

LIHALA & CO.

CHARTERED ACCOUNTANTS

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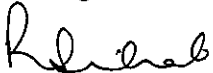
To
Board of Directors of
BALA BESTOS (INDIA) LIMITED,
46C Chowringhee Road,
Kolkata 700 071

1. We have reviewed the unaudited financial results of **BALA BESTOS (INDIA) LIMITED**, (the "Company") for the quarter ended 30th June, 2018 which are included in the accompanying unaudited Financial Results for the quarter ended 30th June, 2018 together with the notes thereon (the "Statement"). This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard, as 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 issue a report on the Statement based on our review.
2. We conducted our review 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures 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 Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR LIHALA & CO.

Chartered Accountants.

Firm Reg. No. 315052E



Rajesh Lihala

Partner

Membership No. 052138

Place: Kolkata

Date: 11th August 2018



BALA-BESTOS (INDIA) LIMITED CIN: L51109WB1982PLCO35179, WEBSITE:www.balabestos.com Regd. Office : 46,CHOWRINGHEE ROAD,ROOM NO. 3E, 3RD FLOOR KOLKATA WB 700071 Mail ID : balabestosindia@gmail.com Telephone No. 033 2288 1324/1605 Standalone Unaudited Financial Results for the Quarter ended June 30, 2018					
		(Rupees in Lakhs except figures of EPS)			
		STANDALONE			
		QUARTER ENDED		YEAR ENDED	
SL.	PARTICULARS	30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
		(UnAudited)	(Refer note 2)	(UnAudited)	(Audited)
1	Revenue				
	a) Revenue from operations	9.50	32.53	6.84	54.67
	b) Other Income	0.67	1.62	0.93	3.34
	Total Revenue	10.17	34.15	7.77	58.01
2	Expenses				
	a) Purchases of Stock-in-trade	3.70	12.40	2.53	20.63
	b) Change in inventories of stock-in-trade	-	-	-	-
	c) Employee benefits expense	0.68	1.35	0.68	2.93
	d) Finance costs	-	-	-	-
	e) Depreciation and amortisation expense	0.29	0.24	0.31	1.14
	f) Other expenses	2.83	5.96	4.51	11.83
3	Total Expenses	7.48	19.94	8.03	36.52
4	Profit before exceptional items & tax (1-3)	2.69	14.21	(0.26)	21.49
5	Exceptional Items	-	-	-	-
6	Profit / (Loss) before tax (4-5)	2.69	14.21	(0.26)	21.49
7	Tax expense / (benefit)	0.67	3.29	-	5.54
8	Net profit / (loss) after tax (6-7)	2.02	10.92	(0.26)	15.95
9	Other comprehensive income				
	Items not to be reclassified to profit or loss in subsequent periods (Net Of Tax)	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
10	Total Comprehensive Income (8+9)	2.02	10.92	(0.26)	15.95
11	Paid up equity share capital (Face value Rs. 10/- each)	24.90	24.90	24.90	24.90
12	Earnings per share				
	- Basic and Diluted (not annualised) (Rs.)	0.81	4.39	(0.10)	6.41

Notes:	
1	The above unaudited financial results duly reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 14th August, 2018 and the Auditors have performed limited review.
2	Figures for the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year.
3	Since the Company is engaged only in trading activities. Hence, no disclosures to be provided under Ind AS 108, 'Operating Segments'.
4	Effective April 1, 2018, the Company has adopted Ind AS 115 using the cumulative effect method and the comparative information is not restated. The adoption of the standard did not have any material impact on the results of the Company.
5	Previous period / year figures have been regrouped wherever necessary to conform to the current period's presentation.
<p>Place: Kolkata Date: 14.08.2018</p> <p style="text-align: right;">Sd/- Rajiv Chawla</p>	