



**B L KASHYAP**  
WE BUILD YOUR WORLD

The Manager,

2<sup>nd</sup> November, 2021

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

**Sub : Outcome of the Board Meeting :: 2<sup>nd</sup> November, 2021**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 2<sup>nd</sup> November, 2021 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 2021, 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 03:00 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)  
GM-Corporate Affairs and  
Company Secretary  
(FCS 6871)



B L Kashyap & Sons Ltd.  
(CIN : L74899DL1989PLC036148)  
409, 4th Floor, DLF Tower-A, Jasola  
New Delhi 110 025, India  
Tel: +91 11 4305 8345, 4050 0300  
Fax: +91 11 4050 0333  
Mail: [info@blkashyap.com](mailto:info@blkashyap.com)  
[blkashyap.com](http://blkashyap.com)



**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, 2021**

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		For Quarter ended			Half year ended		For Year ended
		30.09.2021 (Un-audited)	30.06.2021 (Un-audited)	30.09.2020 (Un-audited)	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	31.03.2021 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations						
	Other Income	30,804.07	23,829.95	16,118.62	54,634.03	22,540.63	74,897.48
	<b>Total Income</b>	<b>286.13</b>	<b>249.02</b>	<b>223.47</b>	<b>535.15</b>	<b>492.16</b>	<b>2,787.85</b>
<b>2</b>	<b>Expenses</b>	<b>31,090.20</b>	<b>24,078.97</b>	<b>16,342.09</b>	<b>55,169.18</b>	<b>23,032.79</b>	<b>77,685.34</b>
	a. Cost of materials consumed						
	b. Changes in inventories of work-in-progress and Stock-in-Trade	17,515.66	12,657.04	8,283.47	30,172.70	10,413.39	38,356.87
	c. Sub Contract Work	(1,930.74)	605.29	20.16	(1,325.45)	35.29	(413.90)
	d. Employees' benefits expenses	5,911.91	3,600.06	2,417.08	9,511.98	4,465.70	12,141.38
	e. Finance cost	4,478.59	3,496.23	2,758.02	7,974.82	4,042.95	12,601.16
	f. Depreciation	1,152.63	1,010.45	1,055.52	2,163.08	2,030.47	4,700.92
	g. Administrative & other expenses	214.57	215.34	232.71	429.91	459.79	905.54
	h. Bad Debts Written Off	1,317.39	1,038.89	1,101.44	2,356.28	1,849.36	4,487.69
	<b>Total Expenses</b>	<b>28,660.02</b>	<b>22,623.30</b>	<b>15,868.39</b>	<b>51,283.33</b>	<b>23,296.96</b>	<b>73,957.05</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>2,430.19</b>	<b>1,455.67</b>	<b>473.70</b>	<b>3,885.00</b>	<b>(264.17)</b>	<b>3,728.29</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>2,430.19</b>	<b>1,455.67</b>	<b>473.70</b>	<b>3,885.86</b>	<b>(264.17)</b>	<b>3,728.29</b>
<b>7</b>	<b>Tax Expenses</b>						
	a. Current Tax	62.54	22.93		85.47		
	b. Minimum alternative tax credit						
	c. Deferred tax Liability (Asset)						631.66
	d. Prior Period Tax Adjustments	605.04	372.10	155.44	977.14	(93.90)	2,848.99
	<b>Total Provision for Taxes</b>	<b>667.58</b>	<b>395.03</b>	<b>155.44</b>	<b>1,062.61</b>	<b>(93.90)</b>	<b>3,480.65</b>
<b>8</b>	<b>Profit/ (Loss) for the period (5-6)</b>	<b>1,762.60</b>	<b>1,060.64</b>	<b>318.26</b>	<b>2,823.24</b>	<b>(170.26)</b>	<b>247.64</b>
<b>9</b>	<b>Other comprehensive income</b>						
	A. (i) Items that will not be reclassified to profit & loss						
	-Remeasurement of employment benefit obligation	33.69	33.69	0.10	67.39	0.21	134.78
	(ii) income tax relating to items that will not be reclassified to profit or loss	(8.64)	(8.63)	(0.04)	(17.27)	(0.07)	(34.53)
	B. (i) Items that will be reclassified to profit & loss						
	(ii) income tax relating to items that will be reclassified to profit or loss						
	<b>Total Other comprehensive income for the period</b>	<b>25.05</b>	<b>25.06</b>	<b>0.07</b>	<b>50.12</b>	<b>0.14</b>	<b>100.24</b>
<b>10</b>	<b>Total comprehensive income for the period (XIII+XIV)</b> (Comprising profit/(loss) and other comprehensive income for the period)	<b>1,787.65</b>	<b>1,085.70</b>	<b>318.33</b>	<b>2,873.36</b>	<b>(170.13)</b>	<b>347.87</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>53,437.74</b>	<b>51,650.08</b>	<b>50,046.38</b>	<b>53,437.74</b>	<b>50,046.38</b>	<b>50,564.37</b>
	<b>Earning per equity share (face value Re. 1/-)</b>						
	1) Basic	0.78	0.47	0.14	1.25	(0.08)	0.11
	2) Diluted	0.78	0.47	0.14	1.25	(0.08)	0.11

