

बामर लॉरी इनवेस्टमेंटस लिमिटेड

(भारत सरकार का एक उद्यम)

Balmer Lawrie Investments Ltd.

(A Government of India Enterprise)

Ref: BLI/SE/BM/21

Date: 12th November, 2021

The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie,
Kolkata – 700 001

Scrip Code - 12638

Scrip Code - **532485**

Phiroze Jeejeebhoy Towers

The Secretary,

BSE Ltd.

Dalal Street Mumbai- 400001 पंजीकृत कार्यालय : 21, नेताजी सुमाष रोड कोलकाता – 700 001

Regd. Office: 21, Netaji Subhas Road

Kolkata - 700 001 Phone : (91)(033) 2222 5227 CIN : L65999WB2001GOI093759

फोन : (91) (033) 2222 5227

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") - Approval of Unaudited Financial Results (both Standalone and Consolidated) for the Second Quarter and Half-Year ended on 30th September, 2021

Further, to our intimation dated 29th October, 2021 and in terms of Regulation 30 read with Schedule III, Part A and Regulation 33 of Listing Regulations, this is to hereby inform that the Board of Directors at its Meeting held on 12th November, 2021, has, *inter-alia*, considered and approved the Unaudited Financial Results (both Standalone and Consolidated) of the Company for the second quarter and half-year ended on 30th September, 2021 along with the Limited Review Report of the Statutory Auditors thereon. The Unaudited Financial Results shall be published in the newspapers as per Regulation 47(1) of the Listing Regulations and would also be uploaded on the website of the Company at www.blinv.com as per Regulation 46(2) of the Listing Regulations.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded 06:50 p.m.

Request you to take the above information on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For Balmer Lawrie Investments Limited

Abhishek Lahoti

Company Secretary and Compliance Officer

Enclosed: As above

Page 1 of 1

Website: www.blinv.com E-mail: lahoti.a@balmerlayrie.com

J. B. S. & Company

CHARTERED ACCOUNTANTS 60, BENTINCK STREET, 4TH FLOOR KOLKATA - 700 069

Independent Auditor's Review Report on Quarterly Standalone Unaudited Financial results of the Company for the Quarter and half year ended 30°September, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Balmer Lawrie Investments Limited

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Balmer Lawrie Investments Limited ("the Company") for the quarter and half year ended 30th September, 2021. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
- 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 Results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. 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 applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63(2) 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.



Phone: 2282 6809

4. Emphasis Of Matter

We draw your attention to Note No. 3 to the Standalone Financial Results which explain the uncertainties and the management's assessment of the financial impact due to the lock-downs and other restrictions and conditions related to the COVID-19 pandemic situation, for which a definite assessment of the impact in the subsequent period is highly dependent upon circumstances as they evolve.

Our opinion is not modified in respect of this matter.

For J.B.S. & Company

Chartered Accountants

Firm Registration No.: 323734E

Sudhanshu Sen, FCA

Partner Membership No.: 306354

Place: Kolkata Date: 12.11.2021

UDIN: 21306354AAAARH3010

Halmer Lawrie Investments Limited Standalone Balance Sheet as at September 30, 2021

(All amounts in rupee lakhs, unless stated otherwise)

(All amounts as 2-1-		As at
Particulars	As at September 30, 2021 (Unaudited)	March 31, 2021 (Audited)
- and TC		37.
ASSETS Financial assets	8,507.72	14,210.
Financial assets	5,913.54	3,267.
Cash and cash equivalents	3,267.77	5.
Bank balances other than above	3,207.7	17,521.
Investments .	6,282.57	17,524
Other financial assets	23,971.60	538.
	588.99	
Non Financial assets	2.88	538.22
Current tax assets (net)	591.87	
Other non financial assets		18,059.8
	24,563.47	
TOTAL		
LIABILITIES AND EQUITY		
- LABOUTTIES		290.05
LIABILITIES Financial Liabilities	8,342.62	290.05
Other financial liabilities	8,342.62	
Other imment and		-
Non Financial Liabilities		1.00
Comment ray liabilities (net)	394.71	1.00
Other non financial liabilities	394.71	
	2,219.73	2,219.73
EQUITY	13,606.41	15,549.04
Equity share capital	15,826.14	17,768.77
Other equity	24,563.47	18,059.82
TOTAL		

For J.B.S & Company

Chartered Accountants FRN: 323734E

Sudhanshu Sen, FCA (Partner) Membership No: 306354

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited



(Sandip Das) Director (DIN:08217697)

Place: Kolkata

Date: November 12, 2021

Balmer Lower business to Lorenze of Concentration (A Concentrate of Lodes Lorenze of Section 21), Nevan Salama Road, Rodhar Torrad Lod No. 2018/2222 5227. F. mail Information and John Section as of Section 1215. 1659998 1804-1806 (1993-19)

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended 30, 201, 2021

Paniculars	3 months ended	Preceding 5 months ended	Corresponding 3 months ended	Year to date figures for the current perior evided	d for the	dose figures e previous oid ended (99/2020	Figures Previous V \$1/03	72	
	39/99/2021	39/96/2921	30/99/2020	30/59/2021		(Loundhied)		(Audited)	
	(Unaudited)	(Unaudired)	(Unumbred)	(Linuxdised)	1			TG+8,078	
evenue from operations	(C readilities)	(1. manadaria)	Carre			\$\$1,07		1,925,05	
Interest are one			233.47	312		19505		8,690.04	
Dividend automo	155.15	19730		10,790		8,379.62		18.71	
	0,544.0		7,924.93		91	41821		8,76H ZS	
oral Resenue from operations	6,493.91	137.09	8,146.82			H.366.23	-		
Orlser werome			8,165.0		91		-		
otal income (I)	6,495.91	157 (4)	8,165.0		_		-	12.51	
					_	4,71		3838	
*penses			1.9		(58)	16.0	and the same of	95.62	
Employer benefits expenses	1.27	(A)	18.		9 (M) k	43.7	3		
Other Expenses	21.81	77.19	25.0		5.58			8,612.63	
Fotal expenses (II)	26.04	81.50	23.			8,442.	10		
			8,141	6,54	5.33				
Profit/(Loss) before tax for the period (III=I-II)	6,46/9.83	75.50	8,341	27				150,87	
						410	911	-	
Tax expense				di	(T.18)			150.47	
Current tax	3378	33(0)				107	50		
Deferred tax expense/ enolit				.00	13.00		-	8,462.16	
	33 (#	20,00	30		- 11	1,235	DB .		
Total tax expense (IV)			8,085	6.4	97.33	CONTRACTOR OF STREET			
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	6,436.8	\$ 55.50	8,04		_				
Net Profit/(Loss) for the period (V= III-IV)	0,172								
Other comprehensive income		0.00							
A for layous that will mee be reclaimfied to produce fore.									
in the one tax reliang axisens that will not be exclassified as proofe at less									
It is been that will be exclainfied to profit or loss					and the				
is discover tax relating to occurs that will be reclassified to pred							The second second	1,462	
in pressure fay termind in neural using a most section of the					1	- 43	55.00	8,44.0	
Other comprehensive income/(loss) for the period (VI)					492.55	-			
Caner Completioners income (Const.)		- 55	50 8,0	HS.59			_		
Total comprehensive income for the period (VII=V+VI)	6,436	83					37.10	3.	
Total complementative income as a residence					29.25		\$7.80	36	
			0.25	36.43	29.25		31.41		
Earnings per share (basic and diluted)		29.00	0.25	36.43					
Basic Rs per share: Dilated Rs per share:		29.00						contamen 33 of	

The above formers results were researed by the Audit Communic and subsequently approved by the Brand of Directors at their meeting held on November 12, 2023. As required andre Regulation 33 of 34 30 (Lenning Chilipters on and Directorare Requirement) Regulations, 2013, the Naturety Studies have conducted a Limited Review of the above formers of one for the period ended with regulations, 2013, the Naturety Studies have conducted a Limited Review of the above formers of one for the period ended with regulations, 2013, the Naturety Studies have conducted a Limited Review of the above formers of one for the period ended with regulations.

