



## 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/

June 25, 2020

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.: Audited Financial Results for quarter and year ended on 31<sup>st</sup> March' 2020 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 year ended on 31.03.2020, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 25.06.2020 at 3:00 P.M. :

- 1) Copy audited (Standalone) Financial Results for quarter and year ended on 31<sup>st</sup> March' 2020 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 Auditor's Report on Quarterly Financial Results and Year to Date Results of Banaras Beads Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) Copy of Cash Flow Statement Financial for year ended on 31<sup>st</sup> March' 2020 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) Declaration on Unmodified opinion on Audit Report on Audited Financial Results for the year ended 31st March, 2020.
- 5) Form A under regulation 33 (3) (d) dully signed by all concerned authority.

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



# Banaras Beads Limited

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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 AUDITED IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020 (Rs. In laes)**

Sl. No.	PARTICULARS	For the quarter ended			Year to date	
		Audited	Un-Audited	Audited	Audited	Audited
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	<b>Income</b>					
1	(a) Revenue from Operations	555.02	625.88	481.06	2578.06	1731.17
	(b) Other Income	26.39	21.59	20.52	90.61	83.64
	<b>Total Income</b>	<b>581.41</b>	<b>647.47</b>	<b>501.58</b>	<b>2668.67</b>	<b>1814.81</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	173.96	292.13	76.03	910.64	654.20
	(b) Purchases of Stock in Trade	-	12.75	-	12.75	-
	(c) Changes in inventories of finished good, work in progress and stock in trade	-18.07	-107.89	77.29	157.15	35.29
	(d) Employees benefit expenses	124.62	102.26	109.14	403.48	366.60
	(e) Finance Costs	5.85	1.01	12.77	11.15	30.03
	(f) Depreciation & Amortisation of expenses	35.95	36.37	38.22	134.96	152.12
	(g) Other expenses	161.09	248.58	132.43	715.28	417.60
	<b>Total Expenses</b>	<b>483.40</b>	<b>585.21</b>	<b>445.88</b>	<b>2345.41</b>	<b>1655.84</b>
3	Profit/(Loss) before exceptional items & Tax (1-2)	98.01	62.26	55.70	323.26	158.97
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before Extra Ordinary Items & Tax (3-4)	98.01	62.26	55.70	323.26	158.97
6	Extra Ordinary Items	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	98.01	62.26	55.70	323.26	158.97
8	Tax Expenses					
	(1) Current Tax	29.00	20.00	21.00	89.00	48.50
	(2) Deferred Tax	0.10	0.00	-5.04	0.10	-5.04
9	Profit/(Loss) for the period from continuing operation(7-8)	68.91	42.26	39.74	234.16	115.51
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)	68.91	42.26	39.74	234.16	115.51
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)	68.91	42.26	39.74	234.16	115.51
16	<b>Earning per equity share (for continuing operation)</b>					
	a) Basic	1.04	0.64	0.60	3.53	1.74
	b) Diluted	1.04	0.64	0.60	3.53	1.74
17	<b>Earning per equity share (for discontinued operation)</b>					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
18	<b>Earning per equity share (for discontinued &amp; continuing operation)</b>					
	a) Basic	1.04	0.64	0.60	3.53	1.74
	b) Diluted	1.04	0.64	0.60	3.53	1.74

Contd....2





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## STATEMENT OF STANDALONE ASSETS & LIABILITIES UNDER REGULATION 33 OF LODR AS ON 31ST MARCH 2020