**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 02.11.2021.  
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 : 2nd November, 2021

For B. L. Kashyap and Sons Limited  
*Vineet Kashyap*  
Vineet Kashyap  
Managing Director  
DIN: 00038897

WE BUILD YOUR WORLD





**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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021**

Rs. In Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		For Quarter ended			Half Year ended		For Year ended
		30.09.2021 (Un-audited)	30.06.2021 (Un-audited)	30.09.2020 (Un-audited)	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	31.03.2021 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	31,416.04	24,127.88	16,435.82	55,543.92	22,965.28	76,225.83
	Other Income	78.20	16.30	241.42	94.51	671.98	2,510.48
	<b>Total Income</b>	<b>31,494.24</b>	<b>24,144.19</b>	<b>16,677.24</b>	<b>55,638.43</b>	<b>23,637.26</b>	<b>78,736.31</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	17,780.13	12,800.80	8,344.31	30,580.94	10,531.21	38,798.25
	b.Changes in inventories of work-in-progress and Stock-in-Trade	(1,831.92)	605.29	24.24	(1,227)	42.44	(257.04)
	c.Sub Contract Work	5,941.99	3,618.83	2,432.42	9,560.82	4,495.27	12,234.51
	d. Employees' benefits expenses	4,555.41	3,564.51	2,845.86	8,119.91	4,158.29	12,841.22
	e. Finance cost	1,410.83	1,254.80	1,330.94	2,665.63	2,596.25	5,946.59
	f. Depreciation	263.45	264.11	281.91	527.57	558.03	1,101.30
	g. Administrative & other expenses	1,455.84	1,130.35	1,262.86	2,586.19	2,060.32	5,143.04
	h. Bad Debts Written Off	-	-	-	-	-	1,177.37
	<b>Total Expenses</b>	<b>29,575.74</b>	<b>23,238.69</b>	<b>16,522.54</b>	<b>52,814.43</b>	<b>24,441.82</b>	<b>76,985.25</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items (1-2)</b>	<b>1,918.51</b>	<b>905.50</b>	<b>154.70</b>	<b>2,824.00</b>	<b>(804.56)</b>	<b>1,751.06</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	697.52	-	697.52	1,819.65
<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>1,918.51</b>	<b>905.50</b>	<b>(542.82)</b>	<b>2,824.00</b>	<b>-1,502.08</b>	<b>(68.59)</b>
<b>7</b>	<b>Tax Expenses</b>						
	a. Current Tax	62.54	22.93	-	85.47	-	-
	b. Deferred tax Liability (Asset)	502.70	261.25	1,756.27	763.95	1,063.18	818.24
	c. Prior Period Tax Adjustments	-	-	-	-	-	4,954.49
	<b>Total Provision for Taxes</b>	<b>565.23</b>	<b>284.18</b>	<b>1,756.27</b>	<b>849.41</b>	<b>1,063.18</b>	<b>5,772.73</b>
<b>8</b>	<b>Profit/ (Loss) for the period (5-6)</b>	<b>1,353.27</b>	<b>621.32</b>	<b>-2,299.09</b>	<b>1,974.59</b>	<b>-2,565.26</b>	<b>(5,841.32)</b>
<b>9</b>	<b>Other comprehensive income</b>						
	A. Items that will not be reclassified to profit & loss	-	-	-	-	-	-
	(i) Remeasurement of employment benefit obligaton	35.71	35.71	(0.48)	71.41	(0.96)	142.82
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(9.15)	(9.15)	0.11	(18.31)	0.23	(36.61)
	<b>Total Other comprehensive income for the period</b>	<b>26.55</b>	<b>26.55</b>	<b>(0.37)</b>	<b>53.10</b>	<b>(0.73)</b>	<b>106.21</b>
<b>10</b>	<b>Total comprehensive income for the period (XIII+XIV)</b>						
	(Comprising profit/(loss) and other comprehensive income for the period)	1,379.82	647.87	(2,299.46)	2,027.69	(2,565.99)	(5,735.11)
<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>37,701.95</b>	<b>36,322.13</b>	<b>41,010.23</b>	<b>37,701.95</b>	<b>41,010.23</b>	<b>35,674.26</b>
	<b>Earning per equity share (face value Re. 1/-)</b>						
	1) Basic	0.60	0.28	(1.02)	0.88	(1.14)	(2.59)
	2) Diluted	0.60	0.28	(1.02)	0.88	(1.14)	(2.59)

