



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/

January 16, 2023

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 (Provisional) for quarter ended on 31st December' 2022 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 ended on 31.12.2022, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 16.01.2023 at 3.00P.M.

Meeting start timing 3:00 P.M. and
Meeting end time 3.52P.M.

- 1) Copy Un-audited Financial Results (Provisional) for quarter ended on 31st December' 2022 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 Limited Review Report for Quarter ended on 31.12.2022 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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 E-mail : info@banarasbead.com
 Website : www.banarasbead.com
 Fashion Jewelry Website : www.delemon.com

Manufacturers & Exporters of : COSTUME JEWELLERY, HANDICRAFTED, GLASS, WOODEN, HORN, CLAY AGATE, BONE, CERAMIC, BRASS, STONE AND ANY OTHER TYPES OF BEADS PENDENTS, BANGLES & EAR-RING ETC.

STATEMENT OF STAND ALONE UN-AUDITED IND AS FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2022 (Rs. In lacs)

SL. No.	PARTICULARS	For the quarter ended			Year Up to date		Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Income						
1	(a) Revenue from Operations	295.81	852.63	594.88	1816.07	2003.65	2511.80
	(b) Other Income	35.20	42.96	34.07	108.72	134.58	219.23
	Total Income	331.01	895.59	628.95	1924.79	2138.23	2731.03
2	Expenses						
	(a) Cost of materials consumed	113.26	218.08	220.68	635.43	759.83	1337.10
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished good, work in progress and stock in trade	-205.66	138.00	-118.43	-102.78	-104.80	-686.75
	(d) Employees benefit expenses	114.69	128.45	113.01	359.75	296.68	457.41
	(e) Finance Costs	10.07	-0.12	11.23	15.74	18.12	25.15
	(f) Depreciation & Amortisation of expenses	25.27	25.27	33.05	75.81	96.15	128.05
	(g) Other expenses	235.98	251.19	286.26	678.81	762.83	1089.41
	Total Expenses	293.61	780.87	545.80	1662.76	1828.81	2350.37
3	Profit/(Loss) before exceptional items & Tax (1-2)	37.40	134.72	83.15	262.03	309.42	380.66
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before Extra Ordinary items & Tax (3-4)	37.40	134.72	83.15	262.03	309.42	380.66
6	Extra Ordinary items	-	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	37.40	134.72	83.15	262.03	309.42	380.66
8	Tax Expenses						
	(1) Current Tax	10.00	32.50	25.00	65.00	75.00	90.60
	(2) Deferred Tax	-	-	-	-	-	-1.98
9	Profit/(Loss) for the period from continuing operation(7-8)	27.40	102.22	58.15	197.03	234.42	292.04
10	Profit/(loss) from discontinued operations	-	-	-	-	-	-
11	Tax expenses of discontinued operations	-	-	-	-	-	-
12	Profit/(loss) from discontinued operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit (Loss) for the period (9+12)	27.40	102.22	58.15	197.03	234.42	292.04
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	-	-	-	-	-	-
	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 (13+14) (Comprehensive Profit (Loss) and Other Comprehensive Income for the period)	27.40	102.22	58.15	197.03	234.42	292.04
16	Earning per equity share (for continuing operation)						
	a) Basic	0.41	1.54	0.88	2.97	3.53	4.40
	b) Diluted	0.41	1.54	0.88	2.97	3.53	4.40
17	Earning per equity share (for discontinuing operation)						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
18	Earning per equity share (for discontinued & continuing operation)						
	a) Basic	0.41	1.54	0.88	2.97	3.53	4.40
	b) Diluted	0.41	1.54	0.88	2.97	3.53	4.40

Notes:

- The above un-audited Stand Alone Ind AS Financial result for quarter ended on 31.12.2022 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 16.01.2023.
- During the quarter, two complaints were received from share holders/SEB/OTHERS and resolved. No complaint was pending unresolve as on 31.12.2022.
- 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.
- The Result for the quarter ended 31.12.2022 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.

(SIDDHARTH GUPTA)
CEO & Managing Director

Date: 16.01.2023
Place : VARANASI

Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter ended 31.12.2022 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 Ltd. ('the company') (CIN No. L01131UP1980PLC004984) for the quarter ended 31st December, 2022 (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: 16.01.2023
Place: Varanasi
UDIN: 23076804BGUZFG7167