

# **JAIN & CO.**

## **Chartered Accountants**

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### **Independent Auditors Report**

To

**THE BOARD OF DIRECTORS OF  
BENGAL TEA & FABRICS LIMITED**

#### **Report on the Audit of Annual Financial Result**

#### **Opinion**

We have audited the accompanying quarterly and annual financial results of Bengal Tea & Fabrics Limited (the “company”) for the quarter and year ended March 31, 2025 (“statement”), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (the “Listing Obligation and Disclosure Requirement”), Regulations, 2015 as amended (the “Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the statement

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principle laid down in the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net profit/(loss) and other comprehensive income and other financial information of the company for the year ended March 31, 2025.

#### **BASIS FOR OPINION**

We conducted our audit in accordance with the standards on Auditing (SA’s) specified under section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our Responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the annual financial results” section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of the financial statement under the provisions of the act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

#### **Management’s and Board of Directors Responsibilities for the Annual Financial Results**

The annual financial results have been prepared on the basis of the annual financial statement.

The company’s management and Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/(loss) and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards



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prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principle generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and, maintenance of adequate internal controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Company's Management & Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of the statement.

As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risk of material misstatement of the statement , whether due to fraud or error , design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide basis for our opinion . The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error , as fraud may involve collusion , forgery , intentional omissions ,misrepresentation , or the override of internal controls .
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls .



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the Board of Directors.
- Conclude on the appropriateness of the management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained , whether a material uncertainty exist related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our audit report. However , future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentations, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit .

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence , and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence and where applicable , related safeguards.

### Other Matter

- a) We did not audit total revenue of Rs. 3 lakhs and Rs 1646 lakhs and other comprehensive income of Rs Nil and Rs. Nil of Textile Division & Real Estate Division for the year ended March 31, 2024, respectively and the total assets of Rs 85 Lakhs and Rs. Nil of Textile Division & Real Estate Division as at March 31,2024 respectively, (including Revenue amounting to Rs 3 Lakhs , loss before tax of Rs 61 Lakhs and assets of Rs. 85 Lakhs for the discontinued operations of Textile Division as disclosed in the Financial statement) whose financial information were audited by the other auditor and whose report was furnished to us ,and our opinion in so far as it relates to the affairs of these divisions is based solely on the report of the other Auditor .



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Our conclusion is not modified in respect of this matter

- b) The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures upto the 3<sup>rd</sup> quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

Our opinion is not modified in respect to above matter

P 21/22 Radha Bazar Street,  
Kolkata 700001  
Dated the 30<sup>th</sup> day of May, 2025

For Jain & Co  
Chartered Accountants  
Registration No 302023E  
UDIN 25055048BMJKOJ8962



CA M K Jain  
Partner

Membership No 055048



**BENGAL TEA & FABRICS LIMITED**

CIN : L51909WB1983PLC036542

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Compliance Officer's Email ID : investor@bengaltea.com

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**Statement of Standalone Audited Financial Results for the Quarter and Financial year ended 31<sup>st</sup> March, 2025**

