



Bengal Tea & Fabrics Limited

CIN. L51909WB1983PLC036542

Registered Office :

Century Towers, 45, Shakespeare Sarani, 4th Floor, Kolkata - 700 017

Telefax : 91-33 2283 6416/6417, e-mail : mail@bengaltea.com

Website : www.bengaltea.com



ISO 22000 : 2018
ISO 9001 : 2015



CB-045-FSMS
CB-045-QMS



12th November 2024

BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400001
(Scrip Code: 532230)

Re: Outcome of Board Meeting held on 12th November 2024

Pursuant to Regulation 30 and 33 and Regulation 47(1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, please note that the Board of Directors at their meeting held on 12th November 2024, has approved the following items

- The statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September 2024 together with the Limited Review Report of M/S Jain & Co (FRN: 302023E), Chartered Accountants, Statutory Auditors, in the prescribed format.
- Resignation of Sunita Shah, Company Secretary of the company with effect from close of business hours on 23rd October 2024,

The copies of the published results will be sent to you in due course.

The meeting commenced at 11.55 AM and concluded at 02:20 PM

This is for your information and record

Yours Sincerely

Arindom Rao
Chief Financial Officer

Encl: As Above

JAIN & CO.

Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001

Email: mkjainandco@gmail.com

Phones: 033 4060 9190/4005 1810

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF BENGAL TEA & FABRICS LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
BENGAL TEA & FABRICS LIMITED

- We have reviewed the accompanying statement of Unaudited Financial Results of **Bengal Tea & Fabrics Limited** ("the Company") for the quarter and half year ended on 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th November, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagement (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



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moderate assurance as to whether the financial statements are 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

- 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 applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN & CO
Chartered Accountants
(Registration No. 302023E)
UDIN :



(CA M.K. Jain)
Partner
(Membership No. 055048)

Place: Kolkata
Dated the 12th day of November, 2024



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Place: Kolkata

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TO

THE BOARD OF DIRECTORS,
BENGAL TEA & FABRICS LIMITED

- We have reviewed the accompanying statement of Unaudited Financial Results of Bengal Tea & Fabrics Limited ("the Company") for the quarter and half year ended on 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation") read with relevant circulars issued by the SEBI from time to time;
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(Registration No. 302023E)
UDIN :



(CA M.K. Jain)
Partner
(Membership No. 055048)

Place: Kolkata

Dated the 12th day of November, 2024



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Statement of Unaudited Financial Results for the Quarter and six months ended 30th September, 2024

(in lakhs except per share data and where otherwise stated)

	Particulars	Quarter ended			Half Year ended		Year ended
		30 th September, 2024 (Unaudited) (Refer Note 4)	30 th June, 2024 (Unaudited)	30 th September, 2023 (Unaudited) (Refer Note 4)	30 th September 2024 (Unaudited)	30 th September 2023 (Unaudited)	31 st March, 2024 (Audited)
	Income :						
I	Revenue from operations	2,393	1,120	1,237	3,513	2,277	5,612
II	Other income	479	371	84	850	196	792
III	Total Income (I+II)	2,872	1,491	1,321	4,363	2,473	6,404
	IV Expenses :						
	a. Cost of materials consumed	711	422	352	1,133	672	879
	b. Purchase of stock-in-trade	43	-	-	43	-	-
	c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	(175)	(465)	(514)	(640)	(711)	1,630
	d. Employee benefits expense	672	656	599	1,328	1,177	2,230
	e. Finance cost	9	11	11	20	20	37
	f. Depreciation and amortization expense	48	45	45	93	86	193
	g. Power & fuel	163	119	148	282	236	363
	h. Other expenses	294	290	257	584	462	823
	Total Expenses	1,765	1,078	898	2,843	1,942	6,155
V	Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)	1,107	413	423	1,520	531	249
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	1,107	413	423	1,520	531	249
VIII	Tax Expense						
	1. Current Tax	4	62	32	66	45	361
	Less : MAT Credit Entitlement	34	(34)	(32)	-	(45)	(265)
	2. Deferred Tax	47	61	124	108	151	406
	3. Income Tax for earlier years (Refer Note 5)	917	-	-	917	-	7
IX	Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)	105	324	299	429	380	(260)
X	Profit / (Loss) from Discontinued Operation	(20)	(10)	(8)	(30)	(14)	(61)
	Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-	-	-
XI	Tax Expense of Discontinued Operation (Refer Note 5)	316	1	21	317	21	15
XII	Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)	(336)	(11)	(29)	(347)	(35)	(76)
XIII	Profit/ (Loss) for the Period (IX+XII)	(231)	313	270	82	345	(336)
XIV	Other Comprehensive Income						
	A (I) Items that will not be re-classified to profit or loss						
	(i) Remeasurement of defined benefit plans	-	-	-	-	-	53
	(ii) Income tax thereon	-	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(231)	313	270	82	345	(283)
	Paid-up Equity Share Capital (Face value per share ` 10/-)	901	901	901	901	901	901
	Other Equity (as per balance sheet)						10,060
XVI	(a) Earning per Share -(` 10 per share) -(before Exceptional Items)						
	Basic & Diluted (Continuing Operations) (In `)	1.17*	3.60*	3.32*	4.76*	4.22*	(2.89)
	Basic & Diluted (Discontinued Operation) (In `)	(3.73)*	(0.12)*	(0.32)*	(3.85)*	(0.39)*	(0.84)
	Basic & Diluted (Continuing & Discontinued Operations) (In `)	(2.56)*	3.48*	3.00*	0.91*	3.83*	(3.73)
	(b) Earning per Share (` 10 per share) -(after Exceptional Items)						
	Basic & Diluted (Continuing Operations) (In `)	1.17*	3.60*	3.32*	4.76*	4.22*	(2.89)
	Basic & Diluted (Discontinued Operation) (In `)	(3.73)*	(0.12)*	(0.32)*	(3.85)*	(0.39)*	(0.84)
	Basic & Diluted (Continuing & Discontinued Operations) (In `)	(2.56)*	3.48*	3.00*	0.91*	3.83*	(3.73)
	* (Figure for the periods are not annualized)						