- 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 02.11.2021.
  - 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.
  - 06 Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.
  - 07 The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi  
Dated : 2nd November, 2021

For B. L. Kashyap and Sons Limited  
  
Vineet Kashyap  
Managing Director  
DIN: 00038897

WE BUILD YOUR WORLD





**B L KASHYAP**  
WE BUILD YOUR WORLD

**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 & Consolidated Statement of Assets and Liabilities**

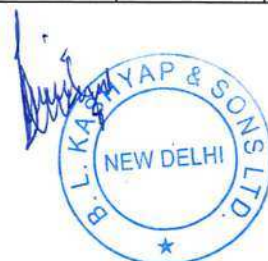
Rs. in Lakhs

Particulars	Standalone as at		Consolidated as at	
	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)
<b>I. Assets</b>				
<b>1. Non -current assets</b>				
(a) Property , plant and equipment	5,973	6,213	6,504	6,779
(b) Capital work in progress			1,500	1,500
(c) Investment property		-	16,781	16,816
(d) Other intangible assets	7	10	8	10
(e) Intangible assets under development		-		
(f) Financial Assets				
(i) Investment	1,249	1,249	5	5
(ii) Trade receivables	6,106	5,197	11,548	10,617
(iii) Loans	42,975	42,475	4,607	4,582
(iv) Other financial assets	738	34	779	52
(g) Deferred tax assets, net	3,111	4,105	8,632	9,414
(h) Other non-current assets			98	98
Mat Credit				
<b>Total -Non-Current assets</b>	<b>60,158</b>	<b>59,283</b>	<b>50,462</b>	<b>49,875</b>
<b>Current Assets</b>				
(a) Inventories	32,004	31,337	35,744	35,221
(b) Financial Assets				
(i) Loans				
(ii) Trade receivables	38,223	40,929	39,888	43,804
(iii) Cash and Cash Equivalents	2,477	1,768	3,462	2,647
(iv) Bank balances other than cash and cash equivalents				
(v) Other financial assets	20	4	20	4
(c) Current tax assets (net)	7,509	6,372	7,627	6,647
(d) other current assets	13,079	12,564	14,071	13,821
<b>Total -Current assets</b>	<b>93,311</b>	<b>92,974</b>	<b>100,813</b>	<b>102,143</b>
<b>TOTAL - ASSETS</b>	<b>153,469</b>	<b>152,257</b>	<b>151,274</b>	<b>152,018</b>
<b>EQUITY AND LAIBILITIES</b>				
<b>Equity</b>				
(a) Equity Share Capital	2,254	2,254	2,254	2,254
(b) Other Equity				
Reserve and surplus	53,438	50,564	37,702	35,674
<b>Total - Equity</b>	<b>55,692</b>	<b>52,819</b>	<b>39,956</b>	<b>37,929</b>
<b>Laibilities</b>				
<b>Non -Current liabilities</b>				
(a) Financial Laibilities				
(i) Borrowings	3,622	3,622	10,525	11,102
(ii) Trade paybles	3,945	3,516	4,435	3,877
(b) Provision	808	845	852	889
(c) Other non-current liabilities	11,964	15,209	14,218	17,533
<b>Total - Non-current liabilities</b>	<b>20,339</b>	<b>23,192</b>	<b>30,030</b>	<b>33,402</b>
<b>Current liabilities</b>				
(a) Financial Laibilities				
(i) Borrowings	30,306	30,711	30,529	31,105
(ii) Trade paybles				
Micro and Small Enterprises	935	900	990	923
Others	13,973	15,301	14,062	15,519
(iii) Other financial Laibilities	16,518	14,703	19,608	18,096
(b) Provision	122	122	124	124
(c) Other current liabilities	15,585	14,510	15,976	14,919
<b>Total - Current liabilities</b>	<b>77,438</b>	<b>76,246</b>	<b>81,288</b>	<b>80,687</b>
<b>TOTAL - EQUITY AND LAIBILITIES</b>	<b>153,469</b>	<b>152,257</b>	<b>151,274</b>	<b>152,018</b>



