



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED  
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE  
QUARTER ENDED JUNE 30, 2024.**

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 ended June 30, 2024 ("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 August 09, 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: August 09, 2024  
UDIN: 24061755ALDPC6135

**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 ended 30th June, 2024**

(Rupees In Lakh.)

	Particulars	Quarter ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	<b>Income</b>				
	(a) Revenue From Operations	-	-	-	-
	(b) Other Income	0.28	0.91	0.89	3.36
	<b>Total Income</b>	0.28	0.91	0.89	3.36
2.	<b>Expenses</b>				
	(a) Employees Benefits Expenses	0.54	0.54	0.50	2.51
	(b) Depreciation & Amortisation Expense	-	-	-	-
	(c) Other Expense	0.74	0.54	0.58	2.16
	<b>Total Expenses</b>	1.28	1.08	1.08	4.67
3	<b>Profit/ (Loss) before Exceptional Items (1-2)</b>	(1.00)	(0.17)	(0.19)	(1.31)
4.	Exceptional Items	-	-	-	-
5.	<b>Profit/ (Loss) From Before Tax (3+4)</b>	(1.00)	(0.17)	(0.19)	(1.31)
6	Tax Expense	-	-	-	-
7	<b>Net Profit/(Loss) for the period (5-6) (PAT)</b>	(1.00)	(0.17)	(0.19)	(1.31)
8	Other Comprehensive Income	-	-	-	-
9	<b>Total Comprehensive Income (7+8)</b>	(1.00)	(0.17)	(0.19)	(1.31)
10	<b>Paid-up Equity Share Capital</b>	145.69	145.69	145.69	145.69
	(Face Value of Equity Share Rs. 10/- per share)				
11	Other Equity	(137.30)	(136.30)	(135.18)	(136.30)
12	<b>Earnings Per Share ( Basic and diluted) (Rs)</b>	(0.07)	(0.01)	(0.01)	(0.09)

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

*Surjit Datto*



SURAJIT DATTA  
PROPRIETOR  
Membership No. 061755  
Place: Kolkata  
Date : 09th Aug 2024

FOR BHIWANI VANASPATI LIMITED

**BHIWANI VANASPATI LIMITED**

*Balaram Saha*  
Director



Balaram Saha  
DIRECTOR  
DIN: 07599351

**BHIWANI VANASPATI LIMITED**

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**EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING 30TH JUNE 2024***[See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]*

Sl. No.	Particulars	Quarter ending 30.06.2024	Year ended 31.03.2024(Audited)	Quarter ending 30.06.2023
1	Total Income	0.28	3.36	0.89
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.00	-1.31	-0.19
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-1.00	-1.31	-0.19
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-1.00	-1.31	-0.19
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-1.00	-1.31	-0.19
6	Equity Share Capital	145.69	145.69	145.69
7	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) –	-0.07	-0.09	-0.01
	1. Basic:			
	2. Diluted:			

**Note:**

- a) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 09th August, 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 www.bhiwani.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 SURAJIT DATTA &amp; ASSOCIATES

Chartered Accountants

Firm Reg. No. - 328815E



SURAJIT DATTA

PROPRIETOR

Membership No. 061755

Place: Kolkata

Date : 09th Aug 2024

FOR BHIWANI VANASPATI LIMITED

**BHIWANI VANASPATI LIMITED**

Balam Saha

Director

DIRECTOR

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