

BHARTIA SONS LTD.

Redg. Office: 12 Government Place East, Kolkata-700069

CIN : L15205WB1944PLC011711

Ph: 2248-8007, Fax: 2479-9840, Email: bhartiasons@gmail.com

**Statement of Standalone Unaudited Financial Results
for the quarter ended 30th June, 2019**

Sl. No.	Particulars	QUARTER ENDED	
		Three Months Ended 30th June 2019 (Unaudited)	Three Months Ended 30th June 2018 (Unaudited)
1	2	3	4
1	Income from operations		
	(a) Net sales/income from operations (Net of excise duty)	45321.00	—
	(b) Other operating income	2318772.00	1205823.00
	(c) Net gain on fair value changes*	(1813217.00)	1370801.00
	Total income from operations (net)	550876.00	2576624.00
2	Expenses		
	(a) Cost of materials consumed	—	—
	(b) Purchases of Traded Goods	—	—
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	—	—
	(d) Employee benefits expenses	260076.00	223085.00
	(e) Depreciation	16113.00	45117.00
	(f) Other expenditure	205997.00	137333.00
	(g) Finance cost	—	—
	Total expenses [2(a) to 2(g)]	482186.00	405535.00
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	68690.00	2171089.00
4	Other income	—	—
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	3053920.00	1972301.00
6	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	3053920.00	1972301.00
7	Exceptional items	—	—
8	Profit / (Loss) from ordinary activities before tax (6+7)	3053920.00	1972301.00
9	Tax expense	—	—
10	Net Profit / (Loss) from ordinary activities after tax (8-9)	3053920.00	1972301.00
11	Extraordinary items (Net of Tax)	—	—
12	Net Profit / (Loss) for the period (11+10)	3053920.00	1972301.00
13	Other Comprehensive Income		
	(a) Items not reclassified to Profit & Loss**	1118671.28	(3562278.22)
	(b) Items reclassified to Profit & Loss	—	—
14	Total comprehensive income for the period (12+13)	4172591.28	(1589977.22)
15	Paid-up equity share capital (Face Value - Rs. 10/- per share)	1500000.00	1500000.00
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	—	—
17.i	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):		
	(a) Basic	27.82	(10.60)
	(b) Diluted	27.82	(10.60)
17.ii	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):		
	(a) Basic	27.82	(10.60)
	(b) Diluted	27.82	(10.60)

Notes :

- The above results have been approved by the Audit Committee and have been taken on record by the Board of Directors at the respective meeting held on 14th August, 2019 and a Limited Review of the same has been carried out by the Statutory Auditor of the Company.
- Ind-AS compliant Financial Results for the Quarter ended June 2018 haven't been subjected to limited review.
However, the Management has exercised necessary Due Diligence to ensure that the Financial Result for the said Quarter provide a true and fair view of the affairs of the Company.
- The above results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) to the extent applicable. The Company has adopted Ind AS for the first time beginning April 01, 2019 with transition date April 01, 2018.
- Provision for Gratuity Liability not considered; Depreciation provision and electrical installation not provided for.
- Provision for Gratuity Liability will be accounted for as and when paid.
- Provision for Bonus Liability has not been accounted for.
- The reconciliation between net profit for the quarter ended June 2018 reported earlier as per previous Indian GAAP and the one recast as per Ind AS is as under :

Net Profit reported for June Quarter 2018 as per previous Indian GAAP	800288
Add/Less: Adjustments pursuant to adoption of Ind AS	
(a) Fair value changes of Investment in Mutual Fund	1370801.00
(b) Income tax effect on above	
Net Profit after Tax as per Ind AS	2171089.00

8. The figures have been regrouped and rearranged wherever necessary.

Place : Kolkata
Date : 14th August, 2019

(Sandeep Bhartia)
Managing Director
DIN: 00236283

CEMENT COMPANY LIMITED

gvijaygram, Jamnagar-361140 (Gujarat)

BHARTIA SONS LTD.

