

BCPL INTERNATIONAL LIMITED
(FORMERLY BIRDHI CHAND PANNALAL AGENCIES LIMITED)

December 26, 2018

The Secretary
BSE Limited
Phirozee Jeejeeboy Towers,
Dalal Street
Mumbai-400001, Maharashtra
Email: corp.relations@bseindia.com

Sub: Outcome of Board Meeting held on 26/12/2018

Scrip Code: 538364

Dear Sir(s),

This is to inform you that the Board of Directors at its meeting held on today i.e. Wednesday, December 26, 2018 inter alia has approved and taken on record the unaudited Financial Results for the quarter and half year ended September 30, 2018 along with Limited Review done by the Statutory Auditors of the Company.

The copies of the Un-audited Financial Results along with Limited Review Report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith.

Please acknowledge and take on record the same.

Yours faithfully

For BCPL International Limited




Madhumita Verma
Director
DIN: 06978232

Encl: As stated above

BCPL INTERNATIONAL LIMITED
(Formerly Birdhi Chand Pannal Agencies Limited)
CIN:L51909WB1985PLC186698

Regd. Off.: 4 Synagogue Street, Room No-810, 8th Floor, Kolkata - 700001
Website: www.birdhichand.in
Email: info@birdhichand.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & PERIOD ENDED SEPTEMBER 30, 2018

Particulars	Quarter ended			Period Ended			Year Ended
	September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	September 30, 2017	March 31, 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue							
a) Revenue from Operations	-	-	1,207.68	-	-	2,788.73	4,837.57
b) Other Income	-	-	-	-	-	-	0.15
Total Income from Operations [1(a)+1(b)]	-	-	1,207.68	-	-	2,788.73	4,837.72
2 Expenses							
a) Cost of materials consumed	-	-	-	-	-	-	-
b) Purchases of Traded Goods	2,600.00	-	1,090.75	2,600.00	2,640.32	4,625.65	-
c) Changes in inventories of finished goods, work-in-progress and stock in trade	(2,600.00)	-	97.52	(2,600.00)	85.40	138.12	-
d) Employee benefits expense	0.84	3.84	5.58	4.68	9.84	17.65	-
e) Finance Cost	-	-	0.03	-	0.10	2.52	-
f) Depreciation and amortization expense	0.10	0.10	0.22	0.20	0.45	0.96	-
g) Other expenses	1.44	4.61	9.57	6.05	20.91	65.39	-
Total Expenses [2(a) to 2(g)]	2.38	8.55	1,203.67	10.93	2,757.02	4,850.29	-
3 Profit / (Loss) before exceptional Items and tax (1-2)	(2.38)	(8.55)	4.01	(10.93)	31.71	(12.57)	-
4 Exceptional Items	-	-	-	-	-	-	-
5 Profit / (Loss) before tax (3+4)	(2.38)	(8.55)	4.01	(10.93)	31.71	(12.57)	-
6 Tax expense:							
a) Current Tax	-	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-	(0.10)
Total Tax Expense [6(a)+6(b)]	-	-	-	-	-	-	(0.10)
7 Net Profit / (Loss) for the period (5-6)	(2.38)	(8.55)	4.01	(10.93)	31.71	(12.47)	-
8 Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	-
9 Total Comprehensive Income / (Loss) for the period (Net of Tax) (7-8)	(2.38)	(8.55)	4.01	(10.93)	31.71	(12.47)	-
10 Paid-up equity share capital (Face Value of Re.1 each)	391.00	391.00	391.00	391.00	391.00	391.00	391.00
11 Basic and Diluted Earnings per Share - #	(0.01)	(0.02)	0.01	(0.03)	0.08	(0.03)	(0.03)

Not Annualised



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STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

Particulars	As at 30.09.2018	As at 31.03.2018
ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	1.01	1.18
(b) Other Intangible Assets	0.07	0.10
(c) Financial Assets		
i) Investments	2.29	2.29
(d) Deferred Tax Assets	0.15	0.15
	3.52	3.72
Current Assets		
(a) Inventories	2,600.00	-
(b) Financial Assets		
i) Trade Receivables	2,001.40	2,701.35
ii) Cash and Cash equivalents	9.43	13.70
iii) Other Financial Assets	214.24	34.55
(c) Current Tax Assets	314.27	-
(d) Other Current Assets	900.34	854.97
	6,039.68	3,604.57
TOTAL ASSETS	6,043.19	3,608.29
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	391.00	391.00
(b) Other Equity	231.67	242.61
Total Equity	622.67	633.61
LIABILITIES		
Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,522.28	172.58
ii) Trade Payables	3,285.03	2,459.16
iii) Other Financial Liabilities	37.49	-
(b) Other Current Liabilities	575.72	342.94
	5,420.52	2,974.68
TOTAL EQUITY AND LIABILITIES	6,043.19	3,608.29

Notes to financial results for the quarter and half year ended September 30, 2018

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- The aforesaid results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on December 26, 2018. Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.
- The company has only one reportable business segment and have only one reportable geographic segment in India, no separate segment information is required.
- Previous period's figures have been regrouped/rearranged where necessary to confirm to current period's classification.

For and on behalf of the Board of Directors

Madhumita Verma

Madhumita Verma
Director
DIN: 06978232

Date: December 26, 2018
Place: Kolkata

Limited Review Report on Quarterly and Half Yearly Financial Results of "BCPL International Limited" pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

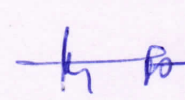
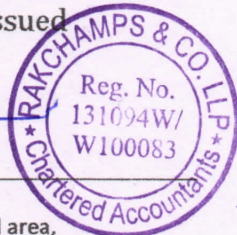
The Board of Directors,
BCPL International Limited
(Formerly Birdhi Chand Pannalal Agencies Limited)

We have reviewed the accompanying statement of unaudited standalone Ind AS Financial Results of **BCPL International Limited** (Formerly Birdhi Chand Pannalal Agencies Limited) ('the Company') for the quarter ended September 30, 2018 and year to date from April, 2018 to September 30, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('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 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.

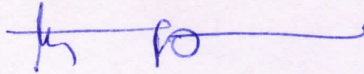
We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standards require that we plan and perform the review 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 provide 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, 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

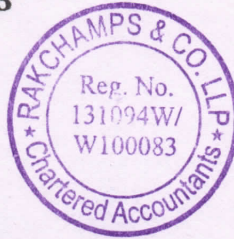



There under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAK Champs & Co. LLP
Chartered Accountants,
FRN: 131094W/W100083



CA Ramanath Shetty
Partner
Membership No. 218600



Place: Kolkata
Date: 26th December, 2018