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

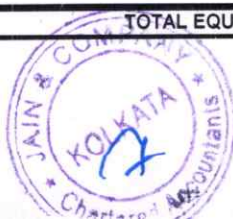
Particulars	Quarter ended			Year ended	
	31 <sup>st</sup> March, 2025 Audited (Refer Note 4)	31 <sup>st</sup> December 2024 (Unaudited)	31 <sup>st</sup> March, 2024 Audited (Refer Note 4)	31 <sup>st</sup> March, 2025 (Audited)	31 <sup>st</sup> March, 2024 (Audited)
<b>Income :</b>					
I Revenue from operations	379	1,481	374	5,373	5,612
II Other income	149	67	360	1,066	792
III <b>Total Income (I+II)</b>	<b>528</b>	<b>1,548</b>	<b>734</b>	<b>6,439</b>	<b>6,404</b>
<b>IV Expenses :</b>					
a. Cost of materials consumed	32	336	56	1,501	879
b. Purchase of stock-in-trade	-	5	-	48	-
c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	171	429	184	(40)	1,630
d. Employee benefits expense	501	572	476	2,401	2,230
e. Finance cost	9	8	10	37	37
f. Depreciation and amortization expense	62	52	58	207	193
g. Power & fuel	28	77	42	387	363
h. Other expenses	230	274	198	1,088	823
<b>Total Expenses</b>	<b>1,033</b>	<b>1,753</b>	<b>1,024</b>	<b>5,629</b>	<b>6,155</b>
V <b>Profit/ (Loss) before exceptional &amp; extraordinary items &amp; tax (III-IV)</b>	<b>(505)</b>	<b>(205)</b>	<b>(290)</b>	<b>810</b>	<b>249</b>
VI Exceptional items	-	-	-	-	-
VII <b>Profit/ (Loss) before tax (V-VI)</b>	<b>(505)</b>	<b>(205)</b>	<b>(290)</b>	<b>810</b>	<b>249</b>
VIII <b>Tax Expense</b>					
1. Current Tax	(50)	(16)	14	-	361
Less : MAT Credit Entitlement	-	-	(144)	-	(265)
2. Deferred Tax	(196)	(24)	351	(112)	406
3. Income Tax for earlier years	324	(152)	7	1,089	7
IX <b>Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)</b>	<b>(583)</b>	<b>(13)</b>	<b>(518)</b>	<b>(167)</b>	<b>(260)</b>
X Profit / (Loss) from Discontinued Operation	(59)	10,069	(34)	9,980	(61)
Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-	-
XI Tax Expense of Discontinued Operation (Refer Note 5)	87	1,452	(6)	1,451	15
XII <b>Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)</b>	<b>(146)</b>	<b>8,617</b>	<b>(28)</b>	<b>8,529</b>	<b>(76)</b>
XIII <b>Profit/ (Loss) for the Period (IX+XII)</b>	<b>(729)</b>	<b>8,604</b>	<b>(546)</b>	<b>8,362</b>	<b>(336)</b>
XIV <b>Other Comprehensive Income</b>					
A (I) Items that will not be re-classified to profit or loss					
(i) Remeasurement of defined benefit plans	-	-	53	(81)	53
(ii) Income tax thereon	-	-	-	-	-
XV <b>Total Comprehensive Income for the Period (XIII+XIV)</b>	<b>(729)</b>	<b>8,604</b>	<b>(493)</b>	<b>8,281</b>	<b>(283)</b>
Paid-up Equity Share Capital (Face value per share ₹ 10/- )	901	901	901	901	901
Other Equity (as per balance sheet)				18,252	10,060
XVI <b>(a) Earning per Share -(₹ 10 per share) -(before Exceptional items)</b>					
Basic & Diluted (Continuing Operations) (in ₹)	(6.47)*	(0.14)*	(5.75)*	(1.85)*	(2.89)
Basic & Diluted (Discontinued Operation) (in ₹)	(1.62)*	95.68*	(0.31)*	94.70	(0.84)
Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	(8.09)*	95.54*	(6.06)*	92.85	(3.73)
<b>(b) Earning per Share (₹ 10 per share) -(after Exceptional Items)</b>					
Basic & Diluted (Continuing Operations) (in ₹)	(6.47)*	(0.14)*	(5.75)*	(1.85)*	(2.89)
Basic & Diluted (Discontinued Operation) (in ₹)	(1.62)*	95.68*	(0.31)*	94.70	(0.84)
Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	(8.09)*	95.54*	(6.06)*	92.85	(3.73)
* (Figure for the periods are not annualized)					