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**Statement of Standalone Unaudited Financial Results
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2	Expenses		
	(a) Cost of materials consumed	—	—
	(b) Purchases of Traded Goods	—	—
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	—	—
	(d) Employee benefits expenses	260076.00	223085.00
	(e) Depreciation	16113.00	45117.00
	(f) Other expenditure	205997.00	137333.00
	(g) Finance cost	—	—
	Total expenses [2(a) to 2(g)]	482186.00	405535.00
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16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	—	—
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	(b) Diluted	27.82	(10.60)

Notes :

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	(a) Cost of materials consumed	—	—
	(b) Purchases of Traded Goods	—	—
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	—	—
	(d) Employee benefits expenses	280076.00	223085.00
	(e) Depreciation	16113.00	45117.00
	(f) Other expenditure	205997.00	137333.00
	(g) Finance cost	—	—
	Total expenses [2(a) to 2(g)]	482186.00	405535.00
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Net Profit reported for June Quarter 2018

as per previous Indian GAAP

800288

Add/Less: Adjustments pursuant to adoption of Ind AS

(a) Fair value changes of investment in Mutual Fund

1370801.00

(b) Income tax effect on above

Net Profit after Tax as per Ind AS**2171089.00**

- The figures have been regrouped and rearranged wherever necessary.

Place : Kolkata

Date : 14th August, 2019

(Sandeep Bhartia)
Managing Director
DIN: 00236283

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Statement of Standalone Unaudited Financial Results
for the Quarter & Six Months ended 30th September, 2019 (Rs.)

Sr. No.	PARTICULARS	Quarter Ended			Year to Date 30.9.2019	
		1/7/2019	1/4/2019	1/7/2018	1/4/2019	1/4/2018
A	Date of start of reporting Quarter	1/7/2019	1/4/2019	1/7/2018	1/4/2019	1/4/2018
B	Date of end of reporting Quarter	30/9/2019	30/6/2019	30/9/2018	30/9/2019	30/9/2018
C	Whether Results are audited or Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D	Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1	Income from operations					
	(a) Net sales/income from operations (Net of excise duty)	533215	45321	579076	578536	579076
	(b) Other operating income	210000	2318772	424816	2528772	1630639
	(c) Net gain on fair value changes	161223	(1813217)	48499	(1651994)	1419300
	Total Income from operations (net)	904438	550876	1052391	1455314	3629015
2	Expenses					
	(a) Cost of materials consumed	—	—	—	—	—
	(b) Purchases of Traded Goods	—	—	—	—	—
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	—	—	—	—	—
	(d) Employee benefits expenses	478484	260076	321857	738560	544742
	(e) Depreciation	16113	16113	45117	32226	90234
	(f) Other expenditure	138680	205997	216057	344677	353390
	(g) Depreciation provided for further 2 yrs.	—	—	—	—	—
	Total expenses [2(a) to 2(g)]	633277	482188	562831	1115483	988366
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	271161	68690	469560	339851	2640649
4	Other income	—	—	—	—	—
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	271161	68690	469560	339851	2640649
6	Finance costs	—	—	—	—	—
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	271161	68690	469560	339851	2640649
8	Exceptional items	—	—	—	—	—
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	271161	68690	469560	339851	2640649
10	Tax expense	—	—	—	—	—
11	Net Profit / (Loss) from ordinary activities after tax (9 - 10)	271161	68690	469560	339851	2640649
12	Extraordinary Items (Net of Tax)	—	—	—	—	—
13	Net Profit / (Loss) for the period (11 + 12)	271161	68690	469560	339851	2640649
14	Other Comprehensive Income					
	(a) Items not reclassified to Profit & Loss	(10099560)	1118671	1800903	(8980889)	(1761375)
	(b) Items reclassified to Profit & Loss	—	—	—	—	—
15	Total Comprehensive Income for the period (13+14)	(9828399)	1187361	2270463	(8641038)	879274
14	Paid-up equity share capital (Face Value - Rs. 10/- per share)	1500000	1500000	1500000	1500000	1500000
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	—	—	—	—	—
16.i	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(65.52)	7.92	15.14	(57.61)	5.86
	(b) Diluted	(65.52)	7.92	15.14	(57.61)	5.86
16.ii	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(65.52)	7.92	15.14	(57.61)	5.86
	(b) Diluted	(65.52)	7.92	15.14	(57.61)	5.86

Notes :

- The above results have been approved by the Audit Committee and have been taken on record by the Board of Directors at the respective meeting held on 14th November, 2019 and the Limited Review Report of the same has been carried out by the Statutory Auditor of the Company.
- Provision for Gratuity Liability not considered; Depreciation provision and electrical installation not provided for.
- Provision for Gratuity Liability will be accounted for as and when paid.
- Provision for Bonus Liability has not been accounted for.
- The figures have been regrouped and rearranged wherever necessary.
- The Company has adopted IND-AS notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015 from 01st April, 2019 and the effective date of such transition has been carried out from the erstwhile Accounting Standard notified under the Act, read with relevant rules issued thereunder and guidelines issued by "the RBI" (collectively referred to as previous GAAP).
- The Company is primarily engaged in the financing activity in terms of Investment & Loan and there is no separate reportable segment identified as per IND-AS 108 segment reporting.

