

Limited Review Report

To
The Board of Directors
BCPL Railway Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of BCPL Railway Infrastructure Limited ("the Company"), for the quarter and half year ended September 30, 2022.
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 Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these standalone financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized 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.

For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)



(D. N. Roy)

Partner

(Membership No. 300389)

UDIN: 22300389BCSOXW7579

Place: Kolkata

Date: 10th November, 2022

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Standalone Financial Results for the Quarter and half year ended 30 September, 2022
(₹ in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
INCOME						
Revenue from Operations	2,674.70	3,190.70	1,926.72	5,865.40	5,004.98	10,540.60
Other Income	64.88	95.92	92.01	160.80	133.58	218.54
TOTAL INCOME	2,739.58	3,286.62	2,018.73	6,026.20	5,138.56	10,759.14
EXPENSES						
Construction and Operating Expenses	1,413.22	1,628.48	717.33	3,041.70	2,669.07	5,856.88
Cost of Sales of Traded Goods	889.26	1,057.80	1,049.49	1,947.06	1,839.05	3,012.69
Changes in Inventories of Material /WIP	-	-	-4.11	-	(62.13)	-
Employee Benefit Expenses	144.44	121.07	118.71	265.51	218.89	441.13
Finance Costs	33.31	23.40	20.79	56.71	44.96	108.47
Depreciation and Amortisation	5.34	3.85	4.01	9.19	7.82	15.88
Other Expenses	57.99	103.05	64.96	161.04	124.86	268.52
TOTAL EXPENSES	2,543.56	2,937.65	1,971.18	5,481.21	4,842.52	9,703.57
Profit before Exceptional Items and Tax	196.02	348.97	47.54	544.99	296.04	1,055.57
Exceptional Items	-	-	-	-	-	-
Profit before Tax	196.02	348.97	47.54	544.99	296.04	1,055.57
Tax Expense						
Current Tax	48.82	90.55	4.13	139.37	60.56	251.31
Provision relating to earlier years	-	-	-	-	-	33.41
Deferred Tax	-3.44	3.35	10.07	-0.09	9.37	29.65
Total Tax Expense	45.38	93.90	14.20	139.28	69.93	314.37
Profit for the period	150.64	255.07	33.34	405.71	226.11	741.20
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations	-	-	-	-	-	6.54
- Changes in Fair Value of FVTOCI Equity instruments	37.12	-	30.02	37.12	30.02	30.03
(ii) Income Tax relating to these items	-	-	0	-	-	-
Total Comprehensive income for the year	187.76	255.07	63.36	442.83	256.13	777.77
Paid-up equity share capital (face value Rs. 10/- each)	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36
Other Equity	-	-	-	-	-	6,037.91
Earnings per Equity Share	0.90	1.53	0.20	2.43	1.35	4.43
[Nominal Value per share : Rs. 10/- (Previous Year : Rs. 10/-)]						
- Basic & Diluted	0.90	1.53	0.20	2.43	1.35	4.43



BCPL Railway Infrastructure Limited

[Signature]
Managing Director

BCPL Railway Infrastructure Limited

[Signature]
Executive Director & CFO

BCPL Railway Infrastructure Ltd.

[Signature]
Company Secretary

Notes

- The financial results 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.
- The above results for the quarter and half year ended September 30, 2022, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Operating Segment as defined under Ind AS 108.

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	1,740.00	2,199.20	818.36	3,939.20	3,274.93	7,477.87
b) Merchant Exports	999.58	1,087.42	1,200.37	2,087.00	1,863.63	3,281.28
Gross Revenue	2,739.58	3,286.62	2,018.73	6,026.20	5,138.56	10,759.15
(B) Segment Results						
a) Railways Overhead Electrification	187.80	344.15	28.45	531.95	255.01	1,108.26
b) Merchant Exports	41.52	28.23	39.90	69.75	85.99	55.78
	229.32	372.38	68.35	601.70	341.00	1,164.04
Less - i) Finance Cost	33.31	23.40	20.79	56.71	44.96	108.47
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	196.02	348.97	47.56	544.99	296.04	1,055.57
(C) Segment Assets						
a) Railways Overhead Electrification	10,326.46	9,696.46	7,775.34	10,326.46	7,775.34	10,001.24
b) Merchant Exports	367.96	103.49	588.17	367.96	588.17	152.16
Total Assets	10,694.42	9,799.95	8,363.51	10,694.42	8,363.51	10,153.40
(C) Segment Liabilities						
a) Railways Overhead Electrification	2,389.65	1,796.74	865.56	2,389.65	865.66	2,415.94
b) Merchant Exports	267.37	37.87	308.79	267.37	308.79	27.19
Total Liabilities	2,657.02	1,834.61	1,174.35	2,657.02	1,174.45	2,443.13

