



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023.**

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, 2023 ("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 Board of Directors of the company at their meeting held on February 13, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act. 2013 read with relevant rules issued there under 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 of the Statement 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. 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 an 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.
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

Date: February 13, 2024

UDIN: 24061755ALFPD4132



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, 2023

(Rs. In Lakhs)

SN	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1.	Income from Operations						
	(a) Revenue From Operations	-	-	-	-	-	-
	(b) Other Income	0.93	0.63	0.95	2.45	2.81	3.81
	Total Income	0.93	0.63	0.95	2.45	2.81	3.81
2.	Expenses						
	(a) Employees Benefit Expenses	0.54	0.93	0.75	1.97	2.25	3.00
	(b) Depreciation & Amortisation Expense	-	-	-	-	-	-
	(d) Other Expenses	0.19	0.87	1.06	1.63	2.14	2.75
	Total Expenses	0.73	1.80	1.81	3.60	4.39	5.75
	Profit/ (Loss) before Exceptional Items (1-2)	0.20	(1.17)	(0.86)	(1.15)	(1.58)	(1.94)
3		0.20	(1.17)	(0.86)	(1.15)	(1.58)	(1.94)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit /(Loss) before Tax (3-4)	0.20	(1.17)	(0.86)	(1.15)	(1.58)	(1.94)
6.	Tax Expense	-	-	-	-	-	-
7.	Net Profit/(Loss) for the period (5-6) (PAT)	0.20	(1.17)	(0.86)	(1.15)	(1.58)	(1.94)
8.	Other Comprehensive Income	-	-	-	-	-	-
9.	Total Comprehensive Income (7+8)	0.20	(1.17)	(0.86)	(1.15)	(1.58)	(1.94)
10.	Paid-up Equity Share Capital	145.69	145.69	145.69	145.69	145.69	145.69
	(Face Value of Equity Share Rs. 10/- per share)						
11	Other Equity	(136.15)	(136.35)	(134.62)	(136.15)	(134.62)	(133.99)
12	Earnings Per Share (Basic and diluted) (Rs.)	0.01	-0.08	-0.06	-0.08	-0.11	-0.13

For SURAJIT DATTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. - 328815E

Surajit Datta



SURAJIT DATTA

PROPRIETOR

Membership No. 061755

Place: Kolkata

Date : 13th February 2024

FOR BHIWANI VANASPATI LIMITED

BHIWANI VANASPATI LIMITED

Balaram Saha

Director

Balaram Saha

DIRECTOR

DIN: 07599351



Notes:

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

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

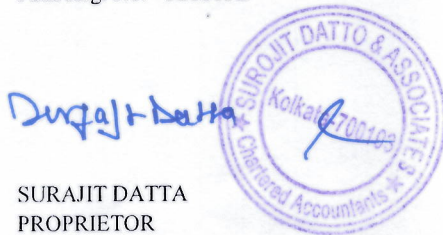
SN	Particulars	As at 31.12.2023 (Unaudited)	As at 31.03.2023 (Audited)
(1)	ASSETS		
	Non - Current Assets		
(a)	Long Term Loans and Advances	23.00	23.00
	Sub-total - Non Current Assets	23.00	23.00
(2)	Current Assets		
(a)	Current Investment	-	-
(b)	Cash and Cash equivalent	3.46	0.29
(c)	Other Bank Balances	6.00	10.00
(d)	Short term Loans and Advances	0.24	0.42
	Sub-total - Current Assets	9.70	10.71
	Total Assets	32.70	33.71
1)	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	145.69	145.69
(b)	Other Equity	(136.15)	(135.00)
	Total Equity	9.54	10.69
	LIABILITIES		
2)	Non - Current Liabilities		
(a)	Other Non Current Liabilities	22.56	22.56
(b)	Deferred Tax Liabilities	-	-
	Current Liabilities		
(c)	Other Current Liabilities	0.60	0.46
	Sub-Total	23.16	23.02
	Total Equity and Liabilities	32.70	33.71

a) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 13th February, 2024. 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
PROPRIETOR
Place : Kolkata
Date : 13th February 2024

FOR BHIWANI VANASPATI LIMITED
BHIWANI VANASPATI LIMITED

Balaram Saha
Director

Balaram Saha
DIRECTOR
DIN: 07599351

