

Dt: 14.11.2022

To

BSE Ltd.

Regd. Office: 25th Floor,
P.J. Towers, Dalal Street,
Fort, Mumbai -400 001

Ref: Scrip Code-537766, ISIN No- INE905P01028

Subject: Outcome of Board Meeting and Submission of Un-audited Financial Results and Auditors' Limited Review Report

Dear Sir/ Madam,

This is to inform you that the Meeting of the Board of Directors of the Company held today on Monday the 14th day of November 2022, which was duly commenced at 05:00 P.M. and concluded with vote of thanks at 07:45 P.M. at the registered office of the Company, has inter alia transacted the following business:

1. Considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2022 along with auditors' Limited Review Report thereon, as prepared in accordance with IND-AS.

Further, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are herewith submitting the above said Un-audited standalone Financial Results along with Auditors' Limited Review Report thereon for the quarter and half year ended 30.09.2022.

Kindly take the same on your record.

FOR B.C. POWER CONTROLS LIMITED

Chander Shekhar Jain

(CHANDER SHEKHAR JAIN)
MANAGING DIRECTOR
DIN: 08639491



B.C. POWER CONTROLS LIMITED

7A/39, W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L31300DL2008PLC179414

Website: www.bcpowercontrols.com

E-mail: info@bonlongroup.com

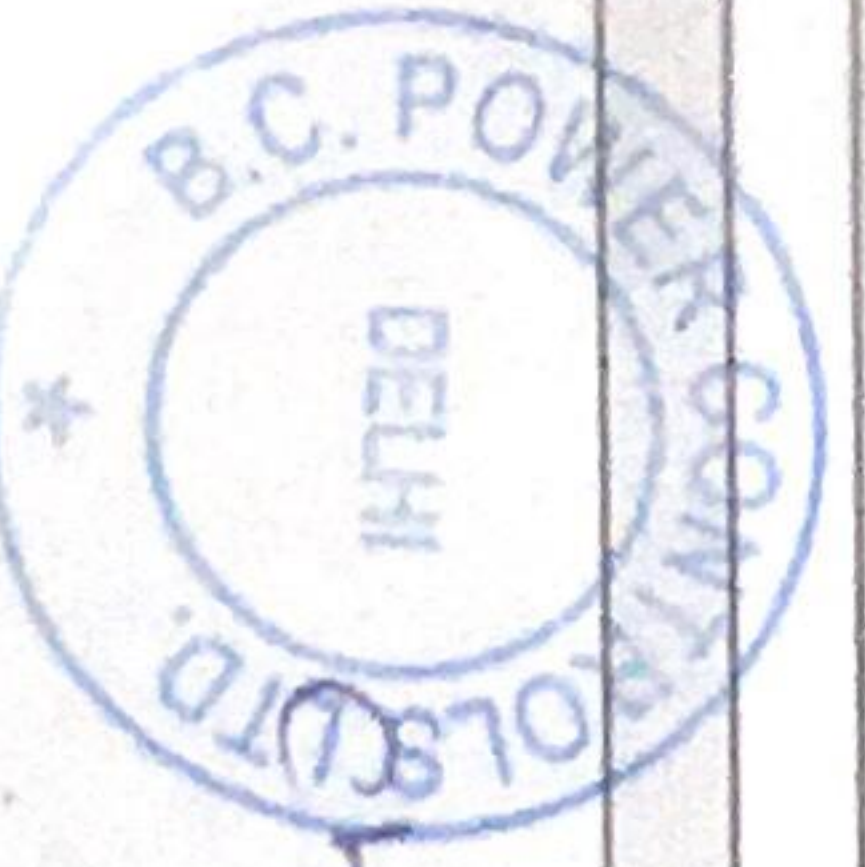
Tel: 91-11-47532795

Fax: 91-11-47532798

UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(In Lakhs, except per share data)

