



BANARAS BEADS LIMITED

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA
CIN No. L01131UP1980PLC004984

AN ISO
CERTIFIED
COMPANY

Regd. & Head Office	: A-1, Industrial Estate, Varanasi - 221106 (INDIA)
Phones	: +91-542-2370161-4 (4 Lines)
Fax	: +91-542-2370165, 2370214
E-mail	: rksingh@banarasbead.com investor@bblinvestor.com
Website	: www.banarasbead.com

Manufacturers & Exporters of All kind of Beads, Fashion Jewelry and Accessories.

REF.: BBL/SECT/

October 24, 2024

To,
The BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

The National Stock Exchange Of (I) Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051

Sub.: Un- Audited Financial Results for quarter and half year ended on 30th September' 2024 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations, 2015.

Dear Sir,

Please find enclosed herewith following documents in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015, for quarter and half year ended on 30.09.2024, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 24.10.2024 at 3:00 P.M.

Meeting start timing 3:00 P.M. and
Meeting end time 5.06P.M.

- 1) Copy Un-audited Financial Results (Provisional) for quarter and half year ended on 30th September' 2024 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations 2015, after publication we will send copy of the same to you.
- 2) Copy of statement of assets and liability for quarter and half year ended 30th September, 2024
- 3) Copy of statement of cash flow for quarter and half year ended 30th September, 2024.
- 4) Copy of Limited Review Report for Quarter and half year ended on 30.09.2024 obtained from Statutory Auditors of the Company. However, the Auditors have not made qualification/ adverse remark in their report.

Kindly take the above documents on the records and acknowledge the receipt of the same.

Thanking you,
Yours faithfully,
For **BANARAS BEADS LIMITED**

(R.K. Singh)
Company Secretary
Encl.: As above



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CIN No. L01131UP1980PLC004984 | GSTIN :- 09AAAC02252L1Z0

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" QUALITY, SOCIAL, ENVIRONMENT, HEALTH - SAFETY & SECURITY COMPLIANCE COMPANY "

STATEMENT OF STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2024 (Rs. in Lakhs)

Sl. No.	PARTICULARS	For the quarter ended			Half Year ended		Year Ended
		Un Audited 30.09.2024	Un Audited 30.06.2024	Un Audited 30.09.2023	Un Audited 30.09.2024	Un Audited 30.09.2023	Audited 31.03.2024
1	Income						
	(a) Revenue from Operations	1155.31	707.70	951.67	1863.01	1573.42	2821.99
	(b) Other Income	51.09	53.07	53.66	104.16	107.71	244.67
	Total Income	1206.40	760.77	1005.33	1967.17	1681.13	3066.66
2	Expenses						
	(a) Cost of materials consumed	414.48	363.66	361.67	778.14	565.70	1149.52
	(b) Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished good, work in progress and stock in trade	169.66	-57.41	87.21	112.25	132.17	-101.16
	(d) Employees benefit expenses	153.44	120.81	150.05	274.25	261.02	530.83
	(e) Finance Costs	16.10	12.35	1.88	28.45	15.02	26.21
	(f) Depreciation & Amortisation of expenses	26.23	26.23	31.44	52.46	62.02	114.72
	(g) Other expenses	240.55	223.22	233.16	463.77	446.96	977.92
	Total Expenses	1020.46	688.86	865.41	1709.32	1482.89	2698.04
3	Profit/(Loss) before exceptional Items & Tax (1-2)	185.94	71.91	139.92	257.85	198.24	368.62
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(loss) before Extra Ordinary Items & Tax (3-4)	185.94	71.91	139.92	257.85	198.24	368.62
6	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	185.94	71.91	139.92	257.85	198.24	368.62
8	Tax Expenses						
	(1) Current Tax	47.00	18.00	32.00	65.00	45.00	95.25
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.71
9	Profit/(Loss) for the period from continuing operation(7-8)	138.94	53.91	107.92	192.85	153.24	275.08
10	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(loss) from discontinued operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit (Loss) for the period (9+12)	138.94	53.91	107.92	192.85	153.24	275.08
14	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	0.00	0.00	0.00	0.00	0.00	0.00
	(b) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss.						
15	Total Comprehensive Income for the period (Comprehensive Profit (Loss) and Other Comprehensive Income for the period)	138.94	53.91	107.92	192.85	153.24	275.08
16	Earning per equity share (for continuing operation)						
	(a) Basic	2.09	0.81	1.63	2.91	2.31	4.15
	(b) Diluted	2.09	0.81	1.63	2.91	2.31	4.15
17	Earning per equity share (for discontinuing operation)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	Earning per equity share (for discontinued & continuing operation)						
	(a) Basic	2.09	0.81	1.63	2.91	2.31	4.15
	(b) Diluted	2.09	0.81	1.63	2.91	2.31	4.15

