

Date: 07/12/2018

To,

**Mr. Subhash Purohit**  
Listing Compliance,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**Symbol:-539621**

**Subject: Clarification regarding Discrepancies in Financial Result for the September quarter ended 2018**

Dear Sir,

With reference to the captioned subject and in furtherance to your e-mail dated 27<sup>th</sup> November, 2018, we would like to submit clarification as mentioned below as required by your good office.

**Discrepancy:** Bifurcation of Trade payable not Provided as per Schedule III - for Standalone Result

**Reply:** In this regard, we would like to submit revised Balance Sheet as per amended format of Schedule III as notified by Ministry of Corporate Affairs dated 11<sup>th</sup> Oct, 2018

We hope you find the above reply in order.

Thanking you,

For BCL Enterprises Limited



**Mahendra Kumar Sharda**  
(Managing Director)

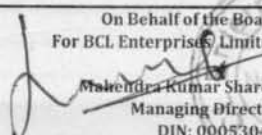
DIN: 00053042

Off. Add: 510, Arunachal Building,  
19, Barakhamba Road, New Delhi-110 001

**Encl:** Revised Balance Sheet

Name of the Company	BCL Enterprises Limited					
Registered Office	Regd. Office:- 510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001					
CIN:	L65100DL1985PLC021467					
Email: bclenterprisesltd@gmail.com; Contact No. 011-43080469;						
<b>Statement of Standalone Unaudited Financial Results for the Quarter &amp; Half year ended 30th September, 2018</b> (Rs. In Lakhs except EPS)						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2018 (Unaudited)	30/06/2018 (Unaudited)	30/09/2017 (Unaudited)	30/09/2018 (Unaudited)	30/09/2017 (Unaudited)	31/03/2018 (Audited)
<b>I. Revenue from Operations</b>	7.54	16.20	147.83	23.74	194.05	618.36
<b>II. Other Income</b>	0.28	0.12	20.00	0.40	20.22	20.51
<b>III. Total Revenue (I+II)</b>	<b>7.82</b>	<b>16.32</b>	<b>167.83</b>	<b>24.14</b>	<b>214.27</b>	<b>638.87</b>
<b>IV. Expenses</b>						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	22.26	108.63	22.26	178.11	514.43
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	(15.10)	25.47	(15.10)	(10.53)	61.69
(d) Employee benefits expense	3.38	3.65	4.25	7.03	8.49	17.18
(e) Finance cost	-	-	-	-	-	-
(f) Depreciation and amortisation expense	-	-	-	-	0.01	0.02
(g) Other expenses	3.92	4.44	19.06	8.36	23.54	16.21
<b>Total Expenses</b>	<b>7.30</b>	<b>15.25</b>	<b>157.41</b>	<b>22.55</b>	<b>199.62</b>	<b>609.53</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>0.52</b>	<b>1.07</b>	<b>10.42</b>	<b>1.59</b>	<b>14.65</b>	<b>29.34</b>
<b>VI. Exceptional items</b>	-	-	-	-	-	-
<b>VII. Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>0.52</b>	<b>1.07</b>	<b>10.42</b>	<b>1.59</b>	<b>14.65</b>	<b>29.34</b>
<b>VIII. Extraordinary Items</b>	-	-	-	-	-	-
<b>IX. Net Profit/(Loss) before Tax (VII-VIII)</b>	<b>0.52</b>	<b>1.07</b>	<b>10.42</b>	<b>1.59</b>	<b>14.65</b>	<b>29.34</b>
<b>X. Tax Expense:</b>						
1. Current Tax	0.13	0.28	2.96	0.41	3.77	5.54
2. Deferred Tax	-	-	-	-	-	-
<b>XI. Net Profit/(Loss) for the period from continuing operation (VII-VIII)</b>	<b>0.39</b>	<b>0.79</b>	<b>7.46</b>	<b>1.18</b>	<b>10.88</b>	<b>23.80</b>
<b>XII. Net Profit/(Loss) for the period from discontinuing operation</b>	-	-	-	-	-	-
<b>XIII. Tax expense from discontinuing operations</b>	-	-	-	-	-	-
<b>XIV. Net Profit/(Loss) for the discontinuing operations after Tax (XII-XIII)</b>	-	-	-	-	-	-
<b>XV. Net Profit (Loss) for the period (XI + XIV)</b>	<b>0.39</b>	<b>0.79</b>	<b>7.46</b>	<b>1.18</b>	<b>10.88</b>	<b>23.80</b>
Paid up equity share capital (Face Value of Rs.10/- each)	583.00	583.00	583.00	583.00	583.00	583.00
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	18.92
<b>XVI. Earnings Per Equity Share</b>						
(a) Basic	<b>0.01</b>	<b>0.01</b>	<b>0.13</b>	<b>0.02</b>	<b>0.19</b>	<b>0.40</b>
(b) Diluted	<b>0.01</b>	<b>0.01</b>	<b>0.13</b>	<b>0.02</b>	<b>0.19</b>	<b>4.40</b>
<b>Notes:</b>						
1. The Company is having only one business activity so the segment reoporting under AS-17 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 12th November, 2018. The Statutory Auditor of the Company have provided Limited Review Report for the same.						
3. Figures of Previous period were re-grouped/re-classified wherever necessary to confirm to the periods of current periods						
Date: 12.11.2018 Place: New Delhi						

