

Name of the Company	BCL Enterprises Limited				
Registered Office	510, Arunachal Building,19, Barakhamba Road, New Delhi-110001 website: www.bclenterprisesltd.com; Email: bclenterprisesltd@gmail.com Contact No.: 011-43080469				
CIN:	L65100DL1985PLC021467				
Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2020					
	(Rs. in Lakh, except per share data)				
	Quarter Ended			Year Ended	
Particulars	(31/03/2020) Unaudited	(31/12/2019) Unaudited	(31/03/2019) Unaudited	(31/03/2020) Audited	(31/03/2019) Audited
Revenue from Operations					
(i) Interest Income					
(ii) Fees and Commission Income	12.61	14.03	11.87	65.92	91.41
I. Total Revenue from Operations					
II. Other Income	0.62	0.11	(1.61)	1.09	0.34
III. Total Income (I+II)	13.23	14.14	10.26	67.01	91.83
Expenses					
(i) Finance Cost	0.61	-		0.61	-
(ii) Fees and Commission Expenses					
(iii) Purchase of stock in trade	18.36	-	3.58	22.47	74.43
(iv) Changes in inventories of finished goods work in progress and stock-in-trade	(3.43)	3.92	3.45	19.18	(48.94)
(v) Net Loss or derecognition of Financial Instrument	-	-	-	-	-
(vi) Impairment of Financial Instruments	-	-	-	-	-
(vii) Employee Benefits Expense	5.04	5.30	4.23	20.08	14.95
(viii) Depreciation and Amortisation Expense	0.02	-	0.01	0.02	0.01
(ix) Other Expenses	74.67	3.95	7.63	93.79	22.26
IV. Total Expenses	95.27	13.17	18.90	156.15	62.71
V. Profit/(Loss) before exceptional items and tax (III-IV)	(82.04)	0.97	(8.64)	(89.14)	29.12
VI. Exceptional items	-	-	0.51	0.35	-
VII. Profit/(Loss) before Tax (V-VI)	(82.04)	0.97	(8.13)	(89.49)	29.12
VIII. Tax Expense:					
(i) Current Tax	0.35	-	5.04	0.35	(0.51)
(ii) Deferred Tax (Net)					-
IX. Net Profit/(Loss) after tax from continuing operation (VII-VIII)	(82.39)	0.97	(13.17)	(89.84)	29.63
X. Net Profit/(Loss) after tax from discontinuing operation	-	-	-	-	-
XI. Tax expense from discontinuing operations	-	-	-	-	-
XII. Net Profit/(Loss) after Tax for the discontinuing operations(X-XI)	-	-	-	-	-
XIII. Net Profit/(Loss) for the period (X+XII)	(82.39)	0.97	(13.17)	(89.84)	29.63
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 to profit or loss	-	-	-	-	-
B. Items that will be reclassified to profit or loss.	-	-	-	-	-
XIV. Total other Comprehensive income (A+B)	-	-	-	-	-
XV. Total Comprehensive income (XIII+XIV)	(82.39)	0.97	(13.17)	(89.84)	29.63
Non Controlling Interest	-				
XVI. Net Profit/(Loss) after Tax and minority interest	(82.39)	0.97	(13.17)	(89.84)	29.63
XVII. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	583.00	583.00	583.00	583.00	583.00
XVIII. Other Equity					42.96
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic	-0.14	0.01	0.23	-1.54	0.41
(b) Diluted	-0.14	0.01	0.23	-1.54	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 29/06/2020 . The Statutory Auditor of the Company have provided Audit 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- 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. 5- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019. 6-The Company has considered the possible effects of COVID-19 on the carrying amounts of Property, Plant and Equipment, Investments, Inventories, Trade Receivable and Other Current Assets. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the company, as at the date of approval of the financial results, has used external and internal sources of information/ indicators to estimate the future performance of the Company. Based on current estimates the Company expects the carrying amount of these assets to be recovered. The impact of the COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these results.				On Behalf of the Board For BCL Enterprises Limited For BCL ENTERPRISES LTD  Authorised Sign./Director Mahendra Kumar Sharda Managing Director DIN:00053042	
Date: Place: New Delhi					