Particulars		Quarter Ended			Half Year Ended		Year Ended
1	Income	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations	274.58	2,166.58	4,263.02	2,441.16	7,850.11	10,640.61
	Other income	1.34	16.96	1.41	18.30	2.06	400.91
	Total income	275.92	2,183.53	4,264.43	2,459.46	7,852.18	11,041.52
2	Expenses					-	
(a)	Cost of materials consumed	82.37	151.90	1,952.06	234.26	3,822.05	6,645.15
(b)	Purchases of stock-in-trade	32.37	1,739.08	1,867.17	1,771.45	2,736.94	2,736.94
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.73	(23.19)	229.26	30.54	907.07	948.15
(d)	Excise Duty	-	-	-	-	-	-
(e)	Employee benefit expense	19.97	18.60	26.68	38.57	47.55	91.32
(f)	Finance costs	0.00	45.14	8.26	45.14	17.49	26.61
(g)	Depreciation, depletion and amortisation expense	3.17	1.10	6.08	4.27	12.09	16.09
(h)	Other Expenses	44.83	50.25	178.51	95.08	206.34	397.35
	Total expenses	236.43	1,982.88	4,268.01	2,219.32	7,749.52	10,861.61
	Total profit before exceptional items and tax	39.49	200.65	(3.58)	240.14	102.65	179.90
3	Exceptional items	-	-	-	-	-	-
	Total profit before tax	39.49	200.65	(3.58)	240.14	102.65	179.90
	Tax expense						
4	Current tax	10.12	50.12	(1.35)	60.24	24.76	2.67
5	Mat Credit Entitlement	-	-	-	-	-	-
6	Deferred tax	(0.14)	0.38	0.56	0.24	1.14	20.18
	Total tax expenses	9.98	50.50	(0.79)	60.48	25.90	22.85
7	Net Profit Loss for the period	29.51	150.15	(2.79)	179.66	76.75	157.06
8	Other comprehensive income net of taxes	-	-	-	-	-	-
	Total Comprehensive Income for the period	29.51	150.15	(2.79)	179.66	76.75	157.06



9	Details of equity share capital							
	Paid-up equity share capital	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00	2.00	2.00
10	Earnings per share							
1	Earnings per equity share							
	Basic earnings (loss) per share	0.05	0.26	(0.005)	0.31	0.13	0.27	
	Diluted earnings (loss) per share	0.05	0.26	(0.005)	0.31	0.13	0.27	

1. The Unaudited financial results for the quarter and half year ended September 30, 2022 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on November 14, 2022.
2. The company has adopted Indian Accounting Standards (Ind-AS) from 1st April 2017 with a transition date of 1st April 2016. The Financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Amendment Rules, 2016.
3. The company has only one business segment i.e. Ferrous/Non Ferrous Metals and its products.
4. The figures for the corresponding period of the previous year or previous quarter have been regrouped/rearranged and/or recast wherever required.
5. The figures of the quarter ending September 30, 2022 are the balancing figures between Unaudited figures in respect of half year ending September 30, 2022 and the published figures of quarter first of the current financial year.

Place : New Delhi
Date : 14/11/2022



For and on behalf of the Board

Chander Shekhar Jain
Managing Director
DIN - 08639491

B.C. POWER CONTROLS LIMITED

7A/39, W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L31300DL2008PLC179414

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(` In Lakhs)

Particulars		As at 30th Sept 2022	As at 31st Mar 2022
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	65.22	-
	Intangible Assets	-	-
	Non-current financial assets	65.22	-
	Non-current investments	0.20	0.20
	Loans, non-current	1.08	1.04
	Other non-current financial assets	-	-
	Total non-current financial assets	1.28	1.24
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	66.50	1.24
2	Current assets		
	Inventories	97.47	107.22
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	25.57	59.73
	Cash and cash equivalents	513.90	419.40
	Bank balance other than cash and cash equivalents	3.83	9.07
	Loans, current	9.94	14.71
	Other current financial assets	-	-
	Total current financial assets	553.23	502.91
	Current tax assets (net)	-	20.69
	Other current assets	6,122.01	6,083.30
	Total current assets	6,772.71	6,714.12
3	Non-current assets classified as held for sale	-	-
	Total assets	6,839.21	6,715.36

