

JAIN & CO.
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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED 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 31st December, 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 6th February, 2026 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.



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- 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 recognized 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.

For JAIN & CO
Chartered Accountants
(Registration No. 302023E)
UDIN : 26055048PRKAAV1406



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

Place: Kolkata
Dated the 6th day of February, 2026



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BENGAL TEA & FABRICS LIMITED

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Compliance Officer's Email ID : investor@bengaltea.com
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Statement of Standalone Unaudited Financial Results for the quarter and Nine months ended 31st December, 2025

(In lakhs except per share data and where otherwise stated)

| | Particulars | Quarter ended | | | Nine Months ended | | Year ended |
|------|---|---------------------------------|---|---------------------------------|--------------------------------|--------------------------------|--|
| | | 31st December, 2025 (Unaudited) | 30 th Sept, 2025 (Unaudited) | 31st December, 2024 (Unaudited) | 31st December 2025 (Unaudited) | 31st December 2024 (Unaudited) | 31 st March, 2025 (Audited) |
| | Income : | | | | | | |
| I | Revenue from operations | 2,011 | 1,960 | 1,481 | 4,888 | 4,994 | 5,373 |
| II | Other income | 636 | 176 | 67 | 1,741 | 917 | 1,066 |
| III | Total Income (I+II) | 2,647 | 2,136 | 1,548 | 6,629 | 5,911 | 6,439 |
| | IV Expenses : | | | | | | |
| | a. Cost of materials consumed | 214 | 452 | 336 | 913 | 1,469 | 1,501 |
| | b. Purchase of stock-in-trade | (0) | 15 | 5 | 25 | 48 | 48 |
| | c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade | 562 | (188) | 429 | 36 | (211) | (40) |
| | d. Employee benefits expense | 618 | 672 | 572 | 1,951 | 1,900 | 2,401 |
| | e. Finance cost | 14 | 14 | 8 | 40 | 28 | 37 |
| | f. Depreciation and amortization expense | 63 | 66 | 52 | 190 | 145 | 207 |
| | g. Power & fuel | 75 | 150 | 77 | 319 | 359 | 387 |
| | h. Other expenses | 284 | 369 | 274 | 909 | 858 | 1,088 |
| | Total Expenses | 1,829 | 1,550 | 1,753 | 4,383 | 4,596 | 5,629 |
| V | Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV) | 818 | 586 | (205) | 2,246 | 1,315 | 810 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit/ (Loss) before tax (V-VI) | 818 | 586 | (205) | 2,246 | 1,315 | 810 |
| VIII | Tax Expense | | | | | | |
| | 1. Current Tax | 94 | 57 | (16) | 234 | 50 | - |
| | Less : MAT Credit Entitlement | - | - | - | - | - | - |
| | 2. Deferred Tax | 243 | 30 | (24) | 423 | 84 | (112) |
| | 3. Income Tax for earlier years- (Refer Note 5) | - | - | (152) | - | 765 | 1,089 |
| IX | Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII) | 481 | 499 | (13) | 1,589 | 416 | (167) |
| X | Profit / (Loss) from Discontinued Operation | - | - | 10,069 | - | 10,039 | 9,980 |
| | Loss due to Impairment of assets pertaining to Disposal Group | - | - | - | - | - | - |
| XI | Tax Expense of Discontinued Operation | - | - | 1,452 | - | 1,769 | 1,451 |
| XII | Profit / (Loss) from Discontinued Operations (X-XI) (after Tax) | - | - | 8,617 | - | 8,270 | 8,529 |
| XIII | Profit/ (Loss) for the Period (IX+XII) | 481 | 499 | 8,604 | 1,589 | 8,686 | 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) |
| | (ii) Income tax thereon | - | - | - | - | - | - |
| XV | Total Comprehensive Income for the Period (XIII+XIV) | 481 | 499 | 8,604 | 1,589 | 8,686 | 8,281 |
| | Paid-up Equity Share Capital (Face value per share ` 10/-) | 901 | 901 | 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 `) | 5.34* | 5.54* | (0.14)* | 17.64* | 4.62* | (1.85) |
| | Basic & Diluted (Discontinued Operation) (In `) | - | - | 95.68* | - | 91.83* | 94.70 |
| | Basic & Diluted (Continuing & Discontinued Operations) (In `) | 5.34* | 5.54* | 95.54* | 17.64* | 96.45* | 92.85 |
| | (b) Earning per Share (` 10 per share) -(after Exceptional Items) | | | | | | |
| | Basic & Diluted (Continuing Operations) (In `) | 5.34* | 5.54* | (0.14)* | 17.64* | 4.62* | (1.85) |
| | Basic & Diluted (Discontinued Operation) (In `) | - | - | 95.68* | - | 91.83* | 94.70 |
| | Basic & Diluted (Continuing & Discontinued Operations) (In `) | 5.34* | 5.54* | 95.54* | 17.64* | 96.45* | 92.85 |
| | * (Figure for the periods are not annualized) | | | | | | |

Note:

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 6th February, 2026. 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 engage in only one reportable segment. In accordance with IND AS 108 "Operating Segments" 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 and Yarn Division)- Identified as "Discontinued Operations" and classified as "Assets pertaining to disposal group" in terms of IND AS 105 - "Non Current Asset 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 | | | Nine Months ended | | |
|--|---------------------------------|-----------------------------|---------------------------------|--------------------------------|--------------------------------|----------------------------|
| | 31st December, 2025 (Unaudited) | 30th Sept, 2025 (Unaudited) | 31st December, 2024 (Unaudited) | 31st December 2025 (Unaudited) | 31st December 2024 (Unaudited) | 31st March, 2025 (Audited) |
| Revenue : | | | | | | |
| Revenue from operation | - | - | - | - | - | - |
| Other income | - | - | 10,100 | - | 10,100 | 10,100 |
| Total Revenue | - | - | 10,100 | - | 10,100 | 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 | - | - | 31 | - | 61 | 120 |
| Total Expenses | - | - | 31 | - | 61 | 120 |
| Profit/(Loss) for the Period (IX+XII) | - | - | 10,069 | - | 10,039 | 9,980 |
| Profit/(Loss) from Discontinuing Operations before Tax | - | - | 10,069 | - | 10,039 | 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 w.e.f. 1st April 2023 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 December 2025 and 31st December 2024 are the balancing figures between the unaudited figures for the nine months ended 31st December 2025 and 31st December 2024 and unaudited published figures upto 30th September 2025 & 30th September 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 shown as Income Tax for earlier years in the result 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 approved 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: February 6, 2026



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

Adarsh Kanoria
Chairman & Managing Director
(DIN : 00027290)