

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 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 2020 (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/CMDI/80/2019 dated 19th July, 2019 ('the Circular') and amendment thereto.

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

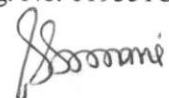
We have conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan 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 is above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results read with notes thereon, prepared in accordance with the aforesaid Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies generally accepted in India, 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: Bhilwara
Date: 4th February, 2021

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





(Satish Somani)
Partner
M. No. 076241

UDIN: 21076241AAAAAD2997

BSL LIMITED

CIN: L24302RJ1970PLC002266, Website: www.bslltd.com

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

Tel. : (91-1482) 246801,245000, Email: accounts@bslsuitings.com

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS 31ST DECEMBER,2020

(In Lac)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Unaudited					Audited
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
1	Segment Revenue						
	a) Textile	8867	9405	9945	22905	31470	38896
	b) Wind Power	30	27	37	94	167	207
	Total	8897	9432	9982	22999	31637	39103
	Less : Inter Segment Revenue	17	-	22	21	76	99
	Net Sales / Income from Operations	8880	9432	9960	22978	31561	39004
2	Segment Results Profit /(Loss) before Tax and interest from each segment						
	a) Textile	640	597	607	1214	1569	1767
	b) Wind Power	(29)	90	(26)	(94)	(6)	(13)
	Total	611	687	581	1120	1563	1754
	Less :						
	a) Interest	439	452	483	1,324	1,395	1,841
	b) Other un-allocable expenditure net of unallocable income	-	-	-	-	-	-
	Total Profit / (Loss) before tax	172	235	98	(204)	168	(87)
3	Segment Assets						
	a) Textile	27120	28756	31059	27120	31059	30206
	b) Wind Power	1046	1083	1127	1046	1127	1124
	Total Assets	28166	29839	32186	28166	32186	31330
4	Segment Liabilities						
	a) Textile	4820	6814	7864	4820	7864	7872
	b) Wind Power	12	38	48	12	48	10
	Total Liabilities	4832	6852	7912	4832	7912	7882

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.

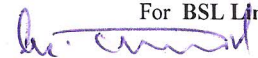
2. The Auditors have conducted limited review of the financial results for the quarter and Nine month ended 31st December, 2020. The above financial results were reviewed by the Audit Committee and thereafter were taken on record by the Board of Directors at their meeting held on 4th february 2021 and there are no qualifications in the same .

3. On account of COVID-19 pandemic and on the basis of current assessment and performance of the company, the company expects to recover the carrying amount of assets comprising property, plant and equipment, inventories and trade receivables and no material adjustment is required in the financial results. The company will closely monitor any material changes arising out of the future economic conditions and its impact on the business of the company due to COVID-19

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

Place: Kolkata (W.B.)

Date: 04th February, 2021

By order of the Board
For BSL Limited(ARUN CHURIWAL)
CHAIRMAN & MANAGING DIRECTOR

DIN : 00001718

BSL LIMITED

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 Regd. Office : 26, Industrial Area, Gandhi Nagar, Bhilwara (Raj.) 311 001
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(' In Lac)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited					Audited
1	Revenue from operations	8880	9432	9960	22978	31561	39004
2	Other Income	2	5	2	75	152	154
3	Total Income (1+2)	8882	9436	9962	23053	31713	39158
4	Expenses						
	a) Cost of Material Consumed	3163	3158	4132	8196	14262	18850
	b) Purchase of stock-in-trade	252	141	420	451	1286	1687
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1012	1540	238	2564	618	(1440)
	d) Employees benefits expense	1458	1451	1664	4138	5000	6618
	e) Finance Cost	439	452	483	1324	1395	1841
	f) Depreciation and amortisation expense	303	309	315	923	995	1307
	g) Power, Fuel & Water	803	868	1030	2288	3158	4058
	h) Other expenses	1280	1281	1582	3373	4831	6324
	Total Expenses	8710	9200	9864	23257	31545	39245
5	Profit/ (Loss) before Exceptional Items and Tax (3-4)	172	235	98	(204)	168	(87)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	172	235	98	(204)	168	(87)
8	Tax Expenses						
	a) Current Tax	60		43	60	116	75
	b) Deferred Tax	(33)	(22)	(86)	(80)	(248)	(328)
	Total Tax Expenses	27	(22)	(42)	(20)	(132)	(253)
9	Profit/(Loss) for the period (7-8)	146	257	140	(183)	300	166
10	Other Comprehensive Income						
	(A).(i) Items that will not be reclassified to profit or loss	(21)	(22)	(15)	(65)	(47)	(87)
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	(16)		(4)	(16)	(12)	(22)
	(B).(i) Items that will be reclassified to profit or loss	40	213	31	334	(66)	(366)
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	10	54	3	84	(21)	(95)
	Total Other Comprehensive Income	25	137	16	201	(80)	(336)
11	Total Comprehensive Income (9+10)	171	395	156	18	220	(170)
12	Paid-Up Equity Share Capital	1029	1029	1029	1029	1029	1029
13	Reserves (Excluding Revaluation Reserves)						6476
14	Earning per Shares (Before & After Extra ordinary Items) (of ` 10/- each) (not annualised)						
	a) Basic EPS (`)	1.42	2.50	1.36	(1.78)	2.92	1.62
	b) Diluted EPS (`)	1.42	2.50	1.36	(1.78)	2.92	1.62

Place: Kolkata (W.B.)
 Date: 04th February, 2021

By order of the Board
 For BSL Limited


 (ARUN CHURIWAL)
 CHAIRMAN & MANAGING DIRECTOR
 DIN : 00001718