

BRAHMANAND HINGHAR LIMITED

REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE,

DIST - PASCHIM MEDINIPORE, W. B. - 721121

CIN - L29248WB1990PLC049290

UnAudited Financial Results for the Quarter ended 30.09.2019

Amount in(₹)

Sl No.	Particulars	Quarter ending 30th Sep 2019	Quarter ending 30th June 2019	Quarter ending 30th Sep 2018	Year ending 31st March 2019
1	Total Income from Operations	2,250,614	-	1,411,000	5,295,724
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items")	716,421	(405,813)	684,151	1,694,761
3	Net Profit / (Loss) for the period before Tax, (after Exceptional and/or Extraordinary items")	716,421	(405,813)	684,151	(2,118,137)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items")	716,421	(405,813)	684,151	(2,541,890)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(2,426,372)	3,189,837	5,530,947	4,107,817
6	Equity Share Capital	70,008,500	70,008,500	70,008,500	70,008,500
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	96,830,437	96,830,437	99,372,327	96,830,437
8	Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) -				
	1. Basic :	(0.17)	0.23	0.40	0.29
	2. Diluted:				

** Reserve excluding Revaluation Reserve for the period ended as on 31st March ,2019 is Rs 96,830,437/-.

Note

- * The above unaudited financial results have been reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting held on
- * The Company is listed with the Calcutta Stock Exchange on 26.02.2004 & also Listed with interconnected Stock Exchange.
- * Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place :JAMSHEDPUR

Date: 13.12.2019

For and on behalf of the Board

Brahmanand Hinghar Ltd.*Parin Mittal*

Parin Mittal

Director

Director

DIN-07052211

BRAHMANAND HIMGHAR LIMITED

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CIN - L29248WB1990PLC049290

Un-Audited Financial Results for the Year ended 30.09.2019

	Particulars	Figures for the quarter ended 30.09.2019 (Unaudited)	Figures for the quarter ended 30.06.2019 (Unaudited)	Figures for the quarter ended 30.09.2018 (Unaudited)	Figures for the year ended 31.03.2019 (Audited)
1	Income from operations				
	(a) Net Sales/ Income from Operations	2,250,614	-	1,411,000	5,295,724
	(b) Other Operating Income	-	-	-	-
	Total income from operations (net)	2,250,614	-	1,411,000	5,295,724
2	Expenses				
	Increase/decrease in stock in trade& WIP				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	64,500	96,600	99,000	438,000
	(e) Depreciation and amortisation expense	153,943	153,943	168,324	672,673
	(f) contingency Provision against Standard Assets	5,064	6,250	147,500	139,068
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	38,645	48,669	92,565	519,102
	Total expenses	262,152	305,462	507,389	1,768,844
3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	1,988,462	(305,462)	903,611	3,526,880
4	Other income	-	-	2,440	2,690
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	1,988,462	(305,462)	906,051	3,529,570
6	Finance costs	1,272,041	100,351	221,900	1,834,809
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items(5 + 6)	716,421	(405,813)	684,151	1,694,761
8	Exceptional items	-	-	-	(3,812,898)
9	Profit / (Loss) from ordinary activities before tax (7+8)	716,421	(405,813)	684,151	(2,118,137)
10	Tax expense	-	-	-	423,753
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	716,421	(405,813)	684,151	(2,541,890)
12	Extraordinary items (net of tax expense)	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	716,421	(405,813)	684,151	(2,541,890)
14	Other Comprehensive Income				
	(a) Due to Change in Fair Value of Investment	(3,968,172)	4,435,027	6,119,692	8,396,094
	(b) Deferred Tax	825,380	(839,377)	(1,272,896)	(1,746,388)
	Total Other Comprehensive Income	(3,142,792)	3,595,650	4,846,796	6,649,706
15	Total Comprehensive Income for the Period(14+13)	(2,426,372)	3,189,837	5,530,947	4,107,817
16	Paid-up equity share capital	70,008,500	70,008,500	70,008,500	70,008,500
	Face Value of the Share	5	5	5	5
16.i	Earnings per share (before exceptional/ extraordinary items)(not annualised):				
	(a) Basic	(0.17)	0.23	0.40	0.29
	(b) Diluted				
16.ii	Earnings per share (after exceptional/ extraordinary items)(not annualised):				
	(a) Basic	(0.17)	0.23	0.40	0.29
	(b) Diluted				

Notes

1

Reconciliation of Profit between Ind AS and Previous GAAP for the quarter ended 30.09.2019 are as follows

Nature of Adjustments	Figures for the quarter ended 30.09.2019	Figures for the quarter ended 30.06.2019	Figures for the quarter ended 30.09.2018	Figures for the year ended 31.03.2018
Net Profit/Loss after Tax as per Previous Indian GAAP	716,421	(405,813)	684,151	(2,541,890)
Fair Market Adjustment on Investment including Tax Thereon	(3,142,792)	3,595,650	4,846,796	6,649,706
Net Profit/Loss after Tax (Before Other Comprehensive Income) As per Ind AS	(2,426,372)	3,189,837	4,162,645	9,191,596

2

The Company is a NON-Banking Finance Company(NBFC) As defined under the Companies (Indian Accounting Standard Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016. Effective April,01,2019 the Company has adopted Ind AS, hence the Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind. AS) prescribed under Sec. 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies to the extent applicable. There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in the use of one or more optional exemptions from full retrospective application of certain Ind. AS 101 which may arise upon finalization of the financial statements as at and for the quarter and year ending 31st March, 2020 prepared under Ind. AS.

3

While Computing other comprehensive income due to change in fair value of investment, no effect is given in respect of investment made in Associates which has been valued at cost as per Ind AS 28.

4

Gain/(Loss) on account of Defined Employees Benefits have not been considered on materiality concept, which shall be considered at the end of the financial year.

5

The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on

6

Figure for the previous quarter have been regrouped/rearranged/recast wherever considered necessary.

7

The Company is listed with the Calcutta Stock Exchange on 26.02.2004 & also Listed with interconnected Stock Exchange.

Place : JAMSHEDPUR

Date : 13.12.2019

For and on behalf of the Board

Brahmanand Himghar Ltd.

parin mittal

Parin Mittal

Director Director