Net Profit reported for September Quarter 2018

as per previous Indian GAAP

421061

Add/Less: Adjustments pursuant to adoption of Ind AS

(a) Fair value changes of Investment in Mutual Fund

48499

(b) Income tax effect on above

Net Profit after Tax as per Ind AS

469560

- The figures have been regrouped and rearranged wherever necessary.

Place : Kolkata
Date : 14th November, 2019(Sandeep Bhartia)
Managing Director
DIN: 00236283

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		17/2019	1/4/2019	1/7/2018	1/4/2019	1/4/2018
A	Date of start of reporting Quarter	30/9/2019	30/6/2019	30/9/2018	30/9/2019	30/9/2018
B	Date of end of reporting Quarter	30/9/2019	30/6/2019	30/9/2018	30/9/2019	30/9/2018
C	Whether Results are audited or Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
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	(a) Cost of materials consumed	—	—	—	—	—
	(b) Purchases of Traded Goods	—	—	—	—	—
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	—	—	—	—	—
	(d) Employee benefits expenses	478484	260076	321657	738560	544742
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- The Company is primarily engaged in the financing activity in terms of Investment & Loan and there is no separate reportable segment identified as per IND-AS 108 segment reporting.

Net Profit reported for September Quarter 2018 as per previous Indian GAAP	421061
Add/Less: Adjustments pursuant to adoption of Ind AS	
(a) Fair value changes of Investment in Mutual Fund	48499
(b) Income tax effect on above	
Net Profit after Tax as per Ind AS	469560

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Place : Kolkata
 Date : 14th November, 2019
 (Sandeep Bhartia)
 Managing Director
 DIN: 00236283

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Place: Kolkata
 Dated: 31.01



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**Statement of Standalone Unaudited Financial Results
for the Quarter & Nine Months ended 31st December, 2019**

(Rs.)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Income from operations						
	(a) Net sales/Income from operations* (Net of excise duty)	4160.00	533215.00	4451.00	582696.00	621264.00	911756.00
	(b) Other operating income	—	210000.00	588000.00	2528772.00	2218639.00	1133386.00
	(c) Net gain on fair value changes	158610.00	161223.00	368670.00	1810604.00	1787970.00	—
	Total income from operations (net)	1627770.00	904438.00	961121.00	4922072.00	4627873.00	2045142.00
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Traded Goods	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	271437.00	478484.00	365357.00	1009997.00	910099.00	1611160.00
	(e) Depreciation	32378.00	16113.00	4038.00	64604.00	94272.00	64453.00
	(f) Other expenditure	216882.00	138680.00	421362.00	561559.00	774752.00	1034718.00
	(g) Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
	Total expenses [2(a) to 2(g)]	520697.00	633277.00	790757.00	1636160.00	1779123.00	2710331.00
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
4	Other income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
6	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
7	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
8	Profit / (Loss) from ordinary activities before tax (6+7)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
9	Tax expense	0.00	0.00	0.00	0.00	0.00	76606.00
10	Net Profit / (Loss) from ordinary activities after tax (8-9)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(588583.00)
11	Extraordinary items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit / (Loss) for the period (10+11)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(588583.00)
13	Other Comprehensive Income						
	(a) Items not reclassified to Profit & Loss	(1386646.00)	(10099580.00)	12018536.00	(10367535.00)	10257161.00	0.00
	(b) Items reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
14	Total Comprehensive Income for the period (12+13)	(1744573.00)	(9828399.00)	12188900.00	(7081623.00)	13105911.00	(588583.00)
15	Paid-up equity share capital (Face Value - Rs. 10/-per share)	1500000.00	1500000.00	1500000.00	1500000.00	1500000.00	1500000.00
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	—	—	—	—	—	18324623.00
17 i	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)
	(b) Diluted	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)
17 ii	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)
	(b) Diluted	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)

Notes :

- The above results have been approved by the Audit Committee and have been taken on record by the Board of Directors at the respective meeting held on 14th February, 2020 and a Limited Review of the same has been carried out by the Statutory Auditor of the Company.
- Provision for Gratuity Liability not considered; Depreciation provision and electrical installation not provided for.
- Provision for Gratuity Liability will be accounted for as and when paid.
- Provision for Bonus Liability has not been accounted for.
- The Company is primarily engaged in the financing activity in terms of Investment & Loan and there is no separate segment identified as per IND-AS 108 segment reporting.