Plice Kolket Dan Solumber 12, 5121

& COM

Particulars ash flow from Operating Activities	For the period ended September 30, 2021 (Unaudited)	For the period ended September 30, 2020 (Unaudited)
et Profit/(Loss) before tax		8,342.50
hanges in working capital:	6,515.33	
Adjustments for nicrease / (decrease) in operating assets		
THE PROPERTY OF THE PROPERTY O		(7,323,00)
Other non-financial agents	(6,277,22)	(5.26)
Adjustments for increase / (decrease) in	(2.88)	
Other financial liabilities		(5.06)
Other non financial habilities	8,052.57	341.94
Bank balances other than cash and eash squevalents	8,297.37	7,972.44
Cash generated from operations	17,008.88	9,323.56
Net income tax (pash) / refunds	(103.77)	(649.71
Net cash flow from / (used in) Operating Activities	16,905.11	8,673.83
(ased in) Operating Activities	10,700	
Cash flow from investing activities		
Net cash flow from / (used in) Investing Activities		
(() investing activities		
Cash flow from financing activities		
		(8,323.9
Dividends paid	(8,434.96)	
		(8,323.9
Net cash flow from / (used in) Financing Activities (C)	(8,434.96)	
		349.8
Net increase / (decrease) in Cash and Cash Equivalents	8,470.1	
	37.57	80.0
Cash and cash equivalents at the beginning of the year	3.00	
	8,507.72	430.
Cash and cash equivalents at the end of the period	Cycles	

For J.B.S & Company Chartered Accountants

Colal Sa

Sudhanshu Sen, FCA (Partner) Membership No. 306354

Place Kolkata Date November 12, 2021 Kolkata Kolkata

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited

BULL

Sandip Das Director (DIN:08217697)

J. B. S. & Company

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR KOLKATA - 700 069

Independent Auditor's Review Report on Quarterly Consolidated Unaudited Financial results of the Company for the Quarter and Half year ended 30th September, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Phone: 2282 6809

TO,
THE BOARD OF DIRECTORS
BALMER LAWRIE INVESTMENTS LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Balmer Lawrie Investments Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and share of the net profit/ (Loss) after tax and total comprehensive income/loss of step down associates/joint ventures for the quarter and Half year ended 30th September, 2021, ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and Half year ended 30th September, 2021 and the corresponding period from 01.04.2021 to 30.09.2021, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- 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 as amended, read with relevant rules issued there under 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 Parent's 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 specified under 143(10) of the Companies Act, 2013 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:
 - a. Balmer Lawrie & Co. Ltd [Subsidiary Company]
 - b. Balmer Lawrie (UK) Limited [Step Down Subsidiary Company]
 - c. Vishakapatnam Port Logistics Park Ltd. [Step Down Subsidiary Company]
 - d. Balmer Lawrie Van Leer Ltd. [Joint Venture of Subsidiary Company]
 - e. Balmer Lawrie (UAE) LLC [Joint Venture of Subsidiary Company]
 - f. PT Balmer Lawrie Indonesia [Joint Venture of Subsidiary Company]
 - g. Avi-Oil India (P) Ltd [Associate of Subsidiary Company]
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us 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.

6. Emphasis of Matter

We draw attention to the following matters:

- a) Note 2 of the Consolidated Financial Results states the Group has received order of Hon'ble National Company Law Tribunal, Kolkata Bench (NCL T) dated 09.04.2021 in the matter of Corporate Insolvency Resolution Process (CIRP) of M/s. Transafe Services Limited (TSL) as per the Provisions of the Insolvency and Bankruptcy Code, 2016 (IB Code).
- b) **Note 3** to the Consolidated Financial Results states that M/s Balmer Lawrie (UK) Ltd. has wind up 28th September, 2021.
- c) Note 4 to the Consolidated Financial Results which explain the uncertainties and the management's assessment of the financial impact due to the lockdowns and other restrictions and conditions related to the Covid-19 pandemic situation, for which a definite assessment of the impact in the subsequent period is highly dependent upon circumstances as they evolve.

Our conclusion on the Statement is not modified in respect of the above matters.



7. We did not review the interim financial results of 01(One) subsidiary M/s Balmer Lawrie & Company Limited, included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 2,41,774.05 Lakhs as at 30.09.2021 and total revenues of Rs. 99,163.97 Lakhs total net profit after tax of Rs. 3,600.14 Lakhs total comprehensive income of Rs. 6,205.86 Lakhs, for the quarter and Half year ended 30th September, 2021. These interim financial results which have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters

8. The consolidated unaudited financial results includes the interim financial results of 01 (one) Step down subsidiary M/s Balmer Lawrie (UK) Limited, which have not been reviewed/audited by their auditors, whose interim financial results reflect total assets of Rs. NIL as at 30.09.2021 and total revenue of Rs. 0.04 Lakhs, total net loss after tax of Rs. 0.10 Lakhs and total comprehensive loss of Rs. 0.10 Lakhs for the quarter and Half year ended 30th September, 2021 respectively, and net cash outflows of Rs. 46.32 Lakhs for the period from April 1, 2021 to September 30, 2021 as considered in the consolidated unaudited financial results. The consolidated financial results also includes the Group's share of net profit after tax of Rs. 2,607.20 Lakhs and total Comprehensive income of Rs. 2,605.72 Lakhs for the quarter and Half year ended 30th September, 2021, as considered in the consolidated unaudited financial results, in respect of 01 (one) Step Down associate and 03 (three) Step Down joint ventures, based on their interim financial results which have not been reviewed/audited by their auditors. 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: 12/11/2021

UDIN: 21306354AAAARG2068

For J.B.S. & Company Chartered Accountants FRN: 323734E

Sudhanshu Sen, FCA Partner

Membership No: 306354

Balmer Lawrie Investments Limited Consolidated Balance Sheet as at September 30, 2021

(All amounts in Rupee Laklis, unless stated otherwise)

