

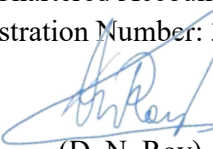
Limited Review Report

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, 2023.
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 the Statement 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:23300389BGWCPC7580

Place: Kolkata
Date: 14.09.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Standalone Financial Results for the Quarter and half year ended 30 September, 2023

(₹ in Lakhs)

Particulars	Quarter ended			Half year ended		Year Ended
	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
INCOME						
Revenue from Operations	2,297.29	1,982.72	2,674.70	4,280.01	5,865.40	12,278.79
Other Income	29.81	87.61	64.88	117.42	160.80	271.29
TOTAL INCOME	2,327.10	2,070.33	2,739.58	4,397.43	6,026.20	12,550.08
EXPENSES						
Construction and Operating Expenses	1,581.77	1,542.13	1,413.22	3,123.90	3,041.70	8,503.78
Cost of Sales of Traded Goods	-	-	889.26	-	1,947.06	1,945.45
Employee Benefit Expenses	136.66	124.58	144.44	261.24	265.51	478.63
Finance Costs	47.89	61.36	33.31	109.25	56.71	168.02
Depreciation and Amortisation	4.56	3.72	5.34	8.28	9.19	16.56
Other Expenses	238.98	144.50	57.99	383.48	161.04	328.62
TOTAL EXPENSES	2,009.86	1,876.29	2,543.56	3,886.15	5,481.21	11,441.05
Profit before Exceptional Items and Tax	317.24	194.04	196.02	511.28	544.99	1,109.03
Exceptional Items	-	-	-	-	-	-
Profit before Tax	317.24	194.04	196.02	511.28	544.99	1,109.03
Tax Expense						
Current Tax	81.49	41.51	48.82	123.00	139.37	272.92
Provision relating to earlier years	-	-	-	-	-	-
Deferred Tax	5.38	(20.55)	(3.44)	-15.17	-0.09	28.23
Total Tax Expense	86.87	20.96	45.38	107.83	139.28	301.15
Profit for the period	230.37	173.08	150.64	403.45	405.71	807.88
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations	-	-	-	-	-	6.05
- Changes in Fair Value of FVTOCI Equity instruments	33.26	-	37.12	33.26	37.12	37.12
(ii) Income Tax relating to these items	-	-	0	-	-	-
Total Comprehensive income for the year	263.63	173.08	187.76	436.71	442.83	851.05
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	-	-	-	-	-	6,773.26
Earnings per Equity Share (In Rs.)	1.38	1.03	0.90	2.41	2.43	4.83
[Nominal Value per share : Rs. 10/- (Previous Year : Rs. 10/-)]						
Basic & Diluted (In Rs.)	1.38	1.03	0.90	2.41	2.43	4.83

BCPL Railway Infrastructure Limited

Managing Director

JAYANTA K. GHOSH
(DIN:00722445)

BCPL Railway Infrastructure Ltd.

Executive Director & CFO

UDAY N. SINGH
(DIN:00722449)



DATE: 14.11.2023

BCPL Railway Infrastructure Ltd.

Company Secretary

Notes

- 1 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.
- 2 The above unaudited financial results for the quarter & half year ended September 30, 2023, have been reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on November 14, 2023
- 3 The above results for the quarter & half year ended September 30, 2023, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 Operating Segment as defined under Ind AS 108.

Particulars	Quarter ended			Half year ended		Year Ended
	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	2,327.26	2,070.33	1,740.00	4,397.59	3,939.20	10,461.19
b) Merchant Exports	-0.16	-	999.58	(0.16)	2,087.00	2,088.89
Gross Revenue	2,327.10	2,070.33	2,739.58	4,397.43	6,026.20	12,550.08
(B) Segment Results						
a) Railways Overhead Electrification	365.67	255.54	187.80	621.21	531.95	1,220.46
b) Merchant Exports	-0.54	(0.14)	41.52	(0.68)	69.75	56.59
	365.13	255.40	229.32	620.53	601.70	1,277.04
Less - i) Finance Cost	47.89	61.36	33.31	109.25	56.71	168.02
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	317.24	194.04	196.02	511.28	544.99	1,109.03
(C) Segment Assets						
a) Railways Overhead Electrification	10,576.23	11,140.27	10,326.46	10,576.23	10,326.46	10,609.26
b) Merchant Exports	108.32	134.04	367.96	108.32	367.96	184.08
Total Assets	10,684.55	11,274.31	10,694.42	10,684.55	10,694.42	10,793.33
(C) Segment Liabilities						
a) Railways Overhead Electrification	1,894.46	2,605.59	2,389.65	1,894.46	2,389.65	2,247.82
b) Merchant Exports	24.82	50.00	267.37	24.82	267.37	99.90
Total Liabilities	1,919.28	2,655.59	2,657.02	1,919.28	2,657.02	2,347.71

5 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

Managing Director

JAYANTA K. GHOSH
(DIN: 00722445)

BCPL Railway Infrastructure Ltd.

