



Ref: 3006/BCL/2021-22

June 30, 2021

**To
The Listing Department,
The Metropolitan Stock Exchange of India
Limited,
Department of Corporate Services
Vibyor Towers, 4th 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
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 539621**

Subject: Submission of Audited Standalone Financial Results of the Company for the Fourth Quarter and Year ended March 31, 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 June 30, 2021 had considered and approved the Audited Standalone Financial Results for the Fourth Quarter and Year ended March 31, 2021.

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

1. Audited Standalone Financial results for the Fourth Quarter and Year ended March 31, 2021.
2. Independent Auditors Report as furnished by the Statutory Auditors in respect of Standalone Financial results for the Fourth Quarter and Year ended March 31, 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. Address: 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



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,
BCL ENTERPRISES LIMITED
510, Arunachal Building,
19, Bara Khamba Road,
New Delhi-110001

We have audited the quarterly financial results of **BCL Enterprises Limited** for the quarter ended 31st March, 2021 and the year to date results for the period 01st April, 2020 to 31st March, 2021, 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 Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, 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





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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

- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the period from 01st April, 2020 to 31st March, 2021.



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


PLACE : DELHI
DATED : 30-06-2021
UDIN NO: 21087891AAAACM5112

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

Name of the Company		BCL Enterprises Limited			
Registered Office		510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001 Email: admin@bclenterprisesltd.com; website: www.bclenterprisesltd.com Contact No. 01123320370			
CIN:		L65100DL1985PLC021467			
Statement of Standalone Audited Financial Results for the Quarter and Financial Year ended 31st March, 2021					
(Rs. In Lakhs, except per share data)					
Particulars	Quarter Ended			Year ended	
	(31/03/2021) (Unaudited)	(31/12/2020) (Unaudited)	(31/03/2020) (Unaudited)	(31/03/2021) (Audited)	(31/03/2020) (Audited)
I. Revenue from Operations					
Interest Income	53.94	136.97	12.61	490.66	65.92
Dividend Income	0.34			0.35	
Rental Income	-				
Fees and commission Income					
Net gain on fair value changes					
Net gain on derecognition of financial instruments under amortised cost category					
Sale of products (including Excise Duty)	211.09			221.54	
Sale of services					
Other Revenue from Operations	-	3.11	-		-
Total Revenue from Operations	265.37	140.08	12.61	712.55	65.92
Other Income	(1.01)	294.10	0.62	54.72	1.09
Total Income	264.37	434.18	25.84	767.27	132.93
II. Expenses					
Cost of materials consumed					
Purchases of stock-in-trade	625.27	1.61	18.36	628.50	22.47
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(421.08)	11.83	(3.43)	(403.35)	19.18
Employee benefit expense	39.36	17.58	5.04	66.38	20.08
Finance Costs	(13.43)	8.06	0.61	3.60	0.61
Depreciation, depletion and amortisation expense	0.02	0.01	0.02	0.05	0.02
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)	183.82	6.61	74.67	196.69	93.79
Total Expenses	413.96	45.70	95.27	491.87	156.15
III. Profit/(Loss) before exceptional items and tax (I-II)	(149.59)	388.48	(69.43)	275.40	(89.14)
IV. Exceptional items	-	-	-	-	0.35
V. Profit/(Loss) before Tax (III-IV)	(149.59)	388.48	(69.43)	275.40	(89.49)
VI. Tax Expense:					
(i) Current Tax	(45.12)	101.28	0.35	61.85	0.35
(ii) Deferred Tax (Net)	-				
(iii) Provision for taxation	-				
VII. Net Profit/(Loss) for the period (V-VI)	(104.47)	287.20	(69.78)	213.55	(89.84)
A. Income tax relating to Items that will not be reclassified to profit or loss					
B. Income relating to Items that will be reclassified to profit or loss.					
Total other Comprehensive income (A+B)					
IX. Total Comprehensive income (VII+VIII)	(104.47)	287.20	(69.78)	213.55	(89.84)
X. Paid-up Equity Share Capital Equity Shares of (Face Value	583.00	583.00	583.00	583.00	583.00
XI. Reserves as at 31st March					
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic	(1.79)	4.93	(1.20)	3.66	(1.54)
(b) Diluted	(1.79)	4.93	(1.20)	3.66	(1.54)
Notes:					
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.				<div>On Behalf of the Board For BCL Enterprises Limited</div> <div> Mahendra Kumar Sharda Managing Director DIN:00053042</div>	
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 30 June 2021. 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- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.					
Date: 30 June 2021 Place: New Delhi					