Particulars	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)	
Non-current Assets	0.000	(mante)	
roperty, plant and equipment	62,103.56	63,623.0	
hight of use assets	12,072.09	12,749.8	
apital work in progress	3,630.96	3,210.0	
neestinent property	41.53	42.1	
wher intangable assets .	257.25	309,0	
ntangible assets under development		0.0	
investments accounted for using equity method	41,451.93	38,468.58	
Smancial assets			
Investments	149.46	149.4	
Loans	188.31	199.3	
Other financial assets	37.28	37.2	
Other non-current assets	1,290.17	956.0	
Total non-current assets	1,21,222.54	1,19,745.34	
Current Assets	17,780.28	16,013.79	
Inventories	17,775,27		
Umaneud Assets	34,441.85	28,771.50	
Frade receivables	21,084.83	3,595.41	
Cash and eash equivalents	37,192.02	63,883.07	
Bank balances other than above	472.00	9(9.3)	
Loans	22,492.87	12,327.03	
Other financial assets	588.99	6,891.14	
Current (ax assets (net)	7,788.79	1,32,926.67	
Other current assets Total current assets	1,41,841.63	1,52,72	
	2,63,064.17	2,52,672.01	
Total assets	2		
Equity and Liabilities		2.219.73	
Equity .	2,219.73	1,07,577.96	
Equity share capital	1,03,076.12 1,05,295.85	1,09,797.69	
Other equity Total of Equity (for shareholders of parent)	61,074.21	62,818.24	
Non controlling interest	1,66,370.06	1,72,615.93	
Non controlling interes			
Total equity			
Non-Current Liabilities		0,330.43	
Financial Liabilities	9,338.12	2,113.53	
Borrowings	1,751.25	1.3.11	
Lease hability	5,285.52	5,282.51	
Other financial liabilities	10,783.69	9,842.10	
Provisions Deferred (as habilities (net)	789,25	426.90 27,014.91	
Other non-current liabilities	27,967.55	27,014.71	
Total non-current liabilities			
Current Liabilities			
Financial Labilities	836.12	869.80	
Borrowings		100	
Lease liability	357.42	818.15	
Trade payables (i) total outstanding dues of MSEs (ii) total outstanding dues of crydnors other than MSEs	23,181.76	26.327.70 13.591.83	
control possending dues to	33,386.56	8,211.12	
Other financial liabilities	8,026.74	681.30	
Collect current habilities	1,084.61 1,853,35	2,508.18	
W. Country	68,726.56	53,041.17	
are to testimines (net)	68,720.33		
Total current liabilities	2,63,064.17	2,52,672.01	

As per our report of even dire-

For J.B.S & Company

Sinhal

Sudhanshu Sen, FCA

Partner? Membership See 306354 Kolkata Kolkata

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited

> Sandip Das Director DIESUS21 100

19 no. Kolken 19 no. Societari (2, 2021

Statement of Consolidated Unaudited Financial Results for the Quarter and Sie Months Ended 30/09/2021

			A STATE OF PARTIES AND ASSESSED.	his unless streets	therwise		
Particulars	3 months ended	Precedin 3 months er 30/06/262	ded 3 months	ended for a	o date figures he current od ended	Year to date figure for the previous period ended 30/09/2020	for previous p
n	(Unaudited)	(Unsudited		NORTH COLUMN TO SERVICE AND ADDRESS OF THE PARTY OF THE P	audited)	(Unaudited)	31/03/202
Revenue from operations	1 4 4 4 1 5 5		1 Chang	near (en	anditeu)	(Unaudited)	(Audited)
Interest mesme	155.1	5	157(0)	220.87	312.15	* 1110	
Sale of goods and services	48,866.9	EN HOUSE	The state of the s	510.71	97,467.34	61,307,50	
Total revenue from operations	49,022.1.			751.78	97,779.49	64,651,37	1,52,6
United may one	La Company of the Com						1,5,5,0
Total income (I)	679.8		Soft L.	185.11	1,673.45	2.330.43	7.6
	49,701.97	19,75	0.97 38,3	236.89	99,452.94	66,981.80	1,61,27
Expenses:	2/8/2				- Switter		
Imanus a serv				1 -			
Least and commission expenses	275.67			98.64	654.21	765.11	1.19
Into article on functional actions as	109.08			C 02	178.62	148,54	15,
Cost of history Company of the services numbered	222.34			0) (0)	250.00	100,00	3,000
But have of made in reads	34,988.13	tion			8,837.94	10,019 15	78,280
On more in inserte ency of finished position of some strange species	7.00	199		110	206.15	33.1.10	130
Employer treaches a garage.	(110.63)	900)			.011.26)	181.15	5.4
Depresentian, Imparational and American at a princip	5,585.95	5689.			,275.53	11,738.11	21,855
Orner expenses	1,358.99	1395	200 PM		754.61	2.667.78	5,502
otal expenses (II)	4,870.91	601			965.35	1,116.17	17,670.
otal expenses (11)	47,307.43	46,803.69	35,306.	57 94	,111.13	64,928.61	1,48,309.
hare of $profit/(loss)$ for the period of $Joint\ Venture\ accounted\ for\ using quity\ method\ (III)$	1,106.58	I School	911.	2,6	07.20	1,312.54	3,270.5
rofit before tax (IV=1-II+III)	3,501.12	4,447.91	3.841.9	7 7,94	9.01	3,395.45	16,235.29
ax expense				100 TO 10			
Control for	864.70	Gree, Str	1,079.15	1.77	1.20	1,150 (2)	1,502.38
District the appropriate or site.	(80, 13)	190.76	216.10		232737	379.76	60 22
otal tax expenses (V)	784.37	805.71	833.05	1,590		759.89	4,169.60
et Profit/(loss) for the period (VI= IV-V)	2,716.75	3,642.17	1,008.92	6,358	2.44	2,635.57	12,065.69
et ermin/(loss) for the period (vi- 1v-v)	4,746.75	3,642.17	3,008.92	6,338	90	2,035.57	12,965.69
ofit/(Loss) for the period -attributable to owners of the parent ofit (Loss) for the period -attributable to a source duagrams is at	1,762.13 951.60	2,325.76	1,991.25 1,917.67	4,087. 2,271.		730 80	7,972.59 4,923.10
her comprehensive income		1	1			1	1
In my that will not be not be able to produce the force	7.5		1			1	18.10
					310		163
discount facilitating to atoms that will not be reclassifical trapment or loss	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- 1		8		
from the well to reclassification position (see	1	- 1	-		9	- 1	- 1
	the second of th			- 13		October 1	
		100	22020				40.700
	(0.74)	.(-1)	3 92	(1.48	3)	1.21	1,000,000
that a capacitanse of the one of part so much and assertion and	(0.74)	(0.74)	3.92	(1.48 (1.48		5.23	(54.17)
the one to relating to must the will be recleosited to print or loss when a suppolarises on a part is interest, and is so one a just comprehensive income/(loss) for the period or comprehensive income (loss) for the period annihilation is some at the	W100-			Elizabeth La			
other a comprehensive income of point scottons and excessions income of comprehensive income/(loss) for the period or comprehensive income (loss for the period) attributable to some at the period attributable to some at the period attributable to make the period attributable to make	(0.74)	(0.74)	3.92	(1.48		5,23	(54.17)
where comprehensive income/(loss) for the period or comprehensive income/(loss) for the period or comprehensive income/(loss) for the period combinable to some of the period comprehensive income/(loss) for the period combinable to none other periods income in content loss for the period combinable to none other periods income in content loss for the period combinable to none other periods in the period combinable to none	(0.74)	(0.74)	3.92	(1.48 (0.92		5,23	(54.47) (33.60 (20.81)
ricer comprehensive income of part continues and assessment the corresponding to the period of comprehensive income? (loss) for the period careborable to some of the period careborable to some of the period careborable to non-rounding interest. Comprehensive measure these for the period careborable to non-rounding interest. Comprehensive measure measure for the period careborable to assess of the period.	(0.74)	(0.74)	3.92 2.42 1.50	(0.92 (0.56	2,0	5.23 3.23 2.00	(54.47)
or comprehensive income? (loss) for the period or comprehensive income? (loss) for the period or comprehensive income? (loss) for the period: attributable to issues it the re-augustionary income? loss for the period: attributable to non- voltage interest: comprehensive income itself or the period: attributable to non- voltage interest. comprehensive income itself or the period: attributable to outlies of the comprehensive income. Toss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the	(0.74) (0.47) (0.28) 2,716.01	(0.74) (0.16) 9:28; 3:641.44	3.92 2.42 1.50 3,012.84	(0.92 (0.56; 6,357.42	2,0	5,23 3 23 2 (9) 540.80	(54.47) 33.60 20.81 12,011.22
or comprehensive income? (loss) for the period or comprehensive income? (loss) for the period or comprehensive income? (loss) for the period: attributable to issues it the re-augustionary income? loss for the period: attributable to non- voltage interest: comprehensive income itself or the period: attributable to non- voltage interest. comprehensive income itself or the period: attributable to outlies of the comprehensive income. Toss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the comprehensive income. Loss for the period: attributable to outlies of the	(0.74) (0.47) (0.28) 2,716.01 1,761.67	(0.74) (0.16) (0.28) 3.641.44 2.525.56	3.92 2.12 1.50 3,012.84 1.293.67	(0.92 (0.56 6,357.42 4,086.97	2,1	5.23 3.23 2.00 540.80 579.00 11.50	(\$4.47) 33.66 20.81) 12,011.22 2938.93
there is emperienced in one of part southers and excess on a just of the period. The emperience income 1,000 for the period of amborable to some of the period of amborable to some of the period of amborable to some of the period of arbitrable to non-rolling interest of the period of arbitrable to non-rolling interest of the period of arbitrable to non-rolling interest.	(0.74) (0.47) (0.28) 2,716.01 1,761.67	(0.74) (0.76) (0.28) (0.64),44 (1.525,54) (1.546,14)	3.92 2.42 1.50 3,012.84 1,293.67 1,019.17	(0.56 (0.56 6,357.42 4,086.97	2,1	5.23 3.23 2.00 540.80	(54.47) 33.60 20.81 12,011.22

