



**12<sup>th</sup> November, 2024**

**To,  
The Listing Department  
The Metropolitan Stock Exchange of India Limited,  
205(A), 2<sup>nd</sup> floor, Piramal Agastya  
Corporate Park, Kamani Junction,  
LBS Road, Kurla (West), Mumbai- 400070  
MSEI Symbol: BCL**

**To,  
The Listing Department  
The BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
Scrip Code: 539621**

**Subject: Outcome of the Board Meeting of held on 12<sup>th</sup> November, 2024**

Dear Sir(s),

This is to inform you that the meeting of Board of Directors of BCL Enterprises Limited (“the Company”) held today i.e. **Tuesday, 12<sup>th</sup> November, 2024**, considered, approved and took on record the Un-Audited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement of the Company along with the Limited Review Report of the Statutory Auditor for the quarter and half-year ended on 30<sup>th</sup> September, 2024 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said Board Meeting was commenced at 02:00 P.M. and concluded at 03:00 P.M.

This is for your information and records.

**Thanking You,  
For BCL Enterprises Limited**

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

**Enclosed:**

1. Un-audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024.
2. Cash Flow Statement for the half year ended on 30<sup>th</sup> September, 2024.
3. Statement of Assets and Liabilities for the half year ended on 30<sup>th</sup> September, 2024.
4. Limited review report for the quarter and half year ended 30<sup>th</sup> September, 2024.
5. Statement of no deviation under regulation 32 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015.

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**BCL Enterprises Limited**

CIN: L65100DL1985PLC021467

510 | 5<sup>th</sup> Floor | Arunachal Building | Barakhamba Road | New Delhi- 110001 | India

Board: +91-11-4308 0469 | Email: [bclenterprisesltd@gmail.com](mailto:bclenterprisesltd@gmail.com) | [www.bclenterprisesltd.in](http://www.bclenterprisesltd.in)

**BCL ENTERPRISES LIMITED**

CIN: L65900DL1983PLC021467

Regd Office: 518, Anandhal Building, 19, Baskhacha Road, New Delhi-110001

Email: bclenterprisesltd@gmail.com

**Statement of Unaudited Standalone Financial Results for the Quarter & Half Year ended September 30, 2024**

S. No.	Particulars	Standalone					
		Quarter Ended 30.09.2024 (Unaudited)	Quarter Ended 30.06.2024 (Unaudited)	Quarter Ended 30.09.2023 (Unaudited)	Half Year Ended 30.09.2024 (Unaudited)	Half Year Ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
I	<b>Income</b>						
	Revenue from operations						
(i)	Interest Income	21.27	19.02	20.48	41.09	41.00	60.07
(ii)	Dividend Income	-	-	-	-	-	-
(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)	244.48	112.12	18.78	356.60	21.70	193.35
(viii)	Sale of services	-	-	-	-	-	-
(ix)	Other revenue from operations	-	-	-	-	-	-
	Other income	14.67	0.45	0.04	15.12	0.94	1.00
	<b>Total Income</b>	<b>280.42</b>	<b>132.39</b>	<b>39.30</b>	<b>412.81</b>	<b>63.54</b>	<b>263.22</b>
II	<b>Expenses</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	206.35	105.18	57.62	391.53	157.62	197.13
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(94.18)	(10.94)	(55.69)	(105.12)	(161.51)	(83.03)
	Employer benefit expense	4.71	5.36	7.01	10.07	13.26	29.00
	Finance costs	2.57	2.49	-	5.06	-	0.92
	Depreciation, depletion and amortisation expense	0.84	0.84	0.86	1.68	1.72	2.43
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	176.83
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Other expenses (any item)	9.16	3.39	6.50	12.75	16.70	30.61
	Bad Debts W/c off	-	-	-	-	-	43.09
	Provision for Doubtful Debts	-	-	-	-	-	113.41
	<b>Total expenses</b>	<b>209.85</b>	<b>106.52</b>	<b>16.30</b>	<b>315.97</b>	<b>27.79</b>	<b>518.81</b>
III	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>70.57</b>	<b>25.87</b>	<b>23.00</b>	<b>96.84</b>	<b>35.75</b>	<b>(255.59)</b>
IV	<b>Exceptional items</b>	-	-	-	-	-	-
V	<b>Profit/(Loss) before Tax (III-IV)</b>	<b>70.57</b>	<b>25.87</b>	<b>23.00</b>	<b>96.84</b>	<b>35.75</b>	<b>(255.59)</b>
VI	<b>Tax expense</b>						
	(i) Current Tax	13.64	5.13	3.56	18.77	4.92	-
	(ii) Deferred Tax (Net)	-	-	-	-	-	-
	<b>Total tax expenses</b>	<b>13.64</b>	<b>5.13</b>	<b>3.56</b>	<b>18.77</b>	<b>4.92</b>	<b>-</b>
VII	<b>Net Profit/(Loss) for the period (V-VI)</b>	<b>57.33</b>	<b>20.74</b>	<b>19.44</b>	<b>78.07</b>	<b>30.83</b>	<b>(255.59)</b>
VIII	<b>Other Comprehensive Income</b>						
	<b>Other Comprehensive Income</b>						
VIII	<b>A. 1. Items that will not be reclassified to profit or loss</b>	<b>(3.77)</b>	<b>-</b>	<b>(7.21)</b>	<b>(3.77)</b>	<b>(7.21)</b>	<b>-</b>
	2. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	0	-	-
	<b>B. Items that will be reclassified to profit or loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
	2. Income tax relating to items that will be reclassified to profit or loss	-	-	-	0	-	-
	<b>Total other Comprehensive income (A+B)</b>	<b>(3.77)</b>	<b>-</b>	<b>(7.21)</b>	<b>(3.77)</b>	<b>(7.21)</b>	<b>-</b>
IX	<b>Total Comprehensive income (VII+VIII)</b>	<b>53.56</b>	<b>20.74</b>	<b>12.23</b>	<b>74.30</b>	<b>23.62</b>	<b>(255.59)</b>



