

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the
company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended**

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 2021 (the "statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 ('the Circular') and amendment thereto.

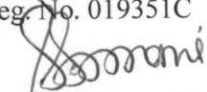
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We have 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 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 aforesaid Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

Place: Bhilwara
Date: 3rd August, 2021

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


(Satish Somani)
Partner

M. No. 076241

UDIN: 21076241AAAA BS9682



BSL LIMITED

CIN: L24302RJ1970PLC002266, Website: www.bslltd.com

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

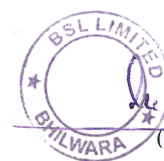
Regd. Office : 26, Industrial Area, Gandhi Nagar, Bhilwara (Raj.) 311 001

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(In Lakhs)

Sr.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	8641	9164	4666	32142
2	Other Income	99	52	68	127
3	Total Income (1+2)	8740	9216	4735	32269
4	Expenses				
	a) Cost of Material Consumed	4522	4159	1875	12355
	b) Purchase of stock-in-trade	246	246	58	697
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1113)	(62)	12	2502
	e) Employees benefits expense	1668	1501	1229	5639
	f) Finance Cost	293	353	433	1677
	g) Depreciation and amortisation expense	291	294	311	1217
	h) Power, Fuel & Water	969	989	617	3277
	i) Other expenses	1524	1409	812	4782
	Total Expenses	8400	8889	5347	32146
5	Profit/ (Loss) before Exceptional Items and Tax (3-4)	340	327	(612)	123
6	Exceptional Items	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	340	327	(612)	123
8	Tax Expenses				
	a) Current Tax	102	62		121
	b) Deferred Tax	(16)	(54)	(25)	(134)
	Total Tax Expenses	87	8	(25)	(13)
9	Profit/(Loss) for the period (7-8)	253	319	(587)	136
10	Other Comprehensive Income	-	-	-	-
	(A).(i) Items that will not be reclassified to profit or loss	(12)	16	(22)	(49)
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	(3)	4		(12)
	(B).(i) Items that will be reclassified to profit or loss	(46)	(35)	81	299
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	(12)	(9)	20	75
	Total Other Comprehensive Income (A+B)	(43)	(14)	39	187
11	Total Comprehensive Income (9+10)	210	305	(548)	323
12	Paid-Up Equity Share Capital	1029	1029	1029	1029
13	Reserves (Excluding Revaluation Reserves)				6799
14	Earning per Shares (Before & After Extra ordinary Items) (of ` 10/- each) (not annualised)				
	a) Basic EPS (`)	2.46	3.10	(5.70)	1.32
	b) Diluted EPS (`)	2.46	3.10	(5.70)	1.32

Place- Kolkata (W.B.)
Date- 3rd August, 2021



By order of the Board
For BSL Limited

(ARUN CHURIWAL)

CHAIRMAN

DIN : 00001718

BSL LIMITED

CIN: L24302RJ1970PLC002266, Website: www.bslltd.com
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SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30 TH JUNE,2021

(In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	a) Textile	8603	9149	4633	32054
	b) Wind Power	44	45	37	139
	Total	8647	9194	4670	32193
	Less : Inter Segment Revenue	6	30	4	51
	Net Sales / Income from Operations	8641	9164	4666	32142
2	Segment Results Profit /(Loss) before Tax and interest from each segment				
	a) Textile	638	689	(154)	1903
	b) Wind Power	(5)	(9)	(25)	(103)
	Total	633	680	(179)	1800
	Less :				
	a) Interest	293	353	433	1677
	b) Other un-allocable expenditure net of unallocable income	-	-	-	-
	Total Profit / (Loss) before tax	340	327	(612)	123
3	Segment Assets				
	a) Textile	28568	27290	29932	27290
	b) Wind Power	1041	1009	1119	1009
	Total Assets	29609	28299	31051	28299
4	Segment Liabilities				
	a) Textile	5754	4352	8700	4352
	b) Wind Power	41	26	12	26
	Total Liabilities	5795	4378	8712	4378

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 by the Companies (Indian Accounting Standards) Amendment Rules, 2016, prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.

2. 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 3rd August, 2021. The Statutory Auditors have carried out Limited Review for the Results of the quarter ended 30th June, 2021 and there are no qualifications in the same.

3. The figures of the last quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year ending 31st March, 2021 and the unaudited published year to date figures ended December 31, 2020, being the date of the end of the third quarter of the financial year which were subject to limited review.

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

Place- Kolkata (W.B.)
Date- 3rd August, 2021



For BSL Limited

 (ARUN CHURIWAL)
 CHAIRMAN
 DIN : 00001718