



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS.

To,
The Board of Directors
BHIWANI VANASPATI LIMITED
1B, Old Post Office Street
KOLKATA- 700001

1. We have reviewed the accompanying statement of un-audited standalone financial results of **BHIWANI VANASPATI LIMITED**(the 'Company') for the quarter and nine months ended December 31, 2022 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India(ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 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.

Our conclusion on the statement is not modified in respect of the above matter.

Yours Faithfully
For **SURAJIT DATTA & ASSOCIATES**
Chartered Accountants

Surajit Datta

SURAJIT DATTA
Proprietor
M. No. 061755
Place: Kolkata
Dated: 13.02.2023
UDIN: 23061755BGYJKO3350



BHIWANI VANASPATI LIMITED

Regd. Office : 1B Old Post Office Street, Kolkata-700001 (West Bengal)

CIN : L15143WB1970PLC124721 ; Website : www.bhiwani.net.in ; email : bhiwani.vanaspati@rediffmail.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

(Rs. In Lakhs)

SN	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1.	Income from Operations						
	(a) Revenue From Operations	-	-	-	-	-	-
	(b) Other Income	0.95	0.95	0.98	2.81	2.87	3.85
	Total Income	0.95	0.95	0.98	2.81	2.87	3.85
2.	Expenses						
	(a) Employees Benefit Expenses	0.75	0.75	0.75	2.25	2.25	3.00
	(b) Depreciation & Amortisation Expense	-	-	-	-	-	-
	(d) Other Expenses	1.06	0.37	0.46	2.14	2.02	2.97
	Total Expenses	1.81	1.12	1.21	4.39	4.27	5.97
	Profit/ (Loss) before Exceptional Items (1-2)						
3.		(0.86)	(0.17)	(0.23)	(1.58)	(1.40)	(2.12)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Tax (3-4)	(0.86)	(0.17)	(0.23)	(1.58)	(1.40)	(2.12)
6.	Tax Expense	-	-	-	-	-	-
7.	Net Profit/(Loss) for the period (5-6) (PAT)	(0.86)	(0.17)	(0.23)	(1.58)	(1.40)	(2.12)
8.	Other Comprehensive Income	-	-	-	-	-	-
9.	Total Comprehensive Income (7+8)	(0.86)	(0.17)	(0.23)	(1.58)	(1.40)	(2.12)
10.	Paid-up Equity Share Capital (Face Value of Equity Share Rs. 10/- per share)	145.69	145.69	145.69	145.69	145.69	145.69
11.	Other Equity	(134.62)	(133.76)	(132.33)	(134.62)	(132.33)	(133.04)
12.	Earnings Per Share (Basic and diluted) (Rs.)	-0.06	-0.01	-0.02	-0.11	-0.10	-0.15

For SURAJIT DATTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. - 328815E

Surajit Datta



SURAJIT DATTA
PROPRIETOR

Membership No. 061755

Place: Kolkata

Date : 13th February 2023

FOR BHIWANI VANASPATI LIMITED

BHIWANI VANASPATI LIMITED

Balaram Saha
Director

Balaram Saha
DIRECTOR
DIN: 07599351



Notes:

BHIWANI VANASPATI LIMITED
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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

SN	Particulars	As at 31.12.2022 (Unaudited)	As at 31.03.2022 (Audited)
(1)	ASSETS		
	Non - Current Assets		
	(a) Long Term Loans and Advances	23.00	23.00
	Sub-total - Non Current Assets	23.00	23.00
(2)	Current Assets		
	(a) Current Investment	-	-
	(b) Cash and Cash equivalent	0.41	2.27
	(c) Other Bank Balances	10.00	10.00
	(d) Short term Loans and Advances	0.63	0.73
	Sub-total - Current Assets	11.04	13.00
	Total Assets	34.05	36.00
1)	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	145.69	145.69
	(b) Other Equity	(134.62)	(133.04)
	Total Equity	11.07	12.65
	LIABILITIES		
2)	Non - Current Liabilities		
	(a) Other Non Current Liabilities	22.56	22.56
	(b) Deferred Tax Liabilities	-	-
	Current Liabilities		
	(c) Other Current Liabilities	0.42	0.79
	Sub-Total	22.98	23.35
	Total Equity and Liabilities	34.05	36.00

a) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 13th February, 2023. The results are after "Limited Review by the Auditors of the Company.

b) The above is an extract of the detailed format of Quarterly filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange(s) and the listed entity wwwbhiwani.net.in.

c) Previous quarter/period figures have been regrouped / rearranged wherever necessary.

For SURAJIT DATTA & ASSOCIATES
Chartered Accountants
Firm Reg. No. - 328815E

Surajit Datta



SURAJIT DATTA
PROPRIETOR
Place : Kolkata
Date : 13th February 2023

FOR BHIWANI VANASPATI LIMITED

BHIWANI VANASPATI LIMITED

Balam Saha
DIRECTOR
DIN: 07599351

Balam Saha
Director

