

# BANSIONS TEA INDUSTRIES LIMITED

Regd. Office: 264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL – 734405

CIN: L15520WB1987PLC042982

12<sup>th</sup> November, 2024

To  
The General Manager-Listing  
Corporate Relationship Department  
BSE Limited, Ground Floor,  
P.J. Towers, Dalal Street,  
Mumbai-400001

Scrip Code: - 519353

Dear Sir/Madam,

**Sub: Outcome of the meeting of the Board of Directors held on Tuesday, November 12, 2024.**

**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the at their meeting held on today i.e. Tuesday, November 12, 2024 at the Registered Office of the Company *inter-alia* has, considered and approved the following: -

- 1) The Company has approved the of Un-Audited Financial Results (UFR) for the quarter and half year ended on September 30, 2024, along with the Statutory Auditors' Limited Review Report.
- 2) Reviewed the business of the company

The Board Meeting commenced at 18.00 p.m. and concluded at 19.00 p.m.

You are requested to take the above information on records and disseminated the same on your respective websites.

Thanking you,

Yours faithfully,

BANSIONS TEA INDUSTRIES LTD.  
  
DIRECTOR

**Sandeep Agarwal**  
**Whole Time Director**  
**DIN: 00688647**

Encl.: a/a

Phone: 0353 – 2501 1808 Fax: 2500 1829

Email: bansisonstea@gmail.com

# BANSISONS TEA INDUSTRIES LIMITED

**264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL – 734405**  
**CIN: L15520WB1987PLC042982**

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024

Particulars	(Rs. In Lakh)					
	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
<b>A</b> Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
<b>B</b> Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue From Operations</b>						
(a) Revenue From Operations	-	-	-	-	-	-
(b) Other Income	-	-	-	-	-	-
<b>Total Revenue from operations (net)</b>	-	-	-	-	-	-
<b>Expenditure</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expense	-	-	0.88	-	1.85	2.85
(e) Finance Costs	-	-	-	-	-	1.90
(e) Depreciation and amortisation expense	-	-	-	-	-	11.19
(f) Other Expenses	0.21	0.25	4.85	0.46	9.08	-
<b>Total expenses</b>	<b>0.21</b>	<b>0.25</b>	<b>5.73</b>	<b>0.46</b>	<b>10.93</b>	<b>15.94</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>(0.21)</b>	<b>(0.25)</b>	<b>(5.73)</b>	<b>(0.46)</b>	<b>(10.93)</b>	<b>(15.94)</b>
Exceptional items						
<b>Profit (loss) from ordinary activities before tax</b>	<b>(0.21)</b>	<b>(0.25)</b>	<b>(5.73)</b>	<b>(0.46)</b>	<b>(10.93)</b>	<b>(15.94)</b>
Tax Expenses - Current Tax	-	-	-	-	-	-
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	-	-	-	-	-	-
<b>Profit (loss) from ordinary activities</b>	<b>(0.21)</b>	<b>(0.25)</b>	<b>(5.73)</b>	<b>(0.46)</b>	<b>(10.93)</b>	<b>(15.94)</b>
<b>Other Comprehensive Income (OCI)</b>						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Profit After Other Comprehensive Income</b>	<b>(0.21)</b>	<b>(0.25)</b>	<b>(5.73)</b>	<b>(0.46)</b>	<b>(10.93)</b>	<b>(15.94)</b>
Profit/(Loss) From Discontinuing Operation Before Tax				-	-	-
Tax Expenses of Discontinuing Operations				-	-	-
<b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+)/ Loss (-) For the Period</b>	<b>(0.21)</b>	<b>(0.25)</b>	<b>(5.73)</b>	<b>(0.46)</b>	<b>(10.93)</b>	<b>(15.94)</b>
<b>Details of equity share capital</b>						
Paid-up equity share capital	619.75	619.75	619.75	619.75	619.75	619.75
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
<b>Earnings per share (EPS)</b>						
<b>Basic earnings per share from countinuing And Discontinuing operations</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.09)</b>	<b>(0.01)</b>	<b>(0.18)</b>	<b>(0.26)</b>
<b>Diluted earnings per share from countinuing And Discontinuing operations</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.09)</b>	<b>(0.01)</b>	<b>(0.18)</b>	<b>(0.26)</b>

**Notes:-**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 12th November, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2024.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, BANSISONS TEA INDUSTRIES LTD

  
DIRECTOR

Date :- 12-11-2024  
Place :- Siliguri

Sandeep Agarwal  
Director  
DIN: 00647688

# BANSISONS TEA INDUSTRIES LIMITED

264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL - 734405  
CIN: L15520WB1987PLC042982