Amt in ₹ Lakhs

**Standalone Statement of Assets & Liabilities as at 31<sup>st</sup> March, 2025**

Particulars		As at 31 <sup>st</sup> Mar, 2025	As at 31 <sup>st</sup> Mar, 2024
		Audited	Audited
<b>A ASSETS</b>			
<b>1 Non-current Assets</b>			
(a) Property, plant and equipment		5,529	5,259
(b) Capital work-in-progress		65	81
(c) Other Intangible assets		2	5
(e) Financial assets			
(i) Investments		1,874	2,449
(ii) Other financial assets		111	33
(f) Deferred tax assets (Net)		-	612
(g) Other non-current assets		7	28
<b>Sub-total- Non-current assets</b>		<b>7,588</b>	<b>8,467</b>
<b>2 Current Assets</b>			
(a) Inventories		417	489
(b) Biological assets other than bearer plants		14	27
(c) Financial assets			
(I) Investments		12,577	9,635
(II) Trade receivables		9	79
(III) Cash and cash equivalents		25	26
(IV) Bank balances other than (iii) above		42	157
(V) Loans		4	5
(VI) Other financial assets		36	56
(d) Current tax assets (Net)		83	-
(e) Other current assets		195	167
		13,402	10,641
Assets pertaining to Disposal Group		28	85
<b>Sub-total Current assets</b>		<b>13,430</b>	<b>10,726</b>
<b>TOTAL ASSETS</b>		<b>21,018</b>	<b>19,193</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital		901	901
(b) Other Equity		18,252	10,060
		19,153	10,961
<b>2 Liabilities</b>			
<u>Non-current liabilities</u>			
(a) Financial Liabilities			
(I) Borrowings		158	198
(b) Provisions		57	40
(c) Deferred Tax Liabilities (Net)		518	-
(d) Other non-current liabilities		12	14
<b>Sub-total-Non-current liabilities</b>		<b>745</b>	<b>252</b>
<u>Current Liabilities</u>			
(a) Financial Liabilities			
(I) Borrowings		376	428
(II) Trade payables			
(i) Total Outstanding dues of micro enterprises & small enterprises ; and		73	13
(ii) Total Outstanding dues of creditors other than micro enterprises & small enterprises		144	153
(III) Other financial liabilities		68	48
(b) Other current liabilities		313	296
(c) Provisions		143	21
(d) Current Tax Liabilities (Net)		-	13
		1,117	972
Liabilities pertaining to Disposal Group		3	7,008
<b>Sub-total- Current Liabilities</b>		<b>1,120</b>	<b>7,980</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>21,018</b>	<b>19,193</b>