Amt in ` Lakhs

Statement of Assets & Liabilities as at 30th September, 2024

Particulars		As at 30 th Sep, 2024	As at 31 st Mar, 2024
		Unaudited	Audited
A ASSETS			
1 Non-current Assets			
(a) Property, plant and equipment		5,443	5,259
(b) Capital work-in-progress		94	81
(c) Other Intangible assets		3	5
(e) Financial assets			
(i) Investments		2,295	2,449
(ii) Other financial assets		31	33
(f) Deferred tax assets (Net)		-	612
(g) Other non-current assets		10	28
Sub-total- Non-current assets		7,876	8,467
2 Current Assets			
(a) Inventories		971	489
(b) Biological assets other than bearer plants		57	27
(c) Financial assets			
(I) Investments		12,478	9,786
(II) Trade receivables		476	79
(III) Cash and cash equivalents		54	26
(IV) Bank balances other than (iii) above		10	6
(V) Loans		2	5
(VI) Other financial assets		61	56
(d) Current tax assets (Net)		558	-
(e) Other current assets		170	167
		14,837	10,641
Assets pertaining to Disposal Group		105	85
Sub-total Current assets		14,942	10,726
TOTAL ASSETS		22,818	19,193
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital		901	901
(b) Other Equity		10,052	10,060
		10,953	10,961
2 Liabilities			
<u>Non-current liabilities</u>			
(a) Financial Liabilities			
(I) Borrowings		198	198
(b) Provisions		40	40
(c) Deferred Tax Liabilities (Net)		738	-
(d) Other non-current liabilities		13	14
Sub-total-Non-current liabilities		989	252
<u>Current Liabilities</u>			
(a) Financial Liabilities			
(I) Borrowings		342	428
(II) Trade payables			
(i) Total Outstanding dues of micro enterprises & small enterprises ; and		20	13
(ii) Total Outstanding dues of creditors other than micro enterprises & small enterprises		345	153
(III) Other financial liabilities		91	48
(b) Other current liabilities		225	296
(c) Provisions		48	21
(d) Current Tax Liabilities (Net)		-	13
		1,071	972
Liabilities pertaining to Disposal Group		9,805	7,008
Sub-total- Current Liabilities		10,876	7,980
TOTAL EQUITY AND LIABILITIES		22,818	19,193



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Segment wise Revenue, Results, Assets and Liabilities as at 30th September, 2024

