



BWL LIMITED

CIN : L27105CT1971PLC001096

Mob 09329108314
Web www.bhilaiwire.com
Email bwltd14@gmail.com

REGISTERED OFFICE & WORKS
Industrial Area, Near ACC Chowck,
Bhilai - 490026 (C.G.) INDIA

13th February, 2025.

BSE Limited,
Listing Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
Stock Code - 504643

Subject: Disclosure of Material events /information and outcome of board meeting under regulation 30 of the Securities Exchange Board of India (LODR) Regulations 2015.

Dear Sir,

We are submitting below the Material events under Regulations 30 of SEBI (LODR) which has been discussed in the meeting of Board of Directors dated on 13.02.2025.

The meeting commenced at 1.30 pm and concluded at 3.00 pm.

Event given in Part A of Schedule III

1. Appointment of RTA under Serial 8.

The Board noted that Maheswari Datamatics Pvt Ltd , 23, R.N Mukharjee Road, 5th Floor, Kolkata – 700001 has been appointed as Registrar and Share Transfer agent of the company.

2. Notice for Extra Ordinary General Meeting under Serial 12.

The date, venue and time of Extra Ordinary General meeting has not yet fixed for approval of sale or disposed of units in whole or substantial and Re-designation of Shri Sandeep Khetawat Whole time Director.

3. Declaration of Financial Result under serial 4(h) of Outcome of Board Meeting.

The Board of Directors at their meeting held on 13th February, 2025 approved the unaudited financial result for Quarter / Nine months ended 31st December 2024, which are enclosed herewith.

Event given in Part B of Schedule III

4. Under serial 8

Pending litigation on disputes against the company

a) Sales Tax matter

There is no development in the matter at High Court of Chhattisgarh since last reported.

b) Labour Matter before Supreme Court:

There is no further development in the matter of case No. SLP © No. 013575 – 013585/2024.

5. Pending litigation of dispute in favor of the company.

The Board noted that on account payment has been received from BSNL toward old disputed dues.

You are requested to kindly take the above points on record.

Thanking you

Yours Faithfully,
For BWL Limited,



Subrata Kumar Ray
Company Secretary & Compliance Office.

**INDEPENDENT AUDITORS' REVIEW REPORT ON
REVIEW OF INTERIM FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF BWL LIMITED**

1. We have reviewed the accompanying statement of unaudited Financial Results of **BWL Limited** ('the Company') for the Quarter/Nine month ended December 31st, 2024 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation-33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued 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 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 the Company's personnel 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 Section 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.
4. No Provision of Income Tax has been made. We have been informed that the same will be provided on the year end closing of Accounts on 31st March 2025 as per practice.
5. Based on our review conducted as stated in paragraph 3 above, 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 practices 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.

Place : Kolkata

Dated : 13th February, 2025.

UDIN : 25054702BMUKGK3143

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

G. Guha

(G. GUHA)
Partner
(M. No.-054702)



BWL LIMITED
CIN:-L27105CT1971PLC001096
REGD. OFFICE : INDUSTRIAL AREA,
BHILAI - 490 026 (CG)

Web site:- bhlaiwire.com E mail ID:-bwltd14@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER/Nine Months Ended 31st December-2024

(Rs. In lacs)

	PARTICULARS	Quarter Ended 31-12-2024 (Unaudited)	Quarter Ended 31-12-2023 (Unaudited)	Quarter Ended 30-09-2024 (Unaudited)	Nine Months Ended 31.12.2024 (Unaudited)	Nine Months Ended 31.12.2023 (Unaudited)	Year Ended 31-03-2024 (audited)
1	Income						
a	Revenue from Operation.	-	-	-	-	-	-
b	Other Non operational income	-	-	-	-	-	-
c	Other Income - Interest Receipts	242.32	4.63	2.49	248.66	9.66	13.35
	Sale of Obsolete /Discarded fixed assets			23.72	23.72	0.05	3.11
	Misc Income old debts realise	56.46	-	-	56.46	-	-
	Total Revenue (a+b+c)	298.78	4.63	26.21	328.84	9.71	16.46
2	EXPENSES :						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventory of Finished Goods Work in Progress and Stock in Trade	-	-	-	-	-	-
	d) Employee. benefits Expense	7.92	7.52	8.21	23.87	22.39	29.57
	e) Finance Cost	0.80	0.80	0.78	0.02	0.02	0.02
	f) Depreciation & Amortisation Expense	-	-	-	2.40	2.40	3.20
	g) Legal & Professional charges	0.13	0.55	4.09	5.24	7.40	10.92
	h) Other expenses	23.47	5.13	11.81	43.2	18.57	27.21
	Total Expenses	32.32	14.00	24.89	74.73	50.78	70.92
3	Profit/(Loss) before Exceptional items and Tax (1-2)	266.46	(9.37)	1.32	254.11	(41.07)	(54.46)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	266.46	(9.37)	1.32	254.11	(41.07)	(54.46)
6	Tax Expenses:- Current Tax Deferred Tax	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	-
7	Profit (+)/Loss (-)for the period (5-6)	266.46	(9.37)	1.32	254.11	(41.07)	(54.46)
8	Other comprehensive income(Net of Tax)	-	-	-	-	-	-
(a)	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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	-	-	-	-	-	-
	Total other comprehensive Income	-	-	-	-	-	-
9	Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)	266.46	(9.37)	1.32	254.11	(41.07)	(54.46)
10	Paid-up equity share capital (Face value of Rs.10/- each)	697.96	697.96	697.96	697.96	697.96	697.96
11	Other Equity as per balance sheet	-	-	-	-	-	-
12	Earnings per share (* not annualised)						(1570.24)
	a) Basic (Rs)	3.81*	(0.13)*	0.02*	3.64*	(0.59)*	(0.78)
	b) Dilluted (Rs)	3.81*	(0.13)*	0.02*	3.64*	(0.59)*	(0.78)