BCL ENTERPRISES LIMITED		
510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001		
L65100DL1985PLC021467		
Website: www.bclenterprisesltd.com		
Email: admin@bclenterprisesltd.com		
Audited Statement of Assets and Liabilities		
Particulars	As at 31-03-2021	As at 31-03-2020
A. ASSETS		
1. Assets		(In Lakhs)
Financial Asset		
Cash and cash equivalents	6.51	3.59
Bank Balance other than (a) above	3.40	10.53
Derivative financial instruments		
Receivables		
(I) Trade Receivables	310.54	
(II) Other Receivables		
Loans	1081.71	485.20
Investments	58.25	
Other Financial assets		
Non Financial Asset	1460.41	499.32
Inventories	479.62	
Current tax assets (Net)	1.38	2.70
Deferred tax Assets (Net)		
Investment Property		
Biological assets other than bearer plants		
Property, Plant and Equipment	0.50	0.17
Capital work-in-progress		
Intangible assets under development		
Goodwill		
Other Intangible assets		
Other non-financial assets (to be specified)	157.53	89.07
Total Non - Financial Assets	639.03	91.94
Total assets	2099.44	591.26
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	583.00	583.00
Other equity	172.62	-40.94
Total equity attributable to owners of parent	755.62	542.06
Non controlling interest	0.00	0.00
Total equity		
Liabilities		
Financial Liabilities		
Derivative financial instruments		
Payables		
(I) Trade Payables	1.17	1.16
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
Debt Securities		
Borrowings (Other than Debt Securities)	48.88	45.55
Deposits		
Subordinated Liabilities		
Other financial liabilities	1163.92	1.20
Non-Financial Liabilities	1213.97	47.91
Current tax liabilities (Net)		
Provisions	121.70	1.21
Deferred tax liabilities (Net)		
Other non-financial liabilities	8.15	0.08
Total liabilities	129.85	1.29
Total equity and liabilities	2099.44	591.26
<p>1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.</p> <p>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 30th June, 2021. The Statutory Auditor of the Company have provided Audit Report for the same.</p> <p>3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.</p> <p>4- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.</p>		
<p>Date: 30 June 2021 Place: New Delhi</p>		<p>On Behalf of the Board For BCL Enterprises Limited</p> <p>Mahendra Kumar Sharda Managing Director DIN:00053042</p>

BCL ENTERPRISES LIMITED		
510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001		
L65100DL1985PLC021467		
Website: www.bclenterprisesltd.com		
Email: admin@bclenterprisesltd.com		
AUDITED CASH FLOW STATEMENT		
Particulars	As at 31/03/2021	(Rs. In Lakhs) As at 31/03/2020
Cash flows from used in operating activities		
Profit before tax	275.40	(89.49)
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	-	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	(1,389.16)	-
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	-	-
Adjustments for decrease (increase) in other non-current assets	-	16.31
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	1,170.81	0.89
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	-	(6.92)
Adjustments for increase (decrease) in other non-current liabilities	-	(3.33)
Adjustments for depreciation and amortisation expense	-	-
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	51.67	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	33.94
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	108.72	(49.18)
Net cash flows from (used in) operations		
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	(57.63)	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	51.09	(49.18)
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	(0.38)	(0.12)
Proceeds from sales of investment property	-	-
Purchase of investment	(58.25)	-
Proceeds from sales of intangible assets	-	-

Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	(58.63)	(0.12)
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	3.33	45.55
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities	3.33	45.55
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	(4.21)	(3.75)
Cash and cash equivalents cash flow statement at beginning of period	14.12	17.87
Cash and cash equivalents cash flow statement at end of period	9.91	14.12
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 30th June, 2021. 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- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.		
Date: 30 June 2021 Place: New Delhi		
<div style="text-align: right;"> On Behalf of the Board For BCL Enterprises Limited  Mahendra Kumar Sharda Managing Director DIN:00053042 </div>		