BANARAS BEADS LIMITED
AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA
CIN No. L01131UP1980PLC004984
AN ISO CERTIFIED COMPANY
Manufacturers & Exporters of All kind of Beads, Fashion Jewelry and Accessories

Regd. & Head Office	: A-1, Industrial Estate, Varanasi - 221106 (INDIA)
Phones	: +91-542-2370161-4 (4 Lines)
Fax	: +91-542-2370165, 2370214
E-mail	: rksingh@banarasbead.com investor@bblinvestor.com
Website	: www.banarasbead.com

REF.: BBL/SECT/

May 19, 2022

To,

The BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

The National Stock Exchange Of (I) Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G-Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051

Sub.: Audited Financial Results for quarter and year ended on 31st March' 2022 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations, 2015.

Dear Sir,

Please find enclosed herewith following documents in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015, for quarter and year ended on 31.03.2022, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 19.05.2022 at 3:00 P.M. :

1) Copy audited (Standalone) Financial Results for quarter and year ended on 31st March' 2022 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations 2015, after publication we will send copy of the same to you.

2) Copy of Auditor's Report on Quarterly Financial Results and Year to Date Results of Banaras Beads Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3) Copy of Cash Flow Statement Financial for year ended on 31st March' 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4) Declaration on Unmodified opinion on Audit Report on Audited Financial Results for the year ended 31st March, 2022.

5) Form A under regulation 33 (3) (d) dully signed by all concerned authority.

Kindly take the above documents on the records and acknowledge the receipt of the same.

Thanking you,
Yours faithfully,
For **BANARAS BEADS LIMITED**

(R.K. SINGH)
COMPANY SECRETARY
Encl.: As above

Banaras Beads Limited

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STATEMENT OF STAND ALONE AUDITED IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022 (Rs. In lacs)

Sl No.		PARTICULARS	For the quarter ended			Year Up to date	
			Audited	Un-Audited	Audited	Audited	Audited
			31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
1		Income					
	(a)	Revenue from Operations	508.15	594.88	358.88	2511.80	2047.08
	(b)	Other Income	84.65	34.07	45.88	219.23	147.70
		Total Income	592.80	628.95	404.76	2731.03	2194.78
2		Expenses					
	(a)	Cost of materials consumed	577.27	220.68	187.25	1337.10	743.69
	(b)	Purchases of Stock in Trade	-	-	-	-	-
	(c)	Changes in inventories of finished good, work in progress and stock in trade	-581.95	-118.43	-198.13	-686.75	-81.54
	(d)	Employees benefit expenses	160.73	113.01	119.29	457.41	372.46
	(e)	Finance Costs	7.03	11.23	3.14	25.15	20.12
	(f)	Depreciation & Amortisation of expenses	31.90	33.05	35.38	128.05	145.73
	(g)	Other expeses	326.58	286.26	218.31	1089.41	676.91
		Total Expenses	521.56	545.80	365.24	2350.37	1877.37
3		Profit/(Loss) before exceptional items & Tax (1-2)	71.24	83.15	39.52	380.66	317.41
4		Exceptional items	-	-	-	-	-
5		Profit/(loss) before Extra Ordinary Items & Tax (3-4)	71.24	83.15	39.52	380.66	317.41
6		Extra Ordinary Items					
7		Profit/(Loss) before Tax (5-6)	71.24	83.15	39.52	380.66	317.41
8		Tax Expenses					
		(1) Current Tax	15.60	25.00	10.10	90.60	80.10
		(2) Deferred Tax	(1.98)	-	(1.98)	(1.98)	-1.98
9		Profit/(Loss) for the period from continuning operation(7-8)	57.62	58.15	31.40	292.04	239.29
10		Profit/(loss) from discontinued operations	-	-	-	-	-
11		Tax expenses of discontinued operations	-	-	-	-	-
12		Profit/(loss) from discontinued operations (after tax) (10-11)	-	-	-	-	-
13		Profit (Loss) for the period (9+12)	57.62	58.15	31.40	292.04	239.29
14		Other Comprehensiv Income a) (i) Items that will not be reclassfied to profit or loss (ii) Income Tax relating to items that will not be reclassfied to profit or loss b) (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
15		Total Comprehensive Income for the period (13+14) (Comprehensive Profit (Loss) and Other Comprehensive Income for the period)	57.62	58.15	31.40	292.04	239.29
16		Earning per equity share (for continuing operation)					
		a) Basic	0.87	0.88	0.47	4.40	3.61
		b) Diluted	0.87	0.88	0.47	4.40	3.61
17		Earning per equity share (for discontinuing operation)					
		a) Basic	-	-	-	-	-
		b) Diluted	-	-	-	-	-
18		Earning per equity share (for discontinued & continuing operation)					
		a) Basic	0.87	0.88	0.47	4.40	3.61
		b) Diluted	0.87	0.88	0.47	4.40	3.61

Notes :

1.The above audited Stand Alone Ind AS Financial result for quarter and year ended on 31.03.2022 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 19.05.2022.

