

# LIHALA & CO.

CHARTERED ACCOUNTANTS

11, Crooked Lane, Kolkata - 700 069

Phone: 2248-7109, 2243-5095

Email: lihalaco@yahoo.co.in

**The Board of Directors**  
**Bala Bestos (India) Limited**  
**46C Chowringhee Road,**  
**Kolkata 700-071**

1. We have reviewed the accompanying statements of unaudited financial results of **Bala Bestos (India) Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2020 which are included in the accompanying statement of unaudited financial results for the quarter ended 30<sup>th</sup> June, 2020.
2. 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 34 "Interim Financial Reporting" ("Ind AS 34"), 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.
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 financial statements is free of material misstatement.
4. 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.
5. 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 all material respects in accordance with applicable 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 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.

**For LIHALA & CO.**  
**Chartered Accountants**  
**(Firm ICAI Regd. No.315052E)**  
**UDIN : 20312494AAAACK8492**

**LIHALA & CO.**  
**Chartered Accountants**  
**FRN 315052 E**

  
**AJAY GUPTA**  
**Partner**

**Membership No. 312494**



**Place : Kolkata**

**Date : 23 November, 2020.**

**BRANCH : BENGALURU**

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2020

(In Lacs except figures of EPS)

PARTICULARS	STANDARDALONE			
	QUARTER ENDED		YEAR ENDED	
	30.06.2020 (UNAUDITED)	31.03.2020 (UNAUDITED)	30.06.2019 (UNAUDITED)	31.03.2020 (AUDITED)
<b>1. Income From Operations</b>				
(a) Gross Sales/Income From Operations	8.50	12.10	-	26.50
<b>Total Income from operations</b>	<b>8.50</b>	<b>12.10</b>	-	<b>26.50</b>
2. Other Income	0.49	1.21	0.78	1.04
<b>Total Income</b>	<b>8.99</b>	<b>13.31</b>	<b>0.78</b>	<b>30.54</b>
<b>3. Expenses</b>				
(a) Purchase of stock in trade	-	4.76	-	13.73
(b) Change in stock in trade	3.37	(3.57)	-	(3.37)
(c) Employees benefit expense	1.17	2.08	2.01	8.38
(d) Depreciation and amortisation expense	0.19	0.20	0.21	0.80
(e) Finance Costs	-	-	-	0.10
(f) Other Expenditure	1.09	0.71	1.87	7.18
<b>Total expenses</b>	<b>5.83</b>	<b>4.57</b>	<b>4.08</b>	<b>26.82</b>
<b>4. Profit/(Loss) before exceptional items and tax (2-3)</b>	<b>3.16</b>	<b>8.73</b>	<b>(3.30)</b>	<b>3.72</b>
5. Exceptional Items	-	-	-	-
<b>6. Profit/(Loss) before tax (PBT) (4-5)</b>	<b>3.16</b>	<b>8.73</b>	<b>(3.30)</b>	<b>3.72</b>
7. Tax Expense	(0.18)	0.80	-	0.91
<b>8. Net Profit/(Loss) after tax for the period (PAT) (6-7)</b>	<b>2.98</b>	<b>7.93</b>	<b>(3.30)</b>	<b>2.81</b>
9. Other Comprehensive Income for the period (Net of Tax)	-	(0.01)	-	(0.01)
<b>10. Total Comprehensive Income for the period (comprising profit and other comprehensive income) (8+9)</b>	<b>2.98</b>	<b>7.92</b>	<b>(3.30)</b>	<b>2.80</b>
<b>Profit for the year attributed to :</b>				
Shareholder of the Company	-	-	-	-
Non-Controlling Interest	-	-	-	-
<b>Total Comprehensive Income for the year attributed to Shareholder of the Company</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Shareholder of the Company	-	-	-	-
Non-Controlling Interest	-	-	-	-
<b>Total Comprehensive Income for the year attributed to Shareholder of the Company</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11. Paid-up equity share capital (Face Value of 10/- Each)	24.90	24.90	24.90	24.90
12. Other Equity Excluding Revaluation Reserve	-	-	-	-
13. Basic and Diluted Earning Per Share (Face Value of 10/- Per Share) (In ₹)				
(Not Annualised)				
Basic and Diluted EPS before Extraordinary Items	1.34	3.26	(1.32)	1.13
Basic and Diluted EPS after Extraordinary Items	1.34	3.26	(1.32)	1.13

- The above unaudited financial results have been approved by the Board of Directors at their meeting held on 23 Nov. 2020 and the auditors have performed limited review.
- Since the company is engaged only in trading activities. Hence, no disclosure is to be provided under Ind AS 108, 'Operation's Segments'.
- Previous period/year figure have been regrouped wherever necessary to conform to the current period's presentation.

**BALA BESTOS (INDIA) LTD.**

Place : Kolkata  
 Date : 23-11-2020

*V. Manoj*

**Director**

**LIHALA & CO.**  
 Chartered Accountants  
 FRN - 315062 E



**AJAY GUPTA**  
 Partner  
 Membership No. 312494

