset)	(337.57)	(91.57)	38.26	17.72	(328.21)	(385.56)	4.00	(400.19)
	c. Prior Period Tax Adjustments	-	13.68	-	13.68	-	13.68	-	13.68
	<b>Total Provision for Taxes</b>	<b>713.82</b>	<b>170.85</b>	<b>424.94</b>	<b>1,493.27</b>	<b>650.39</b>	<b>(123.14)</b>	<b>390.68</b>	<b>1,075.36</b>
VIII	Profit/ (Loss) for the period (VI-VII)	1,939.21	6.14	1,195.48	3,489.77	2,024.95	2,366.43	995.77	5,252.89
IX	<b>Other comprehensive income</b>								
	<b>A. Items that will not be reclassified to profit &amp; loss</b>								
	(i) Remeasurement of employment benefit obligation	(29.57)	(69.58)	(16.24)	(118.29)	(29.42)	(67.46)	(16.09)	(117.69)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	7.44	17.51	4.09	29.77	7.40	16.95	4.05	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>(22.13)</b>	<b>(52.07)</b>	<b>(12.15)</b>	<b>(88.52)</b>	<b>(22.02)</b>	<b>(50.51)</b>	<b>(12.04)</b>	<b>(88.09)</b>
X	<b>Total comprehensive income for the period (VIII+IX)</b> (Comprising profit/(loss) and other comprehensive income for the period)	<b>1,917.08</b>	<b>(45.93)</b>	<b>1,183.33</b>	<b>3,401.25</b>	<b>2,002.93</b>	<b>2,315.92</b>	<b>983.73</b>	<b>5,164.80</b>
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	2,254.40	2,254.40
XII	Other equity	67,603.23	65,666.15	63,468.22	65,666.15	49,382.93	47,380.00	43,198.93	47,380.00
	Earning per equity share (face value Re. 1/-)								
	1) Basic	0.86	0.08	0.53	1.55	0.90	1.05	0.44	2.33
	2) Diluted	0.86	0.08	0.53	1.55	0.90	1.05	0.44	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 14.08.2024.
  - Statutory Auditors have carried out a limited review of the above financial results.
  - The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
  - Exceptional items Rs. 691.05 lakhs (net) comprise part of settlement/arbitration award of Rs. 5,650.71 lakhs, provision of Rs. 2732.66 Lakhs against the debtors admitted under insolvency proceedings 'NCLT' and Rs. 2227.00 lakhs against ROR etc. These exceptional items have been accounted for to accurately represent the company's financial obligations and potential impacts on its financial performance for the period.
  - 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.
  - 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 : 14th August, 2024



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

Vinod Kashyap  
Managing Director  
(DIN: 00038897)

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203-204 Avadh Complex D-5 Laxmi Nagar,

Delhi -110092

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**Limited review report on Unaudited Quarterly 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 30<sup>th</sup> June 2024 ("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 "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. 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.

Place: New Delhi  
Date: 14<sup>th</sup> August, 2024



**For Rupesh Goyal & Co.**  
Chartered Accountants  
Firm Regn No. 021312N

**Rupesh Goyal**  
Proprietor  
M.No. 507856  
UDIN: 24507856BKEJPE2284



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**Limited review report on Unaudited Quarterly 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  
**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 Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> June 2024 ("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:

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.
3.	Security Information Systems (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 Life Style Ltd.
9.	BLK NCC Consortium	Joint Venture of B.L. Kashyap and Sons Ltd.





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5. The consolidated unaudited financial results include the interim financial results of two subsidiaries and two step down subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total revenue of ₹ Nil, total net profit after tax of ₹ 16.46 lakhs and total comprehensive profit of ₹ 16.46 lakhs for the quarter ended 30<sup>th</sup> June 2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of ₹ Nil and total comprehensive income /(loss) of ₹ Nil for the quarter ended 30<sup>th</sup> June 2024, as considered in the consolidated unaudited financial results, in respect of a jointly controlled entity, share in a partnership will be consolidated in annual statement 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.

6. 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 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 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.

**For Rupesh Goyal & Co.**

Chartered Accountants

Firm Regn No. 021312n



**Rupesh Goyal**

Proprietor

M.No. 507856

UDIN: 24507856BKEJPF6813

Place: New Delhi

Date: 14<sup>th</sup> August, 2024



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### Annexure – A

Requisite disclosure in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, as amended from time to time.

#### **Mr. Gopinath Ambadithody**

<b>Sr.No.</b>	<b>Particulars</b>	<b>Disclosure</b>
1.	Reason for change viz. appointment, <del>resignation, removal, death or otherwise;</del>	Mr. Gopinath Ambadithody has been appointed as an Additional Director of the Company in the category of Non-Executive Independent Director.
2.	Date of Appointment/ <del>re-appointment/</del> <del>cessation</del> & Terms of Appointment/ <del>reappointment</del>	Mr. Gopinath Ambadithody has been appointed w.e.f. August 14, 2024 to hold office for a period of 5 years commencing from 14th August, 2024 to 13th August, 2029, subject to the approval of shareholders.
3.	Brief Profile	Mr. Gopinath Ambadithody, aged 62 years, is a finance professional with close to three decades of experience in the real estate industry. He holds a bachelor's degree in Business Management from Mysore University, C.A. (Inter) from the ICAI, and has also gone through several management and finance programs in leading business universities such as UTI Institute of Capital Markets, IFMR, Haas School of Business, Berkeley University of California to name a few. Mr. Gopinath started working with Embassy Group as a consultant and consequently joined their founding team in 1995.
4.	Disclosure of Relationship between Directors	Mr. Gopinath Ambadithody is not related to any of the Directors, Key Managerial Personnel of the Company and their relatives.
5.	Information as required under BSE circular No. LIST/COM/14/2018-19 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018	Mr. Gopinath Ambadithody is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other such authority.

**B L Kashyap & Sons Ltd.**

(CIN : L74899DL1989PLC036148)

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## Annexure – B

Requisite disclosure in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, as amended from time to time.

### Mrs. Neelam Naresh Kothari

Sr.No.	Particulars	Disclosure
1.	Reason for change viz. appointment, <del>resignation, removal, death or otherwise;</del>	Mrs. Neelam Naresh Kothari has been appointed as an Additional Director in the category of Non-Executive Independent Director.
2.	Date of Appointment/ <del>re-appointment/</del> <del>cessation</del> & Terms of Appointment/ <del>reappointment</del>	Mrs. Neelam Naresh Kothari has been appointed w.e.f August 14, 2024 to hold office for a period of 5 years commencing from 14th August, 2024 to 13th August, 2029, subject to the approval of shareholders.
3.	Brief Profile	Mrs. Neelam Naresh Kothari, aged 53 years, is a qualified Chartered Accountant and Cost Accountant, a rank holder in both the professional course examinations. She worked with IDBI Bank Limited from the year 1993 to 2009 in various capacities. During her career spanning across 15 years, she rose from a management trainee to one of the youngest Deputy General Manager in the IDBI Bank Limited. She is an Independent Non-Executive Director at Sunflag Iron & Steel Co. Ltd. since 2014 and a Partner at Third Wind Advisors LLP.
4.	Disclosure of Relationship between Directors	Mrs. Neelam Naresh Kothari is not related to any of the Directors, Key Managerial Personnel of the Company and their relatives.
5.	Information as required under BSE circular No. LIST / COM / 14 / 2018-19 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018	Mrs. Neelam Naresh Kothari is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other such authority.

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