Date: 9th December 2019  
To  
BSE Limited,  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers, Dalal Street Fort,  
Mumbai-400001  
Scrip Code: 539621

Dear Sir/Madam,

Subject: Reconciliation table for Net Profit/Loss for Standalone Financial Results for the Quarter and Half year ended September 30, 2019.

We are submitting herewith standalone reconciliation table for Net Profit/Loss for Standalone Financial Results for the Quarter and Half year ended September 30, 2019, as per IND - AS for your kind records.

**RECONCILIATION TABLE FOR NET PROFIT/LOSS FOR STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019.**

Reconciliation of Statement of Profit & Loss for the Standalone Financial Results reported for the previous year under Ind GAAP with Ind AS for the Quarter and Half year ended September 30, 2019 is as below:

(Rs. In Lakhs)

<table>
<thead>
<tr>
<th>Nature of Adjustment</th>
<th>Quarter ended September 30, 2019</th>
<th>Quarter ended September 30, 2018</th>
<th>Half Year ended September 30, 2019</th>
<th>Half Year ended September 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from operations as per GAAP Provision</td>
<td>(10.09)</td>
<td>0.52</td>
<td>(8.07)</td>
<td>1.59</td>
</tr>
<tr>
<td>Other Comprehensive Income as per GAAP Provision</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tax Expense as per GAAP Provision</td>
<td>(0.80)</td>
<td>0.13</td>
<td>-</td>
<td>0.41</td>
</tr>
<tr>
<td><strong>Profit /(Loss) after Tax as per GAAP Provision</strong></td>
<td>(9.29)</td>
<td>0.39</td>
<td>(8.07)</td>
<td>1.18</td>
</tr>
<tr>
<td>Adjustment in relation to IND AS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total comprehensive income for the period as per IND AS</strong></td>
<td>(9.29)</td>
<td>0.39</td>
<td>(8.07)</td>
<td>1.18</td>
</tr>
</tbody>
</table>
However, figures of financial results as on September 30, 2019 along with disclosure submitted will remain unchanged and the above shall form part of the declared result.

Kindly take the above information on records and oblige.

Thanking you,

**For BCL Enterprises Limited**

Mahendra Kumar Sharda
(Managing Director)
DIN: 00053042
Off. Address: 510, Arunachal Building, 19,
Barakhamba Road, New Delhi- 110001