Particulars	Quarter ended			Half Year ended		Year Ended
	30 th September, 2024 (Unaudited) (Refer Note 4)	30 th June, 2024 (Unaudited)	30 th September, 2023 (Unaudited) (Refer Note 4)	30 th September, 2024 (Unaudited)	30 th September, 2023 (Unaudited)	31 st March, 2024 (Audited)
	(C in lakhs)					
1 Segment Revenue						
(a) Tea Division	2,393	1,120	1,237	3,513	2,277	3,966
(b) Real Estate Division	-	-	-	-	-	1,646
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from Operations	2,393	1,120	1,237	3,513	2,277	5,612
2 Segment Results						
(a) Tea Division	666	56	352	722	424	(345)
(b) Real Estate Division	-	-	(58)	-	(63)	(30)
Total	666	56	294	722	361	(375)
Less: (i) Finance Cost	9	11	11	20	20	37
Less: (i) Other Un-allocable Expenditure	-	-	-	-	-	-
(ii) Un-allocable (income)/Loss	(450)	(368)	(140)	(818)	(190)	(661)
Total Profit/(Loss) Before Tax	1,107	413	423	1,520	531	249
3 Segment Assets						
(a) Tea Division	7,374	6,815	7,265	7,374	7,265	6,255
(b) Real Estate Division	-	-	1,621	-	1,621	-
(c) Unallocated	15,353	13,366	6,343	15,353	6,343	12,859
Total Segment Assets	22,727	20,181	15,229	22,727	15,229	19,114
4 Segment Liabilities						
(a) Tea Division	1,314	892	1,422	1,314	1,422	1,204
(b) Real Estate Division	-	-	1,406	-	1,406	-
(c) Unallocated	746	8	4	746	4	20
Total Segment Liabilities	2,060	900	2,832	2,060	2,832	1,224
5 Capital Employed						
(Segment Assets -Segment Liabilities)						
(a) Tea Division	6,060	5,923	5,843	6,060	5,843	5,051
(b) Real Estate Division	-	-	215	-	215	-
(c) Unallocated	14,607	13,358	6,339	14,607	6,339	12,839
Total Capital Employed	20,667	19,281	12,397	20,667	12,397	17,890
Note : the segment information stated above does not include the following information relating to discontinued operation as stated in note 2 of the published results.						
6 Information related to Discontinued Operation						
(a) Segment Revenue	-	-	-	-	-	-
(b) Segment Results (Pre-tax)	(20)	(10)	(8)	(30)	(14)	(61)
(c) Segment Assets	91	119	72	91	72	79
(d) Segment Liabilities	9,805	8,125	880	9,805	880	7,008
(e) Capital Employed	(9,714)	(8,006)	(808)	(9,714)	(808)	(6,929)
The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segment" (IND AS 108). The identification of operating segment is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker.						



Amt in ` Lakhs

Statement of Cash Flows for the Six months ended 30th September 2024

	For the year ended (Unaudited) 30 th September, 2024			For the year ended (Audited) 31 st March, 2024		
	Continuing Operations	Discontd. Operations	Total	Continuing Operations	Discontd. Operations	Total
A CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit / (Loss) before tax and after exceptional items	1,520	(30)	1,490	249	(61)	188
Finance cost	20		20	37	-	37
Depreciation (including amortization & impairment)	93		93	193	-	193
Interest received	(177)	-	(177)	(206)	-	(206)
Loss /(Profit) on Property, Plant and Equipment sold/discarded (Net)	-	-	-	(13)	-	(13)
Net (Gain) on sale of investments	(12)	-	(12)	(14)	-	(14)
Mark to Market (gain) on financial instruments under FVTPL	(631)	-	(631)	(465)	-	(465)
Other Non cash (Income) / expenses	-	-	-	-	(3)	(3)
Operating Profit/ (Loss) before Working Capital Changes	813	(30)	783	(219)	(64)	(283)
ADJUSTMENT FOR :						
(Increase)/Decrease in trade receivables	(397)	-	(397)	(42)	20	(22)
(Increase)/Decrease in Non-current & current financial assets	(4)	-	(4)	11	1	12
(Increase) /Decrease in Non-current & current assets	(33)	(12)	(45)	(3)	(45)	(48)
(Increase) /Decrease in Inventories	(482)	-	(482)	1,627	-	1,627
Increase /(Decrease) in Trade Payables	199	-	199	(25)	(15)	(40)
Increase /(Decrease) in Non-current & current financial liabilities	43	(1)	42	(7)	(78)	(85)
Increase /(Decrease) in Non-current & current provisions	27	(2)	25	(22)	-	(22)
Increase/(Decrease) in Non-current & current liabilities	(72)	2,800	2,728	22	6,996	7,018
Cash Generated from Operations	94	2,755	2,849	1,342	6,815	8,157
Income Tax (Paid)/ received (Net)	(637)	-	(637)	(214)	-	(214)
Net Cash Flow from Operating Activities	(543)	2,755	2,212	1,128	6,815	7,943
B CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment	(289)	-	(289)	(479)	-	(479)
Sale of Property, Plant and Equipment	-	-	-	25	-	25
Change in Capital Advances	19	-	19	(3)	-	(3)
Purchase of Investments	(3,457)	-	(3,457)	(9,974)	-	(9,974)
Sale of Investments	1,542	-	1,542	2,348	-	2,348
Interest Received	197	-	197	173	-	173
Dividend Received	-	-	0	4	-	4
Net Cash flow from Investing Activities	(1,988)	-	(1,988)	(7,906)	-	(7,906)
C CASH FLOW FROM FINANCING ACTIVITIES						
Increase / (Decrease) in Short Term Borrowings from Banks	(86)	-	(86)	(255)	-	(255)
Decrease in Long Term Borrowings	-	-	-	200	-	200
Finance Cost	(20)	-	(20)	(37)	-	(37)
Dividend Paid	(90)	-	(90)	(90)	-	(90)
Inter-division Transfer (Net)	2,755	(2,755)	-	6,832	(6,832)	-
Dividend distribution tax paid	-	-	-	-	-	-
Net Cash flow from Financing Activities	2,559	(2,755)	(196)	6,650	(6,832)	(182)
Net Increase / (Decrease) in Cash and Cash Equivalents	28	-	28	(128)	(17)	(145)
Cash and Cash Equivalents at the beginning of the period	26	-	26	154	17	171
Cash and Cash Equivalents at the end of the period	54	-	54	26	-	26



