

Date: 30.05.2019

To,

The Metropolitan Stock Exchange of  
India Limited,  
Vibyor Towers, 4<sup>th</sup> Floor, Plot No C 62,  
G-Block, opp. Trident Hotel, Bandra kurla Complex,  
Bandra (E), Mumbai-400098

To,

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

Subject: Outcome of the Board Meeting held on 30<sup>th</sup> May, 2019

Dear Sirs,

This is to inform you that the Board of Directors of **BCL Enterprises Limited** in their meeting held today i.e. **30<sup>th</sup> May, 2019** considered, approved and took on record the Audited Financial Results of the Company along with Audit report for the quarter & year ended on 31<sup>st</sup> March, 2019 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

The meeting of the Board Commenced at 3:30 P.M and concluded at 4.00 P.M.

This is for your information and records.

**Thanking You**  
**For BCL Enterprises Limited**




**Mahendra Kumar Sharda**  
(Director)


**DIN: 00053042**

**Off. Add: 510, Arunachal Building, 19, Barakhamba Road, New Delhi :- 110001**

**Enclosed:**

1. Audited Financial Results
2. Statement of Asset & Liability
3. Audit Report
4. Management Declaration on un-Modified Audit Report

Name of the Company		BCL Enterprises Limited			
Registered Office		510, Arunachal Building, 19, Barakhamba Road, New Delhi Central Delhi-110001 Email: admin@bclenterprisesltd.com website: www.bclenterprisesltd.com Contact No. 01123320370 CIN:L65100DL1985PLC021467			
Audited Standalone Financial Results for the Quarter/Year ended 31/03/2019 (Rs. in Lacs)					
	Quarter ended			Year Ended	
Particulars	(31/03/2019)	(31/12/2018)**	31/03/2018	(31/03/2019)	(31/03/2018)
<b>1. Income from Operations</b>					
(a) Net Sales/Income from Operations (Net of excise duty)	11.87	55.80	197.49	91.41	618.36
(b) Other Operating Income	-1.61	1.62	0.00	0.42	20.51
<b>Total Income from Operations</b>	<b>10.27</b>	<b>57.42</b>	<b>197.49</b>	<b>91.83</b>	<b>638.87</b>
<b>2. Expenses</b>					
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	3.58	48.59	145.30	74.43	514.43
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	3.45	-37.29	71.24	-48.94	61.69
(d) Employee benefits expense	4.23	3.69	4.28	14.95	17.18
(e) Depreciation and amortisation expense	0.01	0.00	0.01	0.01	0.02
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.63	6.04	-23.27	22.03	16.21
<b>Total Expenses</b>	<b>18.90</b>	<b>21.03</b>	<b>197.56</b>	<b>62.48</b>	<b>609.53</b>
<b>3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>-8.63</b>	<b>36.39</b>	<b>-0.07</b>	<b>29.35</b>	<b>29.34</b>
4. Other Income	0.00	0.00	0.00	0.00	0.00
<b>5. Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>-8.63</b>	<b>36.39</b>	<b>-0.07</b>	<b>29.35</b>	<b>29.34</b>
6. Finance Costs	0.00	0.00	0.00	0.00	0.00
<b>7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>	<b>-8.63</b>	<b>36.39</b>	<b>-0.07</b>	<b>29.35</b>	<b>29.34</b>
8. Exceptional items	0.00	0.00	0.00	0.00	0.00
<b>9. Net Profit/(Loss) from ordinary activities before tax (7+8)</b>	<b>-8.63</b>	<b>36.39</b>	<b>-0.07</b>	<b>29.35</b>	<b>29.34</b>
10. Tax Expense	5.04	0.15	0.00	5.60	5.54
<b>11. Net Profit/(Loss) from ordinary activities after tax (9+10)</b>	<b>-13.67</b>	<b>36.24</b>	<b>-0.07</b>	<b>23.75</b>	<b>23.80</b>
12. Extraordinary items (net of tax Rs. expense Lakhs)	0.51	0.00	0.00	0.51	0.00
<b>13. Net Profit/(Loss) for the period (11+12)</b>	<b>-13.16</b>	<b>36.24</b>	<b>-0.07</b>	<b>24.26</b>	<b>23.80</b>
14. Share of Profit/(Loss) of associates *	0.00	0.00	0.00	0.00	0.00
15. Minority Interest*	0.00	0.00	0.00	0.00	0.00
<b>16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)</b>	<b>(13.16)</b>	<b>36.24</b>	<b>(0.07)</b>	<b>24.26</b>	<b>23.80</b>
17. Paid up equity share capital	583.00	583.00	583.00	583.00	583.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	42.96	18.92
<b>19.i Earnings Per Share (before extraordinary items) (not annualised):</b>					
(a) Basic					
(b) Diluted	(0.23)	0.62	(0.001)	0.41	0.40
<b>19.ii Earnings Per Share (after extraordinary items) (not annualised):</b>					
(a) Basic					
(b) Diluted	(0.22)	0.62	(0.001)	0.42	0.40
<b>Notes:</b>					
1- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 30th May 2019. The Statutory Auditor of the Company have provided Limited Review Report for the same.			<div>on Behalf of the Board For BCL Enterprises Limited</div> <div> Mahendra Kumar Sharda Managing Director DIN:00053042</div> <div>Date: 30.05.2019 Place: New Delhi</div>		
2- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.					
3- Figures of last quarter are the balancing figures between audited figures in the respect of full financial year and the published year-to-date figures upto the third quarter of the current financial year.					
Date: 30th May 2019 Place: New Delhi					