A. Assets		31.03.2020	31.03.2019
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipments		
	(b) Capital work-in-progress	1934.85	979.58
	(c) Other Intangible assets	0.00	903.52
	(d) Financial Assets	0.41	0.41
	(i) Investments		
	(e) Deferred tax assets (net)	313.99	314.62
	(f) Others-Security Deposits	0.00	0.00
		10.50	10.50
2	<b>Current assets</b>		
	(a) Inventories		
	(b) Financial Assets	1132.12	1376.42
	(i) Investments		
	(ii) Trade receivables	175.26	0.00
	(iii) Cash and cash equivalents	29.41	70.49
	(iv) Other Bank Balance	97.55	142.22
	(v) Loans	742.85	708.80
	(vi) Others Advances	342.18	144.76
	(c) Current Tax Assets (Net)	144.34	98.32
	(d) Other current assets	50.16	49.86
		8.57	11.94
	<b>Total</b>	<b>4,982.19</b>	<b>4,811.44</b>
B. EQUITY AND LIABILITIES		31.03.2020	31.03.2019
		Rs. in lakh	Rs. in lakh
1	<b>Equity</b>		
	(a) Equity Share Capital		
	(b) Other Equity	661.39	661.39
		4104.60	3874.92
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(a) Deferred tax liabilities (Net)	1.88	1.78
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	0.00	84.00
	(iii) Other Financial Liabilities	13.35	27.15
	(b) Other current liabilities	74.51	78.86
	(d) Provisions	86.40	69.06
		40.06	14.28
	<b>Total</b>	<b>4,982.19</b>	<b>4,811.44</b>

### Notes:

- The above Audited Stand Alone Ind AS Financial result for quarter and year ended on 31.03.2020 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 25.06.2020.
- During the quarter, no complaint was received from investors. No complaint was pending unresolved as on 31.03.2020.
- 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 audit of the above results as required under Regulation 33(3) (c) 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 and year ended 31.03.2019 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.bbllinvestor.com).
- Due to outbreak of COVID-19 globally and in India, the operating result of quarter ended 31st March, 2020 was not much effected. However, the Company's management has made internal assessment of the probable impact on business and believes that impact is likely to be short term in nature and does not foresee any medium to long term risk in



By order of the Board  
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)  
Chairman & Managing Director

DIN. 00016661

Date: 25.06.2020  
Place : VARANASI

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results-**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



## **Independent Auditor's Report on Audited Financial Results**

### **To the Board of Directors Banaras Beads Limited**

We have audited the accompanying standalone quarterly financial results of Banaras Beads Limited for the quarter ended 31<sup>st</sup> March, 2020 and the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2020 as well as the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



A handwritten signature in blue ink, appearing to be "G. D. Dubey", located to the right of the circular stamp.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The standalone annual financial results include the results for the quarter ended 31 March, 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For G. D. Dubey & Associates  
Chartered Accountants



  
G.D. Dubey  
(Partner)

M. No.: 076804  
FRN: 009836C

Date: 25.06.2020

Place: Varanasi

UDIN- 20076804AAAABH8380



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## FORM A

Annual Audit Report to be filed with the Stock Exchanges along with Audited Annual Accounts pursuant to Regulation 33 (3) (d) of SEBI (Listing obligations and disclosure requirements) Regulations, 2015

1	Name of Company	Banaras Beads Limited
2	Annual financial statements for the quarter and year ended	31 <sup>st</sup> March 2020
3	Type of Audit observation	Un-qualified
4	Frequency of observation	NA
5	To be signed by	
	<ul style="list-style-type: none"><li>CEO/Managing Director</li></ul>	<p>For BANARAS BEADS LIMITED</p> <p>(Siddharth Gupta) CEO &amp; Managing Director (Siddharth Gupta)</p>
	<ul style="list-style-type: none"><li>CFO</li></ul>	<p>(Vinay Kumar Piyush)</p> <p>For G D Dubey &amp; Associates Chartered Accountants</p>
	<ul style="list-style-type: none"><li>Auditor of the company</li></ul>	<p>G.D. Dubey (Partner) M. No.: 076804 FRN: 009836C</p> 
	<ul style="list-style-type: none"><li>Audit Committee Chairman</li></ul>	<p>(Sushil Kumar Kandoi)</p>



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## Declaration of Unmodified Audit Report pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we do hereby declare that the Statutory Auditor of the Company M/s G D Dubey & Associates, Chartered Accountants (FRN: 009836C), have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone) for the quarter and year ended 31<sup>st</sup> March, 2020.

