



**SGR & ASSOCIATES**

Chartered Accountants

Regd. Off.: B-307, Manav Apartments, Sector-9,  
Rohini, New Delhi-110085

## **LIMITED REVIEW REPORT**

The Board of Directors of  
**Basant India Limited**  
912, Indra Prakash Building,  
21 Barakhamba Road, New Delhi-110001,

Dear Sirs,

1. We have reviewed the accompanying statement of unaudited standalone financial result ("the Statement") of Basant India Ltd. ("the Company") for the quarter and half yearly ended September 30, 2019 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5; 2016.

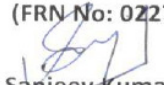
This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard "Interim Financial Reporting" ("Ind As 34"), prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India . Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review in accordance with the standard on Review Engagements (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 from 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 applicable accounting standards, as notified under the Companies (Indian Accounting Standard) Rules, 2015 as specified in Section 133 of the Companies Act,2015 read with SEBI Circular CIR/CFD/CMD/15/2015/ dated November 30, 2015 and SEBI Circular CIR/CFD/FAC/62/2016/ dated July 5, 2016 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SGR & Associates

Chartered Accountant

(FRN No: 022767N)

  
Sanjeev Kumar  
(Partner)

M.No. 507365

Place: Delhi

Date: 13<sup>th</sup> November 2019



**BASANT INDIA LIMITED**

Reg. Office: 912, Indra Prakash Building, 21 Barakhamba Road, New Delhi 110001

CIN: L51909DL1985PLC021396, Tel: 011 23716531

E-mail: basant.indiaa@gmail.com, Website: www.basantindia.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019**

(Figure in Lakh)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.3.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
a Revenue from Operations	-	-	-	-	-	-
b Other Income	17.19	17.39	23.04	34.58	23.11	62.71
<b>Total Income</b>	<b>17.19</b>	<b>17.39</b>	<b>23.04</b>	<b>34.58</b>	<b>23.11</b>	<b>62.71</b>
<b>2 Expenses</b>						
a Cost of materials consumed	-	-	-	-	-	-
b Purchase of Stock-in-trade	-	-	-	-	-	-
c Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d Employee benefit expense	0.60	-	-	0.60	-	0.78
e Finance cost	1.13	0.01	0.00	1.14	0.00	30.36
f Depreciation and amortisation expense	-	-	-	-	-	-
g Other expenses	0.84	1.55	1.16	2.39	2.49	6.46
<b>Total Expenses</b>	<b>2.57</b>	<b>1.56</b>	<b>1.17</b>	<b>4.13</b>	<b>2.50</b>	<b>37.59</b>
<b>3 Profit before exceptional and extraordinary items and tax</b>	<b>14.62</b>	<b>15.83</b>	<b>21.87</b>	<b>30.45</b>	<b>20.61</b>	<b>25.12</b>
4 Exceptional items	-	-	-	-	-	-
<b>5 Profit before tax</b>	<b>14.62</b>	<b>15.83</b>	<b>21.87</b>	<b>30.45</b>	<b>20.61</b>	<b>25.12</b>
<b>6 Tax expense:</b>						
Current tax	-	-	-	-	-	(4.83)
Deferred tax	-	-	-	-	-	-
<b>6 Net Profit /Loss after tax</b>	<b>14.62</b>	<b>15.83</b>	<b>21.87</b>	<b>30.45</b>	<b>20.61</b>	<b>20.29</b>
<b>7 Other Comprehensive Income</b>						
a(i) Item that will not be reclassified to Profit or Loss	-	-	-	-	-	-
a(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
b(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>8 Total Comprehensive Income</b>						
<b>9 Details of Equity Share Capital</b>						
Paid-up equity share capital	1,031.50	1,031.50	1,031.50	1,031.50	1,031.50	1,031.50
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>10 Reserve (excluding revaluation Reserves)</b>	<b>(680.63)</b>	<b>(695.25)</b>	<b>(710.76)</b>	<b>(680.03)</b>	<b>(710.76)</b>	<b>(711.08)</b>
<b>11 (i) Earning per share (Before extraordinary items) of Rs. 10/- each (not annualized)</b>						
Basic	0.14	0.15	0.21	0.30	0.20	0.20
Diluted	0.14	0.15	0.21	0.30	0.20	0.20
<b>(ii) Earning per share (After extraordinary items) of Rs. 10/- each (not annualized)</b>						
Basic	0.14	0.15	0.21	0.30	0.20	0.20
Diluted	0.14	0.15	0.21	0.30	0.20	0.20

**Notes:-**

- The above unaudited financial results for the quarter and half year ended on 30.09.2019 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 13.11.2019.
- There are no Separate Reportable Segment in terms of Accounting Standard AS-17 "Segment Reporting issued by the Institute of Chartered Accountants of India.
- Previous period figure has been regrouped / rearranged wherever necessary.

For and Behalf of the board of directors  
Basant India Limited

  
Managing Director  
DIN -00144736

Date: 13/11/2019  
Place: New Delhi