BCL ENTERPRISES LIMITED		
Registered Office: 510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001		
CIN:L65100DL1985PLC021467		
Email: bcjenterprisesltd@gmail.com; website: www.bclenterpriseslimited.in ; Contact No. 011-23320370		
Audited Statement of Assets and Liabilities for the Quarter & Year ended 31st March, 2020		
		(Rs. In Lacs)
Particulars	As at 31-03-2020	As at 31-03-2019
ASSETS		
1. FINANCIAL ASSETS		
(a)Cash and cash equivalents	3.59	4.68
(b)Bank balance other than cash and cash equivalent	10.53	13.19
(c) Receivables		
(I) Trade Receivables	0.00	0.00
(II) Other Recivables	0.00	0.00
(d)Loans	485.20	518.54
(e) Investments	0.00	0.00
(f) other financial assets	0.00	0.00
Total Financial Assets	499.32	536.41
2. Non- Financial Assets		
(a)Current tax assets (net)	2.70	0.00
(b) Deferred tax assets (net)	0.00	0.00
(c) Property, plant and equipment	0.17	0.07
(d) Other intangible assets	0.00	0.00
(e) Other non-financial assets	89.07	108.08
Total-Non Financial Assets	91.94	108.15
Total Assets	591.26	644.56
LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial liabilities		
(a) Payables		
(I) Trade Payable		
- Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises	1.16	0.27
(II) Other Payable		
- Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
(b) Debt securities	0.00	0.00
(c)Borrowings (other than debt securities)	45.55	0.00
(d) Other financial liabilities	1.20	8.12
Total - Financial liabilities	47.91	8.39
2. Non-financial liabilities		
(a)Provisions	1.21	4.61
b) other liabilities	0.08	0.01
Total - Non Financial liabilities	1.29	4.62
3. Equity		
(a) Equity Share Capital	583.00	583.00
(b) Other Equity	-40.94	48.55
Total - Equity	542.06	631.55
Total Liabilities and Equity	591.26	644.56

For BCL ENTERPRISES LTD

 Authorised Sign./Director

BCL ENTERPRISES LIMITED		
Registered Office: 510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001		
CIN:L65100DL1985PLC021467		
Cash Flow Statement for the Year ended 31st March, 2020		
	(Rs. In Lacs)	
Particulars	Year Ended 31-03-2020 Audited	Year Ended 31-03-2019 Audited
A. Cash Flow From Operating Activites:		
Net Profit Before Tax & Extraordinary Items	-89.49	29.12
Adjustments For :		
Depreciation And Amortisation	0.02	0.01
Impairment of Financial Instruments	0.00	0.00
Interest Income	-30.58	-30.63
Interest Expenses	0.61	0.00
(Profit)/Loss-On Sale Of Fixed Assets (Net)	0.00	0.00
(Profit)/Loss On Sale Of Investments	0.00	0.00
Remeasurement Gain/(loss) on Defined Benefit Plan	0.00	0.00
Operating Profit Before Working Capital Changes	-119.44	-1.50
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	0.00	0.00
(Increase)/Decrease In Other Non Financial Assets	16.31	-50.58
Increase/(Decrease) In Trade Receivables	0.00	51.03
Increase/(Decrease) In Other Non Financial Liabilities	-3.33	0.23
Increase/(Decrease) In Trade Payables	0.89	-0.73
Increase/(Decrease) In Other Financial Liabilities	-6.92	8.12
Interest Received	30.58	30.63
Interest Paid	-0.61	0.00
Taxes Paid	0.00	0.00
Loans Disbursed (Net)	33.34	-91.82
Net Cash Used in Operating Activity	-49.18	-54.62
B. Cash Flow From Investment Activities		
Payments for Property, Plant & Equipments	-0.12	0.00
Proceeds from Sale of Property, Plant & Equipments	0.00	0.00
Purchase Of Investments	0.00	0.00
Sale Of investments	0.00	5.00
Net Cash Generated From Investing Activity	-0.12	5.00
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	45.55	0.00
Repayments of Borrowings	0.00	0.00
Proceeds from Debt Securities	0.00	0.00
Repayments of Debt Securities	0.00	0.00
Dividend Paid On Equity Shares	0.00	0.00
Dividend Distribution Tax paid	0.00	0.00
Net Cash Generated From Financing Activity	45.55	0.00
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	-3.75	-49.62
Cash & Cash Equivalents As At Beginning of the year	17.87	67.49
Cash & Cash Equivalents As At the End of the Period	14.12	17.87
Components Of Cash And Cash Equivalents		
Cash On Hand	3.59	4.68
Remittances In Transit		
Balance With Bank		
On Current Accounts	10.53	13.19
Balance as per Statement of Cash Flows	14.12	17.87

