



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2020.**

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 half-year ended September 30, 2020 ("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 November 12, 2020, 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 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 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 are 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
Proprietor
M. No. 061755

Place: Kolkata

UDIN - 20061755 AAAAPJ 1966

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, 2020

(Rs. in Lakhs)

SN	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1.	Income from Operations						
	(a) Revenue From Operations	-	-	-	-	-	-
	(b) Other Income	0.97	0.96	1.02	1.93	2.01	5.19
	Total Income	0.97	0.96	1.02	1.93	2.01	5.19
2.	Expenses						
	(a) Employees Benefit Expenses	0.75	0.75	-	1.50	-	2.56
	(b) Depreciation & Amortisation Expense	-	-	-	-	-	-
	(d) Other Expenses	0.70	0.50	1.00	1.20	1.97	2.84
	Total Expenses	1.45	1.25	1.00	2.70	1.97	5.40
	Profit/ (Loss) before Exceptional Items (1-2)						
3		(0.48)	(0.29)	0.02	(0.77)	0.04	(0.21)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit /(Loss) before Tax (3-4)	(0.48)	(0.29)	0.02	(0.77)	0.04	(0.21)
6.	Tax Expense	-	-	0.01	-	0.03	0.05
7.	Net Profit/(Loss) for the period (5-6) (PAT)	(0.48)	(0.29)	0.01	(0.77)	0.01	(0.26)
8.	Other Comprehensive Income	-	-	(0.00)	-	0.09	0.28
9.	Total Comprehensive Income (7+8)	(0.48)	(0.29)	(0.01)	(0.77)	0.10	0.02
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	(130.15)	(128.71)	(128.41)	(130.15)	(128.33)	(129.38)
12	Earnings Per Share (Basic and diluted) (Rs.)	-0.03	-	(0.00)	-0.05	0.01	0.01

For SURAJIT DATTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. - 328815E

FOR BHIWANI VANASPATI LIMITED

BHIWANI VANASPATI LIMITED

Balaram Saha
Director

Balaram Saha

DIRECTOR

DIN: 07599351



SURAJIT DATTA

PROPRIETOR

Membership No. 061755

Place: Kolkata

Date : 12th November 2020

Notes:

BHIWANI VANASPATI LIMITED
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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

SN	Particulars	As at 30.09.2020 (Unaudited)	As at 31.03.2020 (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	0.33	1.00
(c)	Other Bank Balances	15.00	15.00
(d)	Short term Loans and Advances	1.38	0.51
	Sub-total - Current Assets	16.71	16.50
	Total Assets	39.71	39.50
1)	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	145.69	145.69
(b)	Other Equity	(130.15)	(129.38)
	Total Equity	15.54	16.31
	LIABILITIES		
2)	Non - Current Liabilities		
(a)	Other Non Current Liabilities	22.56	22.56
(b)	Deferred Tax Liabilities	-	-
	Current Liabilities		
(c)	Other Current Liabilities	1.61	0.64
	Sub-Total	24.17	23.20
	Total Equity and Liabilities	39.71	39.50

0.00

a) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 12th November, 2020. 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 & ASSOCIATES

Chartered Accountants

Firm Reg. No. - 328815E



SURAJIT DATTA

PROPRIETOR

Place : Kolkata

FOR BHIWANI VANASPATI LIMITED

BHIWANI VANASPATI LIMITED



Balaram Saha
 DIRECTOR
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Director