



November 12, 2021

Ref: 1211/BCL/2021-22

To,  
The Listing Department,  
The Metropolitan Stock Exchange of  
India Limited,  
Vibyor Towers, 5<sup>th</sup> Floor, Plot No C 62,  
G-Block, Opp. Trident Hotel, Bandrakurla Complex,  
Bandra (E), Mumbai-400098  
MSEI Symbol: BCL

To,  
The Listing Department,  
BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
Scrip Code: 539621

**Subject: Submission of Un-audited Financial Results of the Company for the Second Quarter and Half Year ended September 30, 2021.**

Dear Sir,  
Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held on November 12, 2021 had considered and approved the Un-audited Financial Results for the Second Quarter and Half Year ended September 30, 2021.

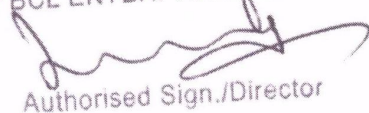
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Un-audited Financial results for the Second Quarter and Half Year ended September 30, 2021.
2. Limited Review Report as furnished by the Statutory Auditors in respect of Financial results for the Second Quarter and Half Year ended September 30, 2021

You are therefore, requested to take this in your official records and oblige.

Thanking You  
Yours faithfully  
For BCL ENTERPRISES LIMITED

For BCL ENTERPRISES LTD



Authorised Sign./Director

**Mahendra Kumar Sharda**  
(Managing Director)  
DIN: 00053042  
Off. Add.: 510, Arunachal Building, 19,  
Barakhamba Road, New Delhi-110001

**BCL Enterprises Limited**  
CIN: L26102DL1985PLC021467  
510 | 5th Floor | Arunachal Building | Barakhamba Road | New Delhi – 110001 | India  
Board: +91-11-4308 0469 | Email: bclenterprisesltd@gmail.com | [www.bclenterprisesltd.com](http://www.bclenterprisesltd.com)



**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

143, KOHAT ENCLAVE  
2ND FLOOR, PITAMPURA  
DELHI-110034

**LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY & HALF YEARLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF BCL ENTERPRISES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)**

To  
The Board of Directors  
BCL Enterprises Limited  
510, Arunachal Building, 19,  
Barakhamba Road, New Delhi-110001

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of BCL Enterprises Ltd. ("the Company") for the quarter & Half Year ended 30<sup>th</sup> September, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
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 the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements 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. 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. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.







**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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DELHI-110034

4. 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 of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS 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 from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. 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 for the quarter ended on 30<sup>th</sup> ~~Sept~~, 2021 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement except Ind As 116. Ind AS 116, Leases applied to company w.e.f. 01.04.2019 for which no accounting adjustments/impact was being made in standalone financial statements.
6. We draw attention to Note 3 the financial results, which describes the impact of COVID19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

For KRISHAN RAKESH & CO.  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 009088N