- Salamines Languary, Different Later & Co. Lett. BLC. The recovered selected Death School Company Law Instituted, Resolution Block (N.C.D) dated April 19, 2021 in the matter of Corporate Involvence Resolution Process. IRP of Mos Termine Services Lineary, 1881 is per the Process are not the Involvence and Rinkington Code. 2016. IRP of the Language Resolution of the course in process.
- the current Queter, the process of Voluntary winding up or one of the step down subsidiary of the Company At > Bainer Davie 4 Ki Limited has been completed and the said Company has been discolared an
- The management has taken one a count the possible superis that may make out of 15 and 49 pandemic in proportion of financial structures, including his moderate in sectional and a orificial structure and going concerns common in a control or the country of the c
- Previous part of the relations from from right upod, remained a necleonfied advisor necessary.

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For and on Scholl of the Board of Directors Balmer Lawrie Investments Limited

> (Sandip Das) Decom DINERTO

aner Lawric Investments Limited Consolidated Cash Flow Statement for the Period Ended September 30, 2021 All amounts in rupee lakhs, unless stated otherwise)

Particulars	For the period ended September 30, 2021	For the period ender
Cash flow from operating activities	(Unaudited)	September 30, 20,
Net Profit/(Loss) before tax	()	1 (Unaudited)
Adjustments for:	7,949.01	
Depreciation and amortisation	1,747.01	3,39
Impairment of Assets	2,754.61	
Write off/provision for doubtful trade receivables (net)	-,74.01	2,667
Write off/provision for inventorics (net)	(27.86)	
Other write off/provision (net)	27.15	
(Cries / Learning 1 - CC - 1	27.66	48
(Gain)/ Loss on sale of fixed assets (net)		
(Cain)/ Loss on fair valuation of Investments (net)	(126.03)	(2
Interest income	(2.201.20)	(49.2
Dividend Income	(2,304.30)	(2,429.8
Interest on income tax refund	(1.50)	10
Finance costs	and the second of	
perating cash flows before working capital changes	654.21	663.11
hanges in operating assets and liabilities	8,952.95	4,293.57
(Increase)/Decrease in trade receivables	(5,40,40)	2/10247-005
(Increase)/Decrease in non current assets	(5,639.49)	2,027.35
(Increase)/Decrease in Inventories	763.67	(41.18)
(Increase)/Decrease in other short term financial assets	(1,793.64)	2,571.75
(Increase)/Decrease in other current assets	(12,323.92)	5,655.21
Increase/(Decrease) in trade payables	7,388.92 (3,606.39)	(989.72) 985.34
Increase/(Decrease) in long term provisions	3.01	36,95
Increase/(Decrease) in short term provisions	530.67	(548.21)
Increase/(Decrease) in other financial liabilities	9,235.54	4,189.63
Increase/(Decrease) in other current liabilities	(56.65)	39.80
ash flow generated from operations	3,454.66	18,220.49
Income taxes paid (net of refunds)	(2,476.80)	(1,454.64)
Vet cash flow from operating activities (A)	977.86	16,765.86
Cash flow from investing activities		
Purchase or construction of Property plant and equipment	(800.06)	(2,717.12)
Purchase of Investments		
Proceeds on sale of Property, plant and equipment	128.42	63.77
Proceeds on sale of Investment		49.20
Movement in bank deposits	18,398.68	(1,837.53)
Interest received	2,304.30	2,429.84
Dividend received	1.50 20,032.84	(2,011.85)
let cash generated from investing activities (B)	20,032.04	(2,011.83)
ash flow from financing activities		
Proceeds from borrowings		-
Repayment of borrowings	(195.95)	(277.99)
Dividend paid (including tax on dividend)	(2,094.19)	(13,223.32)
Louns Taken	(203.65)	320.10
Repayment of lease liabilities	(373.28) (654.21)	(424.05) (663.11)
Finance cost paid		
et cash used by financing activities (C)	(3,521.28)	(14,268.37)
t cash increase/(Decrease) in cash and cash equivalents (A+B+C)	17,489.42	485.65
ash and Cash Equivalents at the beginning of the year	3,595.41	2,346.88
ash and cash equivalents at the end of the period	21,084.83	2,832.53
wement in cash balance	17,489.42	485.65

As per our report of even date.

& CON

Berrered Accou

For J.B.S & Company Chartered Accountants FRN: 323

Sudhanshu Sen, FCA Parmer)

Membership No. 306354

Place: Kolkara

Date: November 12, 2021

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited



Sandip Das Director (DIN:08217697)

Balmer Lawrie Investments Lauring

[A Covernment of India | Interprint]

Regd. Office: 21, Nexap within Road Kolkata - 100001

Let No. 1033/2222 3227, E-mail. Libration balmer corns, we have, www. blanes.com

CIN: 1.65999W12001(2017)55759

orangement of Unaudited Consolidated Segment wise Resenue, Results, Assets & Leabilities for the Quarter and on Months Linded 30/09/2021

(Including Subsidiaries, Joint Ventures and Associates)

