

# BENGAL & ASSAM COMPANY LIMITED

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

Through Fax/Confirmatory copy through Speed Post

BACL/ SECTL/2015  
3<sup>rd</sup> February 2015

BSE Limited  
25th Floor, P.J. Towers  
Dalal Street  
**Mumbai – 400 001**  
Scrip Code – 533095  
Fax No. 022-22722037/39/41/61  
22723121 & 3719

Dear Sir,

Re: Unaudited Financial Results for the third quarter ended 31.12.2014

1. Kindly refer to our letter of even number dated 22<sup>nd</sup> January 2015, informing you of the date of the Meeting of Board of Directors of the Company to be held on 3<sup>rd</sup> February 2015 to consider the above results.
2. In terms of Clause 41 of the Listing Agreement, we send herewith Unaudited Financial Results of the Company for the third quarter ended 31.12.2014 approved by the Board of Directors of the Company at their meeting held today i.e., 3<sup>rd</sup> February 2015. These results are also being published in the newspapers, as required.
3. Further, as amended by SEBI's Circular No. CIR/CFD/DIL/7/2011 dated 05th October 2011, we also send herewith the "Limited Review" Report of the Auditors dated 03.02.2015 on the said results in terms of Clause 41 of the Listing Agreement. Kindly acknowledge receipt.

Thanking you and assuring you of our best attention at all times.

Yours faithfully,  
For Bengal & Assam Company Limited

  
(Dillip Swain)  
Company Secretary

Encl : a.a.

Copy for information to:

1. National Securities Depository Limited  
4<sup>th</sup> Floor, 'A' Wing, Trade World  
Kamala Mills Compound  
Senapati Bapat Marg, Lower Parel  
Mumbai – 400 013
2. Central Depository Services (India) Limited  
Phiroze Jeejeebhoy Towers, 17<sup>th</sup> Floor  
Dalal Street, Fort,  
Mumbai- 400 001



CIN : L67120DL1947PLC116830, Website : www.bengalasssam.com, E-mail : dswain@jkmil.com  
Regd. & Admn. Office : 'Link House', 4<sup>th</sup> Floor, 3, Bahadur Shah Zafar Marg, New Delhi - 110 002  
Telephone: 33001112, Fax: 011-23716607

# BENGAL & ASSAM COMPANY LIMITED

Regd. Office: Link House (4th Floor), 3, Bahadur Shah Zafar Marg, New Delhi-110 002

Unaudited Financial Results for the Quarter ended 31st December, 2014

CIN : L67120DL1947PLC116830 Website: www.bengalassam.com E mail ID: dswain@jkm.com