  
K.K.GUPTA  
(PARTNER)  
M.No. 87891

PLACE : DELHI  
DATED : 12-11-2021  
UDIN NO: 21087891AAAAGS4725

BCL ENTERPRISES LIMITED							
CIN: L65100DL1985PLC021467							
Regd Office: 510, Arunachal Building,19, Barakhamba Road, New Delhi-110001							
Email: admin@bclenterprisesltd.com;							
website: www.bclenterprisesltd.com							
Contact No. 011-23320370							
Statement of Unaudited Standalone Financial Results for the Quarter & Half Year ended September 30, 2021							
S. No.	Particulars	Standalone					
		Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
I	Income						
	Revenue from operations						
(i)	Interest Income	20.51	17.84	53.48	38.35	65.19	490.66
(ii)	Dividend Income	0.98	-	-	0.98	-	0.35
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products (including Excise Duty)	858.71	746.69	-	1,605.40	-	221.54
(viii)	Sale of services	-	-	-	-	-	-
(ix)	Other revenue from operations	-	-	-	-	-	-
	Total other revenue from operations	-	-	-	-	-	-
	Total Revenue From Operations	880.20	764.53	53.48	1,644.73	65.19	712.55
	Other income	1,111.57	22.01	3.54	1,133.58	3.54	54.72
	Total Income	1,991.77	786.54	57.02	2,778.31	68.73	767.27
II	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	572.41	915.98	1.62	1,488.39	1.62	628.50
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	258.31	(291.33)	4.99	(33.02)	5.90	(403.35)
	Employee benefit expense	16.54	15.67	5.43	32.21	9.44	66.38
	Finance costs	0.71	0.90	8.07	1.61	8.97	3.60
	Depreciation, depletion and amortisation expense	-	-	0.02	-	0.02	0.05
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Other expenses(any item)	205.52	4.88	13.38	210.40	6.26	196.69
	Total other expenses	1,053.49	646.10	33.51	1,699.59	32.21	491.87
	Total expenses	1,053.49	646.10	33.51	1,699.59	32.21	491.87
III	Profit/(Loss) before exceptional items and tax (I-II)	938.28	140.44	23.51	1,078.72	36.52	275.40
IV	Exceptional items	-	-	-	-	-	-
V	Profit/(Loss) before Tax (III-IV)	938.28	140.44	23.51	1,078.72	36.52	275.40
VI	Tax expense						
	(i) Current Tax	235.20	19.11	3.67	254.31	5.70	61.85
	(ii)Deferred tax(Net)	-	-	-	-	-	-
	(iii) Provision For Tax	-	-	-	-	-	-
	Total tax expenses	235.20	19.11	3.67	254.31	5.70	61.85
VII	Net Profit/(Loss) for the period (V-VI)	703.08	121.33	19.84	824.41	30.82	213.55
	Share of profit/(loss) from associate	-	-	-	-	-	-
	Total Profit for the year	-	-	-	-	-	-
VIII	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 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 (A+B)	703.08	121.33	19.84	824.41	30.82	213.55
IX	Total Comprehensive income (VII+VIII)	-	-	-	-	-	-
X	Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)	583.00	583.00	583.00	583.00	583.00	583.00
XI	Reserves						
XII	Earnings Per Share (EPS) on Face Value Rs. 10/-						
	(a) Basic	12.00	2.08	0.34	14.10	0.53	3.66
	(b) Diluted	12.00	2.08	0.34	14.10	0.53	3.66
Notes:							
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.							
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12 November 2021. The Statutory Auditor of the Company have provided Limited Review Report for the same.							
3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.							
4- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.							
On Behalf of the Board							
For BCL Enterprises Limited							
Mahendra Kumar Sharda							
(Managing Director)							
DIN:60053042							
Date: 12.11.2021							
Place: Delhi							

Notes:

- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12 November 2021. The Statutory Auditor of the Company have provided Limited Review Report for the same.
- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.

On Behalf of the Board  
For BCL Enterprises Limited

Mahendra Kumar Sharda  
(Managing Director)  
DIN:00053042

Director/Authorised Signatory

Date: 12.11.2021  
Place: Delhi



BCL ENTERPRISES LIMITED		
510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001		
L65100DL1985PLC021467		
Website: www.bclenterprisesltd.com Email: admin@bclenterprisesltd.com 011-43080469		
Statement of Assets and Liabilities		
Particulars	As at 30-09-2021	As at 31-03-2021
<b>ASSETS</b>		
<b>1. FINANCIAL ASSETS</b>		
(a) Cash and cash equivalents	7.27	6.51
(b) Bank balance other than cash and cash equivalent	12.27	3.40
(c) Derivative financial instruments		
Receivables		
(I) Trade Receivables	204.52	310.54
(II) Other Receivables		
(d) Loans	1,049.16	1,081.71
(e) Investments	58.25	58.25
(f) other financial assets		
<b>Total Financial Assets</b>	<b>1,331.47</b>	<b>1,460.41</b>
<b>2. Non- Financial Assets</b>		
(a) Inventories	512.64	479.62
(b) Current tax assets (net)	1.43	1.38
(c) Deferred tax assets (net)		
(d) Investment Property		
(e) Biological assets other than bearer plants		
(f) Property, Plant and Equipment	0.50	0.50
(g) Capital work-in-progress		
(h) Intangible assets under development		
(i) Goodwill		
(j) Other intangible assets		
(k) Other non-financial assets (to be specified)	15.32	157.53
<b>Total-Non Financial Assets</b>	<b>529.89</b>	<b>639.03</b>
<b>Total Assets</b>	<b>1,861.36</b>	<b>2,099.44</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital	583.00	583.00
Other equity	997.03	172.62
<b>Total equity attributable to owners of parent</b>	<b>1,580.03</b>	<b>755.62</b>
Non controlling interest		-
<b>Total equity</b>	<b>1,580.03</b>	<b>755.62</b>
<b>Liabilities</b>		
<b>1 Financial liabilities</b>		
<b>(a) Derivative financial instruments</b>		
<b>Payables</b>		
(I) Trade Payable		
- Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises		1.17
<b>(II) Other Payable</b>		
- Total outstanding dues of micro enterprises and small enterprises		
(b) Debt securities		
(c) Borrowings (other than debt securities)	-	48.88
(d) Deposits		
(e) Subordinated Liabilities		
(d) Other financial liabilities	24.85	1,163.92
<b>Total - Financial liabilities</b>	<b>24.85</b>	<b>1,213.97</b>
<b>2. Non-financial liabilities</b>		
(a) Provisions	2.11	121.70
(b) Current tax liabilities (Net)	254.31	-
(c) Deferred tax liabilities (Net)		-
(d) other non financial liabilities	0.06	8.15
<b>Total - Non Financial liabilities</b>	<b>256.48</b>	<b>129.85</b>
<b>Total Liabilities and Equity</b>	<b>1,861.36</b>	<b>2,099.44</b>

For BCL ENTERPRISES LTD.

