

BHAIRAV ENTERPRISES LIMITED

Warden House, 340 J.J. Road, Byculla, Mumbai 400 008.

CIN No. L51909MH1984PLC217692

TEL: (91) 22 2302 7900 FAX : (91) 22 2307 7231

Website: www.bhairaventerprises.com

Email: coscec@bhairaventerprises.com

February 09, 2018

To,
Metropolitan Stock Exchange of India Limited
4th Floor, Vibgyor Towers,
Plot No. C-62, G- Block, Opp. Trident Hotel,
BandraKurla Complex, Bandra (East),
Mumbai 400 098

Ref: Outcome of the Board Meeting held on 9th February, 2018

Dear Sir,

We wish to inform you that The Board of Directors of the Company at their meeting held on 9th February, 2018 approved the Un-audited Financial Results of the Company for the 3rd quarter and nine months ended December 31, 2017, along with Limited Review Report.

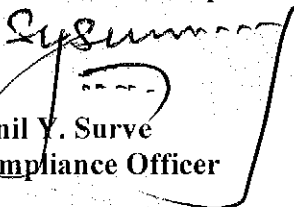
Pursuant to Regulations 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, kindly find enclosed herewith the following for reference:

1. Un-audited Financial Results of the Company for the 3rd quarter ended December 31, 2017, along with Limited Review Report.

The notice is available on our website www.bhairaventerprises.com under Investors Relation section and also available on the website of the Stock Exchange at www.msei.in.

Thanking you.

Yours faithfully,
For Bhairav Enterprises Limited


Sunil Y. Surve
Compliance Officer



BHAIKAV ENTERPRISES LIMITED

Regd. Office : Warden House, 340, J.J. Road, Byculla, Mumbai - 400 008

CIN : L51909MH1984PLC217692

(₹ in Thousand except EPS)

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31/12/2017

SR.NO.	PARTICULARS	Quarter Ended 31/12/2017 (Unaudited)	Quarter Ended 30/09/2017 (Unaudited)	Quarter Ended 31/12/2016 (Unaudited)	Nine Month Ended 31/12/2017 (Unaudited)	Nine Month Ended 31/12/2016 (Unaudited)	Previous Year ended 31/03/2017 Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	176	228	251	689	720	967
3	Total Income (1 + 2)	176	228	251	689	720	967
4	Expenses						
(a)	Loss in fair value of Stock in Trade	-	-	-	189	-	-
(b)	Finance Cost	-	-	-	-	-	-
(c)	Other Expenses	51	48	59	192	234	270
	Total Expenses	51	48	59	381	234	270
5	Profit/(Loss) before exceptional items (3-4)	125	180	192	308	486	697
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5-6)	125	180	192	308	486	697
8	Tax Expenses						
(a)	Current Tax	-	-	-	-	-	179
(b)	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	125	180	192	308	486	518
10	Other Comprehensive Income (Net of Tax)						
(a)	Items that will not be reclassified to Profit & Loss A/c	19	(26)	-	(7)	-	-
(b)	Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
11	Total Profit/(Loss) after Comprehensive Income (after tax)	144	154	192	301	486	518
12	Paid-up equity share capital (Face Value ₹ 10/ per share)	10000	10000	10000	10000	10000	10000
13	Earning per Share (of Rs.10/-each) (not annualized)			-			
(a)	Basic & Diluted	0.13	0.18	0.19	0.31	0.49	0.52



Sy/h

Notes :

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter ended September 30, 2017 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their meetings held on 09th February 2018.
- 2 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2017, and accordingly, these financial Statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- 4 The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the period ended December 31, 2017.
- 5 Reconciliation of Net Profit/(Loss) as previously reported on account of transition from the previous Indian GAAP to Ind-As for the Quarter ended 31/12/2016.

Sr.No.	Particulars	Quarter Ended 31/12/2017	Quarter Ended 31/12/2016
a)	Profit/(Loss) under Previous Indian GAAP	125	-
b)	Comprehensive Income (OCI)/Expenditure	19	-
c)	On account of other adjustments	-	-
	Profit/(Loss) for the period under Ind AS	144	-

For and on behalf of the Board



Sunil Surve
Director (DIN 00065166)

Place : Mumbai

Date : 09/02/2018

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Extract of Statement of Results for the Quarter ended 31st December, 2017			
PARTICULARS	Quarter Ended 31/12/2017 (Unaudited)	Quarter Ended 31/12/2016 (Unaudited)	Year Ended 31/03/2017 (Audited)
Total Income from operations (net)	176	251	967
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	125	192	697
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	125	192	697
Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	125	192	517
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax)and other Comprehensive Income (after tax)]	144	192	517
Equity Share Capital	10,000	10,000	10,000
Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	-	5472
Earning per share (before extraordinary items (of ₹ 10/-each)			
(a) Basic	0.13	0.19	0.52
(b) Diluted	0.13	0.19	0.52
* Not Annualised			

NOTES:

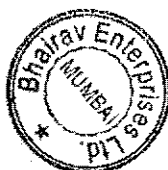
(a) The above is an extract of the detailed formate of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements)

Regulations,2015. The full formate of Quarterly Financial Results are available on the website of the stock exchange at www.msei.in and on the Company's website at www.bhairaventerprises.com

(b) There is no change in accounting polcies and hence there is no impact on Profit & Loss.

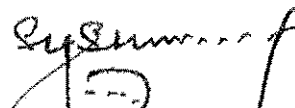
(c) No Exceptional or extra ordinary items adjusted.

For Bhairav Enterprises Limited



Place : Mumbai

Date : 09/02/2018


Sunil Surve
Director (DIN 00065166)



HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

B/10, 1st Floor, New Putlibai Kapol Niwas CHS Ltd,
S.V. Road, Vile Parle (West) Mumbai - 400 056
Tel.: 022-26708221 - 26701362
E-mail : HEGDES61@gmail.com • kpajmera@hotmail.com

**Independent Auditor's Report on Limited Review of the Unaudited Financial Results of the
Company for the Quarter ended 31st December, 2017**

To the Board of Directors
Bhairav Enterprises Limited
340, J. J. Road, Byculla, Mumbai – 400 008

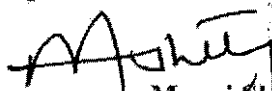
We have reviewed the accompanying statement of Unaudited Standalone financial results of **Bhairav Enterprises Limited** ("the Company") for the quarter ended December 31, 2017 ("the statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAD/62/2016 dated July 5, 2016. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related interim financial information in accordance with the reorganisation and measurement principles laid down in Indian Accounting Standard 34 "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.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (ARE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquires 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.

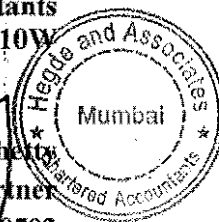
Based on our review conducted as above, nothing has come to our attention that causes us to believed that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 including the manner in which it is be disclosed, or that it contains any material misstatement.

We have not reviewed the Ind AS complaint financial results and other financial information for the quarters ended on December 31, 2016, December 31, 2017 and year ended on March 31, 2017 which have been presented by the Company based on the financial information complied by the management.

For Hegde & Associates
Chartered Accountants
Firm Registration No. 103610W


Manoj Shetty
Partner

Membership No. 198593



Place: Mumbai
Date: 09.02.2018