# A. K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 5<sup>TH</sup> FLOOR KOLKATA 700 001 PHONE/FAX:(033)2243 4659/4660 E-mail: capremsuman@gmail.com

## INDEPENDENT AUDITORS REVIEW REPORT

To. The Board of Directors **BCPL International Limited** (Formerly Birdhi Chand Pannalal Agencies Ltd) 27, Biplabi Trailokya Maharaj Sarani Narayani Building, 7th Floor, Room No-703 Kolkata-700001, West Bengal

We have reviewed the accompanying statement of Unaudited Financial Results (Stand-alone) of BCPL International Ltd. ('the Company') for the Quarter ended 31st December, 2015("Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations, 2015'), which has been initialled by us for identification purposes. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report 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 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 financial statement is free of material statement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less insurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that accompanying statement, prepared in accordance with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For A. K. MEHARIA & ASSOCIATES Chartered Accountants Funan

> > Prem Suman

(Partner)

(Membership Number: 066806)

Firm Registration No. 324666E

Place: Kolkata

Date: February, 13, 2016

#### BCPL INTERNATIONAL LIMITED

### (FORMERLY BIRDHI CHAND PANNALAL AGENCIES LIMITED)

27, Biplabi Trailokya Maharaj Sarani, Narayani Building, 7th Floor, Room No-703, Kolkata-700001, West Bengal CIN: L51909WB1985PLC186698, Website: www.birdhichand.in Email Id: info@birdhichand.in, Contact No: 91-9883625714

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2015

RT I			0		Year to o	late	Year Ended
Sl.		Quarter Ended			31.12.2015 31.12.2014		31.03.2015
Same	Particulars	31.12.2015	30.09.2015	31.12.2014		(Unaudited)	(Audited)
No.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	[Unaudited]	(Addited)
	Income from Operations					20.11	240.67
	(a) Net Sales/ Income from Operations	647.52	1,446.01	8.46	3,233.36	35.41	248.67
	(b) Other Operating Income	1.51		-	1.51		6.44
	Total Income from operations (Net)	649.03	1446.01	8.46	3,234.87	35.41	255.11
	Expenses						
	(a) Cost of Material consumed			-	*	-	254.25
	(b) Purchase of Stock-in-Trade	638.52	1,427.21		3,158.02	24.27	251.25
	(c) Change in inventories of finished goods,	-	-	-	-		(12.84)
	(c) Change in inventories of infished goods,						
	work-in-progress and stock-in-trade	4.19	(0.74)		4.90		
	(d) Direct Expenses		1.74	0.68	7.41	2.48	2.98
	(e) Employee benefit expense	3.36	0.32	0.00	0.82		
	(f) Depreciation and Amortisation Expense	0.38		1.12	3.33	2.44	3.33
	(g) BSE Listing Fees/ Depository Expenses	0.26	0.60			2.26	8.61
	(h) Other Expenses	5.93	10.16	0.97	24.45	31.45	253.33
	Total Expenses	652.64	1439.29	2.77	3,198.93	31.45	1.78
3	Profit/ (Loss) from Operations before Other Income, Finance costs and Exceptional Items (1-2)	(3.61)	6.72	5.69	35.94	3.90	1.70
4	Other Income				25.04	3.96	1.7
5	Profit/ (Loss) from ordinary activities before finance costs and Exceptional Items (3+4)	(3.61)	6.72	5.69	35.94	3,96	1./
6	Finance Costs					200	1.7
7	Profit/ (Loss) from ordinary activities after finance costs but before	(3.61)	6.72	5.69	35.94	3.96	1.7
-	Excentional Items (5-6)						
8	Exceptional items	(3.61)	6,72	5.69	35.94	3.96	1.7
9	Profit / (Loss)from Ordinary Activities before tax (7+8)	(3.01)					0.5
10	Tax Expenses	(2.41	6.72	5.69	35.94	3.96	1.3
11	Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	(3.61)	0.72	5.07			
12	Extraordinary Items (Net of Tax Expenses)		•	•			
13	Net Profit / (Loss) for the period (11+12)	(3.61)	6.72	5.69	35.94	3.96	1.2
14	Share of Profit / (Loss) of Associates				-		
15	Minority Interest			*	•		
16	Net Profit/ (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13+14+15)	(3.61	6.72	5.69			
17	Paid-up equity share capital (Face Value per share Re 1/- each)				391.00		
18	Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year	244.85	244.8	(18.28)	244.85		
	Earnings Per Share (before extraordinary items) (of Re. 1 each) (not annualised)						
19(i) 19(ii)		(0.009	0.00	2 0.18	0.092	0.17	2 0.0
	(a) Basic						
	(b) Diluted	(0.009	0.00	2 0.18	0.09	0.17	0.
	Earnings Per Share (after extraordinary items) (of Re. 1 each) (not annualised)						
	) (a) Basic	(0.009	9) 0.00	2 0.18	0.09		
				2 0.18	0.09	2 0.1	2 0.

#### NOTES:-

The results have been reviewed by the Audit Committee in its meeting held on 13.02.2016 approved by the Board of Directors at its meeting held even date. The above quarterly results have also been reviewed by the Statutory Auditors.

Place: Kolkata Date: 13.02.2016



<sup>2</sup> The Financial Results have been subjected to Limited Review by Statutory Auditors

<sup>3</sup> The Company operates mainly in one business segment, the segment reporting as required by AS-17 is not applicable.

<sup>&</sup>lt;sup>4</sup> Figures for the previous periods have been re-grouped and re-classified to confirm to the classification of the current period, wherever considered necessary.