- Figures pertaining to the previous period/ year have been rearranged/ regrouped, wherever considered necessary, to make them comparable with those of the current period/ year.



BCPL Railway Infrastructure Limited

[Signature]

Managing Director

BCPL Railway Infrastructure Limited

[Signature]

Executive Director & CFO

BCPL Railway Infrastructure Ltd.

[Signature]

Company Secretary

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Standalone Financial Results for the Quarter and half
year ended 30 September, 2022

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at	As at
	September 30, 2022	March 31, 2022
	Un Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	98.46	79.21
Intangible Assets	1.85	2.12
Right of Use	5.86	6.17
Investment Property	161.17	161.17
Financial Assets		
(i) Investments	794.32	505.24
(ii) Others	2,054.37	3,078.20
Deferred tax Assets (Net)	70.17	70.08
Total Non-Current Assets	3,186.20	3,902.18
CURRENT ASSETS		
Inventories	3,434.88	2,835.26
Financial Assets		
(i) Trade receivables	1,258.30	1,975.70
(ii) Cash and cash equivalents	189.82	742.99
(iii) Loans	0.00	12.38
(iv) Others	1,971.37	259.95
Other current assets	653.85	424.94
Total Current Assets	7,508.22	6,251.22
TOTAL ASSETS	10,694.42	10,153.40
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	6,365.05	6,037.91
TOTAL EQUITY	8,037.41	7,710.27
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	110.21	85.18
(ia) Lease liabilities	2.48	2.42
(b) Provisions	84.13	57.58
Total Non-current Liabilities	196.82	145.18
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	268.01	153.17
(ia) Lease liabilities	0.03	0.10
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	352.34	301.44
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	63.84	208.98
(iii) Other Financial Liabilities	60.92	112.37
Other Current Liabilities	1,648.31	1,485.19
Provisions	5.40	3.65
Current Tax Liabilities (Net)	61.35	33.05
Total Current Liabilities	2,460.20	2,297.95
Total Liabilities	2,657.02	2,443.13
TOTAL EQUITY AND LIABILITIES	10,694.42	10,153.40
	0.00	0.00

BCPL Railway Infrastructure Ltd.

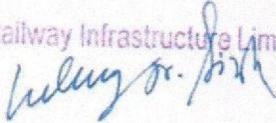

Company Secretary



BCPL Railway Infrastructure Limited


Managing Director

BCPL Railway Infrastructure Limited


Executive Director & CFO

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter and half year ended
30 September, 2022

STATEMENT OF CASH FLOW

(₹ in Lakhs)

	Half Year Ended 30 September 2022 (Unaudited)	Half Year Ended 30 September 2021 (Unaudited)
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	544.99	296.04
Adjustments for:		
CSR Spending	45.39	-
Notional Cost on Security Deposit	(65.75)	(56.56)
Notional Gain on Investments	0.04	(0.31)
Profit on Sale of Car	-	(5.74)
Interest Paid	37.61	44.96
Depreciation, amortisation and impairment	9.19	7.82
Operating profit before working capital changes	571.48	286.21
Adjustments for:		
(Increase)/Decrease in trade and other receivables	(120.98)	(759.36)
(Increase)/Decrease in inventories	(599.63)	(214.12)
Increase/(Decrease in Trade Payables)	45.71	9.49
Cash generated from operations	(103.41)	(677.78)
Direct taxes refund/(paid)-net	(111.07)	(95.36)
Net Cash Flow from operating activities	(214.48)	(773.14)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(27.86)	(5.58)
Advance to Bodies Corporate	-	99.54
Sale of Fixed Assets	-	6.66
Net Movement in Investments	(252.00)	(6.00)
Net cash (used in) from investing activities	(279.86)	94.62
C. Cash Flow from Financing Activities		
CSR Spending	(45.39)	-
Proceeds from long term borrowings	25.10	101.51
(Repayments)/Proceeds from short term borrowings (net)	114.77	6.63
Dividend Paid (Including Dividend Distribution Tax)	(115.70)	(117.07)
Interest Paid	(37.61)	(44.96)
Net cash (used in) from financing activities	(58.83)	(53.89)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(553.17)	(732.41)
Cash and cash equivalents at beginning of the year	742.99	922.98
Cash and cash equivalents at end of the year	189.82	190.57