				ONSOLIDATED		100	
Particulars	3 months	ended Preceding Emonths en			the previous period ended	Francis persa	
	30/09/2	021 30/06/2021	30/09/2020	30/09/2021	30/109/2029	Strong an	
	(Unandit	ed) (Unaudited	(Unaudited)	(Unaudited)	(t nandurd)	(Andrew	
Segment Resenue (Nyt Sales / Instant)		2.9)					
The state of the s		1,111					
e Name existing Capper	19.	959.10	15,151 1	15,474,58	214-740-		
	11,	590(70)	7.4113	19,225.01	11 1+1 12	- 81	
and a fulfrance on	4.	197.74	1,31117	8,536,30	11 -010		
at the last and a	(L)	34.25	21 1,10-51		173 144		
was an districtly aid	13,6	45.55	1) 7/20 NO	24,337.00	1+ 129/02		
A disconnection of	1	55.15	2514	112.15	1-1		
ing pro-	2,5	7 99 2312	2374 15	1,780.59	14-11		
Total	52,91	0.77 52,0530	2 40,157.94	1,04,963.79	70,068.03	1.56,1	
Tree Tree Service A.S. Come	3,88	5.65	t 406 %	7,184,50	+ 426.46	124	
Net Sales / Income from Operations	49,02	2.12 44.757.57	36,751.78	97,779.49	64,651.37	1.53.62	
Segment Results (Profit / (Larry) before: Las)							
a forester, branch							
- 1	1,358		1,777 14	5.011.02	1 201 45	1	
Large - Ethicotopies	924		1.50.71	1,047.75	212000	1214	
A Law C. Value of	(456.1		18.11.	1577706)	1031-27	1,51 x	
car is a A Lubia, again	1,0613		20141	1.001.09	100002	1114	
T. Barran and Sharet re-	129.0		21000	204.57	115.44	6-07	
146,11	742-4			192429	120-1	* 1	
Fotal Profit Before Tax	3,501.11	1,147.92	5,641.97	2,549.01	1,395.45	16,235.24	
Segment Assets	100						
to be a real Park care	10,132.13	112021	32+60.5	40,332.35	20.000	14 52 5 7 4	
of the Section	11,349.26	The same of	1115-111	11,149.26	155211	0.77134	
A warm of late solven men	39,183.10	1111	\$7.675.6 =	95,143.89	17,02614	20 00 00	
E. Paras J. S. N. y. are seen	.21.439.03	1 * 4 10 - 11	21,185.17	22,499.05	20 9-1 12	11-12 ×	
	21.070 18	*1.41*11	1-21114	21,000.24	19/2010/4	1 - 4 / - 1	
			11.90.71	21,79012	14 (00) 27	14 17:19	
2. Company of the species	21,290 12	7 A - Ci + 1					
3 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	1.06,400.15	1.11 (41.17)	FH 561 21	1.00,440.15	1 16 56 5 19	Fre, 725.54	
2. Company of the species				2.63,664.07	2.46,236.39	2,52,672.92	
3 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	1.06,400.15	1.11 (41.17)	FH 561 21				
I Transactionalism 2 rest. Total	1.06,400.15	1.11 (41.17)	FH 561 21			2,52,672.92	
Total Segment Liabilities	13%,400 15 2,63,064.17 8,048.25 6,870.63	2.62.275.54	2.40,124.32	283,664.07	2.40,126.70	2,52,672.92	
Ford Segment Liabilities List and Philaster	8,048.25 6,870.63 18,225.27	1,11 mm, 17 2,62,275.58 In (173 m) 2 m,11 m (10,75 m)	2.40,124.32	2.61,864.07 2.048.23 0,070.63 19.228.27	2.40, £36.70	2,52,672.92	
Total Segment Liabilities for any of P.A. and L. and A. and and	136,00038 2,63,064.17 8,048.25 6,870.63 18,225.27 6,194.12	(,11 me s, 17) 2.62.275.54 In (173 me c) 11 me c) 12 me	7 261 11 2.40,124 32 7.65, 44 4.2613 2+144 43 4-401 5+	2.61.864.07 2.148.25 0.528.65 18.228.27 0.644.42	2.40,136.70	2.52.672.92	
Fotal Segment Liabilities Language Print, 2021 Language Print,	\$,486.25 6,570.63 18,225.27 6,670.63 18,225.27 6,194.12 6,782.59	(11 mm 17) 2.62.275.54 Institute 2.61 mm 2.62.54 3.75.54 3.75.54 3.75.74	2, 40, 124, 32 	2,61,64.17 2,040,25 4,000,65 19,225,27 6,944,42 6,942,99	2, 20, 126, 70 7, 25, 55 - 5, 51, 52 7, 175, 25 C 40, 55 1, 10 + 12	2.52,672.02	
Total Segment Liabilities for any of P.A. and L. and A. and and	136,00038 2,63,064.17 8,048.25 6,870.63 18,225.27 6,194.12	(,11 me s, 17) 2.62.275.54 In (173 me c) 11 me c) 12 me	7 261 11 2.40,124 32 7.65, 44 4.2613 2+144 43 4-401 5+	2.61.864.07 2.148.25 0.528.65 18.228.27 0.644.42	2.40,136.70	2,52,672.02	

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BALMER LAWRIE INVESTMENTS LIMITED
[A Government of India Enterprise]

To

The Board of Directors

Balmer Lawrie Investments Limited

CEO and CFO Certification

In terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and

Disclosure Requirements) Regulations, 2015, ("Listing Regulation") we, Shri Sandip Das,

Non-Executive Director and Smt. Shilpa Shashikant Patwardhan, Independent Director of

Balmer Lawrie Investments Limited hereby certify that we have reviewed the Unaudited

Financial Results (both Standalone and Consolidated) of the Company for the second quarter

and half year ended on 30th September, 2021 and to the best of our knowledge and belief the

said results:

i. Do not contain any false or misleading statement or figures and

ii. Do not omit any material fact, which may make the statements or figures contained

therein misleading.

Shri Sandip Das

Non- Executive Director

DIN: 08217697

Smt. Shilpa Shashikant Patwardhan

Independent Director

DIN: 07008287

12th November, 2021

Balmer Lawrie Investments Limited [A Government of India Enterprise] Regd. Office: 21, Netaji Subhas Road, Kolkata - 700001

Tel. No. - (033)2222 5227, E-mail: lahoti.a@balmerlawrie.com, website: www.blinv.com

CIN: L65999WB2001GOI093759

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended 30/09/2021

(All amounts in rupee lakhs, unless stated otherwise)

	I manufactural of	Preceding	Corresponding	Year to date figures	Year to date figures	Figures for the	
Particulars	3 months ended	3 months ended	3 months ended	for the current period ended	for the previous period ended	Previous Year ended 31/03/2021	
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Revenue from operations							
Interest income	155.15	157.00	220.87	312.15	444.07	764.09	
Dividend income	6,340.76		7,925.95	6,340.76	7,925.95	7,925.95	
Total Revenue from operations	6,495.91	157.00	8,146.82	6,652.91	8,370.02	8,690.04	
Other income		-	18.20	-	18.21	18.21	
Total income (I)	6,495.91	157.00	8,165.02	6,652.91	8,388.23	8,708.25	
Expenses:							
Employee benefits expenses	4,27	4.31	4.85	8.58	9.04	17.54	
Other expenses	21.81	77.19	18.58	99.00	36.69	78.08	
Total expenses (II)	26.08	81.50	23.43	107.58	45.73	95.62	
Profit/(Loss) before tax for the period (III=I-II)	6,469.83	75.50	8,141.59	6,545.33	8,342.50	8,612.63	
Tax expense							
Current tax	33.00	20.00	56.00	53.00	107.50	150.47	
Deferred tax espense/(credit)		-	-	-			
Total tax expense (IV)	33.00	20.00	56.00	53.00	107.50	150.47	
Net Profit/(Loss) for the period (V= III-IV)	6,436.83	55.50	8,085.59	6,492.33	8,235.00	8,462.16	
Other comprehensive income							
A. (i) Items that will not be reclassified to profit or loss			-	-			
(ii) Income tax relating to items that will not be reclassified to	-	÷-	-	-			
B. (i) Items that will be reclassified to profit or loss							
(ii) Income tax relating to items that will be reclassified to profit							
or loss	199				100	2	
Other comprehensive income/(loss) for the period (VI)		4.7		(4)			
Total comprehensive income for the period (VII=V+VI)	6,436.83	55.50	8,085.59	6,492.33	8,235.00	8,462.16	
Earnings per share (basic and diluted)							
Basic (Rs per share)	29.00	0.25	36.43	29.25	37.10	38.12	
Diluted (Rs per share)	29.00	0.25	36.43	29.25	37.10	38.12	

Notes:

The above financials results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 12, 2021. As required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Statutory Auditors have conducted a Limited Review of the above financial results for the period ended 30th September, 2021.

