



B L KASHYAP
WE BUILD YOUR WORLD

The Secretary,

February 14, 2024

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:: 14th February, 2024

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 14th February, 2024 has *inter-alia*:

- Approved the unaudited Standalone and Consolidated financial results of the Company for the quarter and nine months ended 31st December 2023, 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

The Board Meeting commenced at 12:30 p.m. and concluded at 2:15 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

Pushpak Kumar

VP & Company Secretary

FCS 6871

Digitally signed by
Pushpak Kumar
Date: 2024.02.14
14:24:31 +05'30'

B L Kashyap & Sons Ltd.

(CIN : L74899DL1989PLC036148)

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New Delhi 110 025, India

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RUPESH GOYAL & CO.

203-204 Avadh Complex D-5 Laxmi Nagar,

Delhi -110092

Mo .No. 9212621732 Office: 011-71907085,9212321732

E-mail: romgoyal@gmail.com

Limited review report on Unaudited Quarterly and Year-to-date 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
BL 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 31st December, 2023 and year to date from 1st April 2023 to 31st December, 2023 ("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 above 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.

Place: New Delhi
Date: 14th February, 2024
UDIN: 24507856BKEJME1968

For Rupesh Goyal & Co.

Chartered Accountants

Firm Regn No. 021312M

Rupesh Goyal

Proprietor

M.No. 507856





RUPESH GOYAL & CO.

203-204 Avadh Complex D-5 Laxmi Nagar,
Delhi -110092

Mo .No. 9212621732 Office: 011-71907085,9212321732

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Limited review report on Unaudited Quarterly and Year-to-date 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
BL 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 31st December, 2023 and year to date from 1st April , 2023 to 31st December, 2023 ("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:

Name of the Entity	Relationship
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.

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5. 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 above matter.

6. 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 revenue of ₹ Nil and ₹ 1.56 lakhs, total net loss after tax of ₹ 5.17 lakhs and ₹ 17.21 lakhs and total comprehensive loss of ₹ 5.17 lakhs and ₹ 17.21 lakhs for the quarter ended 31st December 2023 and for the period from 1st April 2023 to 31st December 2023, respectively, 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 total comprehensive income /(loss) of Rs. Nil and Rs. Nil for the quarter ended 31st December 2023 and for the period from 1st April 2023 to 31st December 2023, respectively, 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.

7. 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 6 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.

Place: New Delhi
Date: 14th February, 2024
UDIN: 24507856BKEJMD4143

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

Rupesh Goyal
Proprietor
M.No. 507856





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B. L. KASHYAP AND SONS LIMITED
(CIN:L74899DL1989PLC036148)

Regd. Off: 409, 4th Floor, DLF Tower-A, Jasola, New Delhi - 110025
Ph:91-11-40500300 ; Fax 91-11-40500333
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Rs. In Lakhs

SL. NO	PARTICULARS	STANDALONE					
		Quarter ended		Nine months ended		Year ended	
		31.12.2023 (Un-audited)	30.09.2023 (Un-audited)	31.12.2022 (Un-audited)	31.12.2023 (Un-audited)	31.12.2022 (Un-audited)	31.03.2023 (Audited)
1	Income						
	Revenue from operations	31,972.06	32,340.92	24,819.76	89,146.96	82,131.15	109,167.80
	Other Income	327.36	231.40	317.39	969.84	1,274.34	2,447.69
	Total Income	32,299.42	32,572.32	25,137.15	90,116.80	83,405.49	111,615.49
2	Expenses						
	a. Cost of materials consumed	16,530.90	15,197.99	12,667.28	44,186.32	38,777.79	51,983.11
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(715.60)	(855.17)	(326.26)	(1,730.93)	(1,052.54)	(725.60)
	c. Sub Contract Work	6,351.09	7,235.88	4,535.40	17,956.09	18,521.90	22,880.59
	d. Employees' benefits expenses	5,778.75	5,247.00	4,306.55	15,272.07	13,856.69	18,680.69
	e. Finance cost	1,172.70	1,051.88	1,021.78	3,307.55	3,367.20	4,655.56
	f. Depreciation	240.41	226.43	212.52	687.95	626.93	834.76
	g. Administrative & other expenses	1,696.88	2,524.97	1,375.86	5,631.70	4,355.99	5,944.20
	Total Expenses	31,055.13	30,630.99	23,793.13	85,310.75	78,453.98	104,253.31
3	Profit/(Loss) before Exceptional Items (1-2)	1,244.30	1,941.33	1,344.02	4,806.05	4,951.51	7,362.18
4	Exceptional Items	-	-	-	-	-	-
5	Share in Profit/(Loss) in Joint venture	-	-	-	-	-	-
6	Profit/(Loss) before Tax (3-4+5)	1,244.30	1,941.33	1,344.02	4,806.05	4,951.51	7,362.18
7	Tax Expenses						
	a. Current Tax	308.27	518.17	62.04	1,213.13	274.34	847.67
	b. Deferred Tax Liability (Asset)	49.10	21.92	300.94	109.29	1,194.40	1,313.14
	Total Provision for Taxes	357.38	540.09	362.97	1,322.41	1,468.74	2,160.81
8	Profit/ (Loss) for the period (5-6)	886.92	1,401.24	981.05	3,483.64	3,482.77	5,201.37
9	Other comprehensive income						
	A. Items that will not be reclassified to profit & loss						
	(i) Remeasurement of employment benefit obligation	(16.24)	(16.24)	(9.95)	(48.71)	(29.86)	(64.95)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.09	4.09	2.50	12.26	7.51	16.35
	B. Items that will be reclassified to profit & loss						
	(i) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other comprehensive income for the period	(12.15)	(12.15)	(7.45)	(36.45)	(22.34)	(48.60)
10	Total comprehensive income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period)	874.77	1,389.09	973.60	3,447.18	3,460.43	5,152.77
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	65,732.08	64,857.31	60,592.55	65,732.08	60,592.55	62,284.89
	Earning per equity share (face value Re. 1/-)						
	1) Basic	0.39	0.62	0.44	1.55	1.54	2.31
	2) Diluted	0.39	0.62	0.44	1.55	1.54	2.31