Amt in ₹ Lakhs

**Standalone Statement of Cash Flows for the financial year ended 31<sup>st</sup> March 2025**

	For the year ended (Audited) 31 <sup>st</sup> March, 2025			For the year ended (Audited) 31 <sup>st</sup> March, 2024		
	Continuing Operations	Discontd. Operations	Total	Continuing Operations	Discontd. Operations	Total
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>						
Net Profit / (Loss) before tax and after exceptional items	810	9,980	10,790	249	(61)	188
Finance cost	37	-	37	37	-	37
Depreciation (including amortization & impairment)	207	-	207	193	-	193
Interest received	(347)	-	(347)	(206)	-	(206)
Loss / (Profit) on Property, Plant and Equipment sold/discarded (Net)	(2)	-	(2)	(13)	-	(13)
Net (Gain) on sale of investments	(20)	-	(20)	(14)	-	(14)
Mark to Market (gain) on financial instruments under FVTPL	(580)	-	(580)	(465)	-	(465)
Other Non cash (Income) / expenses	81	-	81	53	(3)	50
<b>Operating Profit/ (Loss) before Working Capital Changes</b>	<b>186</b>	<b>9,980</b>	<b>10,166</b>	<b>(166)</b>	<b>(64)</b>	<b>(230)</b>
<b>ADJUSTMENT FOR :</b>						
(Increase)/Decrease in trade receivables	70	-	70	(42)	20	(22)
(Increase)/Decrease in Non-current & current financial assets	58	-	58	11	1	12
(Increase) /Decrease in Non-current & current assets	(12)	57	45	(3)	(45)	(48)
(Increase) /Decrease in Inventories	71	-	71	1,627	-	1,627
Increase / (Decrease) in Trade Payables	51	-	51	(25)	(15)	(40)
Increase / (Decrease) in Non-current & current financial liabilities	20	(1)	19	(7)	(78)	(85)
Increase / (Decrease) in Non-current & current provisions	138	(2)	136	(75)	-	(75)
Increase / (Decrease) in Non-current & current liabilities	14	(7,001)	(6,987)	22	6,996	7,018
<b>Cash Generated from Operations</b>	<b>596</b>	<b>3,033</b>	<b>3,629</b>	<b>1,342</b>	<b>6,815</b>	<b>8,157</b>
Income Tax (Paid)/ received (Net)	(1,458)	-	(1,458)	(214)	-	(214)
<b>Net Cash Flow from Operating Activities</b>	<b>(862)</b>	<b>3,033</b>	<b>2,171</b>	<b>1,128</b>	<b>6,815</b>	<b>7,943</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>						
Purchase of Property, Plant and Equipment	(463)	-	(463)	(479)	-	(479)
Sale of Property, Plant and Equipment	7	-	7	25	-	25
Change in Capital Advances	19	-	19	(3)	-	(3)
Purchase of Investments	(6,441)	-	(6,441)	(9,974)	-	(9,974)
Sale of Investments	4,589	-	4,589	2,348	-	2,348
Interest Received	296	-	296	173	-	173
Dividend Received	37	-	37	4	-	4
<b>Net Cash flow from Investing Activities</b>	<b>(1,956)</b>	<b>-</b>	<b>(1,956)</b>	<b>(7,906)</b>	<b>-</b>	<b>(7,906)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>						
Increase / (Decrease) in Short Term Borrowings from Banks	(51)	-	(51)	(255)	-	(255)
Decrease in Long Term Borrowings	(39)	-	(39)	200	-	200
Finance Cost	(36)	-	(36)	(37)	-	(37)
Dividend Paid	(90)	-	(90)	(90)	-	(90)
Inter-division Transfer (Net)	3,033	(3,033)	-	6,832	(6,832)	-
Dividend distribution tax paid	-	-	-	-	-	-
<b>Net Cash flow from Financing Activities</b>	<b>2,817</b>	<b>(3,033)</b>	<b>(216)</b>	<b>6,650</b>	<b>(6,832)</b>	<b>(182)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>(128)</b>	<b>(17)</b>	<b>(145)</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>26</b>	<b>-</b>	<b>26</b>	<b>154</b>	<b>17</b>	<b>171</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>26</b>	<b>-</b>	<b>26</b>



**BENGAL TEA & FABRICS LIMITED**

CIN : L51909WB1983PLC036542

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**Standalone Segment wise Revenue, Results, Assets and Liabilities as at 31<sup>st</sup> March, 2025**

