

Date: 10.08.2018
No. CER/62

LIMITED REVIEW REPORT

**Review Report to
The Board of Directors,
BSL LIMITED**

We have reviewed the accompanying statement of unaudited quarterly financial results of **BSL LIMITED** ("the company") for the Quarter ended **June 30, 2018** ("**The Statement**") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("**the Regulations**") read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("**the circular**").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 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 in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors 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 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 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 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and amendment thereto, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 10.08.2018



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 (9 Lines) Fax:(91-1482) 249110 Email: accounts@bslsuitings.com

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

(₹ In Lac)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	11706	9827	10557	40321
2	Other Income	68	20	84	289
3	Total Income (1+2)	11774	9847	10641	40610
4	Expenses				
	a) Cost of Material Consumed	5376	5114	4653	17730
	b) Purchase of stock-in-trade	948	1080	1392	3681
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(119)	(1495)	(308)	(893)
	d) Excise Duty	-	-	52	52
	e) Employees benefits expense	1585	1495	1568	6270
	f) Finance Cost	449	382	327	1395
	g) Depreciation and amortisation expense	436	418	415	1703
	h) Power, Fuel & Water	1078	1074	886	3851
	i) Other expenses	1947	1730	1614	6646
	Total Expenses	11700	9798	10599	40435
5	Profit/ (Loss) before Exceptional Items and Tax (3-4)	74	49	42	175
6	Exceptional Items	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	74	49	42	175
8	Tax Expenses				
	a) Current Tax	24	33	27	48
	b) Deferred Tax	(6)	4	(14)	24
	Total Tax Expenses	18	37	13	72
9	Profit/(Loss) for the period (7-8)	56	12	29	103
10	Other Comprehensive Income				
	(A).(i) Items that will not be reclassified to profit or loss	(15)	(58)	(14)	(100)
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	(5)	(19)	(4)	(33)
	(B).(i) Items that will be reclassified to profit or loss	(45)	4	(12)	(33)
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	(15)	1	(4)	(11)
	Total Other Comprehensive Income	(40)	(36)	(18)	(89)
11	Total Comprehensive Income (9+10)	16	(24)	11	14
12	Paid-Up Equity Share Capital	1029	1029	1029	1029
13	Reserves (Excluding Revaluation Reserves)				6740
14	Earning per Shares (Before & After Extra ordinary Items) (of ₹ 10/- each) (not annualised)				
	a) Basic EPS (₹)	0.54	0.12	0.28	1.00
	b) Diluted EPS (₹)	0.54	0.12	0.28	1.00

Place : Kolkata (W.B.)
Date : 10th August, 2018By order of the Board
For BSL Limited

ARUN CHURIWAL
 CHAIRMAN & MANAGING DIRECTOR
 DIN : 00001718

BSL LIMITED

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SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE,2018

(₹ In Lac)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	a) Textile	11735	9836	10615	40531
	b) Wind Power	91	30	100	213
	Total	11826	9866	10715	40744
	Less : Inter Segment Revenue	52	19	74	134
	Net Sales / Income from Operations	11774	9847	10641	40610
2	Segment Results Profit /(Loss) before Tax and interest from each segment				
	a) Textile	489	456	322	1564
	b) Wind Power	34	(25)	47	6
	Total	523	431	369	1570
	Less :				
	a) Interest	449	382	327	1395
	b) Other un-allocable expenditure net of unallocable income	-	-	-	-
	Total Profit / (Loss) before tax	74	49	42	175
3	Segment Assets				
	a) Textile	33017	31799	29804	31799
	b) Wind Power	1290	1272	1399	1272
	Total Assets	34307	33071	31203	33071
4	Segment Liabilities				
	a) Textile	9927	7833	6627	7833
	b) Wind Power	-	-	1	-
	Total Liabilities	9927	7833	6628	7833

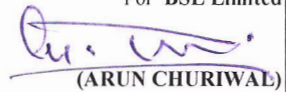
Notes:-

1. The Auditors have conducted limited review of the financial results for the quarter ended 30th June, 2018. 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 10th August, 2018 at Kolkata (W.B.).

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

Place Kolkata (W.B.)
Date 10th August, 2018

For BSL Limited



(ARUN CHURIWAL)

CHAIRMAN & MANAGING DIRECTOR

DIN : 00001718