



M. C. JAIN & CO
CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD
ENDED ON 31st DECEMBER 2022

To,

The Board of Directors

Bijni Dooars Tea Co. Ltd

Shantiniketan, 4th Floor, Suite 1 A

8 Camac Street, Kolkata- 700 017

We have reviewed the accompanying statement of unaudited financial results of M/s. Bijni Dooars Tea Company Limited ("the Company") for the period ended 31st December 2022 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 of unaudited financial results has been prepared in all material respects in accordance with applicable accounting standards i.e. IND-AS prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.C. Jain & Co.

Chartered Accountants

(ICAI Registration no – 304012E)

(M.K.Patawari)

(Partner)

(Membership No.056623)

UDIN:23056623BQVVDA8203

Place: Kolkata

Date: 13.02.2023



BIJNI DOOARS TEA COMPANY LIMITED

CIN- L70109WB1916PLC002698

8, CAMAC STREET, KOLKATA- 700017

"Shantiniketan", 4th Floor Suite No-1B

Phone:03322829303; email:bjnidooars@gmail.com, website: www.nahata-group.com

Quarter Ending: December, 2022 Script Code: 012190

		(Rs in Lakhs)	
Particulars		Quarter	Year Ended
Seriaal		31.12.2022	31.03.2022
		(Un-audited)	(Audited)
1	Revenue from operations	1,218.95	3,798.62
2	Other income	3.55	108.43
3	Total Income	1,222.50	3,907.05
4	Cost of materials consumed	7.50	203.78
5	Purchases of stock-in- trade	-	-
6	Changes in inventories of finished goods, worki-in progress and stock in trade	944.47	133.68
7	Employee benefit expense	235.43	991.15
8	Finance cost	2.58	24.12
9	Depreciation depletion and amortisation expenses	24.00	108.34
10	Consumption of Stores and Spares	-	-
11	Power and Fuel	97.81	498.12
12	Operational Expenses	150.76	1,293.27
13	Security Service Charges	-	-
14	Repairs and Maintenance	15.81	160.27
15	Water Charges	-	-
16	Insurance	0.82	5.07
17	Bank Charges	-	-
18	Rent, Rates and taxes	1.12	5.29
19	Others	(484.13)	190.42
20	Total Other Expenses	(217.81)	2,152.44
21	Total Expenses	996.17	3,613.51
22	Total Profit before exceptional items and tax	226.33	293.54
23	Exceptional Items	-	-
24	Total Profit before tax	226.33	293.54
25	Current Tax	24.00	25.00
26	Defered Tax	-	(5.53)
27	Total Tax Expenses	24.00	19.47
28	Net movement in regulatory deferral account balance related to profit or loss and the related deferred tax movement	-	-
29	Net ProfitLoss for the period from continuing operations	202.33	274.07
30	Profit (loss) from discontinued operations before tax	-	-
31	Tax expense of discontinued operation	-	-
32	Net profit (loss) from discontinued operations after tax	-	-
33	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-
34	Total profit (loss) for period	202.33	274.07
35	Other Comprehensive income net of taxes	52.34	26.63
36	Total Comprehensive income for the period	254.67	300.70
37	Comprehensive income for the period attributable to owners of parent	-	-
38	Total comprehensive income for the period attributable to owners of parent non - controlling interests	-	-
39	Paid -Up equity share capital	60.00	60.00
40	Face- Value of equity share capital	60.00	60.00
41	Reserves excluding revaluation reserve	4,774.41	4,335.13
42	Basic earnings (loss) per share from continuing operations	33.72	45.68



43	Diluted earnings (loss) per share from continuing operations	33.72	45.68
44	Basic earnings (loss) per share from discontinued operations	-	-
45	Diluted earnings (loss) per share from discontinued operations	-	-
46	Basic earnings (loss) per share from continued and discontinued operations	33.72	45.68
47	Diluted earnings (loss) per share from continued and discontinued operations	33.72	45.68
48	Debt equity ratio	-	-
49	Debt service coverage ratio	-	-
50	Interest service coverage ratio	-	-
Note :			
1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13.02.2023. The Statutory Auditors have carried out Limited Review of these results and the results have been published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.			
2) Since the Company has no separate Geographical as well as Business Segment with reference to Accounting Standard 17 " Segment Reporting", no separate disclosure has been made in this regard.			
3) Previous years/half year/quarters figures have been rearranged/regrouped wherever necessary.			
KOLKATA		BY ORDER OF THE BOARD	
Date: 13.02.2023		Sd/ Surendra Kumar Nahata Managing Director	
		DIN: 00025510	

