BENGAL TEA & FABRICS LIMITED

CIN NO.: L51909WB1983PLC036542 Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017

Compliance Officer's Email ID : investor@bengaltea.com Telefax – 91 -33 2283 6416/17 Website: www.bengaltea.com

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2015

P	PART I (₹. in lacs)						
	(1) (2) (3) (4) (5)						
	Particulars	3 months ended 31/03/2015	Preceeding 3 months ended 31/12/2014	Corresponding 3 months ended in the previous year 31/03/2014	Year to date figures for the current period ended 31/03/2015	Previous year ended 31/03/2014	
		Audited	Unaudited	Audited	Audited	Audited	
1	Income from Operations (a) Net sales/Income from Operations (Net of excise duty)	5333	5641	5738	21527	24513	
	(b) Other operating Income	143	119	227	773	743	
	Total Income from Operations (net)	5476	5760	5965	22300	25256	
2	Expenses						
	a. Cost of Materials consumed	2259	2396	3272	11194	13316	
	b. Purchase of Stock-in- Trade	13	12	(39)	39	43	
	c. Changes in inventories of finished goods, work-in-progress and Stock-in-trade	1,030	774	489	268	(655	
	d. Employee benefits expense	815	698	716	3003	2874	
	e. Depreciation and amortisation expense	274	288	301	1018	1192	
	f. Power & Fuel	656	687	657	2976	2689	
	g. Other expenses	733	751	830	3218	3441	
	Total Expenses	5780	5606	6226	21716	22900	
		0.00	0000				
3	Profit/ (Loss) from Operations before other income, finance costs & Exceptional items (1-2)	(304)	154	(261)	584	2356	
4	Other Income	72	72	140	413	300	
5	Profit/ (Loss) from ordinary activities before finance costs and Exceptional items (3+4)	(232)	226	(121)	997	2656	
6	Finance Costs	168	164	109	754	781	
7	Profit/ (Loss) from ordinary activities after finance costs but before Exceptional items (5-6) Exceptional Items	(400)	62	(230)	243	1875	
9	Profit/ (Loss) from ordinary activities before	at the same and		*	200 30000		
•	tax (7-8) Tax expense	(400) (72)	62 (47)	(230) (99)	243 49	1875 622	
	Net Profit/(Loss) from ordinary Activities after	(12)	(47)		49	022	
11	tax (9-10)	(328)	109	(131)	194	1253	
	Extraordinary Items (net of tax expense) Net Profit /(Loss) for the period (11-12)	(328)	109	(131)	194	1253	
	Paid-up equity share capital	901	901	901	901	901	
	(Face Value ₹ 10 Per Share) Reserves excluding Revaluation Reserves as per			231			
	balance sheet of previous accounting year Earnings Per Share (EPS)	-		-	5439	5343	
i	Basic and diluted EPS before Extraordinary items (of ₹ 10/- each) (Not Annualized)	(3.64)	1.21	(1.45)	2.15	13.91	
ii	Basic and diluted EPS after Extraordinary items (of ₹ 10/- each) (Not Annualized)	(3.64)	1.21	(1.45)	2.15	13.91	





	Select Information for the Quarter and Year End			(3)	(4)	(5)
	Particulars	(1) 3 months ended 31/03/2015	(2) Preceeding 3 months ended 31/12/2014	Corresponding 3 months ended in the previous year 31/03/2014		Previous year ended 31/03/2014
A 1	PARTICULARS OF SHAREHOLDING Public Shareholding - Number of Shares - Percentage of Shareholding	2397273 26.62%	manufacture management	2397273 26.62%	West 10 at 1	2397273 26.62%
2	Promoters and promoter Group Shareholding a) Pledged / Encumbered -Number of Shares -Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	Nil Nil	Nil Nil	Nil Nil	Nil Nil	Nil Nil
	-Percentage of Shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil
	b) Non-encumbered -Number of Shares	6608712	6608712	6608712	6608712	6608712
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	100%	100%	100%	100%	100%
	-Percentage of Shares (as a % of the total share capital of the company)	73,38%	73.38%	73.38%	73.38%	73.38%

	Particulars	3 months ended 31/03/2015
В	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter Received during the quarter Disposed of during the quarter Remaining unresolved at the end of the quarter	Nil Nil Nil Nil





BENGAL TEA & FABRICS LIMITED CIN NO.: L51909WB1983PLC036542

Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017

Compliance Officer's Email ID : investor@bengaltea.com Telefax - 91 -33 2283 6416/17 Website: www.bengaltea.com

Segment wise Revenue, Results and Capital Employed as on 31st March, 2015

Segment wise Revenue, Results and Outstar Employees (₹ in lac						(₹ in lacs)
		(1)	(2)	(3)	(4)	(5)
	Particulars	3 months ended 31/03/2015	Preceeding 3 months ended 31/12/2014	Corresponding 3 months ended in the previous year 31/03/2014	Year to date figures for the current period ended 31/03/2015	Previous year ended 31/03/2014
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (a) Textile Division (b) Tea Division	4597 968 -16	1615		421 3 71	4108 45
	(c) Unallocated Total	5549		6188	22713	25556
	Less: Inter Segment Revenue	-	-	6188	22713	25556
	Net sales/Income From Operations	5549	5832	0100	22710	2000
2	Segment Results (Profit(+)/ Loss (-) before tax and interest from Each segment) (a) Textile Division (b) Tea Division	158 (374)	E		40 886	1128
	(c) Unallocated Total Less: (i) Interest (ii) Other Un-allocable Expenditure	(216) 168		(140) 109 19	754	2611 78 1
	net off (iii) Un-allocable (Income) / Expense	16				(64 1875
	Total Profit Before Tax	(400	, <u> </u>			
3	Capital Employed (a) Textile Division (b) Tea Division	9525 7 4 19 136	220	9 173	7 7419 9 1364	173 1 139
	(c) Unallocated	1830		1 1093	8 18308	1093





