

**A. K. MEHARIA & ASSOCIATES**  
Chartered Accountants

2, GARSTIN PLACE, 5<sup>TH</sup> FLOOR  
KOLKATA 700 001  
PHONE: 2243 4659/4660  
E-MAIL: akmeharia@gmail.com

**Limited Review Report**

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

1. We have reviewed the accompanying statement of Unaudited Financial Results of M/s BCPL International Ltd. (' the Company' ) for the quarter ended September, 30, 2015 (the " Statement" ), except for the disclosures regarding ' Public Shareholding' and ' Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This 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.
2. 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 Accountant 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 " Interim Financial Reporting" , [ specified under the Companies Act, 1956 ( which are deemed to be applicable as per section 133 of the Companies Act ,2013,read with rule 7 of the Companies (Accounts) Rules, 2014)] and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Dated: November 10, 2015



For A.K. Meharia & Associates  
Chartered Accountants  
Firm's Registration No.324666E

*Prem Suman*  
(Prem Suman)  
Partner  
Membership Number: 066806

**BCPL INTERNATIONAL LIMITED**  
(Formerly Birdhi Chand Pannalal Agencies Limited)  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs in lakhs)

Particulars	Period Ended 30.09.2015 (Unaudited)	Year Ended 31.03.2015 (Audited)
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share Capital	391.00	391.00
(b) Reserves and Surplus	271.56	244.85
<b>Sub-total-Shareholders' funds</b>	<b>662.56</b>	<b>635.85</b>
<b>2 Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade payables	702.28	128.19
(c) Other current liabilities	1,746.19	36.42
(d) Short-term provisions	0.57	0.57
<b>Sub-total- Current liabilities</b>	<b>2,449.05</b>	<b>165.18</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,111.60</b>	<b>801.03</b>
<b>B ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Fixed Assets	3.17	-
<b>Sub-total- Non-current assets</b>	<b>3.17</b>	<b>-</b>
<b>2 Current Assets</b>		
(a) Current Investments	266.10	266.10
(b) Inventories	-	12.84
(c) Trade Receivables	2,480.69	237.16
(d) Cash and cash equivalents	(16.52)	2.54
(e) Short-term loans and advances	376.55	280.95
(f) Other current assets	1.63	1.44
<b>Sub-total Current assets</b>	<b>3,108.45</b>	<b>801.03</b>
<b>TOTAL - ASSETS</b>	<b>3,111.60</b>	<b>801.03</b>

For BCPL INTERNATIONAL LIMITED

*Kuntal Kumar Saha*  
Managing Director

Place: Kolkata

Date : 10th November, 2015

BCPL INTERNATIONAL LIMITED  
(FORMERLY BIRDH CHAND PANNALAL AGENCIES LIMITED)  
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEARLY ENDED 30TH SEPTEMBER, 2015 (Rs. in Lakhs)

