

BHIWANI VANASPATI LIMITED

Emerald House  
1B, Old Post Office Street  
Kolkata - 700 001

LIMITED REVIEW FOR THE  
QUARTER ENDED  
30<sup>TH</sup> SEPTEMBER 2019

**S. N. GUHA & CO**  
Chartered Accountants  
12, WATERLOO STREET, KOLKATA-700 069  
Phone : 2248-8032 / 33, 2210-1134  
Fax : 91-33-2248-8033

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Fax : 91-33-2248-8033

Email : snguha23@dataone.in  
: snguha1949@gmail.com

**S. N. GUHA & CO**  
**CHARTERED ACCOUNTANTS**  
12, WATERLOO STREET  
KOLKATA - 700 069

PHONE: 22488032/8033 &  
22101134  
FAX : 91-33-22488033

**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION**  
**BHIWANI VANASPATI LIMITED**

To,  
The Board of Directors,  
Bhiwani Vanaspati Limited  
Emerald House,  
1B, Old Post Office Street  
Kolkata - 700 001

We have reviewed the accompanying statement of unaudited financial results of **Bhiwani Vanaspati Limited** at Emerald House, 1B, Old Post Office Street, Kolkata - 700 001 for the quarter ended 30<sup>th</sup> September 2019. This statement is the responsibility of the Company's Management. Our responsibility is to issue a report on these financial statements based on our review.

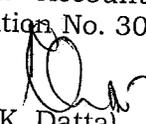
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 procedure 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.

Place : Kolkata  
Date : 14.11.2019



For S.N.Guha & CO.  
Chartered Accountants  
Firm Registration No. 301104E

  
(M. K. Datta)  
Partner

Membership No. 012701

**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 Six Months ended 30th September, 2019**

(Rs. In Lakhs)

S/N Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. <b>Income from Operations</b>	-	-	-	-	-	-
(a) Revenue From Operations	1.02	0.99	1.00	2.01	1.99	3.96
(b) Other Income	1.02	0.99	1.00	2.01	1.99	3.96
<b>Total Income</b>						
2. <b>Expenses</b>	-	-	-	-	-	-
(a) Employees Benefit Expenses	-	-	-	-	-	-
(b) Depreciation & Amortisation Expense	1.00	0.97	0.97	1.97	1.93	3.79
(d) Other Expenses	1.00	0.97	0.97	1.97	1.93	3.79
<b>Total Expenses</b>						
<b>Profit/ (Loss) before Exceptional Items (1-2)</b>	0.02	0.02	0.03	0.04	0.06	0.17
3. Exceptional Items	-	-	-	-	-	-
4. <b>Profit/(Loss) before Tax (3-4)</b>	0.02	0.02	0.03	0.04	0.06	0.17
5. Tax Expense	0.03	0.01	0.04	0.03	0.05	0.05
6. <b>Net Profit/(Loss) for the period (5-6) (PAT)</b>	(0.01)	0.01	(0.01)	0.01	0.01	0.12
7. Other Comprehensive Income	0.10	(0.003)	0.23	0.09	0.11	0.28
8. <b>Total Comprehensive Income (7+8)</b>	0.09	(0.01)	0.21	0.10	0.11	0.40
9. <b>Paid-up Equity Share Capital</b>	145.69	145.69	145.69	145.69	145.69	145.69
(Face Value of Equity Share Rs.10/- per share)						
10. Other Equity	(128.33)	(128.41)	(128.57)	(128.33)	(128.57)	(128.42)
11. <b>Earnings Per Share ( Basic and diluted) (Rs.)</b>	0.01	-	0.01	0.01	0.01	0.01
12.						

For S.N. GUHA & CO.  
Chartered Accountants  
Firm Reg. No.- 301104E



**MALAY KANTI DATTA**  
Partner  
Membership No. 012701  
Place: Kolkata  
Date : 14th November 2019



FOR BHIWANI VANASPATI LIMITED  
**BHIWANI VANASPATI LIMITED**

*Balaram Saha*

Balaram Saha  
DIRECTOR  
DIN: 07599351

**Director**

**BHIWANI VANASPATI LIMITED**

*Goutam Ghosh*

**Director**

Notes:

**BHIWANI VANASPATI LIMITED**  
 Regd. Office : 1B Old Post Office Street, Kolkata-700001 (West Bengal)  
 CIN : L15143WB1970PLC124721 ;  
 Website : [wwwbhiwani.net.in](http://wwwbhiwani.net.in) ; email : [bhiwani.vanaspati@rediffmail.com](mailto:bhiwani.vanaspati@rediffmail.com)

**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lacs)

SN	Particulars	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
(1)	<b>ASSETS</b>		
	<b>Non - Current Assets</b>		
(a)	Long Term Loans and Advances	23.00	23.00
	<b>Sub-total - Non Current Assets</b>	23.00	23.00
(2)	<b>Current Assets</b>		
(a)	Current Investment	3.78	3.69
(b)	Cash and Cash equivalent	2.17	2.47
(c)	Other Bank Balances	11.00	11.00
(d)	Short term Loans and Advances	0.55	0.70
	<b>Sub-total - Current Assets</b>	17.50	17.85
	<b>Total Assets</b>	40.50	40.85
1)	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(a)	Equity Share Capital	145.69	145.69
(b)	Other Equity	(128.33)	(128.42)
	<b>Total Equity</b>	17.36	17.27
	<b>LIABILITIES</b>		
2)	<b>Non - Current Liabilities</b>		
(a)	Other Non Current Liabilities	22.56	22.56
(b)	Deferred Tax Liabilities	0.32	0.30
	<b>Current Liabilities</b>		
(c)	Other Current Liabilities	0.26	0.73
	<b>Sub-Total</b>	23.14	23.59
	<b>Total Equity and Liabilities</b>	40.50	40.85

a) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th November, 2019. 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](http://wwwbhiwani.net.in).

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

d) The Ministry of Corporate Affairs has notified IND AS 115 "Revenue from Contract with customers" for mandatory compliance w.e.f. 1st April 2018, replacing the existing IND AS 18 "Revenue". The Adoption of IND AS 115 did not have any significant material impact on Financial Result.

For S.N. GUHA & CO.  
 Chartered Accountants  
 Firm Reg. No.- 301104E

*[Signature]*

**MALAY KANTI DATTA**  
 Partner  
 Membership No. 012701  
 Place : Kolkata  
 Date : 14th November 2019



FOR BHIWANI VANASPATI LIMITED

**BHIWANI VANASPATI LIMITED**

*[Signature]*

Balaram Saha  
 DIRECTOR  
 DIN: 07599351

**Director**

**BHIWANI VANASPATI LIMITED**

*[Signature]*  
**Director**