Net Profit reported for December Quarter 2018 as per previous Indian GAAP (198,306.00)

Add/Less: Adjustment pursuant to adoption of IND AS

(a) Fair value changes of investment in mutual fund

368,670.00

(b) Income tax effect on above

—

Net Profit after tax as per IND-AS

170,364.00

- The figures have been regrouped and rearranged wherever necessary.

For Bhartia Sons Ltd.
Sd/
Sandeep Bhartia
Director
DIN: 00236283

Date : 14th February, 2020

BHARTIA SONS LTD.

Redg. Office: 12 Government Place East, Kolkata-700069

CIN : L15205WB1944PLC011711

Phone: 2248-6007, Fax: 2479-9840, Email: bhartiasons@gmail.com

Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months ended 31st December, 2019

(Rs.)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Income from operations						
	(a) Net sales/income from operations* (Net of excise duty)	4160.00	533215.00	4451.00	582696.00	621264.00	911756.00
	(b) Other operating income	—	210000.00	588000.00	2528772.00	2218639.00	1133386.00
	(c) Net gain on fair value changes	158610.00	161223.00	368670.00	1810604.00	1787970.00	—
	Total Income from operations (net)	162770.00	904438.00	961121.00	4922072.00	4627873.00	2045142.00
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Traded Goods	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	271437.00	478484.00	365357.00	1009997.00	910099.00	1611150.00
	(e) Depreciation	32378.00	16113.00	4038.00	64604.00	94272.00	64453.00
	(f) Other expenditure	216882.00	136680.00	421362.00	561559.00	774752.00	1034718.00
	(g) Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
	Total expenses [2(a) to 2(g)]	520697.00	633277.00	790757.00	1636160.00	1779123.00	2710331.00
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
4	Other income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
6	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
7	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
8	Profit / (Loss) from ordinary activities before tax (6+7)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(665189.00)
9	Tax expense	0.00	0.00	0.00	0.00	0.00	76606.00
10	Net Profit / (Loss) from ordinary activities after tax (8-9)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(588583.00)
11	Extraordinary items(Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit / (Loss) for the period (10+11)	(357927.00)	271161.00	170364.00	3285912.00	2848750.00	(588583.00)
13	Other Comprehensive Income						
	(a) Items not reclassified to Profit & Loss	(136646.00)	(1009560.00)	12018536.00	(10367635.00)	10257161.00	0.00
	(b) Items reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
14	Total Comprehensive Income for the period (12+13)	(1744573.00)	(9828399.00)	12188900.00	(7061623.00)	13105911.00	(588583.00)
15	Paid-up equity share capital (Face Value - Rs. 10/-per share	1500000.00	1500000.00	1500000.00	1500000.00	1500000.00	1500000.00
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	—	—	—	—	—	18324623.00
17 i	Earnings per share (before extraordinary items) (of `Rs. 10/- each) (not annualised):						
	(a) Basic	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.82)
	(b) Diluted	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)
17 ii	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)
	(b) Diluted	(11.63)	(65.52)	81.26	(47.21)	87.37	(3.92)

Notes :

- The above results have been approved by the Audit Committee and have been taken on record by the Board of Directors at the respective meeting held on 14th February, 2020 and a Limited Review of the same has been carried out by the Statutory Auditor of the Company.
- Provision for Gratuity Liability not considered; Depreciation provision and electrical installation not provided for.
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- The Company is primarily engaged in the financing activity in terms of Investment & Loan and there is no separate segment identified as per IND-AS 108 segment reporting.

Net Profit reported for December Quarter 2018 as per previous Indian GAAP (198,306.00)

Add/Less: Adjustment pursuant to adoption of IND AS

(a) Fair value changes of investment in mutual fund

368,670.00

(b) Income tax effect on above

Net Profit after tax as per IND-AS

170,364.00

- The figures have been regrouped and rearranged wherever necessary.

For Bhartia Sons Ltd.
Sd/
Sandeep Bhartia
Director
DIN: 00236283

Date : 14th February, 2020