Executive Director & CFO

UDAY N. SINGH
(DIN: 00722449)

BCPL Railway Infrastructure Ltd.

Company Secretary

DATE: 14.11.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Standalone Financial Results for the Quarter and half
year ended 30 September, 2023

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at	As at
	September 30 2023	March 31 2023
	Un Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	280.25	83.66
Intangible Assets	1.56	1.75
Right of Use	5.24	5.55
Investment Property	173.22	167.33
Financial Assets		
(i) Investments	1,164.08	1,130.82
(ii) Others	2,342.05	2,684.58
Deferred tax Assets (Net)	57.03	41.86
Other Non Current Assets	51.90	51.89
Total Non-Current Assets	4,075.33	4,167.43
CURRENT ASSETS		
Inventories	3,707.17	3,394.26
Financial Assets		
(i) Trade receivables	1,394.39	1,585.48
(ii) Cash and cash equivalents	135.03	15.93
(iii) Bank balances other than (iii) above	3.77	3.64
(iv) Others	1,016.19	1,234.46
Other current assets	352.67	392.14
Total Current Assets	6,609.22	6,625.90
TOTAL ASSETS	10,684.55	10,793.33
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	7,092.91	6,773.26
TOTAL EQUITY	8,765.27	8,445.62
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	9.10	31.71
(ia) Lease liabilities	2.22	2.29
(b) Provisions	41.16	32.67
Total Non-current Liabilities	52.48	66.66
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	1,064.20	219.56
(ia) Lease liabilities	0.14	0.12
(ii) Trade Payables	0.00	0.00
(A) total outstanding dues of micro enterprises	2.98	160.02
(B) total outstanding dues of creditors other than	349.30	779.05
(iii) Other Financial Liabilities	67.44	73.12
Other Current Liabilities	267.46	963.48
Provisions	28.61	28.61
Current Tax Liabilities (Net)	86.67	57.08
Total Current Liabilities	1,866.80	2,281.05
Total Liabilities	1,919.28	2,347.71
TOTAL EQUITY AND LIABILITIES	10,684.55	10,793.33



BCPL Railway Infrastructure Limited

Jayanta K. Ghosh
 Managing Director

JAYANTA K. GHOSH
 (DIN: 00722445)

BCPL Railway Infrastructure Ltd.

Uday N. Singh
 Executive Director & CFO

UDAY N. SINGH
 (DIN: 00722449)

BCPL Railway Infrastructure Ltd.

[Signature]
 Company Secretary

DATE: 14.11.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Standalone Financial Results for the half year ended 30 September, 2023

STATEMENT OF CASH FLOW

(₹ in Lakhs)

	Half year Ended 30 September 2023 (Unaudited)	Half year Ended 30 September 2022 (Unaudited)
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	511.28	544.99
Adjustments for:		
CSR Spending	21.03	45.39
Notional Cost on Security Deposit	(49.65)	(65.75)
Notional Gain on Investments	0.00	0.04
Profit on Sale of Car	-	-
Adjustment of finance cost and Lease Rent	-	-
Dividend Income	-	-
OCI Impact of Investments	-	-
Interest Paid	102.07	37.61
Depreciation, amortisation and impairment	8.28	9.19
Operating profit before working capital changes	593.01	571.48
Adjustments for:		
(Increase)/Decrease in trade and other receivables	840.87	(120.98)
(Increase)/Decrease in inventories	(312.91)	(599.63)
Increase/(Decrease in Trade Payables)	(1,280.00)	45.71
Cash generated from operations	(159.03)	(103.41)
Direct taxes refund/(paid)-net	(93.41)	(111.07)
Net Cash Flow from operating activities	(252.44)	(214.48)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(210.27)	(27.86)
Advance to Bodies Corporate	-	-
Sale of Fixed Assets	-	-
Loss in Joint Venture	-	-
Dividend Income	-	-
Net Movement in Investments	(0.00)	(252.00)
Net cash (used in) from investing activities	(210.27)	(279.86)
C. Cash Flow from Financing Activities		
CSR Spending	(21.03)	(45.39)
Proceeds from long term borrowings	(22.68)	25.10
(Repayments)/Proceeds from short term borrowings (net)	844.66	114.77
Dividend Paid (Including Dividend Distribution Tax)	(117.07)	(115.70)
Interest Paid	(102.07)	(37.61)
Net cash (used in) from financing activities	581.81	(58.83)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	119.10	(553.17)
Cash and cash equivalents at beginning of the year	15.93	742.99
Cash and cash equivalents at end of the year	135.03	189.82