The Company's business activity falls within a single significant primary business segment, as such, there are no separate reportable segments, as per the IND AS 108 "Operating Segments" specified under section 133 of the Companies Act, 2013.

COVID-19, a global pandemic has resulted in a significant decrease in the economic activities across the world including India, there has been severe disruption to regular operations due to lock-downs, disruptions in transportation, travel bans, quarantines, social distancing and other emergency measures. This has affected activities of organizations across the economy. The management has carried out current assessment of the potential impact of Covid-19 due to second wave on the company and is of the view that the company's capital and liquidity position remain strong to sustain its operations and there have been no changes to the company's internal financial control during this pandemic.

However, the impact assessment is a continuous process and will continue to monitor for any material changes to the future economic conditions.

Figures for the previous period have been regrouped/ reclassified/ rearranged where ever necessary.

For and on Behalf of the Board of Directors Balmer Lawrie Investments Limited

> (Sandip Das) Director DIN:08217697

Place: Kolkata

Date: November 12, 2021

Balmer Lawrie Investments Limited Standalone Balance Sheet as at September 30, 2021

(All amounts in rupee lakhs, unless stated otherwise)

	As at	As at
Particulars	September 30, 2021	March 31, 2021
	(Unaudited)	(Audited)
ASSETS	3	
Financial assets		
Cash and cash equivalents	8,507.72	37.57
Bank balances other than above	5,913.54	14,210.91
Investments	3,267.77	3,267.77
Other financial assets	6,282.57	5.35
	23,971.60	17,521.60
Non Financial assets	3 3	
Current tax assets (net)	588.99	538.22
Other non financial assets	2.88	-
	591.87	538.22
TOTAL	24,563.47	18,059.82
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Other financial liabilities	8,342.62	290.05
	8,342.62	290.05
Non Financial Liabilities	•	
Current tax liabilities (net)		
Other non financial liabilities	394.71	1.00
	394.71	1.00
EQUITY		
Equity share capital	2,219.73	2,219.73
Other equity	13,606.41	15,549.04
# T	15,826.14	17,768.77

For J.B.S & Company

Chartered Accountants

FRN: 323734E

Sudhanshu Sen, FCA

(Partner)

Membership No: 306354

For and on behalf of the Board of Directors

Balmer Lawrie Investments Limited

(Sandip Das)
Director

(DIN:08217697)

Place: Kolkata

Date: November 12, 2021

Balmer Lawrie Investments Limited Standalone Cash Flow Statement for the period ended September 30, 2021

(All amounts in rupee lakhs, unless stated otherwise)

Particulars	For the period ended September 30, 2021 (Unaudited)	For the period ended September 30, 2020 (Unaudited)
Cash flow from Operating Activities		
Net Profit/(Loss) before tax	6,545.33	8,342.50
Changes in working capital:		
Adjustments for increase / (decrease) in operating assets:		
Other financial assets	(6,277.22)	(7,323.00)
Other non financial assets	(2.88)	(5.26)
Adjustments for increase / (decrease) in operating liabilities:		
Other financial liabilities	8,052.57	(5.06)
Other non financial liabilities	393.71	341.94
Bank balances other than cash and cash equivalents	8,297.37	7,972.44
Cash generated from operations	17,008.88	9,323.56
Net income tax (paid) / refunds	(103.77)	(649.71)
Net cash flow from / (used in) Operating Activities	16,905.11	8,673.85
Cash flow from investing activities		
Net cash flow from / (used in) Investing Activities	-	9
Cash flow from financing activities		
Dividends paid	(8,434.96)	(8,323.98)
Net cash flow from / (used in) Financing Activities (C)	(8,434.96)	(8,323.98)
Net increase / (decrease) in Cash and Cash Equivalents	8,470.15	349.87
Cash and cash equivalents at the beginning of the year	37.57	80.63
Cash and cash equivalents at the end of the period	8,507.72	430.50

For J.B.S & Company

Chartered Accountants

FRN: 323734E

Sudhanshu Sen, FCA

(Partner)

Membership No: 306354

Place : Kolkata

Date: November 12, 2021

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited

Sandip Das

Director

(DIN:08217697)

Balmer Lawrie Investments Limited [A Government of India Enterprise]

Regd. Office: 21, Netaji Subhas Road, Kolkata - 700001
Tel. No. - (033)2222 5227, E-mail: lahoti.a@balmerlawrie.com, website: www.blinv.com

CIN: 1.65999WB2001GOI093759

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months Ended 30/09/2021

(All amounts in Rupce Lakhs, unless stated otherwise)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for previous period ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
Interest income	155.15	157.00	220.87	312.15	+++. 07	764.09
Sale of goods and services	48,866.97	48,600.37	36,530.91	97,467.34	64,207.30	1,52,856.4
Total revenue from operations	49,022.12	48,757.37	36,751.78	97,779.49	64,651.37	1,53,620.5
0.1	ema ar	002.00	4 407 44		2 720 12	7 (7) 7
Other income Total income (I)	679.85 49,701.97	993.60 49,750.97	1,485.11 38,236.89	1,673.45 99,452.94	2,330.43 66,981.80	7,653.7 1,61,274.3
				partice quelle		
Expenses:		1900000	40000		974.77	2.122-2
Finance costs	275.67	378.54	298.63	654.21	663.11	1,191.5
Fees and commission expenses	109.08	69.54	87.02	178.62	148.54	352.5
Impairment on financial instruments	222.34	27.66	400.00	250.00	400.00	3,062.5
Cost of material consumed and services rendered	34,988.13	33849.81	22,819.10	68,837.94	40,049.45	98,280.9
Purchase of stock-in-trade	7.00	199.15	334.10	206.15	334.10	359.9
Changes in inventories of finished goods and work-in-progress	(110.63)	(900.63)	(273.64)	(1,011,26)	481.15	34.0
Employee benefits expenses	5,585.95	5689.58	5,654.81	11,275.53	11,738.11	21,855.3
Depreciation, Impairement and Amortisation expenses	1,358.99	1395.62	1,323.88	2,754.61	2,667.78	5,502.2
Other expenses	4,870.91	6094.42	4,662.67	10,965.33	8,446.37	17,670.0
Total expenses (II)	47,307.43	46,803.69	35,306.57	94,111.13	64,928.61	1,48,309.2
Share of profit/(loss) for the period of Joint Venture accounted for using equity method (III)	1,106.58	1500.63	911.65	2,607.20	1,342.26	3,270.20
Profit before tax (IV=I-II+III)	3,501.12	4,447.91	3,841.97	7,949.01	3,395.45	16,235.2
Tax expense						
Current tax	864.70	906.50	1,079,15	1,771.20	1,130.65	3,502.38
Deferred tax expenses/(credit)	(80.33)	(100.76)	(246.10)	(181.09)	(370.76)	667.2
Total tax expenses (V)	784.37	805.74	833.05	1,590.11	759.89	4,169.60
2011 2013 COMMUNICATION OF A RESERVED 2013		2 / 2 / 2	7 000 00		2 (25 55	40.000.00
Net Profit/(loss) for the period (VI= IV-V)	2,716.75	3,642.17	3,008.92	6,358.90	2,635.57	12,065.69
Profit/(Loss) for the period -attributable to owners of the parent Profit/(Loss) for the period -attributable to non-controlling interest	1,762.13 954.60	2,325.76 1,316.42	1,991.25 1,017.67	4,087.89 2,271.01	1,895.76 739.80	7,972.5 4,093.10
Other comprehensive income						
A i) Items that will not be reclassified to profit and loss		-			100	(18.4)
ii) Income tax relating to items that will not be reclassified to profit or loss	*	*:			台	4.6.
B i) Items that will be reclassified to profit or loss						
ii) Income tax relating to items that will be reclassified to profit or loss						
C Other Comprehensive Income of joint ventures and associates (net)	(0.74)	(0.74)	3.92	(1.48)	5.23	(40.70
Other comprehensive income/(loss) for the period	(0.74)	(0.74)	3.92	(1.48)	5.23	(54.47
Other comprehensive income/(loss) for the period - attributable to owners of the	(0.47)	(0.46)				(33.6)
ourent	(0.41)	(0.40)	2.42	(0.92)	3.23	(,23,0
Other comprehensive income/(loss) for the period -attributable to non- controlling interest	(0.28)	(0.28)	1.50	(0.56)	2.00	(20.8)
Outrolling interest Total comprehensive income for the period	2,716.01	3,641.44	3,012.84	6,357.42	2,640.80	12,011.2
Cotal comprehensive income/(loss) for the period - attributable to owners of the	1,761.67	2,325.30	1,993.67	4,086.97	1,899.00	7,938.9
ourent Foral comprehensive income/(loss) for the period –attributable to non controlling	954.31	1,316.14	1,019.17	2,270.45	741.80	4,072.2
nterest	2,716.01	3,641.44	3,012.84	6,357.42	2,640.80	12,011.2
Earnings per share (basic and diluted)(not annualised)		par risc	24 24	100	199796-41	2.42.40
Basic (Rs per share) Diluted (Rs per share)	7.94 7.94	10.48 10.48	8.97 8.97	18.42 18.42	8.54 8.54	35.9. 35.9.

