



M. C. JAIN & CO
CHARTERED ACCOUNTANTS

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Independent Auditor's Limited Review Report on Quarter and half-year ended unaudited financial results of M/S M/s. Bijni Dooars Tea Company Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of Bijni Dooars Tea Company Limited

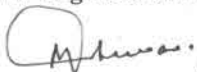
We have reviewed the accompanying statement of unaudited financial results ("the Statement") of M/s. Bijni Dooars Tea Company Limited ("the Company") for the Quarter and half-year ended 30th September, 2023 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

This statement, which is the responsibility of the Company's management and approved by the Company's Board of directors, 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 and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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: 23056623BGVVNL5511

Place: Kolkata

Date: 11.11.2023



BIJNI DOOARS TEA COMPANY LIMITED

CIN- L70109WB1916PLC002698

Phone:03322829303; email:bjnidooars@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS for the 2nd Quarter Ended 30th September, 2023

(Rs. in Lacs)

| | Particulars | Quarter Ended | | | Six months ended | | Year Ended |
|----|--|---------------|-----------------|----------------|------------------|-----------------|-----------------|
| | | 30.09.2023 | 30.09.2022 | 30.06.2023 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Audited) |
| 1 | Income from Operations | | | | | | |
| | (a) Net sales/income from operations (Net of excise duty) | 787.23 | 1,430.19 | 627.83 | 1,415.06 | 1,806.19 | 3,617.34 |
| | (b) Other operating income | 0.43 | 6.29 | - | 0.43 | 69.29 | 66.45 |
| | Total income from operations (Net) | 787.66 | 1,436.48 | 627.83 | 1,415.49 | 1,875.48 | 3,683.79 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 40.04 | 132.93 | 37.68 | 77.72 | 216.93 | 274.92 |
| | (b) Purchases of Stock-in-trade | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (1,153.64) | (578.16) | (220.07) | (1,373.71) | (1,077.16) | (334.56) |
| | (d) Employee benefits expense | 304.84 | 281.80 | 240.56 | 545.40 | 541.80 | 1,019.05 |
| | (e) Depreciation and amortisation expenses | 22.82 | 21.00 | 22.20 | 45.02 | 56.00 | 110.67 |
| | (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 620.27 | 1,131.10 | 472.06 | 1,092.33 | 1,511.10 | 1,657.18 |
| | Power & Fuel | 201.16 | 223.26 | 133.30 | 334.46 | 359.26 | 601.66 |
| | Total Expenses | 35.49 | 1,211.93 | 685.73 | 721.22 | 1,607.93 | 3,328.92 |
| 3 | Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2) | 752.17 | 224.55 | (57.90) | 694.27 | 267.55 | 354.87 |
| 4 | Other income | 9.01 | - | 8.54 | 17.55 | 4.00 | 44.80 |
| 5 | Profit/(Loss) from ordinary activities before finance costs and exceptional Items (3-4) | 761.18 | 224.55 | (49.36) | 711.82 | 271.55 | 399.67 |
| 6 | Finance costs | 5.72 | 1.60 | 2.01 | 7.73 | 3.60 | 7.73 |
| 7 | Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6) | 755.46 | 222.95 | (51.37) | 704.09 | 267.95 | 391.94 |
| 8 | Exceptional items | - | - | - | - | - | - |
| 9 | Profit/(Loss) from ordinary activities before tax (7-8) | 755.46 | 222.95 | (51.37) | 704.09 | 267.95 | 391.94 |
| 10 | Tax expense (Net of MAT Credit) | 76.95 | 25.00 | (1.30) | 75.65 | 31.00 | 28.84 |
| 11 | Net Profit/(Loss) from ordinary activities after tax (9-10) | 678.51 | 197.95 | (50.07) | 628.44 | 236.95 | 363.10 |
| 12 | Extraordinary items (Net of tax expense (..... Lakhs) | - | - | - | - | - | - |
| 13 | Net Profit/(Loss) for the period (11-12) | 678.51 | 197.95 | (50.07) | 628.44 | 236.95 | 363.10 |



| | | | | | | | |
|-------|---|----------|----------|----------|----------|----------|----------|
| 14 | Share of Profit/(Loss) of Associates | - | - | - | - | - | - |
| 15i | Total Comprehensive Income | 14.84 | 14.37 | 68.22 | 83.06 | 14.37 | 104.03 |
| 15ii | Minority Interest | - | - | - | - | - | - |
| 16 | Net Profit/(Loss) after taxes, minority interest and share of profit/(Loss) of associates (13-14-15)* | 693.35 | 212.32 | 18.15 | 711.50 | 251.32 | 467.13 |
| 17 | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | 60.00 | 60.00 | 60.00 | 60.00 | 60.00 | 60.00 |
| 18 | Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year | 5,513.77 | 4,533.08 | 4,820.59 | 5,513.77 | 4,533.08 | 4,802.27 |
| 19.i | Earnings per share (before extraordinary items) (of Rs...../- each) (not annualised) | | | | | | |
| | (a) Basic | 113.09 | 32.99 | (8.35) | 104.74 | 39.49 | 60.52 |
| | (b) Diluted | 113.09 | 32.99 | (8.35) | 104.74 | 39.49 | 60.52 |
| 19.ii | Earnings per share (after extraordinary items) (of Rs...../- each) (not annualised) | | | | | | |
| | (a) Basic | 113.09 | 32.99 | (8.35) | 104.74 | 39.49 | 60.52 |
| | (b) Diluted | 113.09 | 32.99 | (8.35) | 104.74 | 39.49 | 60.52 |

Note :

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11.11.2023. 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 Indian Accounting Standard 108 " Segment Reporting", no separate disclosure has been made in this regard.

