



Bengal Tea & Fabrics Limited

CIN. L51909WB1983PLC036542

Registered Office :

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 22000 : 2018
ISO 9001 : 2015



CB-045-FSMS
CB-045-QMS



May 30, 2025

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

Dear Sir,

Sub: Outcome of Board Meeting

The Board of Directors at their meeting held today, i.e. May 30, 2025 at the registered office of the company at Century Tower, 45, Shakespeare Sarani, 4th Floor, Kolkata – 700 017 has inter-alia,

1. Considered and Approved Standalone Audited Financial Results of the Company for the quarter and Financial Year ended 31st March, 2025. In this regard, pursuant to regulation 33 of the Listing Regulations, we are enclosing herewith the Audited Financial Results of the Company for the quarter and Financial Year ended 31st March, 2025, along with the Auditor's Report, issued by the Statutory Auditors of the Company.
2. Declared final dividend @ 15%, i.e. Rs. 1.50/- per Equity Share of Rs. 10/- each on 90,05,985 Equity Shares of the company for the financial year 2024-25. The Record Date for ascertaining the names of the members who will be entitled to receive the final dividend is **Friday, July 4, 2025.**
3. Appointed M/s. Bajaj Todi & Associates, a Peer Reviewed Firm of Practicing Company Secretaries, having Firm Registration No. P2020WB081300 as the 'Secretarial Auditors' of the Company, based on the recommendation of the Audit Committee, for a term of 5 (five) consecutive years commencing from Financial Year 2025-26 until Financial Year 2029-30, subject to the approval of the Shareholders of the Company at the ensuing Annual General Meeting. The relevant details pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed in **Annexure A.**
4. Appointed M/s. B M Chatrath & Co. LLP, Chartered Accountants, Firm Registration No. 301011E/E300025, as the Internal Auditor of the company pursuant to the provisions of Section 138 of the Companies Act, 2013, read with rule 13 of the Companies (Accounts) Rules 2014, based on the recommendation of the Audit Committee and the Nomination & Remuneration Committee in place of M/s. D. Tiwari & Associates. The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/ 185 dated December 31, 2024 is enclosed as **Annexure B.**



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The Board meeting commenced at 11:30 A.M. and concluded at 02:00 P.M

Kindly take the same on record.

Thanking you

Yours faithfully,

For Bengal Tea & Fabrics Limited

Himangshu Kedia
Company Secretary & Compliance Officer

Encl: as above



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Annexure – A

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S. No.	Particulars	Details of Change
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Bajaj Todi & Associates Peer Reviewed Firm of Company Secretaries in Practice (Firm Registration Number: P2020WB081300) as Secretarial Auditor of the company
2.	Date of appointment & term of appointment	Appointment is for a period of five consecutive years commencing from 1st April, 2025 to 31st March, 2030, subject to approval of the shareholders at the ensuing Annual General Meeting.
3.	Brief Profile (in case of Appointment)	M/s. Bajaj Todi & Associates are a reputed firm of Company Secretaries based in Kolkata. The firm is known for its expertise in Corporate legal advisory services and had been consistently recognized for its professional excellence. The firm offers a comprehensive suite of services, including but not limited to Secretarial Audit, providing advisory and consultancy services in the field of corporate laws, SEBI related laws etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



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Annexure – B

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD- PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

S. No.	Particulars	Details of Change
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. B M Chatrath & Co. LLP, Chartered Accountants, Firm Registration No. 301011E/E300025 as the Internal Auditor in place of M/s. D. Tiwari & Associates.
2.	Date of appointment & term of appointment	Appointment is with effect from 1 st June, 2025
3.	Brief Profile (in case of Appointment)	M/s. B M Chatrath & Co. LLP is more than 100 years old Firm of Chartered Accountants founded in 1923 having pan India presence. With eighteen partners and a robust team of associates, the firm offers a comprehensive suite of services including but not limited to Audit, Taxation, Back End Support, Financial Planning & Feasibility Study and various Statutory compliances.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

JAIN & CO.

Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001

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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 3rd 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 30th 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

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Statement of Standalone Audited Financial Results for the Quarter and Financial year ended 31st March, 2025

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

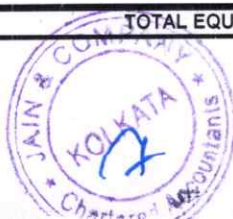
	Particulars	Quarter ended			Year ended	
		31 st March, 2025 Audited (Refer Note 4)	31 st December 2024 (Unaudited)	31 st March, 2024 Audited (Refer Note 4)	31 st March, 2025 (Audited)	31 st March, 2024 (Audited)
	Income :					
I	Revenue from operations	379	1,481	374	5,373	5,612
II	Other income	149	67	360	1,066	792
III	Total Income (I+II)	528	1,548	734	6,439	6,404
IV	Expenses :					
	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
	Total Expenses	1,033	1,753	1,024	5,629	6,155
V	Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)	(505)	(205)	(290)	810	249
VI	Exceptional items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(505)	(205)	(290)	810	249
VIII	Tax Expense					
	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	Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)	(583)	(13)	(518)	(167)	(260)
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	Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)	(146)	8,617	(28)	8,529	(76)
XIII	Profit/ (Loss) for the Period (IX+XII)	(729)	8,604	(546)	8,362	(336)
XIV	Other Comprehensive Income					
	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	Total Comprehensive Income for the Period (XIII+XIV)	(729)	8,604	(493)	8,281	(283)
	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	(a) Earning per Share -(₹ 10 per share) -(before Exceptional items)					
	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) Earning per Share (₹ 10 per share) -(after Exceptional Items)					
	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 31st March, 2025