Notes:

- (1) The above results have been reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 12th November, 2024. The Statutory Auditors have reviewed the result as required under Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.
- (2) (a) The Assets and Liabilities of the Textile Unit (Both Fabric & Yarn Division) upon its closure as approved by the Board of Directors and members of the Company has been classified as "Assets pertaining to Disposal Group" in terms of "IND AS 105 - Non Current Assets Held for Sale and Discontinued Operations" in the financial results. Accordingly, the previous year / periods figures in the "Statement of Financial Results" have been reclassified / regrouped.

Profit/(Loss) from Discontinued Operations (before exceptional items) are as follows :

Particulars	Quarter ended			Half Year ended		Year Ended
	30 th September, 2024 (Unaudited)	30 th June, 2024 (Unaudited)	30 th September, 2023 (Unaudited)	30 th September, 2024 (Unaudited)	30 th September, 2023 (Unaudited)	31 st March, 2024 (Audited)
Revenue :						
Revenue from operation	-	-	-	-	-	-
Other income	-	-	-	-	-	3
Total Revenue	-	-	-	-	-	3
Expenses :						
a. Cost of materials consumed	-	-	-	-	-	-
b. Purchase of stock-in-trade	-	-	-	-	-	-
c. Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	-	-	-	-	-	-
d. Employee benefits expense	-	-	-	-	-	-
e. Finance cost	-	-	-	-	-	-
f. Depreciation and amortization expense	-	-	-	-	-	-
g. Power & fuel	-	-	-	-	-	-
h. Other expenses	20	10	8	30	14	64
Total Expenses	20	10	8	30	14	64
Profit / (Loss) from Discontinued Operation	(20)	(10)	(8)	(30)	(14)	(61)
Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-	-	-
Profit/(Loss) from Discontinuing Operations before Tax	(20)	(10)	(8)	(30)	(14)	(61)

- (3) On the basis of notification dated 28th June, 2023 by Govt. of Assam providing further 3 year tax holiday on Agricultural Income Tax till Financial year 2025-26, no provision on agricultural income tax has been made for the periods as reported above.
- (4) The figures for the quarter ended 30th September 2024 and 30th September 2023 are the balancing figures between the unaudited figures of the half year ended 30th September 2024 and 30th September 2023 and unaudited published figures upto 30th June 2024 & 30th June 2023 which were subjected to limited review.
- (5) The Company has opted for taxation under new regime U/s 115BAA, considering the future taxable business income, lower tax rate benefits etc. This resulted in the write-off of carried forward Mat Credit Entitlements lying in the books of the Company which were adjusted and shown as Income Tax for earlier years in the results.
- (6) Consequent to the approval of transfer of "leasehold Rights" in the Asarwa Mills, Ahmedabad, Gujarat, by the Board of Directors, the Company had entered into the agreement for disposal for the same against which substantial portion of the sale consideration has been received till the period ended 30th September 2024, which is also disclosed under "Liabilities pertaining to Disposal Group". The transaction for disposal of the the said property will be recognised in the coming quarter.
- (7) The previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013, wherever necessary.

for and on behalf of the Board of Directors
Bengal Tea & Fabrics Limited

Adarsh Kanoria

Adarsh Kanoria
Chairman & Managing Director
(DIN : 00027290)

Place: Kolkata
Date: November 12, 2024

