



November 10, 2017

The Secretary  
The BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai 400 001

National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra Kurla Complex (BKC),  
Bandra (East),  
Mumbai 400 051

Dear Sir / Madam,

**Sub: Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2017**

**Ref: Scrip Code No - 533276 – BSLIMITED;**

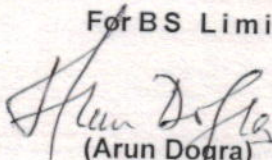
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 .We enclose herewith the un-Audited Financial Results of the Company, along with the Limited Review Report, for the Quarter and Half Year Ended September 30, 2017 as approved by the Board of Directors at its meeting today i.e. November 10, 2017

We request you to take the above on record.

Thanking You

Yours faithfully

For BS Limited

  
(Arun Dogra)  
Whole Time Director



**BS Limited**

CIN:L27109AP2004PLC042375

#504, Trendset Towers, Road No. 2, Banjara Hills, Hyderabad - 500 034, Telangana, India.

Phone: +91 40 4455 8888 | Fax: +91 40 2354 3704 | [www.bslimited.in](http://www.bslimited.in)



**BS Limited**

(CIN: L27109TG2004PLC042375)

Regd. Office: Sy. No.41, Majeedpalli (V), APIIC Indl. Area, Muppireddypally, Manoharabad Mandal, Medak 502334, Telangana

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017**

(Rupees in Lakhs)

PARTICULARS	STANDALONE					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.17 Unaudited	30.06.17 Unaudited	30.09.16 Unaudited	30.09.17 Unaudited	30.09.16 Unaudited	31.03.17 Audited
<b>1 Income</b>						
a. Net Sales/ Income from Operations	799.08	3,777.40	22,866.42	4,576.48	62,575.37	69,298.29
b. Other Income	(6.20)	145.88	165.40	139.68	214.54	272.07
	<b>792.88</b>	<b>3,923.28</b>	<b>23,031.82</b>	<b>4,716.16</b>	<b>62,789.90</b>	<b>69,570.36</b>
<b>2 Expenditure</b>						
a. Cost of materials Consumed	300.85	1,521.23	13,405.71	1,822.08	40,860.64	45,344.58
b. Purchase of Stock-in-Trade	-	1,367.27	-	1,367.27	-	-
c. Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	703.42	516.17	3,490.94	1,219.59	3,694.07	10,201.11
d. Excise Duty / GST Paid on Sales	116.51	101.26	293.88	217.77	587.06	1,358.56
e. Employee Benefit Expense	185.03	224.28	314.80	409.32	613.08	1,154.94
f. Finance Costs	773.25	707.33	4,881.42	1,480.58	9,426.14	9,213.85
g. Other Operating Expense	858.83	1,142.53	5,475.42	2,001.36	11,494.16	18,588.42
h. Administrative Expenses	174.40	156.31	312.26	330.72	604.64	1,089.74
i. Depreciation and Amortization Expense	1,039.97	1,028.58	1,290.74	2,068.55	2,581.22	5,147.50
j. Other Expense	5.54	0.17	10.59	5.71	14.47	18,984.98
<b>TOTAL</b>	<b>4,157.80</b>	<b>6,765.14</b>	<b>29,475.75</b>	<b>10,922.94</b>	<b>69,875.49</b>	<b>111,083.69</b>
<b>3 Profit / ( Loss) before Exceptional Items (1-2)</b>	<b>(3,364.92)</b>	<b>(2,841.86)</b>	<b>(6,443.93)</b>	<b>(6,206.78)</b>	<b>(7,085.59)</b>	<b>(41,513.34)</b>
4 Exceptional Items	-	-	-	-	-	-
<b>5 Profit / (Loss) before tax</b>	<b>(3,364.92)</b>	<b>(2,841.86)</b>	<b>(6,443.93)</b>	<b>(6,206.78)</b>	<b>(7,085.59)</b>	<b>(41,513.34)</b>
6 Tax Expense	-	-	-	-	-	(701.58)
<b>7 Profit / (Loss) for the period</b>	<b>(3,364.92)</b>	<b>(2,841.86)</b>	<b>(6,443.93)</b>	<b>(6,206.78)</b>	<b>(7,085.59)</b>	<b>(40,811.76)</b>
8 Other Comprehensive Income (After Tax)	(2.50)	(2.50)	(5.90)	(5.00)	(10.75)	(3.36)
<b>9 Profit / ( Loss) after Comprehensive Income (After Tax) (CI)</b>	<b>(3,367.42)</b>	<b>(2,844.36)</b>	<b>(6,449.83)</b>	<b>(6,211.78)</b>	<b>(7,096.34)</b>	<b>(40,815.12)</b>
10 Paid-up Equity Share Capital (Face Value of Re. 1/- each)	4,416.84	4,416.84	4,416.84	4,416.84	4,416.84	4,416.84
11 Reserve (excluding Revaluation Reserve)	-	-	-	-	-	-
<b>12 Earnings Per Share (EPS)</b>						
Basic EPS (Rs.)	(0.76)	(0.64)	(1.46)	(1.41)	(1.61)	(9.24)
Diluted EPS (Rs.)	(0.76)	(0.64)	(1.46)	(1.41)	(1.61)	(9.24)





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**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2017**

PARTICULARS	STANDALONE	
	30.09.17 Unaudited	31.03.17 Audited
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	21,908.74	23,965.09
(b) Capital work-in-progress	941.03	941.03
(c) Other Intangible Assets	2.67	2.95
(d) Financial Assets		
(i) Non-Current investments	5,441.05	5,441.05
(ii) Long-term loans and advances	141.81	141.54
<b>Total Non Current Assets</b>	<b>28,435.31</b>	<b>30,491.66</b>
<b>(2) Current assets</b>		
(a) Inventories		
(b) Financial Assets	7,284.95	9,644.08
(i) Trade Receivables		
(ii) Cash and cash equivalents	140,205.57	136,824.29
(iii) Short term loans and advances	302.27	625.42
(c) Other current assets	8,138.75	8,237.85
<b>Total Current Assets</b>	<b>6,202.48</b>	<b>7,150.85</b>
<b>TOTAL ASSETS</b>	<b>162,134.02</b>	<b>162,482.49</b>
	<b>190,569.32</b>	<b>192,974.15</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital		
(b) Other Equity	4,416.84	4,416.84
<b>Total Equity</b>	<b>9,858.09</b>	<b>16,069.86</b>
<b>LIABILITIES</b>	<b>14,274.92</b>	<b>20,486.70</b>
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(b) Provisions	15,071.63	17,547.31
(c) Deferred tax liabilities (Net)	119.25	116.06
(d) Other non-current liabilities	641.62	641.62
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>232.32</b>
	<b>15,832.50</b>	<b>18,537.31</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(i) Trade Payables	126,683.48	120,761.74
(b) Other current liabilities	10,000.77	12,029.15
(c) Provisions	14,706.30	12,077.03
<b>Total Current Liabilities</b>	<b>9,071.36</b>	<b>9,082.21</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>160,461.90</b>	<b>153,950.14</b>
	<b>190,569.32</b>	<b>192,974.15</b>

**Notes :**

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on 10th November 2017.
- Segmental Reporting