Notes:

- 1 The consolidated audited financial results for the quarter ended September 30, 2021 are as per the nonfied Indian Accounting Standards under the Companies (Indian Accounting Standards) Rules, 2015. The above results including Report on Operating Segment have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 12, 2021.
- Subsidiary company, Balmer Lawrie & Co. Ltd. (BL), has received order of Hon'be National Company Law Tribunal, Kolkata Bench (NCLT) dated April 09, 2021 in the matter of Corporate Insolvency Resolution Process (CIRP) of M/s Transafe Services Limited (TSL) as per the Provisions of the Insolvency and Bankruptcy Code, 2016 (IB Code). Implementation of the same is in process.
- During the current Quarter, the process of Voluntary winding up of one of the step down subsidiary of the Company M/S Balmer lawrie (UK) Limited has been completed and the said Company has been dissolved on 28.09.2021
- The management has taken into account the possible impacts that may arise out of Covid-19 pandemic in preparation of financial statements, including but not limited to its assessment of liquidity and going concern assumption, recoverable value of its financial and non-financial assets, impact on revenues and on the carrying amounts of property, plant & equipment, intangible assets, investments, Inventones, trade receivable, etc. The management has considered internal and external sources of information including reliable credit reports, economic forecasts and industry reports up to the date of approval of the financial statements and expects to recover the carrying amounts of its assets. The Management continues to monitor the economic effects of the pandemic while taking steps to improve its execution efficiencies and the financial outcome. The impact of the Covid-19 pandemic on the operations of the group may differ from that estimated as at the date of approval of the financial statements.
- 5 Previous period/ year's figures have been regrouped/ rearranged / reclassified wherever necessary

For and on behalf of the Board of Directors

Balmer Lawrie Investments Limited

(Sandip Das)
Director
(DIN:08217697)

Place: Kolkata Date: November 12, 2021

Particulars	As at	As at	
raruculars	September 30, 2021 (Unaudited)	March 31, 2021 (Audited)	
Non-current Assets			
Property, plant and equipment	62,103.56	63,623.03	
Right-of-use assets	12,072.09	12,749.83	
Capital work-in-progress	3,630.96	3,210.62	
Investment property	41.53	42.1	
Other intangible assets	257.25	309.06	
Intangible assets under development		0.00	
Investments accounted for using equity method	41,451.93	38,468.58	
Financial assets		1712 7	
Investments	149.46	149.4	
Loans	188.31	199.3	
Other financial assets	37.28	37.2	
Other non-current assets	1,290.17	956.03	
Total non-current assets	1,21,222.54	1,19,745.34	
Current Assets			
Inventories	17,780.28	16,013.79	
Financial Assets			
Trade receivables	34,441.85	28,774.50	
Cash and cash equivalents	21,084.83	3,595.4	
Bank balances other than above	37,192.02	63,888.07	
Loans	472.00	909.31	
Other financial assets	22,492.87	12,327.03	
Current tax assets (net)	588.99	538.22	
Other current assets	7,788.79	6,880.34	
Total current assets	1,41,841.63	1,32,926.67	
Total assets	2,63,064.17	2,52,672.01	
Equity and Liabilities			
Equity			
Equity share capital	2,219.73	2,219.73	
Other equity	1,03,076.12	1,07,577.90	
Total of Equity (for shareholders of parent)	1,05,295.85	1,09,797.69	
Non controlling interest	61,074.21	62,818.24	
Total equity	1,66,370.06	1,72,615.93	
Non-Current Liabilities			
Financial Liabilities			
Borrowings	9,338.12	9,330.43	
Lease liability	1,751.25	2,113.53	
Other financial liabilities	19.72	19.44	
Provisions	5,285.52	5,282.51	
Deferred tax liabilities (net)	10,783.69	9,842.10	
Other non-current liabilities	789.25	426.90	
Total non-current liabilities	27,967.55	27,014.91	
Current Liabilities			
Financial Liabilities			
Borrowings			
Lease liability	836.12	869.80	
Trade payables			
(i) total outstanding dues of MSEs	357.42	818.15	
(ii) total outstanding dues of creditors other than MSEs	23,181.76	26,327.70	
Other financial liabilities	33,386.56	13,591.83	
Other current liabilities	8,026.74	8,244.12	
Provisions	1,084.61	681.39	
Current tax liabilities (net)	1,853.35	2,508.18	
Total current liabilities	68,726.56	53,041.17	

As per our report of even date.

For J.B.S & Company

Chartered Accountants FRN: 323734E

Sudhanshu Sen, FCA

(Partner)

Membership No: 306354

Place : Kolkata

Date: November 12, 2021

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited

> Bas Sandip Das Director (DIN:08217697)

Balmer Lawrie Investments Limited
[A Government of India Enterprise]
Regd. Office: 21, Netaji Subhas Road, Kolkata - 700001
Tel. No. - (033)2222 5227, E-mail: lahoti.a@ balmerlawrie.com, website: www.blinv.com
CIN: L65999WB200IGO1093759

Statement of Unaudited Consolidated Segment wise Revenue, Results, Assets & Liabilities for the Quarter and Six Months Ended 30/09/2021

(Including Subsidiaries, Joint Ventures and Associates)

(₹ in Lakhs)