Note :

Components of Cash and Cash Equivalents:

Cash on hand	9.36	6.24
In Current Account	125.67	183.58



BCPL Railway Infrastructure Limited

Jayanta K. Ghosh
Managing Director
JAYANTA K. GHOSH
(DIN: 00722445)

BCPL Railway Infrastructure Ltd.

Uday N. Singh
Executive Director & CFO
UDAY N. SINGH
(DIN: 00722449)

BCPL Railway Infrastructure Ltd.

Company Secretary

DATE: 14.11.2023

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, 2023 and for the period from April 1, 2023 to September 30, 2023, 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 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.

6. The consolidated unaudited financial results include the interim financial results of two subsidiary which have not been reviewed by the respective auditor, whose interim financial results reflect total assets of Rs. 2794.01 lakhs as at September 30, 2023 and total revenue of Rs. 0.32 lakhs & Rs. 0.97 lakhs, total net profit/(loss) after tax of Rs. (12.30) lakhs & Rs. (12.95) lakhs and total comprehensive income/(loss) of Rs. (12.30) lakhs & (12.95) lakhs for quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively 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.

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



A handwritten signature in blue ink, appearing to read "D. N. Roy".

(D. N. Roy)

Partner

(Membership No. 300389)

UDIN:23300389BGWCPD3937

Place: Kolkata
Date: 14.11.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED
Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended 30 September, 2023

(₹ in Lakhs)

Particulars	Quarter ended			Half year ended		
	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	Year Ended 31-Mar-2023
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
INCOME						
Revenue from Operations	2,297.29	1,982.72	2,674.70	4,280.01	5,865.40	12,278.79
Other Income	30.12	88.27	65.23	118.39	160.80	271.29
TOTAL INCOME	2,327.41	2,070.99	2,739.93	4,398.40	6,026.20	12,550.08
EXPENSES						
Construction and Operating Expenses	1,581.77	1,542.13	1,413.22	3,123.90	3,041.70	8,503.78
Cost of Sales of Traded Goods	-	-	889.27	-	1,947.07	1,945.45
Employee Benefit Expenses	136.66	124.58	144.85	261.24	265.92	478.63
Finance Costs	52.61	61.74	33.31	114.35	56.71	168.31
Depreciation and Amortisation	5.35	3.74	5.34	9.09	9.19	16.79
Other Expenses	246.37	145.44	58.38	391.81	161.43	333.30
TOTAL EXPENSES	2,022.76	1,877.63	2,544.37	3,900.39	5,482.02	11,446.26
Profit before Exceptional Items and Tax	304.65	193.36	195.55	498.01	544.18	1,103.82
Exceptional Items	-	-	-	-	-	-
Profit before Tax	304.65	193.36	195.55	498.01	544.18	1,103.82
Tax Expense						
Current Tax	81.49	41.51	48.90	123.00	139.37	272.92
Provision relating to earlier years	-	-	-	-	-	-
Deferred Tax	18.56	(20.55)	(3.55)	(1.99)	-0.09	28.23
Total Tax Expense	100.05	20.96	45.35	121.01	139.28	301.15
Profit for the period attributable to	204.61	172.40	150.20	377.01	404.90	802.67
Owners of the Parent	210.71	172.72	150.32	383.43	405.29	805.09
Non-Controlling Interest	(6.10)	(0.32)	(0.12)	(6.42)	(0.39)	(2.41)
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations		-	-	-	-	6.05
- Changes in Fair Value of FVTOCI Equity Instruments	33.26	-	37.12	33.26	37.12	37.12
(ii) Income Tax relating to these items	-	-	0	-	-	-
Total Comprehensive income for the year	237.87	172.40	187.32	410.27	442.02	845.84
Owners of the Parent	243.97	172.72	187.44	416.69	442.41	848.25
Non-Controlling Interest	(6.10)	(0.33)	(0.12)	(6.42)	(0.39)	(2.41)
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				6,770.10		6,770.10
Earnings per Equity Share (In Rs.)	1.26	1.03	0.90	2.29	2.42	4.80
[Nominal Value per share : Rs. 10/- (Previous Year : Rs. 10/-)]						
Basic & Diluted (In Rs.)	1.26	1.03	0.90	2.29	2.42	4.80

The accompanying notes are an integral part of Financial Statements



BCPL Railway Infrastructure Limited

BCPL Railway Infrastructure Ltd.

