


Name of the Company		BCL Enterprises Limited				
Registered Office		510, Anumachal Building 19, Barakhamba Road, New Delhi-110001				
CIN:		L65100DL1985PLC021467				
Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2019						
(Rs. in Lakh, except per share data)						
Particulars	Quarter Ended			Nine Month Ended		Year ended
	(31/12/2019) Unaudited	(30/09/2019) Unaudited	(31/12/2018) Unaudited	(31/12/2019) Unaudited	(31/12/2018) Unaudited	(31/03/2019) Audited
I. Revenue from Operations						
(i) Interest Income	-	-	-	-	-	-
(ii) Fees and Commission Income	14.03	17.53	55.80	53.31	79.54	91.41
Total Revenue from Operations	14.03	17.53	55.80	53.31	79.54	91.41
Other Income	0.11	0.36	1.62	0.47	2.02	0.42
Net Gain on Derecognition of Financial Assets at Amortised Cost	-	-	-	-	-	-
Net Gain on Reclassification of Financial Assets	-	-	-	-	-	-
Total Income	14.14	17.89	57.42	53.78	81.56	91.83
II. Expenses						
(i) Finance Cost	-	-	-	-	-	-
(ii) Cost of Material Consumed	-	-	-	-	-	-
(iii) Purchase of stock in trade	-	-	48.59	4.11	70.85	74.43
(iv) Changes in inventories of finished goods work in progress and stock-in-trade	3.92	(3.53)	(37.29)	22.61	(52.39)	(48.94)
(v) Net Loss or derecognition of Financial Instrument	-	-	-	-	-	-
(vi) Impairment of Financial Instruments	-	-	-	-	-	-
(vii) Employee Benefits Expense	5.30	4.93	3.69	15.04	10.72	14.95
(viii) Depreciation and Amortisation Expense	-	-	-	-	-	0.01
(ix) Other Expenses	3.95	9.52	6.04	19.12	14.40	22.03
Total Expenses	13.17	27.98	21.03	60.88	43.58	62.48
III. Profit/(Loss) before exceptional items and tax (I-II)	0.97	(10.09)	36.39	(7.10)	37.98	29.35
IV. Exceptional items	-	-	-	-	-	-
V. Profit/(Loss) before Tax (III-IV)	0.97	(10.09)	36.39	(7.10)	37.98	29.35
VI. Tax Expense:						
(i) Current Tax	-	(0.80)	0.15	-	0.56	5.08
(ii) Deferred Tax(Net)	-	-	-	-	-	-
VII. Net Profit/(Loss) for the period from Continuing operation (V-VI)	0.97	(9.29)	36.24	(7.10)	37.42	24.26
VIII. Profit/(Loss) for the period from Discontinuing operation	-	-	-	-	-	-
IX. Tax Expenses of Discontinued Operation	-	-	-	-	-	-
X. Net Profit/(Loss) for the period from Discontinuing operation after tax (VIII-IX)	-	-	-	-	-	-
XI. Net Profit/(Loss) for the period (VII+X)	0.97	(9.29)	36.24	(7.10)	37.42	24.26
XII. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(i) Reimbursement Gain/(Loss) of the Defined Benefit Plan	-	-	-	-	-	-
(ii) Net Gain on equity instrument designated at FVOCI for the year	-	-	-	-	-	-
(iii) Income tax relating to items that will not be reclassified in profit or loss	-	-	-	-	-	-
B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
C. Income Tax relating to items that will be Reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income (A+B+C)	-	-	-	-	-	-
XIII. Total Comprehensive income for the period (XI+XII)	0.97	(9.29)	36.24	(7.10)	37.42	24.26
XIV. Paid-up Equity Share Capital Equity Shares of Face Value Rs. 10/-	583.00	583.00	583.00	583.00	583.00	583.00
XV. Reserves as at 31st March	-	-	-	-	-	42.96
XVI. Earnings Per Share (EPS) on Face Value Rs. 10/-						
(a) Basic	0.01	(0.16)	0.62	(0.12)	0.64	0.41
(b) Diluted	0.01	(0.16)	0.62	(0.12)	0.64	0.41
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 13th February, 2020. The Statutory Auditor of the Company have provided Audit Report for the same: A601A34						
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.						
Date:13.02.2020						
Place: New Delhi						

On Behalf of the Board
For BCL Enterprises Limited

Mahendra Kumar Sharda
(Managing Director)
DIN: 00653042

Reconciliation of Statement of Profit & Loss for the Standalone Financial Results reported for the previous year under Ind GAAP with Ind AS for the Quarter ended December 31, 2019 is as below:

Reconciliation table for Net Profit/Loss				
Rs. In Lakhs				
Nature of Adjustment	Quarter ended December 31, 2019	Quarter ended December 31, 2018	Nine Months ended December 31, 2019	Nine Months ended December 31, 2018
Revenue from operations as per GAAP Provision	0.97	36.39	(7.10)	37.98
Other Comprehensive Income as per GAAP Provision	-	-	-	-
Tax Expense as per GAAP Provision	-	0.15	-	0.56
Profit /(Loss) after Tax as per GAAP Provision	0.97	36.24	(7.10)	37.42
Adjustment in relation to IND AS	-	-	-	-
Total comprehensive income for the period as per IND AS	0.97	36.24	(7.10)	37.42
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Date: 13.02.2020 Place: New Delhi</p> </div> <div style="text-align: right;"> <p>On Behalf of the Board For BCL Enterprises Limited</p>  <p>Mahendra Kumar Sharda (Managing Director) DIN:00053042</p> </div> </div>				



Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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

LIMITED REVIEW REPORT

To,
The Board of Directors
BCL ENTERPRISES LIMITED
510, Arunachal Building,
19, BaraKhamba Road,
New Delhi-110001

We have reviewed the accompanying statement of unaudited financial results of **BCL ENTERPRISES LIMITED, 510, Arunachal Building, 19, BaraKhamba Road, New Delhi-110001** for the Quarter ended **31st December, 2019** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of 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 on the Statement based on our review.


We conducted our review of the 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Krishan Rakesh & Co
Chartered Accountants
Firm Reg. No: 009088N

Date: 13th February , 2020
Place: Delhi
UDIN No : 20087891AAAAAJ7391




K.K. Gupta
(Partner)
M. No:087891