

BCL ENTERPRISES LIMITED

CIN: I65100DL1985PLC021467

Regd Office: 510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001

Email: bclenterprisesltd@gmail.com;

Statement of Unaudited Standalone Financial Results for the Quarter & Half Year ended September 30, 2025

S. No.	Particulars	Standalone					
		Quarter Ended 30.09.2025 (Unaudited)	Quarter Ended 30.06.2025 (Unaudited)	Quarter Ended 30.09.2024 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
I	Income						
	Revenue from operations						
(i)	Interest Income	22.37	20.39	21.27	42.76	41.09	75.61
(ii)	Dividend Income	-	-	-	-	-	0.46
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products (including Excise Duty)	4.69	25.01	144.48	30.50	356.60	592.02
(viii)	Sale of services	-	-	-	-	-	-
(ix)	Other revenue from operations	0.01	0.01	-	0.02	-	-
	Other income	-	-	14.67	-	15.12	10.03
	Total income	27.07	46.21	280.42	73.28	412.81	678.12
II	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	26.90	286.35	26.90	391.53	540.75
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.45	(22.40)	(94.18)	(4.95)	(105.12)	11.26
	Employee benefit expense	4.70	4.52	4.71	9.22	10.07	20.97
	Finance costs	1.51	0.81	2.57	2.32	5.06	0.05
	Depreciation, depletion and amortisation expense	0.85	0.84	0.84	1.69	1.68	3.37
	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)	6.62	9.23	9.16	15.85	12.75	27.69
	Bad Debts W/off	-	-	-	-	-	-
	Provision For Doubtful Debts	-	-	-	-	-	-
	Total expenses	31.13	19.90	209.45	51.83	315.97	604.09
III	Profit/(Loss) before exceptional items and tax (I-II)	(4.06)	26.31	70.97	+22.25	96.84	74.03
IV	Exceptional items	-	-	-	-	-	-
V	Profit/(Loss) before Tax (III-IV)	(4.06)	26.31	70.97	22.25	96.84	74.03
VI	Tax expense						
	(i) Current Tax	1.75	2.26	13.64	4.01	18.77	3.90
	(ii) Deferred Tax (Net)	-	-	-	-	-	-
	Total tax expenses	(5.81)	24.05	57.33	18.24	78.07	70.05
VII	Net Profit/(Loss) for the period (V-VI)	(5.81)	24.05	57.33	18.24	78.07	70.05
VIII	Other Comprehensive Income						
	Other Comprehensive Income						
VIII	A. 1. Items that will not be reclassified to profit or loss	6.60	-	(3.77)	6.60	(3.77)	(3.77)



	2. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. Items that will be reclassified to profit or loss.	-	-	-	-	-	-
	2. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive income (A+B)	6.60	-	(3.77)	6.60	(3.77)	(3.77)
IX	Total Comprehensive income (VII+VIII)	0.79	24.05	53.56	24.04	74.30	66.28
X	Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 1/-)	1,166.00	1,166.00	1,166.00	1,166.00	1,166.00	1,166.00
XI	Reserves as at 31st March 2025						185.36
XII	Earnings Per Share (EPS) on Face Value Rs. 1/-						
	(a) Basic	(0.02)	0.02	0.04	0.01	0.06	0.06
	(b) Diluted	(0.02)	0.02	0.04	0.01	0.06	0.06
1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under; 2- Company is having only one business activity so the segment reporting under Ind AS-108 is not required.					On behalf of Board		
3- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 14th September, 2025. The Statutory Auditor of the Company have provided Limited Review Report for the same.					For BCL Enterprises Limited		
4- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods. 5- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019. Date: 14.11.2025 Place: New Delhi					Mahendra Kumar Sharma (Managing Director) DIN: 00053042		