Managing Director

Executive Director & CFO

JAYANTA K. GHOSH
(DIN:00722445)

UDAY N. SINGH
(DIN:00722449)

BCPL Railway Infrastructure Ltd.

Company Secretary

DATE:-14.11.2023

Notes

1 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.

2 The above unaudited financial results for the quarter & half year ended September 30, 2023, have been reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on November 14, 2023.

3 The above results for the quarter and half yearly ended September 30, 2023, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 Operating Segment as defined under Ind AS 108.

Particulars	Quarter ended			Half year ended		Year Ended
	30-Sep-2023 (Un Audited)	30-Jun-2023 (Un Audited)	30-Sep-2022 (Un Audited)	30-Sep-2023 (Un Audited)	30-Sep-2022 (Un Audited)	31-Mar-2023 (Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	2,327.26	2,070.34	1,740.36	4,397.60	3,939.21	10,461.19
b) Merchant Exports	(0.17)	-	999.57	(0.17)	2,086.99	2,088.89
c) Edible Oils	0.32	0.65	-	0.97	-	-
d) CSR Functions	-	-	-	-	-	-
Gross Revenue	2,327.41	2,070.99	2,739.93	4,398.40	6,026.20	12,550.08
(B) Segment Results						
a) Railways Overhead Electrification	365.66	255.54	187.80	621.20	531.95	1,220.46
b) Merchant Exports	(0.54)	(0.14)	41.52	(0.68)	69.75	56.59
c) Edible Oils	(7.72)	(0.29)	(0.46)	(8.01)	(0.81)	-4.63
d) CSR Functions	(0.14)	(0.02)	-	(0.16)	-	-0.29
	357.26	255.08	228.86	612.36	600.89	1,272.13
Less - i) Finance Cost	52.61	61.74	33.31	114.35	56.71	168.31
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	304.65	193.35	195.55	498.01	544.18	1,103.82
(C) Segment Assets						
a) Railways Overhead Electrification	9,869.45	10,446.67	10,127.62	9,869.45	10,127.62	9,915.66
b) Merchant Exports	108.32	134.04	208.81	108.32	208.81	184.08
c) Edible Oils	2,758.68	2,413.87	741.87	2,758.68	741.87	1,422.97
d) CSR Functions	31.94	40.42	41.31	31.94	41.31	28.74
Total Assets	12,768.38	13,035.00	11,119.60	12,768.38	11,119.60	11,551.44
(C) Segment Liabilities						
a) Railways Overhead Electrification	1,894.46	2,605.16	2,389.65	1,894.46	2,389.65	2,247.82
b) Merchant Exports	24.82	50.00	267.37	24.82	267.37	99.90
c) Edible Oils	1,417.17	1,059.93	55.20	1,417.17	55.20	68.36
d) CSR Functions	32.38	40.72	41.31	32.38	41.31	29.02
Total Liabilities	3,368.83	3,755.81	2,753.53	3,368.83	2,753.53	2,445.09

5 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 BCPL Railway Infrastructure Ltd.

Jayanta K. Ghosh
Managing Director

JAYANTA K. GHOSH
(DIN: 00722445)

Uday N. Singh
Executive Director & CFO

UDAY N. SINGH
(DIN: 00722449)

BCPL Railway Infrastructure Ltd.

[Signature]
Company Secretary

DATE: 14.11.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED
Consolidated Balance Sheet as at 30th September 2023

(₹ in Lakhs)

