

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:18
7th February, 2018

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, 2017

1. Kindly refer to our letter dated 29th January, 2018 intimating you that a Meeting of the Board of Directors of the Company will be held on 7th February, 2018, *inter alia* for approval of Unaudited Financial Results of the Company for the third quarter ended 31st December, 2017.

2. We have to now inform you that the Board of Directors at its meeting held today, which commenced at 4.45 P.M. and concluded at 5.50 P.M., *inter alia* approved the Unaudited Financial Results for the third quarter ended 31st December, 2017

3. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we send herewith the aforesaid Unaudited Financial Results for the third quarter ended 31st December, 2017, along with a copy of the Limited Review Report of the Auditors of the Company.

4. The results are also being published in the newspapers, as per the requirements of the Listing Regulations.

Thanking you,

Yours faithfully,
For Bengal & Assam Company Limited


(Dillip Kumar Swain)
Company Secretary

Encl: a.a.



BENGAL & ASSAM COMPANY LIMITED

Regd. Office:7,Council House Street ,Kolkata-700001

CIN : L67120WB1947PLC221402 Website: www.bengalassam.com E mail ID: dswain@ikmail.com

Unaudited Financial Results for the Quarter & Nine Months ended 31st December,2017

(₹/Lacs)

SL. NO.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.17	31.12.16	30.09.17	31.12.17	31.12.16	31.03.17
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Part - I						
1 (a)	Revenue from operations	378.55	953.68	2,736.47	3,373.40	3,892.55	4,310.17
(b)	Other Income	150.72	135.46	146.61	446.99	434.19	572.59
	Total (1)	529.27	1,089.14	2,883.08	3,820.39	4,326.74	4,882.76
2	Expenses						
(a)	Employees Benefits Expense	59.63	48.73	40.89	141.32	117.20	166.76
(b)	Finance Costs	319.45	532.73	341.57	1,039.90	1,680.82	2,172.31
(c)	Depreciation & Amortisation Expenses	6.96	7.58	6.96	20.88	22.73	29.90
(d)	Donation	-	-	-	-	-	100.00
(e)	Other Expenses	38.23	30.49	123.93	200.46	109.01	173.83
	Total (2)	424.27	619.53	513.35	1,402.56	1,929.76	2,642.80
3	Profit before Exceptional & Extraordinary Items & Tax (1-2)	105.00	469.61	2,369.73	2,417.83	2,396.98	2,239.96
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from Ordinary Activities before tax (3- 4)	105.00	469.61	2,369.73	2,417.83	2,396.98	2,239.96
6	Tax Expenses - Current tax	(7.40)	(34.00)	22.40	15.00	-	-
	- Deferred Tax	(1.45)	(2.28)	(2.92)	(4.37)	(6.85)	(16.74)
	- Income Tax Adjustments earlier years (Net)	11.32	(70.25)	3.85	15.17	(53.00)	(46.99)
7	Profit/(Loss) from Ordinary Activities After tax (5 - 6)	102.53	576.14	2,346.40	2,392.03	2,456.83	2,303.69
8	Extraordinary Items (Net of Tax Expenses)	-	-	-	-	-	-
9	Net Profit for the period (7 - 8)	102.53	576.14	2,346.40	2,392.03	2,456.83	2,303.69
10	Paid up Equity Share Capital (Face Value of ₹10/- per share)	868.36	868.36	868.36	868.36	868.36	868.36
11	Reserves excluding revaluation reserves						36,710.21
12	Earning per share (₹) (Face value of ₹10/- per share)						
	Basic/Diluted	1.18	6.63	27.02	27.55	28.29	26.53

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07.02.2018. The Auditors of the Company have carried out a Limited Review of the same.
- The Company has only one business segment namely Investment.
- The Board of Directors of the Company have approved a Scheme of Arrangement between Florence Investech Ltd.(Florence), BMF Investments Ltd.(BMF), J.K. Fenner (India) Ltd.(FIL) and the Company and their respective shareholders for (a) amalgamation of Florence and BMF with the Company w.e.f. 01.04.2017 and (b) exchange of shares of FIL for shares of the Company at the option of shareholders of FIL. The Scheme has since been filed with National Company Law Tribunal Kolkata & Chennai.
- The Figures have been rearranged / regrouped , wherever considered necessary.



Place : New Delhi
Date : 07.02.2018

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their email addresses registered with the Company for receiving Annual Report, etc. on email.

For Bengal & Assam Company Limited

(Bharat Hari Singhania)
Chairman



To
The Board of Directors,
Bengal & Assam Company Limited,
New Delhi

Limited Review Report for the Quarter ended 31st December 2017

We have reviewed the accompanying statement of unaudited financial results (the "Statement") of Bengal & Assam Company Ltd. (the "Company") for the quarter/nine months ended December 31st, 2017. This Statement has been prepared from interim financial statements which are the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

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. 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.

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 the applicable Accounting Standards specified under the Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rule, 2014 and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For LODHA & CO.
Chartered Accountants
F.R. No - 301051E


(GAURAV LODHA)

Partner

Membership No. 507462

Place: New Delhi

Dated: 07/02/2018

