

Bengal Tea & Fabrics Limited

CIN No. L51909WB1983PLC036542 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 9001: 2008

...By Speed Post

9th August, 2014

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

(Scrip Code: 532230)

Dear Sir,

Re: Board Meeting held on 09.08.2014 - Unaudited Financial Results and Limited Review Report for three months ended 30th June, 2014

Pursuant to Clause 41 of the Listing Agreement, we are enclosing herewith the Statement of Standalone Unaudited Financial Results for the Quarter ended 30.06.2014 together with the Limited Review Report in the prescribed format, as approved and taken on record by the Board of Directors in their meeting held today. The copies of the published results will be sent to you in due course.

This is for your information and record.

Yours faithfully,

For Bengal Jea & Fabrics Limited

Sunita Shah

Company Secretary

Encl.: As above

JAIN & CO.

Chartered Accountants

9 21/22 Radha Bazar Street, Kolkata - 700 001

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91-33-2231-8622

REPORT ON LIMITED REVIEW

We have reviewed the accompanying statement of unaudited financial results of M/s. BENGAL TEA & FABRICS LIMITED for the quarter ended 30th June 2014, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors / committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagement to Review Financial Statements 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 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and polices has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement Including the manner in which it is to be disclosed, or that it contains any material misstatement.

Dated the 9th day of August, 2014



For Jain & Co. Chartered Accountants Registration No 302023E

Partner (Membership No 55048)

Branch: A-6 Nariana Vihar, Ring Road, New Delhi - 110 028

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BENGAL TEA & FABRICS LIMITED CIN NO.: L51909WB1983PLC036542

Regd. Office: Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017
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-	Statement of Standalone Unaudited Finance	iai Results for	the Quarter En	(₹. in lacs)	2017
PA	ART I	(1)	(2)	(3)	(4)
	Particulars	3 months ended 30/06/2014	Preceeding 3 months ended 31/03/2014	Corresponding 3 months ended in the previous year 30/06/2013	Year ended 31/03/2014
1		Unaudited	Unaudited (Ref. Note 4)	Unaudited	Audited
	Income from Operations (a) Net sales/Income from Operations (Net of excise duty)	5356	5738	5436	24513
	(b) Other operating Income	264	5965	156 5592	74: 2525
	Total Income from Operations (net)	5620	5965	5592	2020
	Expenses				
	a. Cost of Materials consumed	3212	3272	2986	1331
	b. Purchase of Stock-in- Trade	14	(39)	33	4
	c. Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(599)	489	(811)	(65
	d. Employee benefits expenses	722	716	711	287
	e. Depreciation and amortisation expenses	284	301	294	119
	f. Power & Fuel	774	657	. 650	268
	g. Other expenses	839	913	828	352
	Total Expenses	5246	6309	4691	2298
	Profit/ (Loss) from Operations before other income, finance costs & exceptional items (1-2)	374	(344)	901	227
	Other Income	335	223	56	38
;	Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)	709	(121)	957	265
ì	Finance Costs Profit/ (Loss) from ordinary activities after	212	109	254	78
	finance costs but before exceptional items (5-6) Exceptional items	497 -	(230)	703	187
)	Profit/ (Loss) from ordinary activities before tax (7-8)	497	(230)	703	187
0	Tax Expenses	(154)			62
1	Net Profit/(Loss) from ordinary Activities after tax (9-10)	343	(131)	482	125
	Extraordinary Item (net of tax expenses)	-	- 44041	- 400	405
3	Net Profit /(Loss) for the period (11-12)	343	(131)	482	125
4	Paid-up equity share capital (Face Value ₹ 10 Per Share)	901	901	901	9
5 6	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year Earnings Per Share (EPS)			-	55
i	Basic and diluted EPS before Extraordinary items (of ₹ 10/- each) (Not Annualized)	3.81	(1.45)	5.35	13.9
ii	Basic and diluted EPS after Extraordinary items (of ₹ 10/- each) (Not Annualized)	3.81	(1.45)	5.35	13.9