Note :

Components of Cash and Cash Equivalents:

Cash on hand	6.24	11.93
In Current Account	183.58	178.64



BCPL Railway Infrastructure Limited

[Signature]
Managing Director

BCPL Railway Infrastructure Limited

[Signature]
Executive Director & CFO

BCPL Railway Infrastructure Ltd.

[Signature]
Company Secretary

Limited Review Report

To
The Board of Directors
BCPL Railway Infrastructure Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (the statement) of **BCPL Railway Infrastructure Limited** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended September 30, 2022 and for the period from April 1, 2022 to September 30, 2022, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by 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. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

(i)	BCL Bio Energy Private Ltd.	Subsidiary
(ii)	BRIL Social Foundation	Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The consolidated unaudited financial results includes the interim financial results of two subsidiary which has not been reviewed by the respective auditor, whose interim financial results reflect total assets of Rs. 425.18 lakhs total revenue of Rs. Nil and Nil, total net loss after tax of Rs. 0.25 lakhs and Rs. 0.81 lakhs and total comprehensive income/(loss) of Rs. (0.25) lakhs and Rs. (0.81) lakhs for quarter ended September 30, 2022 and for the period from April 1, 2022 to September 30, 2022 as considered in the consolidated unaudited financial results. 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.

Place : Kolkata
Date : 10th November , 2022



For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)

A handwritten signature in blue ink, appearing to be 'D. N. Roy', written over a faint circular stamp.

(D. N. Roy)
Partner
(Membership No. 300389)
UDIN:22300389BCTFPH3175

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Consolidated Financial Results for the Quarter ended 30 September, 2022

(₹ in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
INCOME						
Revenue from Operations	2,674.70	3,190.70	1,926.72	5,865.40	5,004.98	10,540.60
Other Income	65.23	95.57	92.01	160.80	133.58	218.30
TOTAL INCOME	2,739.93	3,286.27	2,018.73	6,026.20	5,138.56	10,758.90
EXPENSES						
Construction and Operating Expenses	1,413.22	1,628.48	717.33	3,041.70	2,669.07	5,856.88
Cost of Sales of Traded Goods	889.27	1,057.80	1,049.49	1,947.07	1,839.05	3,012.69
Changes in Inventories of Material /WIP	-	-	-4.11	-	(62.13)	-
Employee Benefit Expenses	144.85	121.07	118.71	265.92	218.89	441.13
Finance Costs	33.31	23.40	20.79	56.71	44.96	108.47
Depreciation and Amortisation	5.34	3.85	4.01	9.19	7.82	15.88
Other Expenses	58.38	103.05	64.96	161.43	124.86	268.74
TOTAL EXPENSES	2,544.37	2,937.65	1,971.18	5,482.02	4,842.52	9,703.79
Profit before Exceptional Items and Tax	195.55	348.63	47.54	544.18	296.04	1,055.11
Exceptional Items	-	-	-	-	-	-
Profit before Tax	195.55	348.63	47.54	544.18	296.04	1,055.11
Tax Expense						
Current Tax	48.90	90.47	4.13	139.37	60.56	251.31
Provision relating to earlier years	-	-	-	-	-	33.40
Deferred Tax	-3.55	3.46	10.07	-0.09	9.37	29.65
Total Tax Expense	45.35	93.93	14.20	139.28	69.93	314.37
Profit for the year Attributable to:	150.20	254.70	33.34	404.90	226.11	740.74
Owners of the Parent	150.32	254.97	405.29	226.11	740.84	
Non-Controlling Interest	-0.12	(0.27)	(0.39)	-	(0.10)	
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations	-	-	-	-	-	6.54
- Changes in Fair Value of FVTOCI Equity Instruments	37.12	-	30.02	37.12	30.02	30.02
(ii) Income Tax relating to these items	-	-	0	-	-	-
Total Comprehensive income for the year	187.32	254.70	63.36	442.02	256.13	777.30
Owners of the Parent	187.44	254.97	63.36	442.41	256.13	777.40
Non-Controlling Interest	-0.12	(0.27)	-	(0.39)	-	(0.10)
Paid-up equity share capital (face value Rs. 10/- each)	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36
Other Equity	-	-	-	-	-	6,037.55
Earnings per Equity Share	0.90	1.52	0.20	2.42	1.35	4.43
[Nominal Value per share : Rs. 10/- (Previous Year : Rs. 10/-)]						
- Basic & Diluted	0.90	1.52	0.20	2.42	1.35	4.43



