

BRAHMANAND HIMGHAR LIMITED

REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE, DIST - PASCHIM MEDINIPORE, W. B. - 721121

CIN - L29248WB1990PLC049290

UnAudited Financial Results for the Year ended 30.06.2019

	Particulars	Figures for the quarter ended 30.06.2019	Figures for the quarter ended 30.06.2018
		(Unaudited)	(Unaudited)
1	Income from operations		
	(a) Net Sales/ Income from Operations	-	-
	(b) Other Operating Income	-	-
	Total income from operations (net)	-	-
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	96,600	99,000
	(e) Depreciation and amortisation expense	1,53,943	1,68,324
	(f) contingency Provision against Standard Assets	-	-
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	48,669	1,01,288
	Total expenses	2,99,212	3,68,612
3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	(2,99,212)	(3,68,612)
4	Other income	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(2,99,212)	(3,68,612)
6	Finance costs	1,00,351	1,72,842
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items(5 + 6)	(3,99,563)	(5,41,454)
8	Exceptional items	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(3,99,563)	(5,41,454)
10	Tax expense	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(3,99,563)	(5,41,454)
12	Extraordinary items (net of tax expense)	-	-
13	Net Profit / (Loss) for the period (11 + 12)	(3,99,563)	(5,41,454)
14	Other Comprehensive Income		
	(a) Due to Change in Fair Value of Investment	44,35,027	65,31,046
	(b) Deferred Tax	(8,39,377)	(12,45,835)
	Total Other Comprehensive Income	35,95,650	52,85,211
15	Total Comprehensive Income for the Period(14+13)	31,96,087	47,43,757
16	Paid-up equity share capital	7,00,08,500	7,00,08,500
	Face Value of the Share	5	5
16.i	Earnings per share (before exceptional/ extraordinary items)(not annualised):		
	(a) Basic	0.23	0.34
	(b) Diluted		
16.ii	Earnings per share (after exceptional/ extraordinary items)(not annualised):		
	(a) Basic	0.23	0.34
	(b) Diluted		

Notes

1 Reconciliation of Profit between Ind AS and Previous GAAP for the quarter ended 30.06.2019 are as follows		
Nature of Adjustments	Figures for the quarter ended 30.06.2019	Figures for the quarter ended 30.06.2018
Net Profit/Loss after Tax as per Previous Indian GAAP	(3,99,563)	(5,41,454)
Fair Market Adjustment on Investment including Tax Thereon	35,95,650	52,85,211
Net Profit/Loss after Tax As per Ind AS	31,96,087	58,26,665

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. In view of 1st time adoption, the Ind AS Compliant Result for Preceding quarter ending 31 st March, 2019 and year ended 31 st March, 2019 are not provided as per exemption given in para 2.6.1.(iii) of the SEBI circular no. CIR/CFD/FAC/62/2016 Dt.05.07.2016.

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 14th Sep'19.

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 :PASCHIM MEDINIPORE
Date : 14.09.2019

For and on behalf of the Board

Manoj Kumar Agarwal
Managing Director