2. During the quarter, no complaint was received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 31.03.2022

3. The company's main business is export of Glass beads, Handicrafts and other related items. All those items come in one segment. The main commercial activities of the company is at Varanasi, hence segmentwise reporting as appliacble under IND AS 108 is not applicable

4. The statutory auditors of the company have carried out audit of the above results as required under Regulation 33(3) (c) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

5. The above results were prepared in accordance with the Companies(Indian Accounting Standards) Rules 2015 (IND AS) prescribed under Section 133 of the Companies Act 2013 and other recognised Accounting Practices and policies to the extent applicable.

6. Corresponding figures in previous year / period have been regrouped wherever considered necessary.

7.The Result for the quarter and year ended 31.03.2022 are available on the Bombay Stock Exchange website (URL:www.bseindia.com/corporates), the National Stock Exchange website (URL:www.nseindia.com/corporate) and on the Company's website (URL:www.bblinvestor.com).

8.The operating results of quarter and year ended 31st March, 2022 not much effected due to Covid 19

9.The figures for the quarter ended 31st March,2022 and 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current/respective financial years.

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director

Date: 19.05.2022

Place : VARANASI

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STATEMENT OF STANDALONE ASSETS & LIABILITIES UNDER REGULATION 33 OF LODR AS ON 31ST MARCH' 2022 (Rs. In Lacs)

A.	**Assets**		
1	**Non-current assets**	31.03.2022	31.03.2021
	(a) Property, Plant & Equipments	861.55	1,815.93
	(b) Capital work-in-progress	38.46	-
	(c) Other Intangible assets	0.41	0.41
	(d) Financial Assets		
	(i) Investments	312.72	312.10
	(ii) Other Financial Assets	675.79	369.41
	(e) Deferred tax assets (net)	2.08	0.10
2	**Current assets**		
	(a) Inventories	1,870.35	1,195.57
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	459.13	268.22
	(iii) Cash and cash equivalents	189.60	109.37
	(iv) Other Bank Balance	1,032.73	516.08
	(v) Loans	152.23	788.72
	(vi) Others Advances	257.21	162.13
	(c) Current Tax Assets (Net)	120.82	63.65
	(d) Other current assets	3.78	7.65
	Total	**5,976.86**	**5,609.34**

B	**EQUITY AND LIABILITIES**		
		31.03.2022	31.03.2021
1	**Equity**	Rs. in lakh	Rs. in lakh
	(a) Equity Share Capital	661.41	661.39
	(b) Other Equity	4,501.89	4,343.08
2	**Liabilities**		
	Non-Current Liabilities		
	(a) Deferred tax liabilities (Net)	-	-
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	580.06	432.77
	a) Dues of Micro & Small Enterprises		
	b) Other Than Micro & Small Enterprises	44.04	17.84
	(iii) Other Financial Liabilities	31.09	9.29
	(b) Other current liabilities	60.16	59.27
	(c) Provisions	56.17	55.69
		42.04	30.01
	Total	**5,976.86**	**5,609.34**

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director

Date: 19.05.2022
Place : VARANASI

hartered Accountants

Kashi, Gomati Samyut Gramin Bank, Samne Ghat, Lanka, Varanasi-221005, U. P.
Contact No.:0542-2310393, 9415205890
Email:- gddubey@gmail.com

Independent Auditor's Report on Audited Financial Results

To the Board

We have audited the accompanying standalone quarterly financial results of Banaras Beads Limited for the quarter ended 31st March, 2022 and the year to date results for the period from 1st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted of Directors in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2022 as well as the year to date results for the period from 1st April, 2021 to 3 1st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

G D Dubey & Associates * VARANASI * Chartered Accountants

G. D. Dubey & Associates
Chartered Accountants

M.213/5, Shiv Prasad Gupta Colony Near Kashi, Gomati Samyut Gramin Bank, Samne Ghat, Lanka, Varanasi-221005, U. P.
Contact No.:0542-2310393, 9415205890
Email:- gddubey@gmail.com

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results-

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

G D Dubey & Associates VARANASI

...artered Accountants

Kashi, Gomati Samyut Gramin Bank, Samne Ghat, Lanka, Varanasi-221005, U. P.
Contact No.:0542-2310393, 9415205890
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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone annual financial results include the results for the quarter ended 31 March, 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For G. D. Dubey & Associates
Chartered Accountants