Statement of Unaudited Assets and Liabilities as on 30th September, 2024

		(Rs. In Lakh)	
Particulars		Year Ended	
		30-09-2024	31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	506.24	506.24
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development		
g)	Biological Assets other than bearer plants		
h)	Investments accounted for using equity method		
i)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans	70.64	75.89
(iv)	Security Deposits		
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	6.67	6.67
<b>2</b>	<b>Current assets</b>		
a)	Inventories	-	-
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	2.46	13.96
(iii)	Cash and cash equivalents	13.81	8.50
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	0.63	0.63
<b>3</b>	<b>Non-current assets classified as held for sale</b>		
<b>4</b>	<b>Regulatory deferral account debit balances and related deferred tax</b>		
	<b>Total Assets</b>	<b>600.45</b>	<b>611.89</b>
	<b>EQUITY &amp; LIABILITIES:</b>		
	<b>Equity</b>		
a)	Equity Share capital	619.75	619.75
b)	Other Equity	(27.51)	(27.05)
	<b>Liabilities</b>		
<b>1)</b>	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	-	-
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	10.00	10.00
<b>2)</b>	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Short Term Borrowings	-	-
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise		-
	Total Outstanding Dues of creditors other than micro and small enterprise	(5.45)	6.85
(iii)	Other financial liabilities		
a)	Provisions	-	-
b)	Income/Current Tax Liabilities (Net)	-	-
c)	Other current liabilities	3.66	2.34
	<b>Total Liabilities</b>	<b>600.45</b>	<b>611.89</b>

For, BANSISONS TEA INDUSTRIES LTD

  
DIRECTOR

Sandeep Agarwal  
Director  
DIN: 00647688

Date :- 12-11-2024  
Place :- Siliguri

# BANSISONS TEA INDUSTRIES LIMITED

264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL - 734405

CIN: L15520WB1987PLC042982

Unaudited Cash Flow Statement for the half year ended September 30, 2024		
Particulars	As on	As on
	30th September, 2024	31st March, 2024
	Rs. In Lakhs	Rs. In Lakhs
<b>A. Cash flow from operating activities</b>		
Profit before Tax	-0.46	-15.94
<b>Adjustments for:</b>		
Depreciation and amortisation	-	1.89
Interest Income	-	0.00
Finance costs	-	-
Loss on sale of Investment	-	-
<b>Operating profit / (loss) before working capital changes</b>	<b>-0.46</b>	<b>-14.05</b>
<b>Movements in Working Capital</b>		
(Increase) / Decrease Inventories	-	0.00
(Increase) / Decrease Short-term loans and advances	-	(3.49)
Increase / (Decrease) Trade payables	(12.30)	6.85
(Increase) / Decrease Trade Receivables	11.50	0.25
(Increase) / Decrease Other Current Assets	-	-
(Increase) / Decrease Other Non Current Assets	-	-
Increase / (Decrease) Short Term Borrowings	-	-
Increase / (Decrease) Short Term Provisions	-	-
Increase / (Decrease) Other current Assets	-	-
Increase / (Decrease) Other current liabilities	1.32	(3.21)
<b>Net Cash Generated/(Used in) Operations</b>	<b>0.52</b>	<b>0.40</b>
Direct Taxes Paid including for past years	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>0.06</b>	<b>-13.65</b>
<b>B. Cash flow from Investing activities</b>		
(Purchase)/Sale of Investments	0.00	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>5.25</b>	<b>0.00</b>
<b>C. Cash flow from financing activities</b>		
Finance cost	0.00	0.00
Increase / (Decrease) Short Term Borrowings	0.00	0.00
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>0.00</b>	<b>0.00</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>5.31</b>	<b>-13.65</b>
Cash and cash equivalents at the beginning of the year	8.50	22.15
<b>Cash and cash equivalents at the end of the year *</b>	<b>13.81</b>	<b>8.50</b>
<b>* Comprises:</b>		
(a) Cash on hand	13.07	8.08
(b) Balances with banks		
(i) In current accounts	0.74	0.42
(ii) In deposit accounts	-	-
	<b>13.81</b>	<b>8.50</b>

For, BANSISONS TEA INDUSTRIES LTD

  
DIRECTOR

Date :- 12-11-2024

Place :- Siliguri

Sandeep Agarwal

Director

DIN: 00647688



# A A A M & Co. LLP

Chartered Accountants

(LLPIN:AAT-1669)

11, Sector-3, Rewari (Hr)-123401

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**Independent Auditor's Review Report on the Quarterly and Year to Date  
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  
Bansions Tea Industries Ltd**

We have reviewed the accompanying statement of unaudited financial results of **Bansions Tea Industries Ltd** (the "Company") for the quarter and ended September 30, 2024 and year to date from April 01, 2024, to September 30, 2024 (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, as amended (the "Listing Regulations").

The Company's Management is responsible for 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Date: 12.11.2024  
Place: Gurugram  
UDIN:- 24547930BKALNT1485

For A A A M & CO. LLP  
Chartered Accountants  
(FRN.: 008113C/C400292)

**Mohit** Digitally signed  
by Mohit Jain  
Date:  
**Jain** 2024.11.12  
18:46:03 +05'30'  
(CA MOHIT JAIN)  
PARTNER  
Mem No: 547930

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Head Office :- A-58, Ist Floor, Sector-65, Noida (UP) - 201301  
Overseas : Sharjah Media City, Sharjah, Dubai (UAE)

Branches :- ● Gurgaon (HR) ● Ambala (HR) ● Sagar (MP) ● Gwalior (MP)  
● Kanpur (UP) ● Jamshedpur (JH) ● Jaipur (RAJ)  
● Dehradun (UK) ● Dhanbad (JH)