



Statement of Standalone Audited Financial Results for the quarter and Financial Year ended 31st March, 2026

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

	Particulars	Quarter ended			Year ended	
		31st March, 2026 Audited	31st December, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
	Income :					
I	Revenue from operations	365	2,011	379	5,253	5,416
II	Other income	-744	636	149	997	1,023
III	Total Income (I+II)	-379	2,647	528	6,250	6,439
IV	Expenses :					
	a. Cost of materials consumed	33	214	32	946	1,501
	b. Purchase of stock-in-trade	1	-0	-	26	48
	c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	54	562	171	90	-40
	d. Employee benefits expense	533	618	501	2,484	2,401
	e. Finance cost	14	14	9	54	37
	f. Depreciation and amortization expense	63	63	62	253	207
	g. Power & fuel	33	75	28	352	387
	h. Other expenses	233	284	230	1,142	1,088
	Total Expenses	964	1,829	1,033	5,347	5,629
V	Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)	(1,343)	818	-505	903	810
VI	Exceptional items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(1,343)	818	-505	903	810
VIII	Tax Expense					
	1. Current Tax	(44)	94	-50	190	-
	Less : MAT Credit Entitlement	-	-	-	-	-
	2. Deferred Tax	(164)	243	-196	259	-112
	3. Income Tax for earlier years- (Refer Note 5)	5	-	324	5	1,089
IX	Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)	(1,140)	481	-583	449	-167
X	Profit / (Loss) from Discontinued Operation	-	-	-59	-	9,980
	Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-	-
XI	Tax Expense of Discontinued Operation	-	-	87	-	1,451
XII	Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)	-	-	-146	-	8,529
XIII	Profit/ (Loss) for the Period (IX+XII)	(1,140)	481	-729	449	8,362
XIV	Other Comprehensive Income					
	A (I) Items that will not be re-classified to profit or loss	131	-	-	131	(81)
	(i) Remeasurement of defined benefit plans	-	-	-	-	-
	(ii) Income tax thereon	(33)	-	-	(33)	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(1,042)	481	(729)	547	8,281
	Paid-up Equity Share Capital (Face value per share ₹ 10/-)	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 ₹)	(12.65)	5.34	(6.47)	4.99	(1.85)
	Basic & Diluted (Discontinued Operation) (in ₹)	-	-	(1.62)	-	94.70
	Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	(12.65)	5.34	(8.09)	4.99	92.85
	(b) Earning per Share (₹ 10 per share) -(after Exceptional Items)					
	Basic & Diluted (Continuing Operations) (in ₹)	(12.65)	5.34	(6.47)	4.99	(1.85)
	Basic & Diluted (Discontinued Operation) (in ₹)	-	-	(1.62)	-	94.70
	Basic & Diluted (Continuing & Discontinued Operations) (in ₹)	(12.65)	5.34	(8.09)	4.99	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 28th May, 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 engaged 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 operation 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	
	31st March, 2026 (Audited) (Refer Note 4)	31st December, 2025 (Unaudited)	31st March, 2025 (Audited) (Refer Note 4)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
Revenue :					
Revenue from operation	-	-	-		-
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	-	-	59		120
h. Other expenses	-	-	59		120
Total Expenses	-	-	-59		9,980
Profit/ (Loss) for the Period (IX+XII)	-	-	-		-
Profit / (Loss) from Discontinuing Operations before Tax	-	-	-59		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 March 2026 and 31st March 2025 are the balancing figures between the audited figures for the year ended 31st March 2026 and 31st March 2025 and unaudited published figures upto 31st December 2025 & 31st December 2024 which were subjected to limited review.

5) 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 operation segment of the company during the financial year.