On Behalf of the Board  
For BCL Enterprises Limited

  
Mahendra Kumar Sharda  
Managing Director  
DIN: 00053042

# BCL ENTERPRISES LIMITED

Registered Office: 510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001

CIN:L65100DL1985PLC021467

Email: bclenterprisesltd@gmail.com; website: www.bclenterpriseslimited.in

Contact No. 011-23320370

Statement of Assets and Liabilities for the Quarter & Half Year ended 30th September, 2018

(Rs. In Lacs)

Particulars	As at 30-09-2018	As at 30-09-2017
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' Funds</b>		
(a) Share capital	583.00	583.00
(b) Reserves and Surplus	20.10	6.20
(c) Money received against share warrants	-	-
<b>Sub-total-Shareholders' funds</b>	<b>603.10</b>	<b>589.20</b>
<b>2. Share application money pending against allotment</b>	-	-
<b>3. Non-current liabilities</b>		
(a) Long-term borrowings	1.07	0.86
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>Sub-total-Non-Current-Liabilities</b>	<b>1.07</b>	<b>0.86</b>
<b>5. Current Liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	0.01	0.90
(c) Other current liabilities	7.19	6.70
(d) Short-term provisions	-	-
<b>Sub-total-Current Liabilities</b>	<b>7.20</b>	<b>7.60</b>
<b>Total-Equity and Liabilities</b>	<b>611.37</b>	<b>597.66</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed Assets	0.07	0.09
(b) Non-current investments	5.00	-
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	12.73	6.12
(e) Other non-current assets	2.25	1.64
<b>Sub-total-Non-current assets</b>	<b>20.05</b>	<b>7.85</b>
<b>2 Current assets</b>		
(a) Current investments	-	-
(b) Inventories	61.61	118.72
(c) Trade receivables	-	-
(d) Cash and cash equivalents	13.06	40.87
(e) Short-term loans and advances	516.65	430.22
(f) Other current assets	-	-
<b>Sub-total-Current assets</b>	<b>591.32</b>	<b>589.81</b>
<b>Total assets</b>	<b>611.37</b>	<b>597.66</b>

Notes: i) The above Statement of Liabilities and Assets have been approved & taken on record by the Board of Directors of the Company in their meeting held on 12th November 2018.

ii) Figures have been regrouped wherever necessary.

Date: New Delhi

Place: 12.11.2018

For BCL Enterprises Limited

  
 M.K. Sharda  
 Managing Director  
 DIN: 00033042



**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

143, KOHAT ENCLAVE  
2<sup>nd</sup> FLOOR, PITAMPURA  
DELHI - 110034

**INDEPENDENT AUDITOR'S REVIEW REPORT**

**TO THE BOARD OF DIRECTORS OF  
BCL ENTERPRISES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s BCL Enterprises Limited** for the Quarter ended 30<sup>th</sup> September, 2018 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, engagements to Review Financial Statements 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 Statements are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards and other recognised 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KRISHAN RAKESH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 009088N**



PLACE : DELHI  
DATED : 12.11.2018

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