

**BENGAL & ASSAM COMPANY LIMITED**

Regd. Office: Link House (4th Floor), 3 Bahadur Shah Zafar Marg, New Delhi-110 002  
 CIN : L67120DL1947PLC119930 Website: www.bengalassam.com E mail ID: dsawatn@kmail.com

**Unaudited Financial Results for the Quarter ended 30th September, 2015**

**STATEMENT OF ASSETS AND LIABILITIES**

SL. NO.	PARTICULARS	Quarter Ended		Six Months Ended		Year Ended		As at 30.09.15 Unaudited	As at 31.03.15 Audited
		30.09.15 Unaudited	30.09.14 Unaudited	30.09.15 Unaudited	30.09.14 Unaudited	30.09.15 Unaudited	30.09.14 Unaudited		
<b>Part - I</b>									
1	(a) Income from operations	2,067.19	1,646.69	419.44	2,499.63	1,622.48	3,336.70	888.36	32,977.02
	(b) Other operating income	-	-	-	-	-	-	34,660.81	32,977.02
	<b>Total (1)</b>	<b>2,067.19</b>	<b>1,646.69</b>	<b>419.44</b>	<b>2,499.63</b>	<b>1,622.48</b>	<b>3,336.70</b>	<b>35,629.17</b>	<b>33,845.38</b>
2	<b>Expenses</b>								
	(a) Employees Benefits Expense	32.28	24.85	26.05	60.34	51.42	125.15		
	(b) Rates & Taxes	6.45	6.41	5.83	12.28	12.75	25.51		
	(c) Postage, Printing & Stationery	18.22	12.72	0.20	18.42	12.90	13.86		
	(d) Depreciation	7.21	7.32	6.85	14.05	14.77	41.76		
	(e) Donation	-	-	-	-	-	100.00		
	(f) Other Expenses	34.68	32.02	22.28	58.95	59.62	110.35		
	<b>Total (2)</b>	<b>98.84</b>	<b>83.32</b>	<b>63.21</b>	<b>162.04</b>	<b>151.45</b>	<b>416.43</b>		
3	<b>Profit from Operations before Other Income, Finance Costs &amp; Exceptional Items (1-2)</b>	<b>1,968.35</b>	<b>1,563.37</b>	<b>356.23</b>	<b>2,324.59</b>	<b>1,771.02</b>	<b>2,920.27</b>	<b>4,000.00</b>	<b>2,458.06</b>
4	Other income	117.88	130.04	121.67	238.55	258.08	528.86		
5	Profit before Finance Costs & Exceptional Items (3+4)	2,086.23	1,693.41	477.90	2,564.14	2,029.11	3,449.13	1.08	608.63
6	Finance Costs	429.22	269.57	403.64	837.86	561.30	1,282.55	7,285.63	3,066.69
7	Profit After Finance Costs but before Exceptional Items (5-6)	1,657.01	1,403.84	68.26	1,726.28	1,467.81	2,166.58	57,342.47	50,222.26
8	Exceptional items	-	-	-	-	-	-		
9	Profit/(Loss) from Ordinary Activities before tax (7-8)	1,657.01	1,403.84	68.26	1,726.28	1,467.81	2,166.58	4,000.00	2,458.06
10	Tax Expenses	34.78	-	11.22	46.00	-	111.60	3,284.55	2,458.06
	- Current tax	-	-	-	-	-	-		
	- Deferred Tax	(1.65)	-	(1.82)	(3.61)	-	(3.61)	1.08	608.63
	- Income Tax Adjustments earlier years (Net)	-	-	-	-	-	-		
11	Profit/(Loss) from Ordinary Activities After tax (9-10)	1,622.92	1,403.84	59.89	1,683.78	1,467.81	2,056.47	7,285.63	3,066.69
12	Extraordinary items (Net of Tax Expenses)	-	-	-	-	-	-		
13	<b>Net Profit for the period (11-12)</b>	<b>1,622.92</b>	<b>1,403.84</b>	<b>59.89</b>	<b>1,683.78</b>	<b>1,467.81</b>	<b>2,056.47</b>	<b>4,000.00</b>	<b>2,458.06</b>
14	Paid up Equity Share Capital (Face Value of ₹10/- per share)	868.36	868.36	868.36	868.36	868.36	868.36	868.36	868.36
15	Reserves excluding revaluation reserves	-	-	-	-	-	-	-	-
16	Earning per share ₹ (Face value of ₹10/- per share)	18.70	16.17	0.69	19.39	16.90	23.68	57,342.47	50,222.26
	Basic/Diluted								
<b>Part - II</b>									
<b>A. PARTICULARS OF SHAREHOLDING</b>									
1	Public Shareholding								
	- Number of Shares	2,261,060	2,454,160	2,261,060	2,454,160	2,454,160	2,437,160		
	- Percentage of shareholding	25.04%	28.29%	26.04%	26.04%	28.26%	28.07%		
2	Promoters & Promoter Group Shareholding								
	(a) Pledged/Encumbered								
	- Number of Shares	-	-	-	-	-	-		
	- Percentage of shareholding	-	-	-	-	-	-		
	(b) Non Encumbered								
	- Number of Shares	6,422,493	6,229,393	6,422,493	6,422,493	6,229,393	6,246,393		
	- Percentage of shareholding (as a % of total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	- Percentage of shares (as a % of the total share capital of the company)	73.96%	71.74%	73.96%	73.96%	71.74%	71.93%		
<b>B. INVESTOR COMPLAINTS</b>									
	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL	NIL	NIL		
	Received during the quarter	NIL	NIL	NIL	NIL	NIL	NIL		
	Disposed off during the quarter	NIL	NIL	NIL	NIL	NIL	NIL		
	Remaining unresolved at the end of the quarter	NIL	NIL	NIL	NIL	NIL	NIL		