**B.L.KASHYAP AND SONS LIMITED**
**Cash Flow Statement for the Period ended 30 September , 2021**

PARTICULARS		Period ended '30 September 2021		Year ended '31 March 2021	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit before tax		3,953.25		3,863.07
	Adjustment for :				
	- Depreciation	429.91		905.55	
	- Interest Expenses	2,163.08		4,700.93	
	- Bad Debts			1,177.37	
	- Loss/(Profit) on Fixed Assets / Investments sold	(41.88)		132.33	
	- Interest Received	(491.78)		(997.86)	
			2,059.34		5,918.32
	Operating Profit Before Working				
	<b>Capital Changes</b>		6,012.58		9,781.38
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	1,798.06		72.09	
	- Decrease/(Increase) in Inventories	(666.95)		600.74	
	- Decrease/(Increase) in Other Assets	(1,651.66)		(558.18)	
	- Increase/(Decrease) in Short Term Provisions			23.54	
	- Increase/(Decrease) in Non- Current Provisions	(37.05)		(207.84)	
	- Decrease/(Increase) in Other Financial assets	(720.08)		(7.55)	
	- Increase/(Decrease) in other liability	1,074.59		(483.46)	
	- Increase/(Decrease) in other Non-current liability	(3,245.55)		(2,543.60)	
	- Increase/(Decrease) in other current liability	1,908.07		(515.61)	
	- Increase/(Decrease) in Trade And Other Payables	(863.49)	(2,404.06)	(1,725.69)	(5,345.53)
	Cash Generated From Operations		3,608.53		4,435.85
	- Income Tax paid		85.47		631.66
	Net Cash From Operating Activities			3,523.06	3,804.19
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	- Proceeds from Sale of Fixed Assets		100.15		298.90
	- Loans to related parties		(475.23)		(947.87)
	- Loans to other parties		(24.71)		(0.62)
	- Interest Received		491.78		997.86
	- Purchase of Fixed Assets		(245.51)		(692.84)
	Net Cash (Used In)/From Investing Activities			(153.52)	(344.57)
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
	- Proceeds from Borrowings		(495.63)		1,867.35
	- proceed from Equity shares				
	- proceed from share Warrant				
	- proceed from share Premium				
	-Changes in unpaid dividend paid account				0.40
	- Interest and Finance Charges Paid		(2,163.08)		(4,700.93)
	Net Cash (Used In)/From Financing Activities			(2,658.72)	(2,833.18)
	Net Increase In Cash And Equivalents		710.82		626.43
	Cash And Cash Equivalents (Opening Balance)		1,766.97		1,140.53
	Cash And Cash Equivalents (Closing Balance)		2,477.78		1,766.97
	<b>Notes :</b>				
	Cash and cash equivalents include :-				
	Cash,Cheque in hand and bank balance (as per note 5 (b) & 11(b) to the financial statements		2,477.78		1,766.97
	<b>Total</b>		2,477.78		1,766.97