6) 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 28 , 2026



for and on behalf of the Board of Directors

Bengal Tea & Fabrics Limited

 Adarsh Kanoria
 Chairman & Managing Director
 (DIN : 00027290)

BENGAL TEA & FABRICS LIMITED
CIN NO.: L51909WB1983PLC036542
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Telefax – 91 -33 2283 6416/17 Website: www.bengaltea.com

Amt in Lakhs

Standalone Statement of Assets & Liabilities as at 31st March, 2026

	Particulars	As at 31st Mar, 2026	As at 31st Mar, 2025
		Audited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, plant and equipment	5,631	5,529
	(b) Capital work-in-progress	20	65
	(c) Other Intangible assets	9	2
	(e) Financial assets		
	(i) Investments	1,385	1,874
	(ii) Other financial assets	156	111
	(f) Deferred tax assets (Net)	-	-
	(g) Other non-current assets	12	7
	Sub-total- Non-current assets	7,213	7,588
2	Current Assets		
	(a) Inventories	461	417
	(b) Biological assets other than bearer plants	13	14
	(c) Financial assets		
	(I) Investments	13,589	12,577
	(II) Trade receivables	25	9
	(III) Cash and cash equivalents	78	25
	(IV) Bank balances other than (iii) above	97	42
	(V) Loans	5	4
	(VI) Other financial assets	107	36
	(d) Current tax assets (Net)	63	83
	(e) Other current assets	254	195
		14,691	13,402
	Assets pertaining to Disposal Group	-	28
	Sub-total Current assets	14,691	13,430
	TOTAL ASSETS	21,905	21,018
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	901	901
	(b) Other Equity	18,664	18,252
		19,566	19,153
2	Liabilities		
	<u>Non-current liabilities</u>		
	(a) Financial Liabilities		
	(I) Borrowings	119	158
	(b) Provisions	-9	57
	(c) Deferred Tax Liabilities (Net)	815	518
	(d) Other non-current liabilities	10	12
	Sub-total-Non-current liabilities	935	745
	<u>Current Liabilities</u>		
	(a) Financial Liabilities		
	(I) Borrowings	798	376
	(II) Trade payables		
	(i) Total Outstanding dues of micro enterprises & small enterprises ; and	62	73
	(ii) Total Outstanding dues of creditors other than micro enterprises & small enterprises	141	144
	(III) Other financial liabilities	71	68
	(b) Other current liabilities	320	313
	(c) Provisions	13	143
	(d) Current Tax Liabilities (Net)	-	-
		1,404	1,117
	Liabilities pertaining to Disposal Group	-	3
	Sub-total- Current Liabilities	1,404	1,120
	TOTAL EQUITY AND LIABILITIES	21,905	21,018



