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

REF.: BBL/SECT/ October 31, 2023

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.: Un- Audited Financial Results (Provisional) for quarter and half year ended on 30th September' 2023 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 half year ended on 30.09.2023, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 31.10.2023 at 3:00 P.M.

Meeting start timing 3:00 P.M. and
Meeting end time 3.55P.M.

1) Copy Un-audited Financial Results (Provisional) for quarter and half year ended on 30th September' 2023 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 statement of assets and liability and statement of cash flow for quarter and half year ended 30th September, 2023.

3) Copy of Limited Review Report for Quarter and half year ended on 30.09.2023 obtained from 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**

RAMESH KUMAR SINGH
Digitally signed by RAMESH KUMAR SINGH
Date: 2023.10.31 16:02:37 +05'30'

(R.K. Singh)
Company Secretary
Encl.: As above

Banaras Beads Limited

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Fashion Jewelry Website : www.de-lemon.com

Manufacturers & Exporters of : COSTUME JEWELLERY, HANDICRAFTED, GLASS, WOODEN, HORN, CLAY AGATE, BONE, CERAMIC, BRASS, STONE AND ANY OTHER TYPES OF BEADS PENDENTS, BANGLES & EAR-RING ETC.

STATEMENT OF STAND ALONE UNAUDITED IND AS FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2023 (Rs. In lacs)

SL. No.		PARTICULARS	For the quarter ended			Year Up to date		Year Ended
			Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
			30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1		Income						
	(a)	Revenue from Operations	951.67	621.75	852.63	1573.42	1520.26	2696.94
	(b)	Other Income	53.66	54.05	42.96	107.71	73.52	179.79
		Total Income	1005.33	675.80	895.59	1681.13	1593.78	2876.73
2		Expenses						
	(a)	Cost of materials consumed	361.67	204.03	218.08	565.70	522.17	1143.49
	(b)	Purchases of Stock in Trade	0.00	-	-	-	-	-
	(c)	Changes in inventories of finished good, work in progress and stock in trade	87.21	44.96	138.00	132.17	102.88	-259.02
	(d)	Employees benefit expenses	150.05	110.97	128.45	261.02	245.06	499.03
	(e)	Finance Costs	1.88	13.14	-0.12	15.02	5.67	78.84
	(f)	Depreciation & Amortisation of expenses	31.44	30.58	25.27	62.02	50.54	123.32
	(g)	Other expeses	233.16	213.80	251.19	446.96	442.83	949.52
		Total Expenses	865.41	617.48	760.87	1482.89	1369.15	2535.18
3		Profit/(Loss) before exceptional items & Tax (1-2)	139.92	58.32	134.72	198.24	224.63	341.55
4		Exceptional items	-	-	-	-	-	-
5		Profit/(loss) before Extra Ordinary Items & Tax (3-4)	139.92	58.32	134.72	198.24	224.63	341.55
6		Extra Ordinary Items						
7		Profit/(Loss) before Tax (5-6)	139.92	58.32	134.72	198.24	224.63	341.55
8		Tax Expenses						
		(1) Current Tax	32.00	13.00	32.50	45.00	55.00	85.00
		(2) Deferred Tax	0.00	-		-	-	2.21
9		Profit/(Loss) for the period from continuning operation(7-8)	107.92	45.32	102.22	153.24	169.63	254.34
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)	107.92	45.32	102.22	153.24	169.63	254.34
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)	107.92	45.32	102.22	153.24	169.63	254.34
16		**Earning per equity share (for continuing operation)**						
		a) Basic	1.63	0.68	1.54	2.31	2.56	3.83
		b) Diluted	1.63	0.68	1.54	2.31	2.56	3.83
17		**Earning per equity share (for discontinuing operation)**						
		a) Basic	-	-	-	-	-	-
		b) Diluted	-	-	-	-	-	-
18		**Earning per equity share (for discontinued & continuing operation)**						
		a) Basic	1.63	0.68	1.54	2.31	2.56	3.83
		b) Diluted	1.63	0.68	1.54	2.31	2.56	3.83

Notes:

1 The above un-audited Stand Alone Ind AS Financial result for quarter and half year ended on 30.09.2023 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 31.10.2023.

2. During the quarter, no complaints were received from share holders/SEBI/OTHERS . No complaint was pending unresolve as on 30.09.2023.

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 limited review report of the above results as required under Regulation 33 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 ended 30.09.2023 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).

By order of the Board

For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)

Chairman & Managing Director

Date: 31.10.2023

Place : VARANASI

BBL ®
ESTD. 1940

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STATEMENT OF STANDALONE ASSETS & LIABILITIES UNDER REGULATION 33 OF LODR AS ON 30TH SEPTEMBER 2023 **(Rs. In Lacs)**

A.		**Assets**		
	1	**Non-current assets**	30.09.2023	31.03.2023
		(a) Property, Plant & Equipments		
		(b) Capital work-in-progress	829.07	874.88
		(c) Other Intangible assets	45.24	25.10
		(d) Financial Assets	0.41	0.41
		(i) Investments		
		(ii) Other Financial Assets	302.63	302.39
		(e) Deferred tax assets (net)	1,130.61	1,263.82
		(f) Other Non Current Assets	-	-
			13.84	14.72
	2	**Current assets**		
		(a) Inventories		
		(b) Financial Assets	2,044.39	2,175.17
		(i) Investments		
		(ii) Trade receivables	21.67	1.17
		(iii) Cash and cash equivalents	1,127.44	619.92
		(iv) Other Bank Balance	48.72	92.08
		(v) Loans	188.68	18.72
		(vi) Others Advances	-	-
		(c) Current Tax Assets (Net)	140.18	89.76
		(d) Other current assets	118.44	110.41
			2.72	2.69
		Total	6,014.04	5,591.24
B		**EQUITY AND LIABILITIES**		
			30.09.2023	31.03.2023
	1	**Equity**		
		(a) Equity Share Capital		
		(b) Other Equity	661.41	661.41
			4,775.78	4,622.45
	2	**Liabilities**		
		Non-Current Liabilities		
		(a) Financial Libility		
		(i) Borrowings		
		(ii) Trade Payables		
		(iii) Other Financial Liabilities		
		(b) Provisions		
		(c) Deferred tax liabilities (Net)		
			0.12	0.12
		(d) Other non current liabilities		
			50.94	50.94
	3	**Current Liabilities**		
		(a) Financial Liabilities		
		(i) Borrowings		
		(ii) Trade payables	135.04	29.06
		a) Dues of Micro & Small Enterprises		
		b) Other Than Micro & Small Enterprises	59.45	56.87
		(iii) Other Financial Liabilities	0.62	8.61
		(b) Other current liabilities	139.97	53.19
		(c) Provisions	144.68	62.56
			46.03	46.03
		Total	6,014.04	5,591.24

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director

Date: 31.10.2023
Place : VARANASI

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

Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and half year ended 30.09.2023 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 six month ended 30th September, 2023 (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 & Associates
VARANASI
Chartered Accountants

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

Date: 31.10.2023
Place: Varanasi
UDIN: 23076804BGUZMS6057