

JAIN & CO.
Chartered Accountants

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE 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 ended on 30th June, 2025 ("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 13th August, 2025 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 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.

Place: Kolkata
Dated the 13th day of August, 2025



For JAIN & CO
Chartered Accountants
(Registration No. 302023E)
UDIN :25055048BMJKQI5718

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

BENGAL TEA & FABRICS LIMITED

CIN : L51909WB1983PLC036542

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Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2025

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

	Particulars	Quarter ended			Year ended
		30 th June, 2025 (Unaudited)	31 st March, 2025 (Audited) (Refer Note 4)	30 th June, 2024 (Unaudited)	31 st March, 2025 (Audited)
	Income :				
I	Revenue from operations	917	379	1,120	5,373
II	Other income	929	149	371	1,066
III	Total Income (I+II)	1,846	528	1,491	6,439
	IV Expenses :				
	a. Cost of materials consumed	247	32	422	1,501
	b. Purchase of stock-in-trade	10	-	-	48
	c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	(338)	171	(465)	(40)
	d. Employee benefits expense	661	501	656	2,401
	e. Finance cost	12	9	11	37
	f. Depreciation and amortization expense	61	62	45	207
	g. Power & fuel	94	28	119	387
	h. Other expenses	256	230	290	1,088
	Total Expenses	1,003	1,033	1,078	5,629
V	Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)	843	(505)	413	810
VI	Exceptional items	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	843	(505)	413	810
VIII	Tax Expense				
	1. Current Tax	83	(50)	62	-
	Less : MAT Credit Entitlement	-	-	(34)	-
	2. Deferred Tax	150	(196)	61	(112)
	3. Income Tax for earlier years- (Refer Note 5)	-	324	-	1,089
IX	Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)	610	(583)	324	(167)
X	Profit / (Loss) from Discontinued Operation	-	(59)	(10)	9,980
	Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-
XI	Tax Expense of Discontinued Operation	-	(318)	1	1,451
XII	Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)	-	259	(11)	8,529
XIII	Profit/ (Loss) for the Period (IX+XII)	610	(324)	313	8,362
XIV	Other Comprehensive Income				
	A (I) Items that will not be re-classified to profit or loss				
	(i) Remeasurement of defined benefit plans	-	(81)	-	(81)
	(II) Income tax thereon	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	610	(405)	313	8,281
	Paid-up Equity Share Capital (Face value per share ₹ 10/-)	901	901	901	901
	Other Equity (as per balance sheet)	-	-	-	18,252
XVI	(a) Earning per Share -(₹ 10 per share) -(before Exceptional items)				
	Basic & Diluted (Continuing Operations) (in ₹)	6.77*	(6.47)*	3.60*	(1.85)
	Basic & Diluted (Discontinued Operation) (in ₹)	-*	2.88*	(0.12)*	94.70
	Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	6.77*	(3.59)*	3.48*	92.85
	(b) Earning per Share (₹ 10 per share) -(after Exceptional Items)				
	Basic & Diluted (Continuing Operations) (in ₹)	6.77*	(6.47)*	3.60*	(1.85)
	Basic & Diluted (Discontinued Operation) (in ₹)	-*	2.88*	(0.12)*	94.70
	Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	6.77*	(3.59)*	3.48*	92.85
	* (Figure for the periods are not annualized)				



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 13th August, 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 Company was previously engaged in multiple business segments. Now, all segments except "Tea" have been closed. As a result, the Company is now engaged in only one reportable segment. In accordance with Ind AS 108 'Operating Segments', segment reporting is not applicable. This has been disclosed pursuant to paragraph 20 of Ind AS 108.

(b) The remaining Assets and Liabilities of the Textile Unit (Both Fabric & Yarn Division)- identified as "Discontinued Operations" and classified as "Assets pertaining to Disposal Group" in terms of "IND AS 105 - Non Current Assets Held for Sale and Discontinued Operations" in the previous financial results, upon its closure as approved by the Board of Directors and members of the Company, have now been subsumed in the Operations Segment of the Company during the current period as there is no Discontinued Operations now.

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

Particulars	Quarter ended		Year Ended	
	30 th June, 2025 (Unaudited)	31 st March, 2025 Audited	30 th June, 2024 (Unaudited)	31 st March, 2025 (Audited)
Revenue :				
Revenue from operation	-	-	-	10,100
Other income	-	-	-	10,100
Total Revenue	-	-	-	10,100
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	-	59	10	120
Total Expenses	-	59	10	120
Profit / (Loss) from Discontinued Operation	-	(59)	(10)	9,980
Loss due to impairment of assets pertaining to Disposal Group	-	-	-	-
Profit / (Loss) from Discontinuing Operations before Tax	-	(59)	(10)	9,980

- (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 31st March 2025 is the balancing figures between the audited figures for the financial year ended 31st March 2025 and unaudited published figures upto 31st December 2024 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 for the financial year ended 31st March 2025.
- (6) As the Company has already disposed off the "leasehold rights" of the Discontinued Operations consequent to the approval by the Board of Directors, there is no Discontinued Operations during the current financial year and the remaining assets and liabilities have been subsumed in the Operations Segment of the Company during the financial year.
- (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: August 13, 2025



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

Adarsh Kanoria
Chairman & Managing Director
(DIN : 00027290)