PLACE : KOLKATA

DATE : 13TH February, 2025.

UDIN : 25054702BMUKGK3143



For G. BASU & CO.
Chartered Accountants
R. No.-301174E

G. Guha
(G. GUHA)
Partner
(M. No.-054702)

For BWL Limited

J. K. Kanungo
Executive Director



NOTES TO FINANCIAL RESULTS:-

1. In view of working capital constraint, manufacturing operation is still under suspension. The management is exploring the possibilities to restart the unit with new product line.
2. No provision of Income Tax has been made, as per practice, the same will be done at the closing of accounts on 31st march 2025.
- 3) The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th February, 2025. Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has conducted the Limited Review for the Quarter/Nine Month ended 31st December, 2024.

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

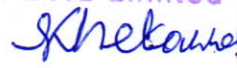

(G. GUHA)
Partner
(M. No.-054702)



Place: Kolkata
Date: 13th February, 2025.

By Order of the Board

For BWL Limited


(Sandeep Khetawat)
Whole time Director
DIN - 00391181





BWL LIMITED

CIN : L27105CT1971PLC001096

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Email bwlltd14@gmail.com

REGISTERED OFFICE & WORKS :

Industrial Area, Near ACC Chowck,

Bhilai - 490026 (C.G.) INDIA

BSE LTD,
Corporate Relationship Department
2nd floor, New Trading Wing,
Rotunda Building, P,J, Towers,
Dalal Street,
Mumbai - 400 001
Stock Code - 504643

Date : 13.02.2025

Sub: Declaration regarding Auditor's Review Report with Unmodified Opinion for the Quarter/Nine Months ended December, 31st, 2024 pursuant to Regulation 52(3)(a) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

Dear Sir / Madam,

Pursuant to the requirement of Regulation 52(3) (a) of the Listing Regulations, we hereby declare that M/S G Basu & Co. Chartered Accountants, Statutory Auditors of the Company have submitted the Review Report on Review of Interim Financial Result (Standalone) of the Company for the Quarter/ Nine Months ended December, 31st 2024, with an Unmodified Opinion (s).

We request you to kindly take the above on record.

Thanking you

Yours Faithfully,
For BWL Limited,

Subrata Kumar Ray
Company Secretary & Compliance Office.

Name of the Opposing Party: Commissioner of Commercial Tax,
Civil Lines Raipur, C.G

Date of initiation of the litigation
/ dispute: 29.07.2024

Status of the litigation / dispute
As per last disclosure: Sales Tax Department of Durg,
C.G) has attached the Bank
Account maintained with SBI
towards their disputed demand
of Rs 654.95 lakhs and also
attached the personal non
removable property of whole
time director.

Current status of litigation / dispute: There is no change in the last status reported.

Date of initiation of the litigation / dispute: 30.07.2024

Pragatisheel Engineering Shramik Sangha,
Industrial Estate, Bhilai: SLP has been filed by the
Sangha against 12 numbers
entities including Bhilai Wires
Limited (Presently known as
BWL Limited) for an estimated
Rs 29.60 Lakhs.

Current status of litigation / dispute: There is no change in the last status reported.

**STATEMENT OF INTEGRATED REPORTING TO BSE FOR DECEMBER 2024
QUARTER**

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF
PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED
INSTITUTIONS PLACEMENT ETC. :**

Not Applicable

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND
DEBT SECURITIES**

S. No.	Particulars	in INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date (i.e. 31 st December, 2024)	0
B	Of the total amount outstanding, amount of default as on date(i.e. 31 st December, 2024)	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date (i.e. 31 st December, 2024)	2.34
B	Of the total amount outstanding, amount of default as on date (i.e. 31 st December, 2024)	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	6.17*

** Including Unsecured Loan from Related Parties Rs 3.72 Crores and others Rs 0.11
Crore*

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS
(applicable only for half-yearly filings i.e., 2nd and 4th quarter) :**

Not Applicable

**E.STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT
REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL
AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED
SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING i.e.,4thQUARTER):**

Not Applicable