		CONSOLIDATED					
	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Year to date figures for the current period ended 30/09/2021	Year to date figures for the previous period ended 30/09/2020	Year to date figures for previous period ended 31/03/2021
		30/09/2021					
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Segment Revenue [Net Sales / Income]						
	a. Industrial Packaging	19,959.39	25,514.99	13,151.52	45,474.38	23,462.46	55,502.12
	b. Logistics Services	11,690.70	7,535.21	9,844.87	19,225.91	14,050.92	37,912.13
	c. Logistics Infrastructure	4,197.74	4,328.56	4,341.17	8,526.30	11,989.16	20,716.86
	d. Travel & Vacations	1.334.25	973.21	1,167.54	2,307.46	1,710.30	4,558.80
	e. Greases & Lubricants	13.045.55	11,291.45	9,057.66	24,337.00	14,929.02	36,549.91
	f. Financing business	155.15	157.00	220.87	312.15	111.07	764.09
	g. Others	2,527.99	2,252.60	2,374,35	4,780.59	3,482.10	10,164.96
	Total	52,910.77	52,053.02	40,157.98	1,04,963.79	70,068.03	1,66,168.87
	Less : Inter Segment Revenue	3,888.65	3,295.65	3,406.20	7,184.30	5,416.66	12,548.33
	Net Sales / Income from Operations	49,022.12	48,757.37	36,751.78	97,779.49	64,651.37	1,53,620.54
					Buga an a		
2.	Segment Results [Profit / (Loss) before Tax]						15040474
	a. Industrial Packaging	1,558.31	3,459.71	1,227.35	5,018.02	1,991.45	4,629.59
	h. Logistics Services	1,256.22	750.81	1,636.21	2,007.03	1,760.52	5,331.78
	c. Logistics Infrastructure	924.28	957.47	996.21	1,881.75	2,128.00	4,235.96
	d. Travel & Vacations	(486.11)	(552.95)	(561.81)	(1,039.06)	(1,633.62)	(1,519.86
	e. Greases & Lubricants	1,061.81	739.28	983.15	1,801.09	1,039.82	3,144.83
	f. Financing business	129.08	75.50	215.65	204.57	416.55	686.69
	g Others	(942.49)	(981.90)	(654.79)	(1,924.39)	(2,307.27)	(273.70)
	Total Profit Before Tax	3,501.11	4,447.92	3,841.97	7,949.01	3,395.45	16,235.29
3.	Segment Assets						
	a. Industrial Packaging	40,332.33	44,859.24	31,001.97	40,332.33	31,001.97	34,362.70
	b. Logistics Services	11,349.26	11,950.73	10,372.10	11,349.26	10,372.10	9,771.38
	c. Logistics Infrastructure	39,183.10	39,108.09	37,828.10	39,183.10	37,828.10	48,097.00
	d. Travel & Vacations	23,439.03	18,446.94	21,483.32	23,439.03	21,483.32	19,732.99
	e. Greases & Lubricants	21,070.18	21,442.15	16,211.14	21,070.18	16,211.14	19,192.54
	f. Financing business	21,290.12	14,867.51	14,866.49	21,290.12	14,866.49	14,792.05
	g. Orhers	1,06,400.15	1,11,600.92	1,08,361.21	1,06,400.15	1.08,365.59	1,06,723.35
	Total	2,63,064.17	2,62,275.58	2,40,124.32	2,63,064.17	2,40,128.70	2,52,672.02
4.	Segment Liabilities			7,200		7,7,00	
	a. Industrial Packaging	8,048.25	16,023.59	7,626.88	8,048.25	7,626.88	9,702.66
	b. Logistics Services	6,870.63	7,844.90	8,369.18	6,870.63	8,369.18	7,595.10
	c. Logistics Infrastructure	18,225.27	19,025.91	20,185.43	18,225.27	20,185.43	11,091.00
	d. Travel & Vacations	6,494.42	5,236.34	5,801.30	6,494.42	5,801.30	5,260.11
	e. Greases & Lubricants	6,782.59	5,761.96	4,765.62	6,782.59	4,765.62	7,438.38
	E. Financing business	8,731.76	311.00	592.6535917	8731.76	592.65	291.05
	g. Others	41,541.19	31,670.30	29,573.12	41,541.19	29,577.50	38,677.78
	Total	96,694.11	85,874.00	76,914.18	96,694.11	76,918.56	80,056.08

For and on Behalf of the Board of Directors Balmer Lawrie Investments Limited

INVE

(Sandip Das) Director (DIN:08217697)

Place: Kolkara Date: November 12, 2021

Balmer Lawrie Investments Limited

Consolidated Cash Flow Statement for the Period Ended September 30, 2021

(All amounts in rupee lakhs, unless stated otherwise)

Particulars	For the period ended September 30, 2021	For the period ended September 30, 2020	
	(Unaudited)	(Unaudited)	
Cash flow from operating activities	(District)	(Cimadica)	
Net Profit/(Loss) before tax	7,949.01	3,395.45	
Adjustments for:		1180000000	
Depreciation and amortisation	2,754.61	2,667.78	
Impairment of Assets		-	
Write off/provision for doubtful trade receivables (net)	(27.86)	-	
Write off/provision for inventories (net)	27.15	48.60	
Other write off/provision (net)	27.66	-	
(Gain)/ Loss on sale of fixed assets (net)	(126.03)	(2.33)	
(Gain)/ Loss on fair valuation of Investments (net)	-	(49.20)	
Interest income	(2,304.30)	(2,429.84	
Dividend Income	(1.50)	-	
Interest on income tax refund			
Finance costs	654.21	663.11	
Operating cash flows before working capital changes	8,952.95	4,293.57	
Changes in operating assets and liabilities		ija ze io i	
(Increase)/Decrease in trade receivables	(5,639.49)	2,027.35	
(Increase)/Decrease in non current assets	763.67	(41.18)	
(Increase)/Decrease in Inventories	(1,793.64)	2,571.75	
(Increase)/Decrease in other short term financial assets	(12,323.92)	5,655.21	
(Increase)/Decrease in other current assets	7,388.92	(989.72)	
Increase/(Decrease) in trade payables	(3,606.39)	985.34	
Increase/(Decrease) in long term provisions	3.01	36.95	
Increase/(Decrease) in short term provisions	530.67	(548.21)	
Increase/(Decrease) in other financial liabilities	9,235.54	4,189.63	
Increase/(Decrease) in other current liabilities	(56.65)	39.80	
Cash flow generated from operations	3,454.66	18,220.49	
Income taxes paid (net of refunds)	(2,476.80)	(1,454.64)	
Net cash flow from operating activities (A)	977.86	16,765.86	
The state of the s		23,700.00	
Cash flow from investing activities			
Purchase or construction of Property, plant and equipment	(800.06)	(2,717.12)	
Purchase of Investments		- '	
Proceeds on sale of Property, plant and equipment	128.42	63.77	
Proceeds on sale of Investment		49.20	
Movement in bank deposits	18,398.68	(1,837.53)	
Interest received	2,304.30	2,429.84	
Dividend received	1.50	=	
Net cash generated from investing activities (B)	20,032.84	(2,011.85)	
Cash flow from financing activities			
Proceeds from borrowings		*	
Repayment of borrowings	(195.95)	(277.99)	
Dividend paid (including tax on dividend)	(2,094.19)	(13,223.32)	
Loans Taken	(203.65)	320.10	
Repayment of lease liabilities	(373.28)	(424.05)	
Finance cost paid	(654.21)	(663.11)	
Net cash used by financing activities (C)	(3,521.28)	(14,268.37)	
Net cash increase/(Decrease) in cash and cash equivalents (A+B+C)	17,489.42	485.65	
	2.707.44	224.00	
Cash and Cash Equivalents at the beginning of the year	3,595.41	2,346.88	
Cash and cash equivalents at the end of the period	21,084.83	2,832.53	
Movement in cash balance	17,489.42	485.65	

As per our report of even date.

For J.B.S & Company

Chartered Accountants

FRN: 323734E

Sudhanshu Sen, FCA

(Partner)

Membership No: 306354

Place : Kolkata

Date: November 12, 2021

For and on behalf of the Board of Directors Balmer Lawrie Investments Limited

> Sandip Das Director (DIN:08217697)