



12th August, 2024

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

To,
Department of Corporate Services
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 539621

Subject: Outcome of the Board Meeting held on 12th August, 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. **Monday, 12th August, 2024** took the following items:

1. The Board considered, approved and took on record the **Un-Audited Financial Results** of the Company along with the Limited Review Report of the Statutory Auditor for the quarter ended on 30th June, 2024 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Based on the recommendation of Audit Committee, M/s **Grover Ahuja and Associates**, Practicing Company Secretary firm, as the **Secretarial Auditor** of the Company for conducting Secretarial Audit for the Financial Year 2024-25.

Additional disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 regarding appointment of Secretarial Auditor is attached as Annexure- A.

3. Appointment of **Ghanshyam Gupta & Co.** (Firm Registration Number: 020719N) as an **Internal Auditor** of the Company pursuant to Section 138 of the Companies Act, 2013 to conduct the Internal Audit for the F.Y. 2024-25 and onwards on mutual terms and conditions as decided between the management and Internal Auditor.

The details required under the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is enclosed as Annexure-B

BCL Enterprises Limited

CIN: L65100DL1985PLC021467

510 I 5th Floor I Arunachal Building I Barakhamba Road I New Delhi- 110001 I India

Board: +91-11-4308 0469 I Email: bclenterprisesltd@gmail.com I www.bclenterprisesltd.in



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 ended 30th June, 2024.
2. Limited review report for the quarter ended 30th June, 2024.
3. Statement of no deviation under regulation 32 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015.

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Annexure-A

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 regarding appointment of Secretarial Auditor.

S. No	Particulars	Details
1.	Reason For Change	Re-Appointment
2.	Name	M/s Grover Ahuja and Associates
3.	Date Of Appointment	12th August,2024
4.	Brief Profile	M/s Grover Ahuja and Associates, is a Practising Company Secretary firm having Experience in the field of Corporate Governance, Secretarial Audit, corporate secretarial activities, Corporate Laws, Legal Compliances, and Corporate Consultancy.
5.	Disclosure of relationships between Directors	NA

Annexure-B

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 regarding appointment of Internal Auditor is given below:

S. No.	Particulars	Details
1.	Reason for change	Re-Appointment
2.	Date of Appointment	12 th August,2024
3.	Brief profile	Ghanshyam Gupta & Co is a firm of Chartered Accountant having rich experience in the field of finance, accounts and audit.
4.	Disclosure of relationships between directors	NA

BCL ENTERPRISES LIMITED					
CIN: L65100DL1985PLC021467					
Registered Office: 510, Arunachal Building, 19, Barakhamba Road, New Delhi-110001					
Email: bclenterprisesltd@gmail.com;					
Website: www.bclenterprisesltd.com					
Contact No.: 011-43080469					
Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2024					
	Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
I	Income				
	Revenue from operations				
(i)	Interest Income	19.82	4.29	21.32	68.87
(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	112.12	64.71	2.92	193.35
(viii)	Sale of services	-	-	-	-
(ix)	Other revenue from operations	-	-	-	-
	Other income	0.45	0.91	-	1.00
	Total income	132.39	69.91	24.24	263.22
II	Expenses				
	Cost of materials consumed	-	-	-	-
	Purchases of stock-in-trade	105.18	(12.78)	100.00	197.15
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.94)	61.87	(105.82)	(83.03)
	Employee benefit expense	5.36	7.29	6.25	28.00
	Finance costs	2.49	0.92	-	0.92
	Depreciation, depletion and amortisation expense	0.84	0.85	0.86	3.43
	Fees and commission expense	-	-	-	-
	Net loss on fair value changes	-	176.63	-	176.63
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	Impairment on financial instruments	-	-	-	-
	Other expenses(any Item)	3.59	18.47	10.20	38.61
	Bad Debts W/off	-	43.16	-	43.69
	Provision For Doubtful Debts	-	113.41	-	113.41
	Total expenses	106.52	409.82	11.49	518.81
III	Profit/(Loss) before exceptional items and tax (I-II)	25.87	(339.91)	12.75	(255.59)
IV	Exceptional items	-	-	-	-
V	Profit/(Loss) before Tax (III-IV)	25.87	(339.91)	12.75	(255.59)
VI	Tax expense				
	(i) Current Tax	5.13	(11.28)	1.36	-
	(ii) Deferred Tax(Net)	-	-	-	-
	Total tax expenses	20.74	(351.19)	1.36	(255.59)
VII	Net Profit/(Loss) for the period (V-VI)	20.74	(328.63)	11.39	(255.59)
VIII	Other Comprehensive Income				
VIII.	Other Comprehensive Income				
	A. 1. Items that will not be reclassified to profit or loss	-	7.21	-	-
	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)	-	7.21	-	-

For BCL ENTERPRISES LTD.

Director/Authorised Signatory

IX	Total Comprehensive income (VII+VIII)	20.74	(321.42)	11.39	(255.59)
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
XI	Reserves as at 31st March 2024				-
XII	Earnings Per Share (EPS) on Face Value Rs. 1/-				
	(a) Basic	0.02	(0.28)	0.01	(0.22)
	(b) Diluted	0.02	(0.28)	0.01	(0.22)

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 12th August, 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 BCL Enterprises Ltd.

BCL ENTERPRISES LTD.

Director/Authorized Signatory
Mahendra Kumar Sharda
(Managing Director)

Date: 12/08/2024

Place: Delhi



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 Limited ("the Company") for the Quarter ended 30th June, 2024 ("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 : 011-40159075

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 standalone Financial Results 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.

For KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 009088N



PLACE : DELHI
DATED : 12-08-2024
UDIN : 24087891BKEZAX7231


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

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 30th June, 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 24th 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: 12/08/2024