

Pooja Kumar & Co.

Chartered Accountants

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Chanakya Place Part-2, Near C-1 Janakpuri,
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Limited Review Report

To,
BHARAT EKANSH LIMITED

We have reviewed the accompanying statement of unaudited financial results of BHARAT EKANSH LIMITED for the period ended 31st March 2024. 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 these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard 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 standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We do not find anything which needs to be emphasized.

For and on behalf of
Pooja Kumar & Co.
Chartered Accountants
(Firm Regn. No.: 041803N)

 

Name of the member signing the review report: Pooja Kumar

Designation: Proprietor

Membership No. 522151

Date: 29 May 2024

Place of Signature: New Delhi

UDIN: 24522151BKFTKW8141

BHARAT EKANSH LIMITED

REGD. OFF. –PLOT No. 586, Pocket C, IFC, Ghazipur, Delhi-110096

CIN: L74899DL1985PLC020973, Ph.No.9355777335-36,

Website: www.bharatekansh.com, Email: bharatekansh.ltd@gmail.com

Extract of Consolidated and Standalone Audited Financial Results for the Quarter and Year ended 31 March 2024

Sl. No.	Particulars	Consolidated (Rs. in Thousands) Except EPS				Standalone (Rs. in Thousands) Except EPS			
		Quarter Ended		Year Ended	Year Ended	Quarter Ended		Year ended	Year ended
		31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
1	Revenue from Operation	6,075.94	2,241.08	6,075.94	11,565.99	618.17	2,241.08	6,075.94	11,565.99
2	Net Profit/(Loss) for the Period (before tax, exceptional items)	98.55	2,767.81	41.26	3,678.63	133.06	1,194.71	83.82	343.67
3	Net Profit/(Loss) for the Period before tax (after exceptional items)	98.55	2,767.81	41.26	3,678.63	133.06	1,194.71	83.82	343.67
4	Net Profit/(Loss) for the Period after tax (after exceptional items)	107.52	3,078.43	13.58	3,822.99	133.06	884.09	56.14	199.31
5	Total Comprehensive income for the period (comprising profit/ (loss) for the period (after tax) and other comprehensive income (after tax)	116.49	3,078.43	13.58	3,822.99	133.06	884.09	56.14	199.31
6	Equity Share Capital	50,000.21	50,000.21	50,000.21	50,000.21	50,000.21	50,000.21	50,000.21	50,000.21
7	Reserves excluding revaluation reserves	4,88,067.29	4,88,053.71	4,88,067.29	4,88,053.71	17,232.29	17,176.15	17,232.29	17,176.15
8	EPS (Face Value Rs. 10/- per share) Not Annualised								
	1. Basic:	0.02	0.62	0.00	0.76	0.03	0.18	0.01	0.04
	2. Diluted:	0.02	0.62	0.00	0.76	0.03	0.18	0.01	0.04

Note: a) The above is an extract of the detailed format of Quarter and Year ended 31 March, 2024 of Consolidated and Standalone Financial Results filed with the Stock Exchanges under Reg 33 of SEBI(LODR), Reg. 2015. The Full format of the Quarter and Year ended financial results are available on the website of the Company i.e. www.bharatekanshltd.com

Date: 29/05/2024
Place: New Delhi

For Bharat Ekansh Limited


Vansu Rastogi
 (Managing Director)



BHARAT EKANSH LIMITED
Standalone Statement of Cash Flows for the year ended 31st March 2024

(Rupees in Thousands)