Kindly take same on record.

Thanking you,

**For Banaras Beads Limited**  
For BANARAS BEADS LIMITED

(Siddharth Gupta)  
CEO & Managing Director  
**(Siddharth Gupta)**  
CEO & Managing Director  
DIN: 00342369  
Place: Varanasi  
Date: 25.06.2020





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Fashion Jewelry Website : www.de-lemon.com

## Cash Flow Statement For the Year Ended 31st March, 2020

(Rs. in lacs)

Particulars		For the Year ended 31st March 2020	For the Year ended 31st March 2019
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) before Tax	323.26	158.97
	Adjustment For :-	0.00	0.00
	1 Depreciation	134.95	152.12
	2 Interest Charged	5.57	7.99
	3 Interest Income	(82.45)	(65.11)
	4 Dividend Income	(2.30)	(4.42)
	5 Rental Income	(1.12)	(9.80)
	6 Fair Value change of Short Term Investmenmts	9.64	0.00
	7 Long Term Investment written off	0.63	0.00
	8 Profit/(Loss) on Sale of Investment	(0.29)	0.00
	Operating Profit before change in working capital	387.89	239.75
	Adjustment for (increase)/Decrease in Operating Assets:		
	1 Inventories	244.30	30.09
	2 Trade Receivables	41.08	8.38
	3 Short Term Loans and Advasnces	(243.44)	(155.19)
	4 Other Non Current Assets	3.07	35.63
	Adjustment for increase/(Decrease) in Operating Liabilities:		
	1 Trade Payables	(13.80)	(6.39)
	2 Other Current Liabilities	12.99	(70.41)
	3 Short Term Provisions	25.78	0.31
	Cash Generated from Operation	457.87	82.16
	Income Tax Paid	(93.48)	(49.00)
	<b>NET CASH INFLOW FROM OPERATING ACTIVITIES (A)</b>	<b>364.39</b>	<b>33.16</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	Purchase of Property, Plant and Equipment /		
	1 CWIP (Net)	(186.70)	(25.91)
	2 Net Proceeds from Investment		
	From Mutual Funds	(135.49)	0.00
	From Others	(49.11)	(2.50)
	3 Interest Received	82.45	65.11
	4 Dividend Received	2.30	4.42
	5 Rental Income	1.12	9.80
	<b>NET CASH UTILISED IN INVESTING ACTIVITIES (B)</b>	<b>(285.44)</b>	<b>50.92</b>



Continued - 2!



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		<i>Rs. in lacs</i>	
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	1 Amount Received against Calls in Arrears Proceeds / (Repayment) of Short Term	0.00	0.02
	2 Borrowings	(84.00)	(106.30)
	3 Interest Paid	(5.57)	(7.99)
	<b>NET CASH UTILISED IN FINANCING ACTIVITIES (C)</b>	<b>(89.57)</b>	<b>(114.27)</b>
<b>I</b>	<b>Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>(10.62)</b>	<b>(30.19)</b>
<b>II</b>	<b>Cash and Cash Equivalent at the beginning of the year</b>	<b>851.02</b>	<b>881.20</b>
<b>III</b>	<b>Cash and Cash Equivalent at the end of the Reporting Period</b>	<b>840.40</b>	<b>851.02</b>
<b>IV</b>	<b>Cash and Cash Equivalent at the end of the Reporting Period</b>		
	Balance with Bank	825.51	836.72
	Cash in Hand	14.89	14.30
		<b>840.40</b>	<b>851.02</b>

### Notes:

1. 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) Rules'2015.

2. Previous year figures have been regrouped/ reclassified where ever applicable.



For Banaras Beads Limited  
**For BANARAS BEADS LIMITED**

*(Ashok Kumar Gupta)*  
 Chairman & Managing Director  
 Chairman & Managing Director  
 DIN No. 00016661