Audited Statement of Assets and Liabilities		
Particulars	As at 31-03-2019	As at 31-03-2018
<b>1 Shareholders' Funds</b>		
(a) Share capital	583.00	583.00
(b) Reserves and Surplus	42.95	18.92
(c) Minority Interest		
<b>Sub-total-Shareholders' funds</b>	<b>625.95</b>	<b>601.92</b>
<b>2. Non-current liabilities</b>		
(a) Long-term borrowings		
(b) Other long-term liabilities		
(c) Long Term Provisions	1.30	1.07
<b>Sub-total-Non-current-liabilities</b>	<b>1.30</b>	<b>1.07</b>
<b>5. Current Liabilities</b>		
(a) Short-term borrowings		
(b) Trade Payables		
(c) Other current liabilities	8.40	1.00
(d) Short-term provisions	3.31	0.72
<b>Sub-total-Current liabilities</b>	<b>11.71</b>	<b>1.72</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>638.96</b>	<b>604.71</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	0.06	0.07
(b) Non-current investments	0.00	5.00
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	7.04	7.89
(e) Other non-current assets		
<b>Sub-total-Non-current assets</b>	<b>7.10</b>	<b>12.96</b>
<b>2 Current assets</b>		
(a) Inventories	95.45	46.51
(b) Trade receivables	0.00	51.02
(c) Cash and cash equivalents	17.87	67.49
(d) Short-term loans and advances	518.54	426.73
<b>Sub-total-Current assets</b>	<b>631.86</b>	<b>591.75</b>
<b>Total-Assets</b>	<b>638.96</b>	<b>604.71</b>
		on Behalf of the Board For BCL Enterprises Limited
		 <b>Mahendra Kumar Sharda</b> Managing Director DIN:00053042



**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

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143, KOHAT ENCLAVE,,  
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DELHI - 110034  
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[Cakkg1958@gmail.com](mailto:Cakkg1958@gmail.com)

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015

To  
Board of Directors  
BCL Enterprises Limited  
New Delhi.

We have audited the quarterly financial results of BCL Enterprises Limited for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net Profit and other financial information for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.

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



(K.K.GUPTA)  
PARTNER  
M No. 087891

PLACE : DELHI

DATED :

30/5/2019



**AUDITORS' REPORT**

The Board of Directors  
**BCL ENTERPRISES LIMITED**  
**New Delhi**

Dear Sir(s),

We have audited the Balance Sheet of **BCL ENTERPRISES LIMITED** as at 31<sup>st</sup> March, 2019 and the statement of Profit & Loss for the year ended on that date.

As required by the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2008 updated vide notification no. DNBS(PD)CC No. 382/03.02.001/2014-15 dated 1<sup>st</sup> July 2014 issued by Reserve Bank of India (RBI), we give hereunder our report on matters specified in paragraphs 3(A) and (C) of the said Directions.

1. The Company is engaged in the business of non –banking financial institution and has accordingly obtained a Certificate of Registration as provided in Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
2. The company is entitled to hold the certificate of registration as aforesaid from the Bank in terms of asset/income pattern as on 31.3.2019.
3. The company is not an Assets Finance Company in term of criteria set forth by the Bank in Circular No. DNBB(PD)CC No. 85/3.02.089/2006-07 dated 6<sup>th</sup> December, 2006.
4. The company is not a Micro Finance Institution based on the criteria set forth in notification of the Bank namely " Non Banking finance company-Micro Finance Institution (Reserve Bank) Directions 2011.
5. The Board of Directors has passed a resolution for the non-acceptance of any public deposits.
6. The Company has not accepted any public deposits during the relevant year.
7. The Company has complied with the prudential norms relating to income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it, in term of Non Banking Financial (Non-Deposit Accepting or Holding) Company prudential norms (Reserve Bank) Directions 2007.



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**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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

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8. The Company is not a systemically important non deposit taking NBFC defined in para 2(1(xix) of directions mentioned in para 7 above.

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



(K.K. GUPTA)  
PARTNER  
M.No. 087891

PLACE : DELHI  
DATED :

24/5/18

**Management Declaration on Un-modified Audit Report**

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LAD-NRO/GN/2016-171001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Auditors of the Company, Krishan Rakesh & Co. [FRN: 009088N], Chartered Accountants have issued the Audit Reports for the Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the ended 31<sup>ST</sup> March, 2019 with unmodified opinion.

Kindly take the same on your records

Thanking you,

For BCL Enterprises Limited



**Mahendra Kumar Sharda**

**Managing Director**

**DIN: 00053042**

**Off. Address:** 510, Arunachal Building, 19, Barakhamba Road,  
New Delhi Central Delhi- 110001