

Date : 14.08.2019

No. : Audit/ 20

UDIN: 19076241AAAABF5188

LIMITED REVIEW REPORT

To,
**The Board of Directors,
BSL LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **BSL Limited** ("the Company") for the quarter ended 30th June, 2019 ('the statements') being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

The statement are the responsibility of the Company's Management, has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND-AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata (W.B.)
Date: 14.08.2019

For SSMS and Associates
Chartered Accountants
Firm Reg. No. 019351C



(Satish Somani)
Partner
M. No. 076241



BSL LIMITED

CIN: L24302RJ1970PLC002266, Website: www.bslltd.com

Tel. : (91-1482) 249101, 245000, Email: accounts@bslsuitings.com

Regd. Office : 26, Industrial Area, Gandhi Nagar, Bhilwara (Raj.) 311 001

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹ In Lac)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	9816	9131	11706	43731
2	Other Income	71	122	68	390
3	Total Income (1+2)	9887	9253	11774	44121
4	Expenses				
	a) Cost of Material Consumed	4868	3870	5385	20036
	b) Purchase of stock-in-trade	360	329	948	2923
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(221)	294	(128)	(179)
	d) Employees benefits expense	1655	1533	1585	6324
	e) Finance Cost	452	427	449	1750
	f) Depreciation and amortisation expense	360	370	436	1602
	g) Power, Fuel & Water	1082	1021	1078	4318
	h) Other expenses	1471	1496	1947	7231
	Total Expenses	10027	9340	11700	44005
5	Profit/ (Loss) before Exceptional Items and Tax (3-4)	(140)	(87)	74	116
6	Exceptional Items	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	(140)	(87)	74	116
8	Tax Expenses				
	a) Current Tax	-	(49)	24	31
	b) Deferred Tax	(31)	1	(6)	(2)
	Total Tax Expenses	(31)	(48)	18	29
9	Profit/(Loss) for the period (7-8)	(109)	(39)	56	87
10	Other Comprehensive Income				
	(A).(i) Items that will not be reclassified to profit or loss	(15)	(15)	(15)	(61)
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	-	(6)	(5)	(21)
	(B).(i) Items that will be reclassified to profit or loss	(10)	(17)	(45)	(24)
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	(3)	(5)	(15)	(7)
	Total Other Comprehensive Income	(22)	(21)	(40)	(57)
11	Total Comprehensive Income (9+10)	(131)	(60)	16	30
12	Paid-Up Equity Share Capital	1029	1029	1029	1029
13	Reserves (Excluding Revaluation Reserves)				6646
14	Earning per Shares (Before & After Extra ordinary Items) (of ₹ 10/- each) (not annualised)				
	a) Basic EPS (₹)	(1.06)	(0.38)	0.54	0.85
	b) Diluted EPS (₹)	(1.06)	(0.38)	0.54	0.85

By order of the Board
For BSL Limited

(ARUN CHIBIWAJ)

CHAIRMAN & MANAGING DIRECTOR

DIN : 00001718

BSL LIMITED

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SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2019

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	a) Textile	9784	9116	11667	43618
	b) Wind Power	56	16	91	205
	Total	9840	9132	11758	43823
	Less : Inter Segment Revenue	24	1	52	92
	Net Sales / Income from Operations	9816	9131	11706	43731
2	Segment Results Profit /(Loss) before Tax and interest from each segment				
	a) Textile	314	368	489	1866
	b) Wind Power	(2)	(28)	34	-
	Total	312	340	523	1866
	Less :				
	a) Interest	452	427	449	1750
	b) Other un-allocable expenditure net of unallocable income	-	-	-	-
	Total Profit / (Loss) before tax	(140)	(87)	74	116
3	Segment Assets				
	a) Textile	31188	30974	33034	30974
	b) Wind Power	1205	1190	1272	1190
	Total Assets	32393	32164	34306	32164
4	Segment Liabilities				
	a) Textile	7725	6894	9139	6894
	b) Wind Power	31	-	-	-
	Total Liabilities	7756	6894	9139	6894

Notes:-

1. The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2. The Auditors have conducted limited review of the financial results for the quarter ended 30th June, 2019. The above financial results were reviewed by the Audit Committee and thereafter were taken on record by the Board of Directors at their meeting held on 14th August, 2019 at Kolkata (W.B.)

3. The Figures of the quarter ended March 31, 2019 are the balancing figures between the audited figures in respect to the full financial year and the published figures of the nine months ended December 31, 2018, which were subject to Limited Review by the Statutory Auditors.

4. The figures of the previous year / quarter have been regrouped/ recast wherever necessary.

5. There are no qualifications in the limited review report issued for the quarter ended 30th June 2019.

Place: Kolkata (W.B.)

Date: 14/08/2019

For BSL Limited



(ARUN CHURIWAL)

CHAIRMAN & MANAGING DIRECTOR

DIN : 00001718