Amt in Lakhs

Standalone Statement of Cash Flows for the financial year ended 31st March 2026

	For the year ended (Audited) 31st March, 2026			For the year ended (Audited) 31st March, 2025		
	Continuing Operations	Discontd. Operations	Total	Continuing Operations	Discontd. Operations	Total
A CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit / (Loss) before tax and after exceptional items	903		903	810	9,980	10,791
Add Finance cost	54		54	37	-	37
Add Depreciation (including amortization & impairment)	253		253	207	-	207
Less Interest and dividend received	(386)		(386)	(347)	-	(347)
Rent received	-		-	-	-	-
Deferred Income Written Off						
Loss /(Profit) on Property, Plant and Equipment sold/discarded (Net)	(34)		(34)	(2)	-	(2)
Less Net (Gain) on sale of investments	(184)		(184)	(20)	-	(20)
Mark to Market (gain) on financial instruments under FVTPL	(332)		(332)	(580)	-	(580)
Less Other Non cash (Income) / expenses	14		14	81	-	81
Operating Profit/ (Loss) before Working Capital Changes	287	-	287	186	9,980	10,166
ADJUSTMENT FOR :						
(Increase)/Decrease in trade receivables	(16)		(16)	70	-	70
(Increase)/Decrease in Non-current & current financial assets	(172)		(172)	58	-	58
(Increase) /Decrease in Non-current & current assets	(36)		(36)	(12)	57	45
(Increase) /Decrease in Inventories	(43)		(43)	71	-	71
Increase /(Decrease) in Trade Payables	(15)		(15)	51	-	51
Increase /(Decrease) in Non-current & current financial liabilities	3		3	20	(1)	19
Increase /(Decrease) in Non-current & current provisions	(64)		(64)	138	(2)	136
Increase/(Decrease) in Non-current & current liabilities	3		3	14	(7,001)	(6,987)
Cash Generated from Operations	(54)	-	(54)	596	3,033	3,629
Income Tax (Paid)/ received (Net)	(176)		(176)	(1,458)	-	(1,458)
Net Cash Flow from Operating Activities	(230)	-	(230)	(862)	3,033	2,171
B CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment	(323)		(323)	(463)	-	(463)
Sale of Property, Plant and Equipment	32		32	7	-	7
Change in Capital Advances	-		-	19	-	19
Purchase of Investments	(8,110)		(8,110)	(6,441)	-	(6,441)
Sale of Investments	8,104		8,104	4,589	-	4,589
Interest Received	41		41	296	-	296
Dividend Received	345		345	37	-	37
Net Cash flow from Investing Activities	90	-	90	-1,956	-	-1,956
C CASH FLOW FROM FINANCING ACTIVITIES						
Increase / (Decrease) in Short Term Borrowings from Banks	422		422	(51)	-	(51)
Decrease in Long Term Borrowings	(39)		(39)	(39)	-	(39)
Finance Cost	(54)		(54)	(36)	-	(36)
Dividend Paid	(135)		(135)	(90)	-	(90)
Inter-division Transfer (Net)				3,033	(3,033)	-
Dividend distribution tax paid						
Net Cash flow from Financing Activities	193	-	193	2,817	(3,033)	(216)
Net Increase / (Decrease) in Cash and Cash Equivalents	53	-	53	-1	-	-1
Cash and Cash Equivalents at the beginning of the period	25	-	25	26	-	26
Cash and Cash Equivalents at the end of the period	78	-	78	25	-	25



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Independent Auditors Report

To The Board Of Directors of Bengal Tea & Fabrics Limited

Report on the Audit of Standalone Financial Result

Opinion

We have audited the accompanying statement of Standalone Financial Results of **Bengal Tea & Fabrics Limited** ('the Company') for the quarter and year ended March 31, 2026 ("statement"), 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"), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there under, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

BASIS FOR OPINION

We conducted our audit of Statement 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 ('the ICAI') together with the ethical requirement that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 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 ICAI's code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

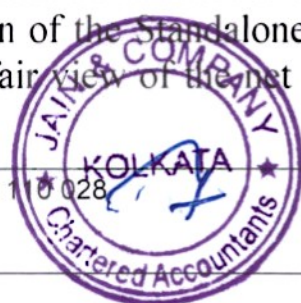
The Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by it for the issuance. The Statement has been compiled from the related audited Standalone Financial Statements as at and for the quarter and year ended March 31, 2026. This responsibility includes the preparation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that gives true and fair view of the net profit and other comprehensive income and other

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financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the management is 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 Board of Directors is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are 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 a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements 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 decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures 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 in place adequate internal financial controls with reference to Standalone Financial Results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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- Evaluate the appropriateness and reasonableness of disclosures made by the management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists 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 Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We don't consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter(s)

The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 / March 31, 2025 and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively. Also, the figures up to the end of the third quarter of the current and previous financial year had only been reviewed by us as required under the Listing Regulations and not audited.

The standalone annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited standalone financial statements for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 28, 2026.

P 21/22 Radha Bazar Street,
Kolkata – 700001

Dated the 28th day of May, 2026

For Jain & Co.
Chartered Accountants
(Registration No. 302023E)
UDIN :26055048NOKBIP9702



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





Bengal Tea & Fabrics Limited

CIN. L51909WB1983PLC036542

Registered Office :

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ISO 22000 : 2018
ISO 9001 : 2015



CB-045-FSMS
CB-045-QMS



May 28, 2026

To
The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400 001
Scrp Code: 532230

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

We do hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. Jain & Co., Chartered Accountants have issued the Audit Report on the Standalone Financial Results of the Company for the year ended 31st March, 2026 with an unmodified opinion.

Thanking you

Yours faithfully,

For Bengal Tea & Fabrics Limited

Arindom Rao
Chief Financial Officer