PART I	Sl. No.	Particulars	Quarter Ended			Period Ended		Year Ended 31.03.2015 (Audited)
			30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1		<b>Income from Operations</b>						
		(a) Net Sales/ Income from Operations	1,446.01	1,139.82	26.49	2,585.84	26.95	246.67
		(b) Other Operating Income	-	-	-	-	-	6.44
		<b>Total Income from operations (Net)</b>	<b>1,446.01</b>	<b>1,139.82</b>	<b>26.49</b>	<b>2,585.84</b>	<b>26.95</b>	<b>255.11</b>
2		<b>Expenses</b>						
		(a) Cost of Material consumed	-	-	-	-	-	-
		(b) Purchase of Stock-in-Trade	1,427.21	1,092.28	24.20	2,519.49	24.20	251.25
		(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	12.84	-	12.84	-	(12.84)
		(d) Direct Expenses	(8.74)	1.45	-	0.71	-	-
		(e) Employee benefit expense	1.74	2.13	0.90	3.87	1.80	2.98
		(f) Depreciation and Amortisation Expense	0.32	0.12	-	0.44	-	-
		(g) BSE Listing Fees/ Depository Expenses	0.60	2.47	(0.23)	3.07	1.31	3.33
		(h) Other Expenses	10.16	8.53	0.96	18.71	1.35	8.61
		<b>Total Expenses</b>	<b>1439.29</b>	<b>1119.82</b>	<b>25.84</b>	<b>2,559.13</b>	<b>28.66</b>	<b>253.33</b>
3		<b>Profit/ (Loss) from operations before Other Income, Finance costs and Exceptional Items (1-2)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.78</b>
4		<b>Other Income</b>	-	-	-	-	-	-
5		<b>Profit/ (Loss) from ordinary activities before finance costs and Exceptional Items (1+4)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.78</b>
6		<b>Finance Costs</b>	-	-	-	-	-	-
7		<b>Profit/ (Loss) from ordinary activities after finance costs but before Exceptional Items (5-6)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.78</b>
8		<b>Exceptional Items</b>	-	-	-	-	-	-
9		<b>Profit / (Loss) from Ordinary Activities before tax (7+8)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.78</b>
10		<b>Tax Expenses</b>	-	-	-	-	-	0.56
11		<b>Net Profit / (Loss) from Ordinary Activities after Tax (9-10)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.22</b>
12		<b>Extraordinary Items (Net of Tax Expenses)</b>	-	-	-	-	-	-
13		<b>Net Profit / (Loss) after Taxes but before share of Profit / (Loss) of Associates &amp; Minority Interest (11+12)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.22</b>
14		<b>Share of Profit / (Loss) of Associates</b>	-	-	-	-	-	-
15		<b>Minority Interest</b>	-	-	-	-	-	-
16		<b>Net Profit / (Loss) for the period (13+14+15)</b>	<b>6.72</b>	<b>20.00</b>	<b>0.65</b>	<b>26.71</b>	<b>(1.72)</b>	<b>1.22</b>
17		<b>Paid-up equity share capital (Face Value per share Re 1/- each)</b>	<b>391.00</b>	<b>391.00</b>	<b>325.00</b>	<b>391.00</b>	<b>325.00</b>	<b>391.00</b>
18		<b>Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year</b>	<b>244.85</b>	<b>244.85</b>	<b>(18.28)</b>	<b>244.85</b>	<b>(18.20)</b>	<b>244.85</b>
19a)		<b>Earnings Per Share (before extraordinary items) (of Re. 1 each) (not annualised)</b>						
		(a) Basic	0.002	0.51	0.02	0.007	0.05	0.04
		(b) Diluted	0.002	0.51	0.02	0.007	0.05	0.04
19a)		<b>Earnings Per Share (after extraordinary items) (of Re. 1 each) (not annualised)</b>						
		(a) Basic	0.002	0.51	0.02	0.007	0.05	0.04
		(b) Diluted	0.002	0.51	0.02	0.007	0.05	0.04

K. S. Chandra  
Sofal Kumar



PART II							
SELECT INFORMATION FOR THE QUARTER ENDED 30.09.2015							
Sl. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30.09.2015 (Unaudited)	30.06.2015 (Unaudited)	30.09.2014 (Unaudited)	30.09.2015 (Unaudited)	30.09.2014 (Unaudited)	31.03.2015 (Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>							
1	<b>Public Shareholding</b>						
	- Number of shares	30622000	3062200	2402200	30622000	2402200	3062200
	- Percentage of shareholding	78.32%	78.32%	73.91%	78.32%	73.91%	78.32%
2	<b>Promoters and Promoter Group Shareholding</b>						
	<b>a) Pledged/Encumbered</b>						
	- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NA	NA	NA	NA	NA	NA
	- Percentage of shares (as a % of the total share capital of the Company)	NA	NA	NA	NA	NA	NA
	<b>b) Non-encumbered</b>						
	- Number of shares	8478000	847800	847800	8478000	847800	847800
	- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	100%	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the Company)	21.68%	21.68%	26.09%	21.68%	26.09%	21.68%

(3)

Particulars	Quarter Ended 30.09.2015
<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

## NOTES:-

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the company at its meeting held on 10.11.2015
- The Statutory Auditor has carried out the "Limited Review" of the unaudited financial results of the company for the quarter ended 30.09.2015
- The Company operates mainly in one business segment, the segment reporting as required by AS-17 is not applicable.
- Figures of the previous year have been re-grouped / re-arranged wherever considered necessary.

Place : Kolkata  
Dated : 10.11.2015

  