BCPL Railway Infrastructure Limited

[Signature]
 Managing Director

BCPL Railway Infrastructure Limited

[Signature]
 Executive Director & CFO

BCPL Railway Infrastructure Ltd.

[Signature]
 Company Secretary

The financial results 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.

The above results for the quarter and Half year ended September 2022 have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Operating Segment as defined under Ind AS 108.

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-2022 (Un Audited)	30-Jun-2022 (Un Audited)	30-Sep-2021 (Un Audited)	30-Sep-2022 (Un Audited)	30-Sep-2021 (Un Audited)	31-Mar-2022 (Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	1,740.36	2,198.85	818.36	3,939.21	3,274.93	7,477.63
b) Merchant Exports	999.57	1,087.42	1,200.37	2,086.99	1,863.63	3,281.27
c) Edible Oils	-	-	-	-	-	-
d) CSR Functions	-	-	-	-	-	-
Gross Revenue	2,739.93	3,286.27	2,018.73	6,026.20	5,138.56	10,758.90
(B) Segment Results						
a) Railways Overhead Electrification	187.79	344.16	28.45	531.95	255.01	1,108.02
b) Merchant Exports	41.52	28.23	39.90	69.75	85.99	55.78
c) Edible Oils	(0.46)	(0.35)	-	(0.81)	-	-0.22
d) CSR Functions	-	-	-	-	-	-
	228.85	372.04	68.35	600.89	341.00	1,163.58
Less - i) Finance Cost	33.31	23.40	20.79	56.71	44.96	108.47
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	195.54	348.64	47.56	544.18	296.04	1,055.11
(C) Segment Assets						
a) Railways Overhead Electrification	10,127.62	9,444.86	7,775.34	10,127.62	7,775.34	9,921.08
b) Merchant Exports	208.81	103.49	588.17	208.81	588.17	69.75
c) Edible Oils	741.87	487.59	4.00	741.87	4.00	322.15
d) CSR Functions	41.31	-	-	41.31	-	-
Total Assets	11,119.60	10,035.94	8,367.51	11,119.60	8,363.51	10,312.98
(C) Segment Liabilities						
a) Railways Overhead Electrification	2,389.65	1,778.51	865.56	2,389.65	865.66	2,415.94
b) Merchant Exports	267.37	37.87	308.79	267.37	308.79	27.19
c) Edible Oils	55.20	37.45	-	55.20	-	73.05
d) CSR Functions	41.31	-	-	41.31	-	-
Total Liabilities	2,753.53	1,853.83	1,174.35	2,753.53	1,174.45	2,516.18

BRIL Social foundation was incorporated as a subsidiary of the Company during the half year ended 30th September.

Figures pertaining to the previous period/ year have been rearranged/ regrouped, wherever considered necessary, to make them comparable with those of the current period/ year.



BCPL Railway Infrastructure Limited

[Signature]
Managing Director

BCPL Railway Infrastructure Limited

[Signature]
Executive Director & CFO

BCPL Railway Infrastructure Ltd.

