

LIHALA & CO.

CHARTERED ACCOUNTANTS

11, Crooked Lane, Kolkata-700 069

Telefax : 2248-7109, 2243-5095

E-mail : lihalaco@yahoo.co.in

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 September, 2018 which are included in the accompanying unaudited Financial Results for the quarter ended 30th September, 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 Standards, 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 Standards 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 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.

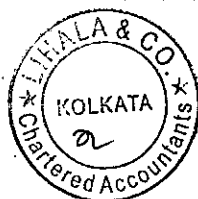
Firm Reg. No. 315052E



R. Lihala

Partner

M.No. 052138



Place: Kolkata

Date: 14.11.2018

BALA-BESTOS (INDIA) LIMITED

CIN :L151109WB1982PLC035179

Registered Office : 46, CHOWRINGHEE ROAD, ROOM NO. 3E, 3RD FLOOR KOLKATA - 700071

Phone: 033-22881324/1605

Email: balabestosindiaLtd@gmail.com Website: www.balabestos.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

Sl. No.	Particulars	Quarter ended (30/09/2018)	Quarter ended (30/09/2017)	Half Year Ended (30/09/2018)	Half Year Ended (30/09/2017)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1.	Total Income from Operations	6.54	15.92	16.71	23.69
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items*)	1.97	8.49	4.64	8.23
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items*)	1.97	8.49	4.64	8.23
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items*)	1.38	5.95	3.38	5.69
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1.38	5.95	3.38	5.69
6.	Equity Share Capital	24.90	24.90	24.90	24.90
7.	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations)				
	1. Basic:	0.55	2.39	1.36	2.28
	2. Diluted:	0.55	2.39	1.36	2.28

The above information has been extracted from detailed Quarterly Financial Results which have been reviewed by the Audit Committee, approved by the Board of Directors, subjected to a limited review by the statutory auditors and filed with the Stock Exchanges under Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulation,2015. The full format of the Quarterly Financial Results are available on the stock exchange websites, www.cse-india.com and on the Company's website www.balabestos.com

By the Order of the Board of Directors

BALA BESTOS (INDIA) LTD

Director

Place : Kolkata

Date : 14th November ,2018

BALA-BESTOS (INDIA) LIMITED

CIN: L51109WB1982PLCO35179, WEBSITE: www.balabestos.com

Regd. Office : 46, CHOWRINGHEE ROAD, ROOM NO. 3E, 3RD FLOOR KOLKATA- 700071

Mail ID : balabestosindia@gmail.com

Telephone No. 033 2288 3970/3972

Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2018

SL. NO.	PARTICULARS	(Rupees in Lakhs except figures of EPS)					
		STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
	(Unaudited)	(Unaudited)	(unaudited)	(unaudited)	(unaudited)	(Audited)	
1	Revenue						
	a) Revenue from operations	5.67	9.50	15.30	15.17	22.14	54.67
	b) Other income	0.87	0.67	0.62	1.54	1.55	3.34
	Total Revenue	6.54	10.17	15.92	16.71	23.69	58.01
2	Expenses						
	a) Purchases of Stock-in-trade	2.20	3.70	5.70	5.90	8.23	20.63
	b) Change in inventories of stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	0.67	0.68	0.67	1.35	1.35	2.93
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	0.28	0.29	0.30	0.57	0.61	1.14
	f) Other expenses	1.42	2.83	0.76	4.25	5.27	11.83
3	Total Expenses	4.57	7.50	7.43	12.07	15.46	36.52
4	Profit before exceptional items & tax (1-3)	1.97	2.67	8.49	4.64	8.23	21.49
5	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (4-5)	1.97	2.67	8.49	4.64	8.23	21.49
7	Current tax including tax relating to earlier years and deferred tax	0.59	0.67	2.54	1.26	2.54	5.54
	Tax expense / (benefit)	0.59	0.67	2.54	1.26	2.54	5.54
8	Net profit / (loss) after tax (6-7)	1.38	2.00	5.95	3.38	5.69	15.95
9	Other comprehensive income						
	Items not to be reclassified to profit or loss in subsequent	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
10	Total Comprehensive Income (8+9)	1.38	2.00	5.95	3.38	5.69	15.95
11	Paid up equity share capital (Face value Rs. 10/- each)	24.90	24.90	24.90	24.90	24.90	24.90
12	Earnings per share						
	- Basic and Diluted (not annualised) (Rs.)	0.55	0.80	2.39	1.36	2.28	6.41

Place: Kolkata
Date: 14.11.2018



BALA BESTOS (INDIA) LTD
Naitik Chatterjee
Director

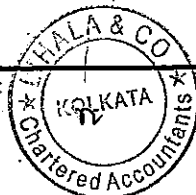
BALA-BESTOS (INDIA) LIMITED

Notes:

(i) Statement of Assets and Liabilities as at 30th September, 2018 as per Regulation 33(3)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

PARTICULARS		Rs. In Lakhs STANDALONE	
		As at 30th September, 2018 (Unaudited)	As at 31st March, 2018 (audited)
	I. ASSETS		
	Non current assets		
a)	Property, Plant and Equipment	167.89	168.99
b)	Financial assets		
	i) Investments	19.30	19.30
c)	Other non current assets	7.75	7.75
		<u>194.94</u>	<u>195.52</u>
	Current assets		
a)	Financial assets		
	i) Trade receivables	15.88	20.77
	ii) Cash and cash equivalents	44.52	39.65
	iii) Others financial assets	0.54	0.67
b)	Other current assets	0.13	0.31
		<u>61.08</u>	<u>61.40</u>
	TOTAL - ASSETS	<u>256.04</u>	<u>256.91</u>
	II. EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	24.90	24.90
b)	Other equity	216.74	213.36
	TOTAL - EQUITY	<u>241.64</u>	<u>238.26</u>
	Liabilities		
b)	Non-current liabilities		
	Deferred Tax Liabilities (Net)	6.53	6.53
	Total	<u>6.53</u>	<u>6.53</u>
	Current liabilities		
a)	Financial Liabilities		
	i) Borrowings	0.05	-
	ii) Trade payables	1.86	6.95
b)	Other current liabilities	0.06	0.42
	Current Tax Liabilities(Net)	5.91	4.75
		<u>7.88</u>	<u>12.00</u>
	TOTAL - LIABILITIES	<u>14.40</u>	<u>18.65</u>
	TOTAL - EQUITY AND LIABILITIES	<u>256.04</u>	<u>256.91</u>

(ii) The above unaudited results are duly reviewed and approved by the Audit Committee and Board of Directors at their meeting held on 14th November, 2018 and auditors have performed limited review.



BALA BESTOS (INDIA) LTD
N. S. Chatterjee

Director

- (iii) Since the Company is engaged only in trading activities. Hence, no disclosures to be provided under Ind AS 108, 'Operating Segments'.
- (iv) Pursuant to the option made available under Regulation 33(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Company has opted to submit consolidated financial results on a yearly basis.
- (v) Previous period / year figures have been regrouped wherever necessary to conform to the current period's presentation.

Place: Kolkata
Date: 14.11.2018



BALA BOSTOS (INDIA) LTD
Bala Bostos
Director