S	Statement of Assets & Liabilities under Clause 41 (I)(ea) of the Listing Agreement as at 31st March, 2015					
		74)	₹. In lac (2)			
		(1)				
	B 22 1	As at	As at 31st March			
	Particulars	31st March 2015	2014			
45		(Audited)	(Audited)			
Α	EQUITY AND LIABILITIES					
1	Shareholder's fund					
	(a) Share Capital	901	90			
	(b) Reserves & Surplus	13335	575			
	Sub-total-Shareholders' fund	14236	6658			
2	Non-Current liabilities	05.10	070			
	(a) Long-term borrowings	3518	3722			
	(b) Deferred tax liabilities (net)	554 5	558			
	(c) Other long term liabilities	106	79			
	(d) Long term provisions					
	Sub-total-Non- current liabilities	4183	4363			
3	Current Liabilities					
•	(a) Short-term borrowings	2124	3420			
	(b) Trade Payables	1326	889			
	(c) Other Current liabilities	1577	2030			
	(d) Short Term Provisions	163	275			
	Sub-total- Current liabilities	5190	6614			
	TOTAL- EQUITY AND LIABILITIES	23609	17635			
В	ASSETS					
1	Non-Current Assets					
•	(a) Fixed Assets	15459	9340			
	(b) Non-Current Investments	-	196			
	(c) Long Term Loans and advances	836	873			
_	Sub-total- Non-Current Assets	16295	10409			
2	Current Assets	540	5.47			
	(a) Current Investments	510	542			
	(b) Inventories	4339	3843			
	(c) Trade Receivables	1082 152	146			
	(d) Cash and Bank Balances	152 1046	96			
	(e) Short-term loans and advances (f) Other Current Assets	185	29			
	(i) Other Odirent Assets					
	Sub-total- current Assets	7314	7226			

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 8th May, 2015.
- 2) The figures for the 3 months ended 31st March, 2015 and 31st March, 2014 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year.
- 3) During the Year, the Company has revised depreciation rate on certain fixed assets as per the useful life specified in Schedule II of the Companies Act, 2013. Accordingly, depreciation of ₹ 44 Lacs on account of assets whose useful life has already exhausted as on 01.04.2014 (after adjusting deferred tax) has been adjusted with the retained earnings.

As a consequence of such change in the accounting policy, excess depreciation up to 31st March, 2014 amounting to ₹120 Lac has been adjusted with the current year depreciation.

Had there not been any change in the policy of depreciation, depreciation for the year ended 31.03.2015 would have been lower by $\ref{eq:total_state}$ 16 Lacs.

- 4) Other Income for the year and quarter ended 31.03.2015 includes ₹. 170 Lacs (Previous year 27 lacs), ₹ 51 Lacs, respectively, towards VAT Refund.
- 5) During the year ended 31.03.2015, the Company has revalued its Land at Dholka unit under Textile Division by ₹ 1613 Lacs and Land at Kolkata by ₹ 5902 Lacs.
- 3) The Board has recommended a Dividend of \overline{c} . 0.50/- per Equity Share on the face value of \overline{c} 10/- each being 5 % for the year ended 31st March, 2015 (subject to the approval of members at the ensuing Annual General Meeting).
- 4) The figures of the previous period(s)/year have been regrouped / rearranged wherever necessary to confirm current period(s)/ year classification.

For Bengal Tea & Fabrics Limited -

Kolkata Dated: 08th May, 2015 Adarsh Kanoria Managing Director (DIN No. 00027290)



Information about the Audited Financial Results for the year ended 31.03.2015 (As per Clause 20 of the Listing Agreement)

Name of the Company: BENGAL TEA

BENGAL TEA & FABRICS LIMITED

Company Code

BSE - 532230

For the year ended :

31st March, 2015

	\$	Current Year	Current Year
		2014-2015	2013-2014
		(Rs. in Lacs)	(Rs. in Lacs)
1	Total Turnover and other Receipts (Net of Excise Duty)	22713.00	25556.00
2	Gross Profit (Before Interest, Depreciation & Tax)	2015.00	3848.00
3	Less : (a) Interest and Finance Charges	754.00	781.00
	(b) Depreciation	1018.00	1192.00
4	Profit Before Tax	243.00	1875.00
5	Less: Net Provision for Taxation (including Deferred Tax)	49.00	622,00
6	Net Profit available for appropriation	194.00	1253.00
7	(a)Add/Less: Balance Brought Forward From Last Year	2216.00	1274.00
	(b) Less : Adjustment in retained earnings due to change in useful		
	life of Fixed Assets as per Sch II of the Companies Act 2013	44.00	-
	(c) Less: Transfer to General Reserve	-	100.00
	(d) Less: Proposed Dividend including Tax thereon	54.00	211.00
	7 -		
8	Balance carried forward	2312.00	2216.00

Note: The dividend as recommended by the Board, if approved at the Annual General Meeting by the Members, would be paid/dispatched within 30 days from the date of approval at the ensuing AGM.

For Bengal Tea & Fabrics Limited

Company Secretary and Compliance Officer