[Signature]
Company Secretary

BCPL RAILWAY INFRASTRUCTURE LIMITED
Consolidated Balance Sheet as at 30th September 2022

(₹ in Lakhs)

Particulars	As at	As at
	September 30, 2022	March 31, 2022
	(Un Audited)	(Un Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	260.35	211.16
Intangible Assets	1.85	2.12
Right of Use	5.86	6.17
Capital Work in Progress	301.12	22.16
Investment Property	161.17	161.17
Financial Assets		
(i) Investments	434.32	397.24
(ii) Others	2,319.47	3,246.02
Deferred tax Assets (Net)	70.17	70.08
Total Non-Current Assets	3,554.31	4,116.12
CURRENT ASSETS		
Inventories	3,434.88	2,835.25
Financial Assets		
(i) Trade receivables	1,258.30	1,975.70
(ii) Cash and cash equivalents	245.92	758.02
(iii) Others	1,971.37	202.95
Other current assets	654.82	424.94
Total Current Assets	7,565.29	6,196.86
TOTAL ASSETS	11,119.60	10,312.98
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	6,364.49	6,037.55
	8,036.85	7,709.91
Non Controlling Interests	329.22	86.90
TOTAL EQUITY	8,366.07	7,796.81
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
(i) Borrowings	110.21	85.18
(ia) Lease Liabilities	2.49	2.42
Provisions	84.13	57.58
Other Non Current Liabilities	68.00	66.70
Total Non-current Liabilities	264.83	211.88
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	268.01	153.17
(ii) Lease Liabilities	0.03	0.10
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	352.34	301.44
Total outstanding dues other than micro enterprises and small enterprises	63.96	208.98
(iii) Other Financial Liabilities	60.92	117.72
Provisions	13.03	3.65
Other Current Liabilities	1,690.88	1,486.19
Current Tax Liabilities (Net)	39.53	33.05
Total Current Liabilities	2,488.70	2,304.30
Total Liabilities	2,753.53	2,516.18
TOTAL EQUITY AND LIABILITIES	11,119.60	10,312.98

BCPL Railway Infrastructure Limited

Managing Director

BCPL Railway Infrastructure Limited

Executive Director & CFO

BCPL Railway Infrastructure Ltd.

Company Secretary



BCPL RAILWAY INFRASTRUCTURE LIMITED

Consolidated Cash Flow Statement for the half year ended September 30, 2022

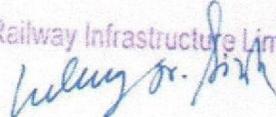
(₹ in Lakhs)

	Half Year ended 30 September 2022	Half Year ended 30 September 2021
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	544.1793678	296.04
Adjustments for:		
CSR Spending	45.39434	
Notional Cost on Security Deposit	(65.75)	(56.56)
Notional Gain on Investments	0.04	(0.31)
Profit on Sale of Car	-	(5.74)
Interest Paid	37.61	44.96
Depreciation, amortisation and impairment	9.19	7.82
Operating profit before working capital changes	570.67	286.21
Adjustments for:		
(Increase)/Decrease in trade and other receivables	(23.66)	(759.36)
(Increase)/Decrease in inventories	(599.63)	(214.12)
Increase/(Decrease in Trade Payables)	89.70	9.49
Cash generated from operations	37.08	(677.78)
Direct taxes refund/(paid)-net	(132.89)	(95.36)
Net Cash Flow from operating activities	(95.81)	(773.14)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(57.80)	(5.58)
Capital Work in Progress	(278.96)	(6.32)
Advance for capital expenditure	(265.10)	
Advance to Bodies Corporate	-	99.54
Sale of Fixed Assets	-	6.66
Net cash (used in) from investing activities	(601.86)	94.30
C. Cash Flow from Financing Activities		
Non Controlling Interests	242.70	4.00
Share Application Money	1.30	
CSR Spending	(45.39)	
Proceeds from long term borrowings	25.10	101.51
(Repayments)/Proceeds from short term borrowings (net)	114.77	6.63
Dividend Paid (Including Dividend Distribution Tax)	(115.70)	(117.07)
Interest Paid	(37.61)	(44.96)
Net cash (used in) from financing activities	185.17	(49.89)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(512.49)	(728.73)
Cash and cash equivalents at beginning of the year	758.02	922.98
Cash and cash equivalents at end of the year	245.53	194.25

BCPL Railway Infrastructure Limited


Managing Director

BCPL Railway Infrastructure Limited


Executive Director & CFO

BCPL Railway Infrastructure Ltd.


Company Secretary