BCL ENTERPRISES LIMITED		
Registered Office: 510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001		
CIN: L65100DL1985PLC021467; Email: bc enterprises ltd@gmail.com;		
Statement of Assets and Liabilities as at 30th September, 2025		
Particulars	As at 30-09-2025 (UN-AUDITED)	As at 31-03-2025 (AUDITED)
A. ASSETS		(Rs in 'Lakhs')
Financial Asset		
Cash and cash equivalents	10.35	9.89
Bank Balance other than (a) above	6.22	15.34
Derivative financial instruments	0.00	0.00
Receivables	0.00	0.00
(I) Trade Receivables	0.00	8.16
(II) Other Receivables	0.00	0.00
Loans	1109.21	1169.92
Investments	167.58	160.98
Other Financial assets	48.32	0.00
Inventories	101.70	96.74
Current tax assets (Net)	4.60	0.00
Deferred tax Assets (Net)	0.00	0.00
Investment Property	0.00	0.00
Biological assets other than bearer plants	0.00	0.00
Property, Plant and Equipment	16.72	18.41
Capital work-in-progress	0.00	0.00
Intangible assets under development	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	0.00	0.00
Other non-financial assets (to be specified)	7.32	11.65
Total assets	1472.02	1491.09
B. Equity and liabilities		
Equity share capital	1166.00	1166.00
Other equity	210.20	185.36
Total equity	1376.20	1351.36
Liabilities		
Financial Liabilities		
Derivative financial instruments	0.00	0.00
Payables	0.00	0.00
(I) Trade Payables	0.00	0.00
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
II) Other Payables	0.00	0.00
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00



(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
Debt Securities	0.00	0.00
Borrowings (Other than Debt Securities)	75.00	125.83
Deposits	0.00	0.00
Subordinated Liabilities	0.00	0.00
Other financial liabilities	4.57	2.11
	79.57	127.94
Current tax liabilities (Net)	4.01	-0.45
Provisions	12.24	12.24
Deferred tax liabilities (Net)	0.00	0.00
Other non-financial liabilities	0.00	0.00
Total liabilities	16.25	11.79
Total equity and liabilities	1472.02	1491.09

Disclosure of notes on assets and liabilities

- 1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- 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 14th November, 2025. 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- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- 5- Indian Accounting Standards are applicable on the Company.

Date: 14.11.2025

Place: New Delhi

On Behalf of the Board
For BCL ENTERPRISES

MAHENDRA KUMAR
SHARDA
(Director)
DIN: 00053042

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Cash Flow Statement for the quarter and half-year ended 30th September, 2025

(Rs. In 'Lakhs')

Particulars	Half-Year Ended 30-09-2025	Half-Year Ended 30-09-2024
Cash flows from used in operating activities [Abstract]		
Profit before tax	22.25	96.84
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments for finance costs	-	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	-	-
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	-	-
Adjustments for other financial assets, non-current	(48.96)	(105.07)
Adjustments for other financial assets, current	68.87	(29.84)
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	-	-
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	1.69	1.68
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	(0.18)
Adjustments for other financial liabilities, non-current	2.46	3.98
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for interest expenses	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	(3.77)
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Tax Paid	(4.15)	(0.03)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	-	-
Net cash flows from (used in) operations		



Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	42.16	(36.39)
Cash flows from used in investing activities [Abstract]	-	-
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	-	-
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
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	-	-
Cash flows from used in financing activities [Abstract]		
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	-	-
Repayments of borrowings	(50.82)	-
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	(50.82)	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(8.66)	(36.39)
Effect of exchange rate changes on cash and cash equivalents [Abstract]	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	(8.66)	(36.39)
Cash and cash equivalents cash flow statement at beginning of period	25.23	51.55
Cash and cash equivalents cash flow statement at end of period	16.57	15.16
<p>1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.</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 14th November, 2025. The Statutory Auditor of the Company have provided Limited Review 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- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.</p> <p>5- Indian Accounting Standards are applicable on the Company.</p> <p>Date: 14.11.2025 Place: New Delhi</p>		<p>On Behalf of the Board For BCL Enterprises Limited.</p>  <p>Mahendra Kumar Sharda (Managing Director) DIN:00053042</p>

TO WHOMSOEVER IT MAY CONCERN

Pursuant to Regulation 33(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, We, **Kishore Kargeti**, Chief Financial Officer and **Mahendra Kumar Sharda**, Managing Director of BCL Enterprises Limited ("the Company"), having its Registered Office situated at **510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001**, certify that the un-audited financial results for the Quarter and Half- Year ended on 30.09.2025, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking you,

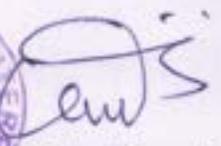
For BCL Enterprises Limited



Mahendra Kumar Sharda
(Managing Director)
Officer)

DIN: 00053042

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Barakhamba Road, New Delhi-110001



Kishore Kargeti
(Chief Financial

PAN: AQZPK6943M

Off. Add.: 510, Arunachal Building,
Barakhamba Road, New Delhi-110001

Place: New Delhi

Date: 14.11.2025