



## BANARAS BEADS LIMITED

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA  
CIN No. L01131UP1980PLC004984

AN ISO  
CERTIFIED  
COMPANY

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

Manufacturers & Exporters of All kind of Beads, Fashion Jewelry and Accessories.

REF.: BBL/SECT/

January 30, 2025

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.: Integrated filing (financials) Un- Audited Financial Results (Provisional) for quarter and Nine Month ended on 31<sup>st</sup> December' 2024 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations, 2015.**

Outcome of Board Meeting of the Company held on January 30, 2025.  
Time of Commencement : 03:00 P.M. Time of Conclusion : 04:33 P.M

Dear Sir,

This is to inform you that the Board of Directors at their meeting held today, i.e., Thursday, January 30, 2025, inter-alia, considered and approved:

1. The Unaudited Financial Results (Standalone and Consolidated) for the third quarter and nine months ended December 31, 2024.

Please find enclosed herewith following documents in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015 and Integrated filing (Financials) for the quarter ended December 31, 2024 pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No.20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02.01.2025, for quarter and Nine Month ended on 31.12.2024, the same have been reviewed by Audit Committee Meeting, considered and approved by Board in its meeting held on today 30.01.2025 .

- 2) Copy of Limited Review Report for Quarter ended on 31.12.2024 issued by Statutory Auditors of the Company. However, the Auditors have not made qualification/ adverse remark in their report.

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

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA

"QUALITY, SOCIAL, ENVIRONMENT, HEALTH - SAFETY & SECURITY COMPLIANCE COMPANY"



Regd. & : A-1 & A-5, Industrial Estate,  
 Head Office : Varanasi - 221106 (INDIA)  
 Phones : +91 542 2370161 - 164 (4 Lines)  
 Email : info@banarasbead.com  
 Website : www.banarasbead.com  
 Online Website : www.de-lemon.com  
 CIN No. : L01131UP1980PLC004984  
 GSTIN No. : 09AAACB2252L1ZQ

Manufacturers & Exporters of : All Kind of Beads, Handicrafts, Fashion Jewellery & Accessories

Quarterly Integrated Filing (Financials)  
 A. Financial Result

STATEMENT OF STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2024

(Rs. in Lakhs)

SL. No.	PARTICULARS	For the quarter ended			Nine Months ended on		Year Ended
		Un Audited 31.12.2024	Un Audited 30.09.2024	Un Audited 31.12.2023	Un Audited 31.12.2024	Un Audited 31.12.2023	Audited 31.03.2024
1	Income						
	(a) Revenue from Operations	573.60	1155.31	380.06	2436.61	1953.48	2821.99
	(b) Other Income	46.79	51.09	58.75	150.95	166.46	244.67
	Total Income	620.39	1206.40	438.81	2587.56	2119.94	3066.66
2	Expenses						
	(a) Cost of materials consumed	232.07	414.48	189.91	1010.21	755.61	1149.52
	(b) Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished good, work in progress and stock in trade	-165.12	169.66	-204.97	-52.87	-72.80	-101.16
	(d) Employees benefit expenses	126.44	153.44	115.92	400.69	376.94	530.83
	(e) Finance Costs	17.85	16.10	5.22	46.30	20.24	26.21
	(f) Depreciation & Amortisation of expenses	50.65	26.23	31.01	103.11	93.03	114.72
	(g) Other expenses	298.53	240.55	236.51	762.30	683.47	977.92
	Total Expenses	560.42	1020.46	373.60	2269.74	1856.49	2698.04
3	Profit/(Loss) before exceptional items & Tax (1-2)	59.97	185.94	65.21	317.82	263.45	368.62
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(loss) before Extra Ordinary Items & Tax (3-4)	59.97	185.94	65.21	317.82	263.45	368.62
6	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	59.97	185.94	65.21	317.82	263.45	368.62
8	Tax Expenses						
	(1) Current Tax	10.00	47.00	20.00	75.00	65.00	95.25
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.71
9	Profit/(Loss) for the period from continuing operation(7-8)	49.97	138.94	45.21	242.82	198.45	275.08
10	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(loss) from discontinued operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit (Loss) for the period (9+12)	49.97	138.94	45.21	242.82	198.45	275.08
14	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(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 (Comprehensive Profit (Loss) and Other Comprehensive Income for the period)	49.97	138.94	45.21	242.82	198.45	275.08
16	Earning per equity share (for continuing operation)						
	(a) Basic	0.75	2.09	0.68	3.66	2.99	4.15
	(b) Diluted	0.75	2.09	0.68	3.66	2.99	4.15
17	Earning per equity share (for discontinued operation)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	Earning per equity share (for discontinued & continuing operation)						
	(a) Basic	0.75	2.09	0.68	3.66	2.99	4.15
	(b) Diluted	0.75	2.09	0.68	3.66	2.99	4.15

Notes:

- The above unaudited Stand Alone Ind AS Financial result for quarter ended on 31.12.2024 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 30.01.2025.
- During the quarter, no complaints were received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 31.12.2024.
- 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 applicable under IND AS 108 is not applicable.
- The statutory auditors of the company have carried out limited review report of the above results as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
- 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.
- Corresponding figures in previous year / period have been regrouped wherever considered necessary.
- There are no subsidiary/associate/joint venture company(ies) and hence only Standalone financials are provided.
- The Result for the quarter ended 31.12.2024 are available on the Bombay Stock Exchange website (URL:www.bseindia.com/corporate), the National Stock Exchange website (URL:www.nseindia.com/corporate) and on the Company's website (URL:www.bbllinvestor.com).

By order of the Board  
 For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)

Chairman & Managing Director  
 DIN : 00016661

Date: 30.01.2025

Place : VARANASI



# Banaras Beads Limited

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA

"QUALITY, SOCIAL, ENVIRONMENT, HEALTH - SAFETY & SECURITY COMPLIANCE COMPANY"



DeLemon

Manufacturers & Exporters of : All Kind of Beads, Handicrafts, Fashion Jewellery & Accessories

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CIN No.	: L01131UP1980PLC004984
GSTIN NO.	: 09AAACB2252L1ZQ

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc: **Not applicable.**

C. Format for disclosing outstanding default on loans and debt securities: **Not applicable.**

No.	Particulars	(Rs. lakhs)
1	Loans I revolving facilities like cash credit from banks I financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities that is NCDs and NCRPS	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. Format for disclosure of related party transactions (applicable only for half-yearly filing that is 2nd and 4th quarter): **Not applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately that is applicable only for annual filing - 4th quarter): **Not applicable**

Place: Varanasi  
Date: 30.01.2025

**For Banaras Beads Limited**

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

**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.: 9415205890  
Email:- gddubey@rediffmail.com

**Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and Nine Months ended 31.12.2024 under Regulation 33 of SEBI (LODR), Regulations, 2015.**

To,  
The Board of Directors of  
Banaras Beads Limited

We have reviewed the accompanying statement of standalone un-audited Ind AS financial results ('the statements') of Banaras Beads Limited. ('the company') (CIN No. L01131UP1980PLC004984) for the quarter and nine month ended 31<sup>st</sup> December, 2024 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (LODR) Regulation, 2015 (the distinct regulations), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3-of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by Independent Auditor of 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 Statement is 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 standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G D Dubey & Associates**  
**Chartered Accountants**



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

Date: 30.01.2025  
Place: Varanasi  
UDIN: 25076804B/MG/NEJ/4721