Director/Authorised Signatory

<b>BCL ENTERPRISES LIMITED</b>		
<b>510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001</b>		
<b>L65100DL1985PLC021467</b>		
Website: <a href="http://www.bclenterprisesltd.com">www.bclenterprisesltd.com</a> Email: <a href="mailto:admin@bclenterprisesltd.com">admin@bclenterprisesltd.com</a> 011-43080469		
<b>Particulars</b>	<b>Half Year ended 30th September 2021 (Un-audited)</b>	<b>Half Year ended 30th September 2020 (Un-audited)</b>
<b>A. Cash Flow From Operating Activities:</b>		
Net Profit Before Tax & Extraordinary Items	1,078.72	36.52
<b>Adjustments For :</b>		
Depreciation And Amortisation	-	0.02
<b>Impairment of Financial Instruments</b>	-	-
Interest Income	(38.35)	(58.38)
Interest Expenses	1.61	8.07
(Profit)/Loss-On Sale Of Fixed Assets (Net)	-	-
(Profit)/Loss On Sale Of Investments	-	-
Remeasurement Gain/(loss) on Defined Benefit Plan	-	-
Operating Profit Before Working Capital Changes	1,041.98	(13.77)
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	18.98	(2,679.13)
(Increase)/Decrease In Other Non Financial Assets	109.19	-
Increase/(Decrease) In Trade Receivables	-	-
Increase/(Decrease) In Other Non Financial Liabilities	(8.10)	-
Increase/(Decrease) In Trade Payables	-	-
Increase/(Decrease) In Other Financial Liabilities	(1,140.24)	2,720.77
Interest Received	38.35	58.38
Interest Paid	(1.61)	(8.07)
Taxes Paid	(0.04)	-
Loans Disbursed (Net)	-	-
Net Cash Used in Operating Activity	(983.47)	91.95
<b>B. Cash Flow From Investment Activities</b>		
Payments for Property, Plant & Equipments	-	-
Proceeds from Sale of Property, Plant & Equipments	-	-
Purchase Of Investments	-	-
Sale Of investments	-	-
Net Cash Generated From Investing Activity	-	-
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Borrowings	48.88	-
Repayments of Borrowings	-	-
Proceeds from Debt Securities	-	-
Repayments of Debt Securities	-	-
<b>Dividend Paid On Equity Shares</b>	-	-
<b>Dividend Distribution Tax paid</b>	-	-
Net Cash Generated From Financing Activity	48.88	-
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	9.63	78.18
Cash & Cash Equivalents As At Beginning of the year	9.91	14.12
Cash & Cash Equivalents As At the End of the Period	<b>19.54</b>	<b>92.30</b>
Components Of Cash And Cash Equivalents		
<b>Cash On Hand</b>	7.27	0.28
<b>Remittances In Transit</b>	-	-
Balance With Bank		
On Current Accounts	12.27	92.02
Balance as per Statement of Cash Flows	<b>19.54</b>	<b>92.30</b>
	-	-

For BCL ENTERPRISES LTD.

Director/Authorised Signatory



Ref: 1211/BCL/2021-22

November 12, 2021

To,  
The Listing Department,  
The Metropolitan Stock Exchange of  
India Limited,  
Vibyor Towers, 5<sup>th</sup> Floor, Plot No C 62,  
G-Block, Opp. Trident Hotel, Bandrakurla Complex,  
Bandra (E), Mumbai-400098  
MSEI Symbol: BCL

To,  
The Listing Department,  
BSE Limited  
Department of Corporate Services  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
Scrip Code: 539621

**Subject: Declaration regarding non-applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sir/Ma'am,

In pursuance to Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 every Company is required to submit quarterly a Statement of deviation and variation to the Stock Exchange. In this regard we hereby declare that the provisions of Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 are not applicable to the Company since the Company has not raised any money via public issue, right issue, preferential allotment etc.

Kindly take the same on your records and oblige.

Thanking you

Yours faithfully

For BCL Enterprises Limited

For BCL ENTERPRISES LTD  
  
Authorised Sign./Director

**Mahendra Kumar Sharda**  
**(Managing Director)**  
**DIN: 00053042**  
**Off. Add.: 510, Arunachal Building, 19,**  
**Barakhamba Road, New Delhi-110001**

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**BCL Enterprises Limited**

CIN: L26102DL1985PLC021467

510 | 5th Floor | Arunachal Building | Barakhamba Road | New Delhi – 110001 | India

Board: +91-11-4308 0469 | Email: bclenterprisesltd@gmail.com | [www.bclenterprisesltd.com](http://www.bclenterprisesltd.com)