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
X	Paid-up Equity Share Capital Equity Shares of/Face Value Rs. 10/-						
XI	Reserves as at 31st March 2024						-
XII	Earnings Per Share (EPS) on Face Value Rs. 1/-						
XII	Earnings Per Share (EPS) on Face Value Rs. 10/-						
	(a) Basic	0.04	0.02	0.02	0.06	0.03	(0.22)
	(b) Diluted	0.04	0.02	0.02	0.06	0.03	(0.22)

**Notes:**

- 1- The Company is having only one business activity so the segment reporting under Ind AS-100 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 12th November 2024. 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.

On Behalf of the Board  
For BCI Enterprises Limited

Mahendra Kumar Singh  
(Managing Director)  
DIN:00053042

Date: 12th November, 2024  
Place: Delhi

BCL ENTERPRISES LIMITED		
Registered Office: 510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001		
CIN: L65100DL1985PLC021467; Email: bclenterprisesltd@gmail.com		
Statement of Assets and Liabilities as at 30th September, 2024		
Particulars	As at 30-09-2024 (UN-AUDITED)	As at 31-03-2024 (AUDITED)
(Rs in 'Lakhs')		
<b>A. ASSETS</b>		
<b>Financial Asset</b>		
Cash and cash equivalents	9.03	8.32
Bank Balance other than (a) above	6.13	43.23
Derivative financial instruments	0.00	0.00
Receivables	0.00	0.00
(i) Trade Receivables	21.90	50.33
(ii) Other Receivables	0.00	0.00
Loans	1141.57	1120.61
Investments	160.90	164.75
Other Financial assets	41.08	0.00
<b>Non Financial Asset</b>		
Inventories	213.13	108.00
Current tax assets (Net)	11.49	6.40
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	20.10	21.78
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)	5.54	10.69
<b>Total assets</b>	<b>1630.95</b>	<b>1534.11</b>
<b>B. Equity and liabilities</b>		
Equity share capital	1166.00	1166.00
Other equity	189.59	115.31
<b>Total equity</b>		
<b>Liabilities</b>		
<b>Financial Liabilities</b>		
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
(iii) 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)	125.83	125.83
Deposits	0.00	0.00
Subordinated Liabilities	0.00	0.00
Other financial liabilities	7.90	3.92
<b>Non-Financial Liabilities</b>		
Current tax liabilities (Net)		0
Provisions	141.59	122.82
Deferred tax liabilities (Net)	0	0.00
Other non-financial liabilities	0.00	0.23
<b>Total liabilities</b>		
<b>Total equity and liabilities</b>	<b>1630.95</b>	<b>1534.11</b>
<b>Disclosure of notes on assets and liabilities</b>		