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	Equity and liabilities		
1	Equity		
	Equity share capital	1,176.00	1,176.00
	Other equity	2,306.59	2,126.93
	Total equity	3,482.59	3,302.93
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	0.24	-
	Other non-current liabilities	-	-
	Total non-current liabilities	0.24	-
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	50.00	50.00
	Trade payables, current	-	-
	- Micro and Small Enterprises	95.87	188.30
	- Other Than Micro and Small Enterprises	18.19	135.58
	Other current financial liabilities	17.27	31.88
	Total current financial liabilities	181.33	405.76
	Other current liabilities	3,127.13	3,006.67
	Provisions, current	-	-
	Current tax liabilities (Net)	47.92	-
	Deferred government grants, Current	-	-
	Total current liabilities	3,356.38	3,412.43
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
	Total liabilities	3,356.62	3,412.43
	Total equity and liabilities	6,839.21	6,715.36

Place : New Delhi
Date : 14/11/2022



For and on behalf of the Board

Chander Shekhar Jain
Managing Director
DIN - 08639491

B.C. POWER CONTROLS LIMITED

7A/39, W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN : L31300DL2008PLC179414

Cash Flow Statement for the period ending 30th September 2022

(Amount in Lac's)

Statement of Cash Flows	For the half year ending Sept 2022	For the half year ending Sept 2021
Cash flow from operating activities:		
Profit before the tax	240.14	102.65
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	4.27	12.09
Allowance for credit losses on financial assets	(0.23)	(1.34)
Interest and dividend income	(0.50)	(0.68)
Interest Expense for the period	14.74	16.06
Other Borrowing cost for the period	0.14	0.74
Foreign Exchange (Gain)/Loss on Borrowings	-	0.70
Changes in assets and liabilities		
Trade receivables	34.39	(1,499.36)
Inventories	9.75	695.08
Other current asset	(18.02)	24.92
Trade payables	(209.82)	2,279.05
Other financial liabilities	(14.61)	8.02
Other current liabilities	120.46	(2,013.35)
Cash generated from operations	180.72	(375.44)
Income taxes paid	(12.33)	(12.14)
Net cash generated by operating activities	168.40	(387.58)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(69.49)	-
Sale of long term investment	-	-
Purchase of short term investment	-	-
Loan and advances given	4.73	0.24
Change in Other financial assets	-	-
Change in Bank Balance other than cash and cash equivalent	5.25	(10.91)
Change in non current asset	-	-
Interest income	0.50	0.68
Net cash used in investing activities	(59.02)	(9.98)
Cash flow from financing activities:		
Proceeds from Non Current Borrowings	-	-
Proceeds from issue of share capital/ application money	-	-
Repayment of Current Borrowings	-	408.89
Interest paid	(14.74)	(16.06)
Other Borrowing cost paid	(0.14)	(0.74)
Foreign Exchange Gain/(Loss)	-	(0.70)
Change in Non current financial liabilities	-	-
Net cash used in financing activities	(14.89)	391.40
Net increase/(decrease) in cash and cash equivalents	94.49	(6.16)
Cash and cash equivalents at the beginning	419.40	35.82
Cash and cash equivalents at the end	513.90	29.66



For and on behalf of the Board

Chander Shekhar Jain

Chander Shekhar Jain
Managing Director
DIN - 08639491

Place: New Delhi

Date: 14/11/2022

Garg Bros. & Associates

Chartered Accountants

Off: 203, Skipper Corner, 88, Nehru Place, New Delhi-19

Tel: 011-26460876, 26464149 Res: 0120-2412314

E Mail: gba@kpgarg.org, cagargkp@gmail.com

Branches: Noida (UP), Mumbai

LIMITED REVIEW REPORT

Limited Review Report on Quarterly Financial Results of the B.C. Power Controls Limited Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

To

Board of Directors

B.C. Power Controls Limited

7A/39, W.E.A. Market, Channa Market, Karol Bagh,
New Delhi- 110005.

We have reviewed the accompanying statement of unaudited financial results of M/s B.C. Power Controls Limited for the quarter and half year ended 30th September 2022. 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.

**For, Garg Bros. & Associates
(Chartered Accountants)**



A handwritten signature in black ink, appearing to read "Krishan Prakash Garg".

**CA Krishan Prakash Garg
Partner**

Date: 14th November, 2022

Place: New Delhi

M. No: 011020

UDIN: 22011020BDCQBJ4471