



Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170

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

INDEPENDENT AUDITOR'S REVIEW REPORT

**TO THE BOARD OF DIRECTORS OF
BCL ENTERPRISES LIMITED**

We have reviewed the accompanying statement of un-audited standalone financial results of **M/s BCL ENTERPRISES LIMITED**, 510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001 for the quarter ended 30th September, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 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.

Based on our review conducted as 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 recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 009088N**




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

**PLACE : DELHI
DATED : 14-11-2016**

BCL ENTERPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS

PARTICULARS	Rs. In Lacs	
		PERIOD FROM 1-07-2016 TO 30-09-2016
Gross Sales/Income from operation		32.97
Other income		0.62
	Total Income	33.59
<u>Expenditure</u>		
a) Increase/Decrease in stock in trade		15.54
b) Purchases		0.00
c) Staff Cost		3.97
d) Other Expenditure		16.92
	Total Expenditure	36.43
<u>Profit before Interest & Depreciation</u>		-2.84
Interest (Net)		0.00
Depriciation		0.00
		0.00
<u>Profit before Tax</u>		-2.84
Provision for taxation		-0.47
Net Profit		-2.37



BCL ENTERPRISES LIMITED

Regd. Office:-510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001
 Email: bclenterprisesltd@gmail.com; website:www.bclenterpriseslimited.com
 Contact No.011-23320370 ; CIN:L26102DL1985PLC021467

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30/09/2016

Particulars	(Rs. in Lacs)					
	For 3 Months Ended			For 6 Months Ended		Figures for the year ended on
	(30/09/2016)	(30/06/2016)	(30/09/2015)	(30/09/2016)	(30/09/2015)	(31/03/2016)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	32.97	28.74	142.65	61.71	157.04	254.19
(b) Other Operating Income	-	-	-	-	-	-
Total Income from Operations	32.97	28.74	142.65	61.71	157.04	254.19
2. Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	35.05	173.39	35.05	173.39	299.68
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	15.54	(16.48)	(55.47)	(0.94)	(55.47)	(109.41)
(d) Employee benefits expense	3.97	3.82	4.09	7.79	8.18	16.88
(e) Depreciation and amortisation expense	-	-	0.02	-	0.04	0.41
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	16.92	4.83	10.66	21.75	15.26	58.02
Total expenses	36.43	27.22	132.69	63.65	141.40	265.58
3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(3.46)	1.52	9.96	(1.94)	15.64	(11.39)
4. Other Income	0.62	-	-	0.62	-	0.26
5. Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(2.84)	1.52	9.96	(1.32)	15.64	(11.13)
6. Finance Costs	-	-	0.70	-	1.40	-
7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)	(2.84)	1.52	9.26	(1.32)	14.24	(11.13)
8. Exceptional items	-	-	-	-	-	-
9. Net Profit/(Loss) from ordinary activities before tax (7+8)	(2.84)	1.52	9.26	(1.32)	14.24	(11.13)
10. Tax Expense	-	0.47	3.08	-	4.62	-
11. Net Profit/(Loss) from ordinary activities after tax (9+10)	(2.84)	1.05	6.18	(1.32)	9.62	(11.13)
12. Extraordinary items (net of tax Rs.)	-	-	-	-	-	-
13. Net Profit/(Loss) for the period (11+12)	(2.84)	1.05	6.18	(1.32)	9.62	(11.13)
14. Share of Profit/(Loss) of associates *	-	-	-	-	-	-
15. Minority Interest*	-	-	-	-	-	-
16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)	(2.84)	1.05	6.18	(1.32)	9.62	(11.13)
17. Paid up equity share capital (Face Value of the Share shall be indicated)	583.00	583.00	583.00	583.00	583.00	583.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	6.49
19.i Earnings Per Share (before extraordinary items) (of Rs.10/- each)(not annualised):						
(a) Basic	(0.005)	0.003	0.16	(0.002)	0.25	(0.19)
(b) Diluted	(0.005)	0.003	0.16	(0.002)	0.25	(0.19)
19.ii Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):						
(a) Basic	(0.005)	0.003	0.11	(0.002)	0.17	(0.19)
(b) Diluted	(0.005)	0.003	0.11	(0.002)	0.17	(0.19)

*Applicable in case of consolidated results.

Notes :

- 1- The Company is having only one business activity so the segment reporting under AS-17 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 14th November, 2016. the Statutory Auditor of the Company have conducted a Limited Review of the Same.
- 3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods

**On Behalf of the Board
For BCL Enterprises Limited**

For **BCL ENTERPRISES LTD.**

Mahendra Kumar Sharda
Managing Director
DIN: 00053042

Place : New Delhi
Date: 14.11.2016

BCL ENTERPRISES LIMITED

510, 5th Floor, Arunachal Building, Barakhambha Road, New Delhi-110001

Email: bcjenterprisesltd@gmail.com; website: www.bcjenterpriseslimited.com Contact No. 011-23320370
CIN:L26102DL1985PLC021467**Statement of Assets and Liabilities for the Half Year ended 30th September, 2016**

(Rs. In Lacs)

Particulars	As at 30-09-2016	As at 30-09-2015
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	583.00	583.00
(b) Reserves and Surplus	5.17	22.31
(c) Money received against share warrants	-	-
Sub-total-Shareholders' funds	588.17	605.31
2. Share application money pending against allotment	-	-
3. Minority interest*	-	-
4. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	0.39	0.88
(c) Other long-term liabilities	-	-
(d) Long-term provisions	1.09	4.73
Sub-total-Non-Current-Liabilities	1.48	5.61
5. Current Liabilities		
(a) Short-term borrowings	-	31.00
(b) Trade Payables	-	4.02
(c) Other current liabilities	0.63	5.04
(d) Short-term provisions	-	-
Sub-total-Current Liabilities	0.63	40.06
Total-Equity and Liabilities	590.28	650.98
B ASSETS		
1. Non-current assets		
(a) Fixed assets	0.13	0.50
(b) Goodwill on consolidation*	-	-
(c) Non-current investments	-	35.96
(d) Deferred tax assets (net)	-	0.06
(e) Long-term loans and advances	9.57	0.49
(f) Other non-current assets	-	0.17
Sub-total-Non-current assets	9.70	37.18
2 Current assets		
(a) Current investments	-	4.12
(b) Inventories	110.36	55.47
(c) Trade receivables	11.54	-
(d) Cash and cash equivalents	12.35	8.15
(e) Short-term loans and advances	444.79	546.06
(f) Other current assets	1.54	-
Sub-total-Current assets	580.58	613.80
	590.28	650.98

Notes: i) The above Statement of Liabilities and Assets have been reviewed by Audit Committee and approved & taken on record by the Board of Directors of the Company in their meeting held on 14th November 2016.

ii) Figures have been regrouped wherever necessary.

Date: New Delhi
Place: 14.11.2016

On Behalf of the Board
For BCL Enterprises Limited

For BCL ENTERPRISES LTD..

M.K. Sharda

Managing Director
Chief Financial Officer
DIN: 00053042