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 14.02.2024.
- Statutory Auditors have carried out a limited review of the above financial result.
- The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
- The above results have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015.
- Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.
- The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi
Dated :14.02.2024

For B.L. Kashyap and Sons Limited

Vineet Kashyap
Managing Director
DIN: 00038697





B. L. KASHYAP AND SONS LIMITED
(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, 2023

Rs. In Lakhs

SL. NO	PARTICULARS	CONSOLIDATED					
		Quarter ended			Nine months ended		Year ended
		31.12.2023 (Un-audited)	30.09.2023 (Un-audited)	31.12.2022 (Un-audited)	31.12.2023 (Un-audited)	31.12.2022 (Un-audited)	31.03.2023 (Audited)
I	Income						
	Revenue from operations	32,400.39	32,662.05	25,276.70	90,335.80	83,405.47	110,997.61
	Other Income	89.43	102.43	185.03	462.40	863.49	1,989.88
	Total Income	32,489.82	32,764.49	25,461.73	90,798.20	84,268.96	112,987.49
II	Expenses						
	a. Cost of materials consumed	16,773.76	15,307.12	12,948.35	44,964.82	39,446.92	53,200.87
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(587.24)	(855.17)	(326.26)	(1,730.93)	(954.81)	(627.87)
	c. Sub Contract Work	6,247.85	7,400.27	4,588.61	18,064.83	18,637.78	23,040.03
	d. Employees' benefits expenses	5,836.66	5,303.23	4,366.61	15,445.00	14,059.51	18,949.23
	e. Finance cost	1,179.00	1,058.81	1,216.45	3,335.28	3,800.55	5,146.51
	f. Depreciation	263.44	252.22	240.10	758.25	745.13	973.79
	g. Administrative & other expenses	1,774.28	2,601.56	1,497.56	5,875.99	4,751.12	6,653.80
	Total Expenses	31,487.76	31,068.03	24,531.42	86,713.23	80,486.20	107,336.36
III	Profit/(Loss) before share in profit / (loss) in Joint Venture , exceptional items and tax (I-II)	1,002.06	1,696.46	930.31	4,084.97	3,782.76	5,651.13
IV	Exceptional Items	-	-	670.80	-	543.80	(3,590.41)
V	Share in Profit/(Loss) in Joint venture	-	-	-	-	-	-
VI	Profit/(Loss) before Tax (III-IV+V)	1,002.06	1,696.46	1,601.11	4,084.97	4,326.56	2,060.72
VII	Tax Expenses						
	a. Current Tax	308.27	518.17	62.04	1,213.13	274.34	847.67
	b. Deferred tax Liability (Asset)	2.53	(21.16)	(2,120.39)	(14.63)	(1,354.37)	(1,000.81)
	Total Provision for Taxes	310.80	497.01	(2,058.35)	1,198.49	(1,080.04)	(153.14)
VIII	Profit/ (Loss) for the period (VI-VIII)	691.26	1,199.45	3,659.47	2,886.48	5,406.60	2,213.86
IX	Other comprehensive income						
	A. Items that will not be reclassified to Profit & Loss						
	(i) Remeasurement of employment benefit obligation	(16.74)	(17.40)	(8.99)	(50.23)	(26.97)	(54.36)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	4.22	4.38	2.26	12.65	6.77	13.69
	B. Items that will be reclassified to Profit or Loss						
	(i) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other comprehensive income for the period	(12.53)	(13.02)	(6.73)	(37.59)	(20.20)	(40.67)
X	Total comprehensive income for the period (VIII+IX)	678.73	1,186.43	3,652.73	2,848.89	5,386.39	2,173.19
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	45,064.09	44,385.36	45,428.40	45,064.09	45,428.40	42,215.20
	Earning per equity share (Rs.)						
	1) Basic	0.31	0.53	1.62	1.28	2.40	0.98
	2) Diluted	0.31	0.53	1.62	1.28	2.40	0.98

- 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 14.02.2024
 - Statutory Auditors have carried out a limited review of the above financial result.
 - The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
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Place : New Delhi
Dated : 14.02.2024

For B.L. Kashyap and Sons Limited & SC

Vineet Kashyap
Managing Director
DIN: 00038597