SL. NO.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.14	30.09.14	31.12.13	31.12.14	31.12.13	31.03.14
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Part - I</b>						
1	(a) Income from operations	473.79	1,646.69	282.35	2,396.27	2,127.73	2,015.75
	(b) Other operating Income	-	-	-	-	-	-
	Total (1)	473.79	1,646.69	282.35	2,396.27	2,127.73	2,015.75
2	<b>Expenses</b>						
	(a) Employees Benefits Expenses	32.14	24.85	14.40	83.57	36.78	54.83
	(b) Rates & Taxes	6.36	6.41	6.60	19.11	19.42	25.53
	(c) Postage, Printing & Stationery	0.22	12.72	0.18	13.12	11.84	12.02
	(d) Depreciation	7.37	7.32	7.10	22.15	21.31	28.27
	(e) Loss on sale of Investment	-	-	2,864.57	-	3,799.16	3,405.76
	(f) Donation	-	-	-	-	-	50.00
	(g) Other Expenses	24.92	32.02	45.54	84.52	82.38	104.54
	Total (2)	71.01	83.32	2,938.39	222.47	3,970.89	3,680.95
3	<b>Profit from Operations before Other Income, Finance Costs &amp; Exceptional Items (1-2)</b>	402.78	1,563.37	(2,656.04)	2,173.80	(1,843.16)	(1,665.20)
4	Other Income	131.61	130.04	7,308.33	389.70	7,559.90	7,667.27
5	<b>Profit before Finance Costs &amp; Exceptional Items (3+4)</b>	534.39	1,693.41	4,652.29	2,563.50	5,716.74	6,022.07
6	Finance Costs	347.59	289.57	355.59	908.89	1,077.90	1,281.88
7	<b>Profit After Finance Costs but before Exceptional Items (5-6)</b>	186.80	1,403.84	4,296.70	1,654.61	4,638.84	4,740.19
8	Exceptional Items	-	-	-	-	-	-
9	<b>Profit/(Loss) from Ordinary Activities before tax (7- 8)</b>	186.80	1,403.84	4,296.70	1,654.61	4,638.84	4,740.19
10	Tax Expenses - Current tax	-	-	722.43	-	722.43	829.24
	- Deferred Tax	-	-	(0.34)	-	(0.34)	(0.58)
	- Income Tax Adjustments earlier years (Net)	-	-	-	-	0.41	(7.06)
11	<b>Profit/(Loss) from Ordinary Activities After tax (9-10)</b>	186.80	1,403.84	3,574.61	1,654.61	3,916.34	3,918.59
12	Extraordinary Items (Net of Tax Expenses)	-	-	-	-	-	-
13	<b>Net Profit for the period (11-12)</b>	186.80	1,403.84	3,574.61	1,654.61	3,916.34	3,918.59
14	Paid up Equity Share Capital (Face Value of ₹10/- per share)	868.36	868.36	868.36	868.36	868.36	868.36
15	Reserves excluding revaluation reserves						31,528.40
16	Earning per share (₹) (Face value of ₹10/- per share)						
	Basic/Diluted	2.15	16.17	41.17	19.05	45.10	45.13
	<b>Part - II</b>						
	<b>A. PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding						
	- Number of Shares	2,454,160	2,454,160	2,454,160	2,454,160	2,454,160	2,454,160
	- Percentage of shareholding	28.26%	28.26%	28.26%	28.26%	28.26%	28.26%
2	Promoters & Promoter Group Shareholding						
	(a) Pledged/Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of shareholding	-	-	-	-	-	-
	(b) Non Encumbered						
	- Number of Shares	6,229,393	6,229,393	6,229,393	6,229,393	6,229,393	6,229,393
	- Percentage of shareholding (as a % of total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of shares (as a % of the total share capital of the company)	71.74%	71.74%	71.74%	71.74%	71.74%	71.74%
	<b>B. INVESTOR COMPLAINTS</b>						
	Pending at the beginning of the quarter	NIL					
	Received during the quarter	3					
	Disposed of during the quarter	3					
	Remaining unresolved at the end of the quarter (since resolved)	NIL					

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03.02.2015. The Auditors of the Company have carried out a Limited Review of the same.
- The Company has only one business segment namely Investment.
- Provision for Income Tax / Deferred Tax will be made at year end.
- The Figures have been rearranged / regrouped, wherever considered necessary.



For Bengal & Assam Company Limited

(Bharat Hari Singhania)  
Chairman

Place : New Delhi

Date : 03.02.2015

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.

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

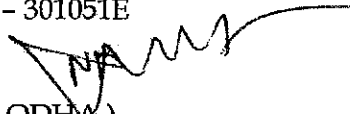
**Subject: Limited Review Report: Quarter Ended 31<sup>st</sup> December 2014**

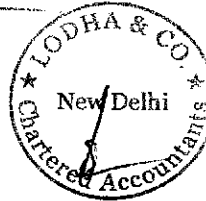
1. We have reviewed the accompanying statement of unaudited financial results of Bengal & Assam Company Limited (the Company) for the quarter ended 31<sup>st</sup> December 2014 ("the Statement") being submitted by the Company pursuant to the requirements of Clause 41 of the Listing Agreement with the Stock Exchanges except except for the disclosures in Part II - Select Information referred to in para 4 below. This statement of quarterly and nine months financial results 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 these financial statements based on our review.
2. We conducted our review in accordance with 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 are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 the Accounting Standards specified under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rule, 2014) and other recognized accounting practices and policies, *read with Note no. 3 of accompanying statement*, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement with the stock exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of share pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group



shareholding in terms of Clause 35 of Listing Agreement with the Stock Exchange and the particulars relating to investor complaints disclosed in Part II - Select Information for the Quarter ended 31/12/2014 of the statement, from the details furnished by the Registrars through Management.

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

  
(N.K. LODHA)  
Partner  
Membership No.85155



Place: New Delhi

Dated: 3<sup>rd</sup> Feb, 2015