	Particulars	Figures as at the end of current Reporting Period	Figures as at the end of previous Reporting Period
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>		
	Net Profit/(Loss) before tax & exceptional items.	83.82	343.67
	<u>Adjustment for :</u>		
	Profit on Sales of Fixed Assets	-	-
	Provision for Standard Assets	-	-
	Depreciation on property plant equipment	10.66	6.26
	Operating Profit/(Loss) before working Capital Changes	94.48	349.93
	<u>Adjustment for changes in :</u>		
	(Decrease)/Increase in Provisions	-142.94	121.07
	(Decrease)/Increase in Trade payables	-3,605.35	3,572.61
	Decrease/(Increase) in Other Non Financial Liabilities	-305.18	-21.27
	(Decrease)/ Increase in Other Financial Liabilities	-	-
	(Decrease)/ Increase in Other Current Liabilities	-	-
	Decrease/(Increase) in Non Current Financial Assets	350.00	50.27
	(Increase)/ Decrease in Inventory	-	-
	(Increase)/ Decrease in Trade receivable	4,813.33	-5,313.12
	(Increase)/ Decrease in Other current Assets	53,058.76	3,751.41
	Net Cash from Operating Activities before Income Tax	54,263.10	2,510.90
	Direct taxes paid (net of refund)	-27.68	-144.35
	Net cash from operating activities	54,235.42	2,366.55
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Purchase of property, plant & equipment	-	-19.40
	Sale of Investment	-	-
	Sale of property, plant & equipment	-	16.95
	Net cash used in Investing activities*	-	-2.45
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES :</u>		
	Payment of Long Term Borrowings	-	-
	Proceeds from Issue of Shares	-	-
	Short Term Borrowings	-	-
	Payment of long Term Loan & Advances	-	-
	Net Cash Flow From Financing Activities	-	-
	Net Changes in Cash and Cash equivalents during the year	54,235.42	2,364.10
	Cash and Cash equivalents at the beginning of the year	3,610.53	1,246.43
	Cash and Cash equivalents at the end of the year	57,845.95	3,610.53
	Net Increase/ (Decrease)	54,235.42	2,364.10

Notes : The cash flow statement has been prepared under indirect method as set out in Indian accounting standard (Ind AS 7) statement of cash Flow.

Vani Festaji


BHARAT EKANSH LIMITED

Consolidated Statement of Cash Flows for the year ended 31st March 2024

(Rupees in Thousands)

	Particulars	Figures as at the end of current Reporting Period	Figures as at the end of previous Reporting Period
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>		
	Net Profit/(Loss) before tax & exceptional items.	41.26	-3,678.63
	<u>Adjustment for :</u>		
	Interest Expenses	0.75	61.53
	Interest Income	-59.67	-720.00
	Depreciation on property plant equipment	12.00	6.32
	Operating Profit/(Loss) before working Capital Changes	-5.66	-4,330.78
	<u>Adjustment for changes in :</u>		
	(Decrease)/Increase in Trade payables/Provisions	-3,900.79	2,807.66
	Decrease/(Increase) in Other Non Financial Liabilities	-247.28	12.53
	(Decrease)/ Increase in Other Financial Liabilities	-	-
	Decrease/(Increase) in Non Current Financial Assets	350.00	50.27
	(Increase)/ Decrease in Inventory	-	-
	(Increase)/ Decrease in Trade receivable	4,813.33	-5,313.12
	(Increase)/ Decrease in Other current Assets	53,054.57	9,662.65
	Net Cash from Operating Activities before Income Tax	54,064.17	2,889.21
	Direct taxes paid (net of refund)	-27.68	-144.35
	Net cash from operating activities	54,036.49	2,744.86
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Purchase of property, plant & equipment	-	-29.10
	Sale of Investment	-	-
	Sale of property, plant & equipment	-	37.97
	Interest Income	59.67	720.00
	Net cash used in Investing activities*	59.67	728.87
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES :</u>		
	Payment of Long Term Borrowings	-	-
	Proceeds from Issue of Shares	-	-
	Short Term Borrowings	-73.62	-1,228.30
	Payment of long Term Loan & Advances	-	-
	Interest Paid	-0.75	-61.53
	Net Cash Flow From Finacing Activities	-74.37	-1,289.83
	Net Changes in Cash and Cash equivalents during the year	54,021.79	2,183.90
	Cash and Cash equivalents at the beginning of the year	3,909.03	1,725.13
	Cash and Cash equivalents at the end of the year	57,930.82	3,909.03
	Net Increase/ (Decrease)	54,021.79	2,183.90

Notes : The cash flow statement has been prepared under indirect method as set out in Indian accounting standard (Ind AS 7) statement of cash Flow.

Vasun Poojari