For BCL ENTERPRISES LTD

 Authorised Sign./Director



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL
STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY
FINANCIAL RESULTS**

To

**THE BOARD OF DIRECTORS
BCL ENTERPRISES LIMITED
510, ARUNACHAL BUILDING, 19,
BARAKHAMBA ROAD, NEW DELHI-110001**

Opinion

We have audited the Standalone Financial Results for the year ended 31st March, 2020 and reviewed the Standalone Financial Results for the quarter ended 31st March, 2020, (refer "Other Matters" section below) which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31st March, 2020 of the BCL Enterprises Limited ("the Company") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31st March, 2020:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/ loss and total comprehensive income and other financial information of the Company for the year then ended.

Basis for opinion

We conducted our audit in accordance with the Standards of Accounting ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit Standalone Financial Results for the year ended 31st March, 2020 under the provision of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.





Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31st March, 2020 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2020 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

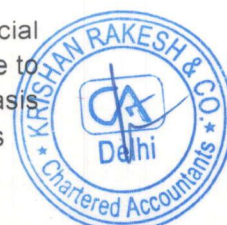
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2020 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is





higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

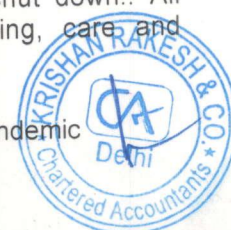
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The Operations and the Financial Results of the Company during the Quarter / Year ended 31st March 2020 were marginally impacted due to lockdown announced by the State/ Central Government after the outbreak of COVID-19 Pandemic in March 2020. As the Company is into Financial Services the operation was not completely shut down.. All necessary precautions relating to hygiene, sanitization, social distancing, care and protection of the employees would continue to be followed.

The Company has considered the possible effects that may result from the Pandemic





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

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relating to COVID-19 on the carrying amounts of Property, Plant and Equipment, Investments, Inventory, Receivables and Other Financial/ Non Financial Assets. In developing the assumptions relating to the possible future uncertainties in the Economic conditions because of this Pandemic, the Company, as at the date of approval of these Financial results has used internal and external sources on the expected future performance of the Company. The Company has performed analysis on the assumptions used and based on current indicators of Future Economic conditions, the Company expects the carrying amount of these Assets will be recovered and sufficient liquidity is available to fund the Business operations for at least another 12 months. Given the uncertainty because of COVID-19, the final impact on the Company's Assets in future may differ from that estimated as at the date of approval of these Financial results.

- The Company has adopted Ind AS from 1 April 2019 with an effective date of 1 April 2018 for such transition. For periods up to and including the year ended 31 March 2019, the Company had prepared and presented its financial statements in accordance with the erstwhile generally accepted accounting principles in India (Indian GAAP). To give effect of the transition to Ind AS, these financial statements for the year ended 31 March 2020, together with the comparative financial information for the previous year ended 31 March 2019 and the transition date Balance Sheet as at 1 April 2018 have been prepared under Ind AS.

The transition has involved significant change in the Company's policies and processes for financial reporting, including generation of supportable information and applying estimates to inter alia determine impact of Ind AS on accounting and disclosure requirements prescribed under extant Reserve Bank of India (RBI) directions. In view of the complexity involved, Ind AS transition and the preparation of financial statements subsequent to the transition date have been areas of key focus in our audit.

PLACE : DELHI
DATED : 29.06.2020
UDIN : 20087891AAAABC5482

For KRISHAN RAKESH AND CO.
CHARTERED ACCOUNTANTS



(K.K. GUPTA)
PARTNER

M.No.: 087891

Firm Regn. No. 009082N

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 31st March, 2020 with unmodified opinion.

Kindly take the same on your records

Thanking you,

For BCL Enterprises Limited

For BCL ENTERPRISES LTD

Authorised Sign./Director

Mahendra Kumar Sharda

Managing Director

DIN: 00053042

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