Ρ/	ART II Select Information for the Quarter Ended 30th	lune, 2014			
_	Select Information for the Quarter Ended Source	(1)	(2)	(3)	(4)
	Particulars	3 months ended 30/06/2014	Preceeding 3 months ended 31/03/2014	Corresponding 3 months ended in the previous year 30/06/2013	Year ended 31/03/2014
A 1	PARTICULARS OF SHAREHOLDING Public Shareholding - Number of Shares - Percentage of Shareholding	2397273 26.62%	2397273 26.62%		2397273 26.62%
2	Promoters and promoter Group Shareholding a) Pledged / Encumbered -Number of Shares	Nil	Nil	, Nil	Nil
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	Nil	Ni	Nil	Ni
	-Percentage of Shares (as a % of the total share capital of the company)	Nil	Ni	Nil	Ni
1	b) Non-encumbered -Number of Shares	6608712	6608712	6592473	6608712
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	100%	100%	100%	100%
1	-Percentage of Shares (as a % of the total share capital of the company)	73.38%	73.38%	73.20%	73.389

	Particulars	3 months ended 30/06/2014
В	INVESTOR COMPLAINTS Pending at the beginning of the quarter	Nil
	Received during the quarter Disposed of during the quarter Remaining unresolved at the end of the quarter	Nil Nil Nil





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Segment wise Revenue, Results and Capital Employed as on 30th June, 2014

4		(1)	(2)	(3)	(4)
	Particulars	3 months ended 30/06/2014	Preceeding 3 months ended 31/03/2014	Corresponding 3 months ended in the previous year 30/06/2013	Year todate figures for the current period ended 31/03/2014
+		Unaudited	Unaudited (Ref. Note 4)	Unaudited	Audited
	Segment Revenue				
	· · ·	5384	5243	5106	
-	(a) Textile Division	513	907	537	410
	(b) Tea Division	58	38		6
	(c) Unallocated	5955	6188	5648	2563
	Total		1 .	.] -	
	Less: Inter Segment Revenue				2563
	Net sales/Income From Operations	5955	6188	5648	2563
2	Segment Results (Profit(+)/ Loss (-) before tax and interest from Each segment) (a) Textile Division (b) Tea Division	303 348	138 (278	1	148 112
	(c) Unaliocated		/140	952	261
	Total	651	(140	,	1
	Less: (i) Interest (ii) Other Un-allocable Expenditure	212	1'	٠	
	net off	(58	(38	(5) (6
	(iii) Un-allocable income	497	(230		187
	Total Profit Before Tax	 	1		
3	Capital Employed	Į.		1	
	LA Taurille Division	9379			
	(a) Textile Division (b) Tea Division	2060			
	(c) Unallocated	108			
	Total	1252	7 1114	9 1250	0 111

Notes

- 1) Tea industry being seasonal in nature, the quarterly results cannot be taken as indicative of the results for the whole year.
- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 9th August, 2014.
- 3) The figures for the previous period have been regrouped/rearranged whereever necessary to conform to current period's presentation.
- 4) The figures for the quarter ended 31st March, 2014 are the balancing figures between audited figures in respect of full financial year (2013-14) and the published year to date figures upto the third quarter of the financial year (2013-14).
- 5) In accordance with provision of Schedule II of the Companies Act, 2013, the Company has revised the useful lives of its fixed assets. As a consequence of such revision, the Company has during the quarter, reviewed its policy of providing depreciation on all fixed assets on straight line method (previously on some assets written down value method was adopted) w.e.f. 1st April, 2014.

As a consequence of such change in the accounting policy, excess depreciation up to 31st March, 2014 amounting to Rs 117 lacs has been included in the other income.

Further, due to revision in the useful life of the assets as per Companies Act, 2013, the charge for depreciation for the current period is higher by Rs 9 lacs.

6) Pursuant to Clause 41 of the Listing Agreement with Stock Exchange, the Statutory Auditors have carried out a limited review of the Unaudited Financial Results for the three months ended 30th June, 2014.

For Bengal Tea & Fabrics Limited

Adarsh Kanoria Managing Director (DIN No. 00027290)

Place: Kolkata Dated: 9th August, 2014

