

Ref: 1408/BCL/2021-22

August 14, 2021

To,
The Listing Department,
The Metropolitan Stock Exchange of
India Limited,
Vibytor Towers, 5th 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
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 539621

Subject: Submission of Un-audited Standalone Financial Results of the Company for the Quarter ended June 30, 2021

Dear Sir/ Ma'am,

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 today i.e. August 14, 2021 had considered and approved the Un-audited Standalone Financial Results for the Quarter ended June 30, 2021.

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

1. Un-audited Standalone Financial results for the third quarter ended June 30, 2021.
2. Limited Review Report as furnished by the Statutory Auditors in respect of Standalone Financial results for the quarter ended June 30, 2021.

You are therefore, requested to take this in your official records and oblige.

Thanking You

Yours faithfully,
For BCL Enterprises Limited

Director/Authorised Signatory

Mahendra Kumar Sharda
(Managing Director)
DIN: 00053042
Address: 510, Arunachal Building, 19,
Barakhamba Road, New Delhi-110001



LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF BCL ENTERPRISES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors
BCL Enterprises Limited
510, Arunachal Building, 19,
Barakhamba Road, New Delhi-110001

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of BCL Enterprises Ltd. ("the Company") for the quarter ended 30th June, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the 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 and express a conclusion on these Financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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

4. Based on our review conducted as stated in paragraph 3 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 recognized accounting practices and principles laid down in 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 and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter ended on 30th June, 2021 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement except Ind As 116. Ind AS 116, Leases applied to company w.e.f. 01.04.2019 for which no accounting adjustments/impact was being made in standalone financial statements.
6. We draw attention to Note 3 the financial results, which describes the impact of COVID19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

For KRISHAN RAKESH & CO.
Chartered Accountants
Firm Regn No. 009088N

K.K.GUPTA
(Partner)
M. NO.: 087891

Place : Delhi
Date : 14.08.2021
UDIN : 21087891 AAAADT5049



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 Un-audited Financial Results for the Quarter ended 30th June 2021					
(Rs. In Lakhs, except per share data)					
Particulars	Quarter Ended			Year ended	
	30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	
I. Revenue from Operations					
Interest Income	17.84	53.94	11.71	490.66	
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)	746.69	211.09	-	221.54	
Sale of services	-	-	-		
Other Revenue from Operations	-	-	-		
Total Revenue from Operations	764.53	265.37	11.71	712.55	
Other Income	22.01	-1.01	-	54.72	
Total Income	786.54	264.36	11.71	767.27	
II. Expenses					
Cost of materials consumed	-	-	-		
Purchases of stock-in-trade	915.98	625.29	-	628.50	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-291.33	-421.08	0.91	-403.35	
Employee benefit expense	15.67	39.36	4.01	66.38	
Finance Costs	0.90	-13.43	0.90	3.60	
Depreciation, depletion and amortisation expense	-	0.02	-	0.05	
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)	4.88	183.82	-7.12	196.69	
Total Expenses	646.10	413.98	-1.30	491.87	
III. Profit/(Loss) before exceptional items and tax (I-II)	140.44	-149.62	13.01	275.40	
IV. Exceptional items	-	-	-		
V. Profit/(Loss) before Tax (III-IV)	140.44	-149.62	13.01	275.40	
VI. Tax Expense:					
(i) Current Tax	19.11	-45.12	2.03	61.85	
(ii) Deferred Tax(Net)	-	-	-		
(iii) Provision for taxation	-	-	-		
Total Tax Expenses	19.11	-45.12	2.03	61.85	
VII. Net Profit/(Loss) for the period (V-VI)	121.33	-104.50	10.98	213.55	
VIII. Other Comprehensive Income					
A. (i). Items that will not be reclassified to profit or loss (ii). Income tax relating to items that will not be reclassified to profit or loss					
B. (i). Items that will be reclassified to profit or loss (ii). Income tax relating to Items that will be reclassified to profit loss					
Total other Comprehensive income (A+B)					
IX. Total Comprehensive income (VII+VIII)					
X. Paid-up Equity Share Capital Equity Shares of(Face Value					
XI. Reserves as at 31st March					
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic					
(b) Diluted					
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 14 August 2021. The Statutory Auditor of the Company have provided Limited Review 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: 14 August 2021 Place: New Delhi				On Behalf of the Board For BCL Enterprises Limited Mahendra Kumar Sharda (Managing Director) DIN:00053042	