

BHAIRAV ENTERPRISES LIMITED

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

CIN: L51909MH1984PLC217692 **PAN:** AACCB0934F

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

Website: www.bhairaventerprises.com

Email: cosec@bhairaventerprises.com / cosec@wardengroup.com

18th January, 2024

To,
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West,
Mumbai - 400 070.

Dear Sir,

Sub: Outcome of Board Meeting held on 18th January, 2024

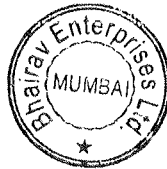
We wish to inform you that The Board of Directors of the Company at their meeting held on 18th January 2024 to approved the Un-Audited Financial Results of the Company for the 3rd Quarter and 9 (Nine) months ended 31st December 2023, along with Limited Review Report. Pursuant to Regulations 33 of SEBI (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 and 9 (Nine) months ended 31st December 2023, along with Limited Review Report.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. 18th January 2024 which is commenced at 1.00pm IST and concluded at 1.30pm IST.

Thanking you.

**Yours faithfully,
For Bhairav Enterprises Limited**



Shashi Kumar Dujari
Director
(DIN 00116132)

Place: Mumbai



HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

B-10, 1st Floor, New Putibai Kapor 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 2023**

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, 2023 ("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 believe 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 disclosed, or that it contains any material misstatement.

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



Manoj Shetty

Manoj Shetty
Partner

Membership No. 138593

Place: Mumbai
Date: 18/01/2024
UDIN: 24138593BKAUCL9298

BHAIRAV ENTERPRISES LIMITED

CIN : L51909MH1984PLC217692

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

Telephone No. 022-23027900 Fax No.: 022-23077231

email : cosec@bhairaventerprises.com

web site : www.bhairaventerprises.com

Statement of Unaudited Standalone Financial Results for the Quarter And Nine Months ended 31/12/2023

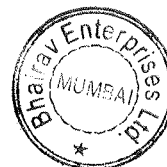
(₹. in Lacs except EPS)

SR.NO.	PARTICULARS	Quarter Ended 31/12/2023 (Unaudited)	Quarter Ended 30/09/2023 (Unaudited)	Quarter Ended 31/12/2022 (Unaudited)	Nine Months Ended 31/12/2023 (Unaudited)	Nine Months Ended 31/12/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
1	Revenue from Operations	-	-	-	-	-	3.25
2	Other Income	1.96	1.98	1.25	5.92	3.79	5.70
3	Total Income (1 + 2)	1.96	1.98	1.25	5.92	3.79	8.95
4	Expenses						
(a)	Changes in Inventories of Stock in Trade	(0.04)	(0.42)	(0.14)	(0.46)	(1.30)	(1.31)
(b)	Finance Cost	-	-	-	-	-	-
(c)	Employees Benefit Expenses	0.60	0.60	0.60	1.80	1.80	2.40
(d)	Other Expenses	0.56	0.30	0.39	2.17	2.10	2.88
	Total Expenses	1.12	0.48	0.85	3.51	2.60	3.97
5	Profit/(Loss) before exceptional items (3-4)	0.84	1.50	0.40	2.41	1.19	4.98
6	Exceptional Items		-				-
7	Profit/(Loss) from ordinary activities before tax (5-6)	0.84	1.50	0.40	2.41	1.19	4.98
8	Tax Expenses						
(a)	Current Tax	-	-	(0.20)	-	-	0.92
(b)	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	0.84	1.50	0.60	2.41	1.19	4.06
10	Other Comprehensive Income (Net of Tax)						
(a)	Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
(b)	Items that will not be reclassified to Profit & Loss A/c	-	(0.08)	-	1.86	(0.12)	(0.12)
11	Total Profit/(Loss) after Comprehensive Income (after tax) (9+10)	0.84	1.42	0.60	4.27	1.07	3.94
12	Paid-up equity share capital (Face Value Rs. 10/ per	100.00	100.00	100.00	100.00	100.00	100.00
13	Other Equity	-	-	-	-	-	82.61
14	Earning per Share (of Rs.10/-each) (not annualized)						
(a)	Basic & Diluted	0.08	0.16	0.06	0.24	0.12	0.41

Notes :

- The above results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- These results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 18th January 2024. The Statutory Auditors have carried out a Limited Review of the result.
- 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.
- Deferred Taxes as per AS-22 if any will be ascertained after Audit while finalising the accounts.
- Provision for Tax if any will be made at the end of the year.
- The figures of previous periods have been regrouped wherever necessary.

Place : Mumbai
Date : 18/01/2024



For and on behalf of the Board

Shashi Kumar Dujari
Director (DIN 00116132)

BHAIRAV ENTERPRISES LIMITED

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

(₹. in Lacs except EPS)

PARTICULARS	Quarter Ended 31/12/2023 (Unaudited)	Quarter Ended 31/12/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
Total Income from operations (net)	1.96	1.25	8.95
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	0.84	0.40	4.98
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	0.84	0.40	4.98
Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	0.84	0.60	4.06
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)]	0.84	0.60	3.94
Equity Share Capital	100.00	100.00	100.00
Reserves - Other Equity(excluding Revaluation Reserve as shown in the Audited Balance Sheet of	-	-	82.61
Earning per share (before extraordinary items (of ₹. 10/-each)			
(a) Basic	0.08	0.06	0.41
(b) Diluted	0.08	0.06	0.41
* Not Annualised			

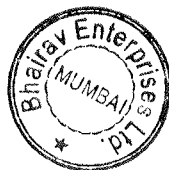
NOTES:

(a) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format 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 policies and hence there is no impact on Profit & Loss.

(c) No Exceptional or extra ordinary items adjusted.

For Bhairav Enterprises Limited



Place : Mumbai
Date : 18/01/2024

Shashi Kumar Dujari
Director (DIN 00116132)