Particulars		As at 31 st Mar, 2025	As at 31 st Mar, 2024
		Audited	Audited
A ASSETS			
1 Non-current Assets			
(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
Sub-total- Non-current assets		7,588	8,467
2 Current Assets			
(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
Sub-total Current assets		13,430	10,726
TOTAL ASSETS		21,018	19,193
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital		901	901
(b) Other Equity		18,252	10,060
		19,153	10,961
2 Liabilities			
<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
Sub-total-Non-current liabilities		745	252
<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
Sub-total- Current Liabilities		1,120	7,980
TOTAL EQUITY AND LIABILITIES		21,018	19,193



Amt in ₹ Lakhs

Standalone Statement of Cash Flows for the financial year ended 31st March 2025

	For the year ended (Audited) 31 st March, 2025			For the year ended (Audited) 31 st March, 2024		
	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	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
Operating Profit/ (Loss) before Working Capital Changes	186	9,980	10,166	(166)	(64)	(230)
ADJUSTMENT FOR :						
(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
Cash Generated from Operations	596	3,033	3,629	1,342	6,815	8,157
Income Tax (Paid)/ received (Net)	(1,458)	-	(1,458)	(214)	-	(214)
Net Cash Flow from Operating Activities	(862)	3,033	2,171	1,128	6,815	7,943
B CASH FLOW FROM INVESTING ACTIVITIES						
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
Net Cash flow from Investing Activities	(1,956)	-	(1,956)	(7,906)	-	(7,906)
C CASH FLOW FROM FINANCING ACTIVITIES						
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						
Net Cash flow from Financing Activities	2,817	(3,033)	(216)	6,650	(6,832)	(182)
Net Increase / (Decrease) in Cash and Cash Equivalents	(1)	-	(1)	(128)	(17)	(145)
Cash and Cash Equivalents at the beginning of the period	26	-	26	154	17	171
Cash and Cash Equivalents at the end of the period	25	-	25	26	-	26



BENGAL TEA & FABRICS LIMITED

CIN : L51909WB1983PLC036542

Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017

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

Telefax – 91 -33 2283 6416/17 Website: www.bengaltea.com

Standalone Segment wise Revenue, Results, Assets and Liabilities as at 31st March, 2025

(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31 st March, 2025 Audited (Refer Note 4)	31 st December, 2024 (Unaudited)	31 st March, 2024 Audited (Refer Note 4)	31 st March, 2025 (Audited)	31 st March, 2024 (Audited)
1 Segment Revenue					
(a) Tea Division	379	1,481	374	5,373	3,966
(b) Real Estate Division	-	-	-	-	1,646
Less: Inter Segment Revenue					
Revenue from Operations	379	1,481	374	5,373	5,612
2 Segment Results					
(a) Tea Division	(620)	(240)	(566)	(138)	(345)
(b) Real Estate Division	-	-	(9)	-	(30)
Total	(620)	(240)	(575)	(138)	(375)
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)
Total Profit/(Loss) Before Tax	(505)	(205)	(290)	810	249
3 Segment Assets					
(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
Total Segment Assets	20,996	21,266	19,114	20,996	19,114
4 Segment Liabilities					
(a) Tea Division	1,335	814	1,204	1,335	1,204
(b) Real Estate Division	-	-	-	-	-
(c) Unallocated	526	970	20	526	20
Total Segment Liabilities	1,861	1,784	1,224	1,861	1,224
5 Capital Employed (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
Total Capital Employed	19,135	19,482	17,890	19,135	17,890
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.					
6 Information related to Discontinued Operation					
(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 30th 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 st March, 2025 Audited	31 st December, 2024 (Unaudited)	31 st March, 2024 Audited	31 st March, 2025 (Audited)	31 st March, 2024 (Audited)
Revenue :					
Revenue from operation	-	-	-	-	-
Other income	-	10,100	3	10,100	3
Total Revenue	-	10,100	3	10,100	3
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	31	37	120	64
Total Expenses	59	31	37	120	64
Profit / (Loss) from Discontinued Operation	(59)	10,069	(34)	9,980	(61)
Loss due to Impairment of assets pertaining to Disposal Group	-	-	-	-	-
Profit/(Loss) from Discontinuing Operations before Tax	(59)	10,069	(34)	9,980	(61)

- (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 and 31st March 2024 are the balancing figures between the audited figures for the financial year ended 31st March 2025 & 31st March 2024 and unaudited published figures upto 31st December 2024 & 31st 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 31st 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
Adarsh Kanoria
Chairman & Managing Director
(DIN : 00027290)