(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31 <sup>st</sup> March, 2025 Audited (Refer Note 4)	31 <sup>st</sup> December, 2024 (Unaudited)	31 <sup>st</sup> March, 2024 Audited (Refer Note 4)	31 <sup>st</sup> March, 2025 (Audited)	31 <sup>st</sup> March, 2024 (Audited)
<b>1 Segment Revenue</b>					
(a) Tea Division	379	1,481	374	5,373	3,966
(b) Real Estate Division	-	-	-	-	1,646
<b>Less: Inter Segment Revenue</b>					
<b>Revenue from Operations</b>	<b>379</b>	<b>1,481</b>	<b>374</b>	<b>5,373</b>	<b>5,612</b>
<b>2 Segment Results</b>					
(a) Tea Division	(620)	(240)	(566)	(138)	(345)
(b) Real Estate Division	-	-	(9)	-	(30)
<b>Total</b>	<b>(620)</b>	<b>(240)</b>	<b>(575)</b>	<b>(138)</b>	<b>(375)</b>
Less: (i) Finance Cost	9	8	10	37	37
Less: (i) Other Un-allocable Expenditure	-	-	-	-	-
(ii) Un-allocable (income)/Loss (Net)	(124)	(43)	(295)	(985)	(661)
<b>Total Profit/(Loss) Before Tax</b>	<b>(505)</b>	<b>(205)</b>	<b>(290)</b>	<b>810</b>	<b>249</b>
<b>3 Segment Assets</b>					
(a) Tea Division	6,447	6,502	6,255	6,447	6,255
(b) Real Estate Division	-	-	-	-	-
(c) Unallocated	14,549	14,764	12,859	14,549	12,859
<b>Total Segment Assets</b>	<b>20,996</b>	<b>21,266</b>	<b>19,114</b>	<b>20,996</b>	<b>19,114</b>
<b>4 Segment Liabilities</b>					
(a) Tea Division	1,335	814	1,204	1,335	1,204
(b) Real Estate Division	-	-	-	-	-
(c) Unallocated	526	970	20	526	20
<b>Total Segment Liabilities</b>	<b>1,861</b>	<b>1,784</b>	<b>1,224</b>	<b>1,861</b>	<b>1,224</b>
<b>5 Capital Employed</b> (Segment Assets - Segment Liabilities)					
(a) Tea Division	5,112	5,688	5,051	5,112	5,051
(b) Real Estate Division	-	-	-	-	-
(c) Unallocated	14,023	13,794	12,839	14,023	12,839
<b>Total Capital Employed</b>	<b>19,135</b>	<b>19,482</b>	<b>17,890</b>	<b>19,135</b>	<b>17,890</b>
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.					
<b>6 Information related to Discontinued Operation</b>					
(a) Segment Revenue	-	-	-	-	-
(b) Segment Results (Pre-tax)	(59)	10,069	(34)	9,980	(61)
(c) Segment Assets	21	79	79	21	79
(d) Segment Liabilities	3	4	7,008	3	7,008
(e) Capital Employed	18	75	(6,929)	18	(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.					



**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 30<sup>th</sup> May, 2025. The Statutory Auditors have reviewed and audited 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			Year Ended	
	31 <sup>st</sup> March, 2025 Audited	31 <sup>st</sup> December, 2024 (Unaudited)	31 <sup>st</sup> March, 2024 Audited	31 <sup>st</sup> March, 2025 (Audited)	31 <sup>st</sup> March, 2024 (Audited)
<b>Revenue :</b>					
Revenue from operation	-	-	-	-	-
Other income	-	10,100	3	10,100	3
<b>Total Revenue</b>	-	10,100	3	10,100	3
<b>Expenses :</b>					
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	59	31	37	120	64
<b>Total Expenses</b>	59	31	37	120	64
<b>Profit / (Loss) from Discontinued Operation</b>	(59)	10,069	(34)	9,980	(61)
<b>Loss due to Impairment of assets pertaining to Disposal Group</b>	-	-	-	-	-
<b>Profit/(Loss) from Discontinuing Operations before Tax</b>	(59)	10,069	(34)	9,980	(61)

- (3) On the basis of notification dated 28<sup>th</sup> 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 31<sup>st</sup> March 2025 and 31<sup>st</sup> March 2024 are the balancing figures between the audited figures for the financial year ended 31<sup>st</sup> March 2025 & 31<sup>st</sup> March 2024 and unaudited published figures upto 31<sup>st</sup> December 2024 & 31<sup>st</sup> December 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 included in 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 has disposed the same, the sale consideration of which is disclosed as income from Discontinued Operations during the period ended 31<sup>st</sup> March 2025.
- (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.

Place: Kolkata  
Date: May 30, 2025



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

  
Adarsh Kanoria  
Chairman & Managing Director  
(DIN : 00027290)