

BENGAL & ASSAM COMPANY LIMITED

Secretarial Deptt. : 'Gulab Bhawan', 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002
Telephone: 011 - 30179888, 30179899, Fax: 011-23739475

BACL:SECTL:SE:20
6th February, 2020

Through BSE Listing Centre

BSE Limited
Department of Corporate Services
25th Floor, P.J. Towers
Dalal Street
Mumbai – 400 001

Security Code: 533095

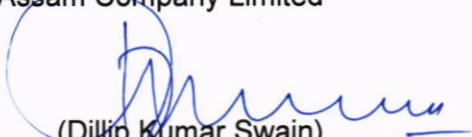
Dear Sir/Madam,

Re: **Unaudited Financial Results for the third quarter ended 31st December, 2019**

1. Kindly refer to our letter dated 28th January, 2020 intimating that a Meeting of the Board of Directors of the Company will be held on 6th February 2020, *inter alia* to consider and approve the Unaudited Financial Results of the Company for the third quarter ended 31st December, 2019.
2. Further, pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results of the Company (Standalone and Consolidated) for the third quarter ended 31st December, 2019, duly approved by the Board of Directors of the Company at its meeting held today i.e., 6th February, 2020 between 4.00 P.M. and 6.00 P.M., along with a copy of the Limited Review Report of the Auditors of the Company thereon.
3. The results are also being published in the newspapers, in the prescribed format.

Thanking you,

Yours faithfully,
For Bengal & Assam Company Limited


(Dillip Kumar Swain)
Company Secretary

Encl: a.a.



Independent Auditor's Report on Unaudited Quarter and Year to date Standalone Financial Results of Bengal & Assam Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

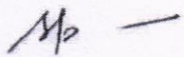
**To the Board of Directors of
Bengal & Assam Company Limited**

1. We have reviewed the accompanying statement of unaudited IND-AS standalone financial results of Bengal & Assam Company Limited ('the Company') for the quarter and nine month ended December 31, 2019 ("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. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on February 06, 2020. Our responsibility is to issue a report on these financial results based on our review.
2. Attention is drawn that the unaudited financial results for the quarter and nine months ended December 31, 2018 reported under the previous GAAP, included in the Statement, are based on the previously issued results of the company, prepared in accordance with the Accounting Standards as per Section 133 of the Companies Act, 2013 read with Rules 7 of the Companies Accounts Rules, 2014. These results were reviewed by previous auditor, whose report issued on January 31, 2019, expressed an unmodified opinion on those unaudited financial results. The Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards ('Ind AS') and presented a reconciliation for the same, which has been approved by the Company's Board of Directors and has been reviewed by us.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 unaudited financial results prepared in accordance with applicable accounting standards prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under 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.

Place: Noida (Delhi NCR)
Date : February 06, 2020



For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E


B. K. Sipani
Partner

Membership No. 088926
UDIN: 20088926AAAACN2755