

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 December 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: 1 February 2025

Place of Signature: New Delhi

UDIN: 25522151BMLHMR7593

BHARAT EKANSH LIMITED

REGD. OFF. –PLOT No. 646, Pocket C, IFC, Ghazipur, Delhi-110096

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

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Extract of Consolidated and Standalone Unaudited Financial Results for the Quarter 31 December 2024

Sl. No.	Particulars	Consolidated (Rs. in Thousands) Except EPS				Standalone (Rs. in Thousands) Except EPS			
		Quarter Ended		Year Ended		Quarter Ended		Year ended	
		31-Dec-24	31-Dec-23	31-Mar-24	31-Mar-23	31-Dec-24	31-Dec-23	31-Mar-24	
		Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	
1	Revenue from Operation	1,340.02	715.51	6,075.94	715.51	1,340.02	715.51	6,075.94	
2	Net Profit/(Loss) for the Period (before tax, exceptional items)	69.67	204.05	41.26	230.41	105.59	230.41	83.82	
3	Net Profit/(Loss) for the Period before tax (after exceptional items)	69.67	204.05	41.26	230.41	105.59	230.41	83.82	
4	Net Profit/(Loss) for the Period after tax (after exceptional items)	69.67	204.05	13.58	230.41	105.59	230.41	56.14	
5	Total Comprehensive income for the period (comprising profit/ (loss) for the period (after tax) and other comprehensive income (after tax)	69.67	204.05	13.58	230.41	105.59	230.41	56.14	
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	
7	Reserves excluding revaluation reserves	4,87,999.70	4,88,185.11	4,88,067.29	17,231.03	17,389.37	17,389.37	17,232.29	
8	EPS (Face Value Rs. 10/- per share) Not Annualised								
	1. Basic:	0.01	0.04	0.00	0.05	0.02	0.05	0.01	
	2. Diluted:	0.01	0.04	0.00	0.05	0.02	0.05	0.01	

Note: a) The above is an extract of the detailed format of Quarter ended 31 December, 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.bharatekanshlimited.com

Date: 01/02/2025
Place: New Delhi

For Bharat Ekansh Limited


Vasu Rastogi
 (Managing Director)



BHARAT EKANSH LIMITED

Consolidated Statement of Cash Flows for the period ended 31 December 2024

	Particulars	As at 31.12.2024
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>	
	Net Profit/(Loss) before tax & exceptional items.	- 67.59
	<u>Adjustment for :</u>	
	Interest Expenses	-
	Interest Income	- 542.91
	Depreciation on property plant equipment	-
	Operating Profit/(Loss) before working Capital Changes	- 610.50
	<u>Adjustment for changes in :</u>	
	(Decrease)/Increase in Trade payables/Provisions	4,356.44
	Decrease/(Increase) in Other Non Financial Liabilities	- 32.74
	(Decrease)/ Increase in Other Financial Liabilities	- 22.41
	Decrease/(Increase) in Non Current Financial Assets	- 331.90
	(Increase)/ Decrease in Inventory	- 33,060.00
	(Increase)/ Decrease in Trade receivable	- 2,623.08
	(Increase)/ Decrease in Other current Assets	- 3,967.13
	Net Cash from Operating Activities before Income Tax	- 36,291.32
	Direct taxes paid (net of refund)	-
	Net cash from operating activities	- 36,291.32
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>	
	Purchase of property, plant & equipment	- 1,948.35
	Sale of Investment	-
	Sale of property, plant & equipment	-
	Interest Income	542.91
	Net cash used in Investing activities*	- 1,405.44
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	-
	Interest Paid	-
	Net Cash Flow From Finacing Activities	-
	Net Changes in Cash and Cash equivalents during the year	- 37,696.76
	Cash and Cash equivalents at the beginning of the period	57,930.82
	Cash and Cash equivalents at the end of the period	20,234.06
	Net Increase/ (Decrease)	- 37,696.76