**B.L.KASHYAP AND SONS LIMITED**

Consolidated Cash Flow Statement for the period ended 30 September, 2021

PARTICULARS		Year Period '30 September 2021		Year ended '31 March 2021	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit before tax		2,895.41		74.23
	Adjustment for :				
	- Depreciation	527.57		1,101.29	
	- Interest Expenses	2,665.63		5,946.59	
	- Bad Debts	-		1,177.37	
	- Loss/(Profit) on Fixed Assets / Investments sold	(40.68)		828.84	
	- Interest Received	(48.59)		(716.42)	
		-	3,103.94		8,337.67
	Operating Profit Before Working				-
	<b>Capital Changes</b>		5,999.35		8,411.90
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	2,984.38		(6,351.34)	
	- Decrease/(Increase) in Inventories	(523.14)		876.17	
	- Decrease/(Increase) in Other Assets	(1,230.28)		980.68	
	- Decrease/(Increase) in Investments	-		86.74	
	- Increase/(Decrease) in Short Term Provisions	-		23.79	
	- Increase/(Decrease) in Non- Current Provisions	(37.63)		(208.12)	
	- Decrease/(Increase) in Other Financial assets	(743.05)		(6.18)	
	- Decrease/(Increase) in Other Non Current Laibility	(3,315.47)		(2,636.31)	
	- Increase/(Decrease) in other current liability	1,056.66		(16,677.86)	
	- Increase/(Decrease) in current liability	1,511.36		295.89	
	- Increase/(Decrease) in Trade And Other Payables	(831.81)	(1,128.98)	(2,051.64)	(25,668.16)
	Cash Generated From Operations		4,870.37		(17,256.26)
	- Income Tax paid		85.47		818.24
	Net Cash From Operating Activities			4,784.90	(18,074.50)
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	- Proceeds from Sale of Fixed Assets		105.36		14,476.18
	- Proceeds from Sale of Investments		-		-
	- Loans to related parties		(0.00)		-
	- Interest Received		48.59		716.42
	- Dividend Received		-		-
	- Purchase of Fixed Assets		(279.44)		(982.70)
	Net Cash (Used In)/From Investing Activities			(125.49)	14,209.90
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
	- Proceeds from Borrowings		(1,178.03)		11,190.34
	- Proceed from Equity shares		-		-
	- Proceed from share Warrant		-		-
	- Proceed from share Premium		-		-
	-Changes in unpaid dividend paid account		-		0.40
	- Interest and Finance Charges Paid		(2,665.63)		(5,946.59)
	Net Cash (Used In)/From Financing Activities			(3,843.66)	5,244.15
	Net Increase In Cash And Equivalents			815.75	1,379.55
	Cash And Cash Equivalents (Opening Balance)			2,645.86	1,266.31
	Cash And Cash Equivalents (Closing Balance)			3,461.61	2,645.86
	<b>Notes :</b>				
	Cash and cash equivalents include :- Cash, Cheque in hand and bank balance (as per note 6 (d) & 13(b) to the financial statements			3,461.61	2,645.86
	<b>Total</b>			3,461.61	2,645.86





**RUPESH GOYAL & CO.**  
203-204 Avadh Complex D-5 Laxmi Nagar,  
Opp. SaiBaba Mandir Delhi -110092  
Mo .No. 9212621732 Office: 9212321732  
[E-mail: romgoyal@gmail.com](mailto:romgoyal@gmail.com)

**Limited review report on Unaudited Quarterly and year to date Consolidated Financial Results of BL 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 BL 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 2021 and period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("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:

<b>Name of the Entity</b>	<b>Relationship</b>
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.



**RUPESH GOYAL & CO.**

**203-204 Avadh Complex D-5 Laxmi Nagar,**

**Opp. SaiBaba Mandir Delhi -110092**

**Mo .No. 9212621732 Office: 9212321732**

**E-mail: [romgoyal@gmail.com](mailto:romgoyal@gmail.com)**

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 to in paragraph 7 below, 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.

**6. 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 this matter.

7. 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 Rs. 81.22 Cr. /- as at 30th September 2021 and total revenue of Rs. Nil and Nil, total net profit/(loss) after tax of Rs. (65,443/-) and Rs. (65443/-), total comprehensive income /(loss) of Rs. (65,443/-) and Rs. (65,443/-) for the quarter ended 30th September 2021 and for the period from 1st April 2021 to 30th September 2021, respectively, and cash flows (net) of Rs. 7816 for the period from 1st April 2021 to 30th September 2021, 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 Rs. Nil and Rs. Nil and total comprehensive income /(loss) of Rs. Nil and Nil for the quarter ended 30<sup>th</sup> September 2021 and for the period from 1st April 2021 to 30th September 2021, respectively, as considered in the consolidated unaudited financial results, in respect of two jointly controlled entities, 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.

**For Rupesh Goyal & Co.**

Chartered Accountants

Firm Regn No. 021312n

**RUPESH** Digitally signed by  
RUPESH GOYAL  
**GOYAL** Date: 2021.11.02  
13:26:46 +05'30'

**Rupesh Goyal**

Proprietor

M.No. 507856

UDIN:21507856AAAAFV5789

Place: New Delhi

Date: 2<sup>nd</sup> November, 2021





**RUPESH GOYAL & CO.**  
203-204 Avadh Complex D-5 Laxmi Nagar,  
Delhi -110092  
Mo .No. 9212621732 Office: 9212321732  
E-mail: romgoyal@gmail.com

**Limited review report on Unaudited Quarterly and year to date Standalone Financial Results of BL 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 **BL Kashyap and Sons Limited ("the Company")** for the quarter ended 30<sup>th</sup> September, 2021 and period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("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 this 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** Digitally signed by  
RUPESH GOYAL  
Date: 2021.11.02  
13:27:55 +05'30'

**Rupesh Goyal**  
Proprietor  
M.No. 507856  
UDIN: 21507856AAAAFU4996

Place: New Delhi  
Date: 2<sup>nd</sup> November, 2021