3) Previous years/half year/quarters figures have been rearranged/regrouped wherever necessary.

BY ORDER OF THE BOARD

SD/- Surendra Kumar Nahata

KOLKATA

Managing Director
DIN: 00025510

Date: 11. 11. 2023



BIJNI DOOARS TEA COMPANY LIMITED

Statement of Unaudited Results for the Quarter Ended 30.09.2023

| | Particulars | Quarter Ended | | | Six months Ended | | Year ended |
|----------|--|---------------|------------|------------|------------------|------------|------------|
| | | 30.09.2023 | 30.09.2022 | 30.06.2023 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public shareholding | | | | | | |
| | - Number of shares | 33,046 | 33,537 | 33,537 | 33,046 | 33,537 | 33,537 |
| | - Percentage of shareholding | 5.51 | 5.59 | 5.59 | 5.51 | 5.59 | 5.59 |
| 2 | Promoters and Promoter Group Shareholding | | | | | | |
| | (a) Pledged/Encumbered | NIL | NIL | NIL | NIL | NIL | NIL |
| | - Number of shares | | | | | | |
| | - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | | | | | | |
| | - Percentage of shares (as a % of the total share capital of the company) | | | | | | |
| | (b) Non-encumbered | | | | | | |
| | Number of shares | 566,954 | 566,463 | 566,463 | 566,954 | 566,463 | 566,463 |
| | Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | Percentage of shares (as a % of the total share capital of the company) | 94.49 | 94.41 | 94.41 | 94.49 | 94.41 | 94.41 |

| Particulars | 3 months ended (30.09.2023.) |
|--|------------------------------|
| B INVESTOR COMPLAINTS | |
| Pending at the beginning of the quarter | NIL |
| Received during the quarter | NIL |
| Disposed of during the quarter | NIL |
| Remaining unresolved at the end of the quarter | NIL |



BIJNI DOOARS TEA COMPANY LIMITED

CIN- 70109WB1916PLC002698

Phone: 033 22829303; email:bijnidooars@gmail.com

Statement of Assets and Liabilities

| Particulars | (Rs. In Lacs) | |
|--|---|---|
| | As at Half Year ended 30.09.2023 (Unaudited) | As at Previous Year ended 31.03.2023 (Audited) |
| A. EQUITY AND LIABILITIES | | |
| 1. Shareholders' Funds | | |
| (a) Share Capital | 60.00 | 60.00 |
| (b) Reserves and Surplus | 5,551.90 | 4,840.40 |
| (c) Money received against Share Warrants | - | - |
| Sub total - Shareholder's Funds | 5,611.90 | 4,900.40 |
| 2. Share application mney pending allotment | - | - |
| 3. Minority interest | - | - |
| 4. Non-Current Liabilities | | |
| (a) Long term Borrowings | - | - |
| (b) Deferred Tax liabilities (Net) | 178.97 | 148.65 |
| (c) Other Long term Borrowings | - | - |
| (d) Long term provisions | - | - |
| Sub total - Non-current liabilities | 178.97 | 148.65 |
| 5. Current Liabilities | | |
| (a) Short-term borrowings | 726.88 | 162.83 |
| (b) Trade Payables | 208.27 | 266.15 |
| (c) Other current liabilities | 353.73 | 199.82 |
| (c) Short term provisions | 382.41 | 371.09 |
| Sub total - Current liabilities | 1,671.29 | 999.89 |
| TOTAL - EQUITY AND LIABILITIES | 7,462.16 | 6,048.94 |
| B. ASSETS | | |
| 1. Non-Current Assets | | |
| (a) Fixed Assets | 775.28 | 824.10 |
| (b) Goodwill on consolidation | - | - |
| (c) Non current investments | 62.94 | 50.45 |
| (d) Deferred tax assets (net) | - | - |
| (e) Long-term loans and advances | - | - |
| (f) Other non-current assets | 20.06 | 20.03 |
| Sub total -Non-current Assets | 858.28 | 894.58 |
| 2. Current Assets | | |
| (a) Current investments | 3,559.92 | 3,646.37 |
| (b) Inventories | 2,073.43 | 818.67 |
| (c.) Trade receivables | 485.07 | 296.60 |
| (d) Cash & Cash equivalents | 26.30 | 24.74 |
| (e) Short-term loans and advances | - | 0.15 |
| (f) Other current assets | 459.16 | 367.83 |
| Sub total - Current Assets | 6,603.88 | 5,154.36 |
| TOTAL - ASSETS | 7,462.16 | 6,048.94 |

Place: Kolkata
Date: 11. 11. 2023

For Bijni Dooars Tea Co. Ltd.
Sd/- Surendra Kumar Nahata
Managing Director
DIN:00025510