Particulars	As at	As at
	September 30 2023	March 31 2023
	(Unaudited)	(Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	804.13	416.05
Intangible Assets	1.72	1.91
Right of Use	5.54	5.85
Capital work-in- progress	1,951.27	660.72
Investment Property	173.22	167.33
Financial Assets		
(i) Investments	468.48	435.22
(ii) Others	2,345.05	2,687.58
Deferred tax Assets (Net)	43.85	41.86
Other Non Current Assets	59.85	364.78
Total Non-Current Assets	5,853.10	4,781.29
CURRENT ASSETS		
Inventories	3,707.17	3,394.26
Financial Assets		
(i) Trade receivables	1,394.39	1,585.48
(ii) Cash and cash equivalents	191.08	60.45
(iii) Bank balances other than(iii) above	3.77	138.24
(iv) Others	1,016.19	1,113.79
Other current assets	602.68	477.93
Total Current Assets	6,915.28	6,770.14
TOTAL ASSETS	12,768.38	11,551.43
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	7,069.72	6,770.10
Equity attributable to the equity shareholders of the company	8,742.08	8,442.46
Non Controlling interests	657.47	663.89
TOTAL EQUITY	9,399.55	9,106.35
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,395.01	45.23
(ia) Lease liabilities	2.22	2.52
(b) Provisions	41.17	32.67
(c) Other Non Current Liabilities		
Total Non-current Liabilities	1,438.40	80.42
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	1,064.20	222.82
(ia) Lease liabilities	0.16	0.15
(ii) Trade Payables	0.00	0.00
(A) total outstanding dues of micro enterprises and small enterprises; and	3.59	162.07
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	377.05	779.71
(iii) Other Financial Liabilities	67.44	120.02
Other Current Liabilities	303.87	995.26
Provisions	28.60	28.61
Current Tax Liabilities (Net)	85.52	56.03
Total Current Liabilities	1,930.43	2,364.67
Total Liabilities	3,368.83	2,445.09
TOTAL EQUITY AND LIABILITIES	12,768.38	11,551.43

BCPL Railway Infrastructure Ltd.

Company Secretary



BCPL Railway Infrastructure Limited BCPL Railway Infrastructure Ltd.

(Signature)
Managing Director

JAYANTA K. GHOSH
(DIN:00722445)

(Signature)
Executive Director & CFO

UDAY N. SINGH
(DIN:00722449)

DATE : 14.11.2023

BCPL RAILWAY INFRASTRUCTURE LIMITED

Consolidated Cash Flow Statement for the half year ended September 30, 2023

(₹ in Lakhs)

	Half Year Ended 30th September 2023 (Unaudited)	Half Year Ended 30th September 2022 (Unaudited)
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	498.02	544.18
Adjustments for:		
CSR Spending	21.03	45.39
Notional Cost on Security Deposit	(49.65)	(65.75)
Notional Gain on Investments	0.00	0.04
Loss/(Profit) on Sale of Car	-	-
Dividend Income	(5.37)	-
OCI Impact of Actuarial	-	-
Interest Paid	114.35	37.61
Depreciation, amortisation and impairment	9.09	9.19
Operating profit before working capital changes	587.47	570.67
Adjustments for:		
(Increase)/Decrease in trade and other receivables	690.57	(23.66)
(Increase)/Decrease in inventories	(312.92)	(599.63)
Increase/(Decrease in Trade Payables)	(1,296.62)	89.70
Cash generated from operations	(331.50)	37.08
Direct taxes refund/(paid)-net	(93.51)	(132.89)
Net Cash Flow from operating activities	(425.01)	(95.81)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(402.56)	(57.80)
Capital Work in Progress	(1,290.55)	(278.96)
Advance for capital expenditure	304.95	(265.10)
Advance to Bodies Corporate	-	-
Sale of Fixed Assets	-	-
Dividend Income	5.37	-
Purchase of Investments	-	-
Net cash (used in) from investing activities	(1,382.79)	(601.86)
C. Cash Flow from Financing Activities		
Non Controlling Interests	(0.00)	242.70
Share Application Money	-	1.30
Borrowings from Share Holders	-	-
Statutory Liabilities	-	-
CSR Spending	(21.03)	(45.39)
Proceeds from long term borrowings	1,349.47	25.10
(Repayments)/Proceeds from short term borrowings (net)	841.40	114.77
Dividend Paid (Including Dividend Distribution Tax)	(117.07)	(115.70)
Interest Paid	(114.35)	(37.61)
Net cash (used in) from financing activities	1,938.42	185.17
Net (decrease)/increase in cash and cash equivalents (A+B+C)	130.63	(512.49)
Cash and cash equivalents at beginning of the year	60.45	758.02
Cash and cash equivalents at end of the year	191.08	245.53



BCPL Railway Infrastructure Limited

BCPL Railway Infrastructure Ltd.

Managing Director

Executive Director & CFO

JAYANTA K. GHOSH
(DIN:00722445)

UDAY N. SINGH
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BCPL Railway Infrastructure Ltd.

Company Secretary

DATE: 14.11.2023