- Notes:
- The above unaudited Stand Alone Ind AS Financial result for quarter ended on 30.09.2024 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 24.10.2024.
 - During the quarter, no complaints were received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 30.09.2024.
 - The company's main business is export of Glass beads, Handicrafts and other related items. All those items come in one segment. The main commercial activities of the company is at Varanasi, hence segmentwise reporting as applicable under IND AS 108 is not applicable.
 - The statutory auditors of the company have carried out limited review report of the above results as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
 - The above results were prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under Section 133 of the Companies Act 2013 and other recognised Accounting Practices and policies to the extent applicable.
 - Corresponding figures in previous year / period have been regrouped wherever considered necessary.
 - There are no subsidiary/associate/joint venture company(ies) and hence only Standalone financials are provided.
 - The Result for the quarter ended 30.09.2024 are available on the Bombay Stock Exchange website (URL:www.bseindia.com/corporates), the National Stock Exchange website (URL:www.nseindia.com/corporate) and on the Company's website (URL:www.bblinvestor.com).

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director
DIN : 00016661

Date: 24.10.2024
Place: VARANASI



Banaras Beads Limited

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CIN No. L01131UP1980PLC004984 | GSTIN :- 09AAACB2252L120

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" QUALITY, SOCIAL, ENVIRONMENT,
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STATEMENT OF STANDALONE ASSETS & LIABILITIES UNDER REGULATION 33 OF LODR AS ON 30TH SEPTEMBER 2024 (Rs. In Lacs)

	30.09.2024	31.03.2024
A. Assets		
1 Non-current assets		
(a) Property, Plant & Equipments	859.57	843.77
(b) Capital work-in-progress	51.97	45.07
(c) Other Intangible assets	0.41	0.41
(d) Financial Assets		
(i) Investments	298.11	302.62
(ii) Other Financial Assets	68.86	67.07
(e) Deferred tax assets (net)	1.59	1.59
(f) Other Non Current Assets	1230.56	38.00
2 Current assets		
(a) Inventories	2259.43	2301.35
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	0.00	0.00
(iii) Cash and cash equivalents	1276.55	668.21
(iv) Other Bank Balance	35.32	30.28
(v) Loans	983.65	1168.81
(vi) Others Advances	208.10	305.90
(c) Current Tax Assets (Net)	125.46	110.35
(d) Other current assets	70.92	92.63
Total	7475.93	5980.38
B. EQUITY AND LIABILITIES		
	30.09.2024	31.03.2024
1 Equity		
(a) Equity Share Capital	661.42	661.42
(b) Other Equity	4955.17	4762.58
2 Liabilities		
Non-Current Liabilities		
(a) Financial Liability		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other Financial Liabilities		
(b) Provisions		
(c) Deferred tax liabilities (Net)	0.00	0.00
(d) Other non current liabilities	50.94	50.94
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1587.94	329.03
(ii) Trade payables		
a) Dues of Micro & Small Enterprises	28.55	18.20
b) Other Than Micro & Small Enterprises	2.81	26.04
(iii) Other Financial Liabilities	99.37	60.49
(b) Other current liabilities	29.11	19.35
(c) Provisions	66.62	52.33
Total	7475.93	5980.38

