

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
BINDAWALA BANIJYA LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of of BINDAWALA BANIJYA LIMITED (the 'Company') for the quarter ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by then dependent 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Komandoor & Co LLP**  
**Chartered Accountants**  
**Firm Reg. No. 001420S/S200034**



*Sanjay Shaw*  
**(Sanjay Shaw)**  
**Partner**

**M. No. 305966**

**UDIN : 24305966BKA9WU2629**

**Date : 10-02-2024**

**Place : Kolkata**

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**BRANCHES: NEW DELHI, MUMBAI, KOLKATA, CHENNAI, AGRA, AHMEDABAD, BANGALORE, BHUBHANESWAR, GHAZIABAD, PATNA,**

**HINDAWALA BANUYA LTD**  
 Regd. Office : Room No. 214, 2nd Floor, 6A, Hemanta Basu Sarani, Kolkata - 700001  
 CIN NO. : 167120WB1981PLC033799  
 E MAIL : hindawala@vsnl.net, Contact No.

**Unaudited Financial Results for the Quarter ended 31st December, 2023**

(Rs. in lacs)

Sl. No.	PARTICULARS	Quarter Ended		Year to date	Year Ended
		31-Dec-23	30-Sep-23	31-Dec-23	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
1)	Income from Operations				
	(a) Revenue from Operations	88.88	67.02	203.70	1,238.44
	(b) Other Income	-	-	0.07	1.57
	Total Income	88.88	67.02	203.77	1,240.01
2)	Expenses				
	(a) Purchase of stock in trade	1.14	10.00	11.14	615.28
	(b) Changes in inventories of stock in trade	(2.43)	0.29	(5.76)	5.77
	(c) Employee benefits expenses	1.48	1.00	3.56	5.23
	(d) Finance Costs	5.81	7.85	23.79	52.93
	(e) Depreciation and amortisation expenses	1.92	1.84	5.60	4.52
	(f) Other Expenses	35.86	9.26	100.13	488.88
	(g) Provision for Non Performing Asset	-	-	-	0.09
	Total Expenses	43.78	30.24	138.46	1,172.70
3)	Profit / (Loss) before exceptional items & tax (1-2)	45.10	36.78	65.31	67.31
4)	Exceptional Items	-	-	-	-
5)	Profit / (Loss) before tax (3+4)	45.10	36.78	65.31	67.31
6)	Tax expenses	12.80	9.20	21.99	15.85
	(a) Current tax	11.28	9.20	20.47	14.33
	(b) Deferred tax	-	-	-	1.14
	(c) Tax for earlier years	1.52	-	1.52	0.38
7)	Profit/(Loss) for period from continuing operations (5-6)	32.31	27.59	43.32	51.46
8)	Profit/(Loss) from discontinuing operations	-	-	-	-
9)	Tax expense of discontinued operations	-	-	-	-
10)	Profit / (Loss) from discontinuing operations (after tax) (8-9)	-	-	-	-
11)	Profit / (Loss) for the period (7+10)	32.31	27.59	43.32	51.46
12)	Other Comprehensive Income	1.00	15.22	43.19	21.12
A	(i) Items that will not be reclassified to profit or loss	1.00	15.22	43.19	21.12
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-
B	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Tax on to items that will be reclassified to profit or loss	-	-	-	-
13)	Total Comprehensive Income / (Loss) for period (11+12)	33.31	42.81	86.51	72.58
14)	Paid-up Equity Share Capital (FV Rs. 10/- per share)	64.00	64.00	64.00	64.00
15)	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year				422.43
16)	Earnings per share (Face Value of Rs. 10/-each) (not annualised) (in Rs.) - Basic and Diluted EPS	5.05	4.31	6.77	8.04

KOMANDOOR & CO LLP  
 Chartered Accountants  
 Firm Reg. No. 0014209/S200034

*Sanjay Shaw*  
 Sanjay SHAW  
 Partner

I. No. 305966

UDIN: 24305966BKAGWU2629



**BINDAWALA BANIIYA LTD**

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CIN NO. : L67120WB1981PLC033799

E MAIL : bindawala@vsnl.net, Contact No.

**Unaudited Financial Results for the Quarter ended 31st December, 2023**

(Rs. in lacs)

**Notes:**

- 1 The Unaudited financial results for the quarter ended 31st December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.02.2024. The statement has been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016.
- 2 The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- 3 The figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable.

KOMANDOOR & CO LLP  
Chartered Accountants  
Firm Reg. No. 001420S/S200034

*Sanjay Suaw*  
Sanjay Suaw  
Partner

M. No. 305966

UDIN: 24305966BKA@WU2629

Place : Kolkata

Date : 10.02.2024



For and on behalf of the Board