**Notes:**  
 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29.10.2015. The Auditors of the Company have carried out a Limited Review of the same.  
 2 The Company has only one business segment namely Investment.  
 3 The Figures have been rounded off wherever considered necessary.

For Bengal & Assam Company Limited

*(Signature)*  
 (Bharat Hari Singhania)  
 Chairman



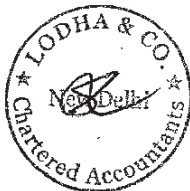
Place: New Delhi  
 Date: 29.10.2015

For Kind Attention of Shareholders: As a part of Green initiative of the Government, all the Shareholders are requested to get their email addresses registered with the Company for receiving Annual Report, etc. on email.

To,  
The Board of Directors,  
Bengal & Assam Company Limited,  
New Delhi.

**Subject: Limited Review Report: Quarter Ended 30<sup>th</sup> September 2015**

1. We have reviewed the accompanying statement of unaudited financial results of Bengal & Assam Company Limited (the Company) for the quarter ended 30<sup>th</sup> September 2015 ("the Statement") being submitted by the Company pursuant to the requirements of Clause 41 of the Listing Agreement with the Stock Exchanges except for the disclosures in Part II - Select Information referred to in para 4 below. We have also reviewed the Statement of Assets and Liabilities of the Company as on that date. This statement of quarterly and six months financial results has been prepared from interim financial statements which are the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 the Accounting Standards specified under the Companies Act, 2013 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rule, 2014) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement with the stock exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of share pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of Listing Agreement with the Stock Exchange and the particulars relating to



investor complaints disclosed in Part II - Select Information for the Quarter ended 30/09/2015 of the statement, from the details furnished by the Registrars through Management.

For LODHA & CO.,  
Chartered Accountants  
Firm Registration No. 301051E

*G. Lodha*

(Gaurav Lodha)  
Partner  
Membership No. 507462

Place: New Delhi

Date: 29/10/2015