G D Dubey & Associates * VARANASI * Chartered Accountants

G.D. Dubey
(Partner)
M. No.: 076804
FRN: 009836C

Date: 19.05.2022
Place: Varanasi
UDIN- 22076804AJGKSU1135

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Cash Flow Statement For the Year Ended 31st March'2022

Rs. Lacs

	Particulars	For the Year ended 31st March'2022	For the Year ended 31st March'2021
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) before Tax	380.66	317.41
	Adjustment For :-		
	1 Depreciation		
	2 Interest Charged	128.05	145.73
	3 Interest Income	21.06	5.89
	4 Dividend Income/Share of Profit of Firm	(104.56)	(110.36)
	5 Rental Income	(0.62)	(0.98)
	8 Profit/(Loss) on Sale of Investment	(58.94)	(8.04)
	Operating Profit before change in working capital	(54.83)	(19.15)
		310.82	330.51
	Adjustment for (increase)/Decrease in Operating Assets:		
	1 Inventories		
	2 Trade Receivables	(674.78)	(63.45)
	3 Short Term Loans and Advasnces	(190.91)	(238.80)
	4 Other Non Current Assets	541.41	(464.33)
		(359.68)	(371.47)
	Adjustment for increase/(Decrease) in Operating Liabilities:		
	1 Trade Payables		
	2 Other Current Liabilities	48.00	13.78
	3 Short Term Provisions	1.37	(45.95)
	Cash Generated from Operation	12.03	(10.05)
	Income Tax Paid	(311.74)	(849.76)
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(92.04)	(80.91)
		(403.78)	(930.68)
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**		
	1 Purchase of Property, Plant and Equipment / CWIP (Net)		
	2 Net Proceeds from Investment	840.48	(26.82)
	From Mutual Funds		
	From Others	2.22	135.49
	3 Interest Received	(0.62)	60.80
	4 Dividend \Share of Profit of Firm Received	104.56	110.36
	5 Rental Income	0.62	0.98
	NET CASH UTILISED IN INVESTING ACTIVITIES (B)	58.94	8.04
		1006.20	288.85

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C.	**CASH FLOW FROM FINANCING ACTIVITIES :**			
	1 Amount Received against Calls in Arrears		0.95	0.00
	2 Proceeds / (Repayment) of Short Term Borrowings		147.29	432.77
	3 Interest Paid		(21.06)	(5.89)
	4 Dividend Paid		(132.72)	
	NET CASH UTILISED IN FINANCING ACTIVITIES	(C)	(5.54)	426.88
I	Net Increase / (Decrease) in Cash and Cash Equivalent	(A+B+C)	596.88	(214.95)
II	Cash and Cash Equivalent at the beginning of the year		625.45	840.40
III	Cash and Cash Equivalent at the end of the Reporting Period		1222.33	625.45
IV	Cash and Cash Equivalent at the end of the Reporting Period			
	Balance with Bank		1200.25	607.42
	Cash in Hand		22.08	18.03
			1222.33	625.45

Notes:

1. Statement of cash flows has been prepared under the indirect method as set out in the Ind AS-7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting standards) Rules'2015.

2. Previous year figures have been regrouped/ reclassified where ever applicable.

For- Banaras Beads Limited

(Ashok Kumar Gupta)
Chairman & Managing Director
DIN No 00016661

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Declaration of Unmodified Audit Report pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we do hereby declare that the Statutory Auditor of the Company M/s G D Dubey & Associates, Chartered Accountants (FRN: 009836C), have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2022.

Kindly take same on record.

Thanking you,

For Banaras Beads Limited

(Siddharth Gupta)
CEO & Managing Director
DIN: 00342369
Place: Varanasi
Date: 19.05.2022

Banaras Beads Limited

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FORM A

Annual Audit Report to be filed with the Stock Exchanges along with Audited Annual Accounts pursuant to Regulation 33 (3) (d) of SEBI (Listing obligations and disclosure requirements) Regulations, 2015

1	Name of Company	Banaras Beads Limited
2	Annual financial statements for the quarter and year ended	31st March 2022
3	Type of Audit observation	Un-qualified
4	Frequency of observation	NA
5	To be signed by • CEO/Managing Director	**(Siddharth Gupta)**
	• CFO	**(Vinay Kumar Piyush)**
	• Auditor of the company	For G D Dubey & Associates Chartered Accountants G.D. Dubey (Partner) M. No.: 076804 FRN: 009836C
	• Audit Committee Chairman	(Sushil Kumar Kandoi)