

BENGAL & ASSAM COMPANY LIMITED

Secretarial Deptt. : 'Gulab Bhawan', 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002

Telephone: 33001112, 30179888, 30179899, Fax: 011-23739475

Corporate Identity Number: L67120DL1947PLC116830

Website: www.bengalassam.com Email ID: dswain@jkm.com

Through Fax/Confirmatory copy through Speed Post

BACL / SECTL/2014

7th August 2014

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

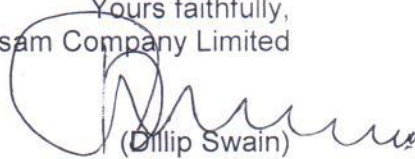
Dear Sir,

Re: Unaudited Financial Results for the first quarter ended 30.06.2014

1. Kindly refer to our letter of even number dated 28th July 2014, informing you of the date of the Meeting of Board of Directors of the Company to be held on 7th August 2014 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 first quarter ended 30.06.2014 approved by the Board of Directors of the Company at their meeting held today i.e., 7th August 2014. 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 07.08.2014 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
4th 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, 17th Floor
Dalal Street, Fort,
Mumbai- 400 001



Regd. & Admn. Office : 'Link House', 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi - 110 002
Telephone: 33001112, Fax: 011-23716607

BENGAL & ASSAM COMPANY LIMITED

Unaudited Financial Results for the quarter ended 30th June ,2014

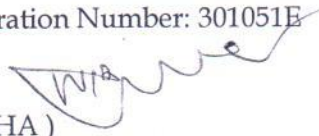
(₹/Lacs)

SL. NO.	PARTICULARS	Quarter Ended			Year Ended
		30.06.14	31.03.14	30.06.13	31.03.14
		Unaudited	Unaudited	Unaudited	Audited
	Part - I				
1	(a) Income from operations	275.79	467.06	327.56	2,015.75
	(b) Other operating Income	-	-	-	-
	Total (1)	275.79	467.06	327.56	2,015.75
2	Expenses				
	(a) Employees Benefits Expense	26.58	18.06	10.61	54.83
	(b) Rates & Taxes	6.34	6.11	6.33	25.53
	(c) Postage, Printing & Stationery	0.18	0.18	0.17	12.02
	(d) Depreciation	7.45	6.96	7.11	28.27
	(e) Loss on sale of Investment (net)	-	185.64	-	3,405.76
	(f) Donation	-	50.00	-	50.00
	(g) Other Expenses	27.59	22.13	13.94	104.54
	Total (2)	68.14	289.08	38.16	3,680.95
3	Profit from Operations before Other Income, Finance Costs & Exceptional Items (1-2)	207.65	177.98	289.40	(1,665.20)
4	Other Income	128.05	127.35	124.39	7,687.27
5	Profit before Finance Costs & Exceptional Items (3+4)	335.70	305.33	413.79	6,022.07
6	Finance Costs	271.73	203.98	362.14	1,281.88
7	Profit After Finance Costs but before Exceptional Items (5-6)	63.97	101.35	51.65	4,740.19
8	Exceptional Items	-	-	-	-
9	Profit/(Loss) from Ordinary Activities before tax (7- 8)	63.97	101.35	51.65	4,740.19
10	Tax Expenses - Current tax	-	106.81	-	829.24
	- Deferred Tax	-	(0.24)	-	(0.58)
	- Income Tax Adjustments earlier years (Net)	-	(7.47)	-	(7.06)
	- Mat Credit Entitlement	-	-	-	-
11	Profit/(Loss) from Ordinary Activities After tax (9-10)	63.97	2.25	51.65	3,918.59
12	Extraordinary Items (Net of Tax Expenses)	-	-	-	-
13	Net Profit for the period (11-12)	63.97	2.25	51.65	3,918.59
14	Paid up Equity Share Capital (Face Value of ₹10/- per share)	868.36	868.36	868.36	868.36
15	Reserves excluding revaluation reserves				31528.40
16	Earning per share (₹) (Face value of ₹10/- per share)				
	Basic/Diluted	0.74	0.03	0.59	45.13
	Part - II				
	A. PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
	- Number of Shares	2,454,160	2,454,160	2,454,160	2,454,160
	- Percentage of shareholding	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
	- Percentage of shareholding(as a % of total shareholding of promoter and promoter group)	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%
	B. INVESTOR COMPLAINTS				
					3 Months Ended 30.06.2014
	Pending at the beginning of the quarter				Nil
	Received during the quarter				Nil
	Disposed of during the quarter				Nil
	Remaining unresolved at the end of the quarter				Nil
	Notes:				
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07.08.2014. The Auditors of the Company have carried out a Limited Review of the same.				
2	Depreciation is charged as per Schedule II of the Companies Act 2013, the impact of which is immaterial.				
3	The Company has only one business segment namely Investment.				
4	Provision for Income Tax / Deferred Tax will be made at year end.				
5	The figures have been rearranged / regrouped, wherever considered necessary.				
	Place : New Delhi				For Bengal & Assam Company Limited
	Date : 07.08.2014				(Bharat Hari Singhania) Chairman
	Regd. Office: Link House (4th Floor),3,Bahadur Shah Zafar Marg,New Delhi-110 002 CIN : L67120DL1947PLC116830 Website: www.bengalassam.com E mail ID: dswain@jkm.com				
	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 30th June 2014**

1. We have reviewed the accompanying statement of unaudited financial results of Bengal & Assam Company Limited (the Company) for the quarter ended 30th June 2014 ("the Statement") being submitted by the Company pursuant to the requirements of Clause 41 of the Listing Agreement with the Stock Exchanges except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This statement of quarterly 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, prepared in accordance with the Accounting Standards specified under the Companies Act, 1956 (which are deemed to be applicable as per Sec 133 of Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014) and other accounting principles generally accepted in India *read with Note No. 4 of the accompanying statement*, has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For LODHA & CO.,
Chartered Accountants
Firm Registration Number: 301051E
(N.K. LODHA)
Partner
Membership No.85155Place: New Delhi
Dated: 7/08/2014