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 12th November, 2024. 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: 12th November, 2024

Place: New Delhi

On Behalf of the Board  
For BCL ENTERPRISES LIMITED

  
MAHENDRA KUMAR SHARMA  
(Director)  
DIN: 00053042



**BCL ENTERPRISES LIMITED**

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

CIN: L65100DL1985PLC021467; Email: bcenterprisesltd@gmail.com;

**Cash Flow Statement for the quarter and half-year ended 30th September, 2024**

(Rs. In 'Lakhs')



Particulars	Half-Year Ended 30-09-2024	Half-Year Ended 30-09-2023
<b>Cash flows from used in operating activities [Abstract]</b>		
Profit before tax	96.84	35.75
<b>Adjustments for reconcile profit (loss) [Abstract]</b>		
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	(105.07)	(201.66)
Adjustments for other financial assets, current	(29.84)	139.83
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	1.68	1.72
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)	(0.26)
Adjustments for other financial liabilities, non-current	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	(0.03)	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
<b>Total adjustments for reconcile profit (loss)</b>		



<b>Net cash flows from (used in) operations</b>		
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) operating activities</b>	<b>(36.39)</b>	<b>(24.62)</b>
<b>Cash flows from used in investing activities [Abstract]</b>	<b>-</b>	<b>-</b>
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	-	-
<b>Net cash flows from (used in) investing activities</b>	-	-
<b>Cash flows from used in financing activities [Abstract]</b>		
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	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
<b>Net cash flows from (used in) financing activities</b>	-	-
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(36.39)</b>	<b>(24.62)</b>
<b>Effect of exchange rate changes on cash and cash equivalents [Abstract]</b>	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(36.39)</b>	<b>(24.62)</b>
Cash and cash equivalents cash flow statement at beginning of period	51.55	39.73
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>15.16</b>	<b>15.11</b>
<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 12th November, 2024. 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><b>Date: 12th November, 2024</b> <b>Place: New Delhi</b></p>	<p><b>On Behalf of the Board For BCL Enterprises Limited</b></p>  <p><b>Mahendra Kumar Sharda</b> <b>(Managing Director)</b> <b>DIN:00053042</b></p> 	





**LIMITED REVIEW REPORT**

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

We have reviewed the accompanying statement of unaudited financial results of BCL Enterprises Limited, 510, Arunachal Building, 19, Barakhamba Road, New Delhi 110001 for the Quarter and Half Year ended 30<sup>th</sup> September, 2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of 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 on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of The Entity" 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 Statement is free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 standalone Financial Results for the Half Year & Quarter ended on 30th September, 2024 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 may contain any material misstatement.

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



PLACE : DELHI  
DATED : 12-11-2024  
UDIN : 24087891DKKZGH3228

  
**K.K. GUPTA  
(PARTNER)  
M.No. 087891**



**UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC**

This is to inform that Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 is not applicable for the quarter ended 30<sup>th</sup> September, 2024 as the Company has not raised any funds by way of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) in the said quarter. Therefore, the circular issued by SEBI vide no. CIR/CFD/CMD1/162/2019 dated 24<sup>th</sup> December, 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

**Thanking you,**

**For BCL Enterprises Limited**

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

**Place: New Delhi**  
**Date: 12/11/2024**

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**BCL Enterprises Limited**

CIN: L65100DL1985PLC021467

510 | 5<sup>th</sup> Floor | Arunachal Building | Barakhamba Road | New Delhi- 110001 | India

Board: +91-11-4308 0469 | Email: [bclenterprisesltd@gmail.com](mailto:bclenterprisesltd@gmail.com) | [www.bclenterprisesltd.in](http://www.bclenterprisesltd.in)