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director
DIN : 00016661

Date: 24.10.2024
Place : VARANASI



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30.09.2024

Particulars		Rs in lac	
		For the Year ended 30th September 2024	For the Year ended 31st March 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) before Tax	257.84	368.62
	Adjustment For :-		
	1 Depreciation	52.47	114.72
	2 Finance Expenses	28.45	26.21
	3 Interest Income	(51.83)	(113.26)
	4 Dividend Income/Share of Profit of Firm	-	(0.47)
	5 Rental Income	(51.06)	(107.26)
	6 Profit/(Loss) on Sale of Investment/Fixed Assets	(0.25)	(1.90)
	Operating Profit before change in working capital	235.62	286.66
	Adjustment for (increase)/Decrease in Operating Assets:		
	1 Inventories	41.92	(126.18)
	2 Trade Receivables	(608.34)	(48.29)
	3 Short Term Loans and Advances	104.40	(308.71)
	4 Other Non Current Assets	(1.10)	(1.63)
	Adjustment for increase/(Decrease) in Operating Liabilities:		
	1 Trade Payables	(12.87)	(21.24)
	2 Other Current Liabilities	42.63	(35.91)
	3 Short Term Provisions	14.29	6.31
	Cash Generated from Operation	(183.45)	(249.00)
	Income Tax Paid	(65.25)	(98.44)
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(248.70)	(347.44)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	1 Purchase of Property, Plant and Equipment / CWIP (Net)	(74.33)	(101.86)
	2 Net Proceeds from Investment		
	From Mutual Funds	-	1.17
	From Others	2.72	1,196.51
	3 Interest Received	51.83	113.26
	4 Dividend Income/Share of Profit of Firm	-	0.47
	5 Rental Income	51.06	107.26
	6 Net Gain on Sale of Investment/Fixed Assets	0.25	1.90
	7 Others	(1,193.40)	(25.00)
	NET CASH UTILISED IN INVESTING ACTIVITIES (B)	(1,161.87)	1,293.72
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	1 Amount Received against Calls in Arrears	-	0.98
	2 Proceeds / (Repayment) of Short Term Borrowings	1,258.91	299.97
	3 Finance Expenses	(28.45)	(26.21)
	4 Dividend Paid	-	(132.72)
	NET CASH UTILISED IN FINANCING ACTIVITIES (C)	1,230.46	142.02
I	Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)	(180.12)	1,088.29
II	Cash and Cash Equivalent at the beginning of the year	1,199.08	110.80
III	Cash and Cash Equivalent at the end of the Reporting Period	1,018.97	1,199.08
IV	Cash and Cash Equivalent at the end of the Reporting Period.		
	Balance with Bank	1,006.93	1,186.47
	Cash in Hand	12.04	12.62
		1,018.97	1,199.08

Notes:

- Statement of cash flows has been prepared under the indirect method as set out in the Ind AS-7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting standards)
- Previous year figures have been regrouped/ reclassified where ever applicable.

For BANARAS BEADS LTD.


 (Ashok Kumar Gupta)
 Chairman & Managing Director
 Place : Varanasi
 Date : 24.10.2024

DIN No. 00016661

**G. D. Dubey & Associates
Chartered Accountants**

M.213/5, Shiv Prasad Gupta Colony
Near Kashi, Gomati Samyut Gramin
Bank, Samne Ghat, Lanka, Varanasi-
221005, U. P.
Contact No.: 9415205890
Email:- gddubey@rediffmail.com

Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and half year ended 30.09.2024 under Regulation 33 of SEBI (LODR), Regulations, 2015.

To,
The Board of Directors of
Banaras Beads Limited

We have reviewed the accompanying statement of standalone un-audited Ind AS financial results ('the statements') of Banaras Beads Limited. ('the company') (CIN No. L01131UP1980PLC004984) for the quarter and six month ended 30th September, 2024 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (LODR) Regulation, 2015 (the distinct regulations), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by Independent Auditor of 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 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 standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G D Dubey & Associates
Chartered Accountants**



**G.D. Dubey
(Partner)**

**M. No.: 076804
FRN: 009836C**

Date: 24.10.2024
Place: Varanasi
UDIN: 24076804BKBIIJ3843