



M. C. JAIN & CO
CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD
ENDED ON 30th SEPTEMBER 2022

To,
The Board of Directors
Bijni Doears 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 Doears Tea Company Limited ("the Company") for the period ended 30th September 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. Patavari)
(Partner)
(Membership No.056623)
UDIN: 22056623BCYMRS9941
Place: Kolkata
Date: 12.11.2022



BIJNI DOOARS TEA COMPANY LIMITED
CIN- L70109WB1916PLC002698

Phone:03322829303; email:easterndooars@gmail.com
Quarter Ending: September, 2022 Script Code: 012190

| | | (Rs in Lakhs) | |
|-------------|---|-----------------|-----------------|
| Particulars | | Quarter Ended | Year Ended |
| Serial | | 30.09.2022 | 31.03.2022 |
| | | (Un-audited) | (Audited) |
| 1 | Revenue from operations | 1,430.19 | 3,798.62 |
| 2 | Other income | 6.29 | 108.43 |
| 3 | Total Income | 1,436.48 | 3,907.05 |
| 4 | Cost of materials consumed | 132.93 | 203.78 |
| 5 | Purchases of stock-in-trade | | |
| 6 | Changes in inventories of finished goods, work-in progress and stock in trade | (578.16) | 133.68 |
| 7 | Employee benefit expense | 261.80 | 991.15 |
| 8 | Finance cost | 1.60 | 24.12 |
| 9 | Depreciation depletion and amortisation expenses | 21.00 | 100.34 |
| 10 | Consumption of Stores and Spares | | |
| 11 | Power and Fuel | 223.26 | 498.12 |
| 12 | Operational Expenses | 601.43 | 1,293.27 |
| 13 | Security Service Charges | | |
| 14 | Repairs and Maintenance | 90.56 | 160.27 |
| 15 | Water Charges | | |
| 16 | Insurance | 2.18 | 5.07 |
| 17 | Bank Charges | | |
| 18 | Rent, Rates and taxes | | |
| 19 | Others | 5.23 | 5.29 |
| 20 | Total Other Expenses | 431.70 | 190.42 |
| | | 1,354.36 | 2,152.44 |
| 21 | Total Expenses | 1,213.53 | 3,613.51 |
| 22 | Total Profit before exceptional items and tax | 222.95 | 293.54 |
| 23 | Exceptional Items | | |
| 24 | Total Profit before tax | 222.95 | 293.54 |
| 25 | Current Tax | 25.00 | 25.00 |
| 26 | Deferred Tax | | (5.53) |
| 27 | Total Tax Expenses | 25 | 19.47 |
| | Net movement in regulatory deferral account balance related to profit or loss and the related deferred tax movement | | |
| 29 | Net Profit/Loss for the period from continuing operations | 197.95 | 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 | 197.95 | 274.07 |
| 35 | Other Comprehensive income net of taxes | 14.37 | 26.63 |
| 36 | Total Comprehensive income for the period | 212.32 | 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 | 60 |
| 40 | Face- Value of equity share capital | 60 | 60 |
| 41 | Reserves excluding revaluation reserve | 4,533.08 | 4,335.13 |
| 42 | Basic earnings (loss) per share from continuing operations | 32.99 | 45.68 |
| 43 | Diluted earnings (loss) per share from continuing operations | 32.99 | 32.99 |
| 44 | Basic earnings (loss) per share from discontinued operations | | |
| 45 | Diluted earnings (loss) per share from discontinued operations operations | | |
| 46 | Basic earnings (loss) per share from continued and discontinued operations | 32.99 | 45.68 |



| | | | |
|----|---------------------------------|--|--|
| 4 | 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 12.11.2022. 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

Date: 12.11.2022.

BY ORDER OF THE BOARD

Sd/ Surendra Kumar Nahata

Managing Director

DIN: 00025510



BIHINDOARS TEA COMPANY LIMITED
CIN- L70109WB1916PLC002698

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

Statement of Assets and Liabilities

| | | |
|---|---|------------|
| A | Date of start of reporting period | 01.04.2022 |
| B | Date of end of reporting period | 31.03.2023 |
| C | Whether results are audited or unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone |

| Particulars | | |
|--|---|-----------------|
| A. Non- Current Assets | | |
| 1 | Property, Plant and Equipment | 816.76 |
| 2 | Capital work in progress | 9.83 |
| 3 | Investment property | 53.20 |
| 4 | Goodwill | - |
| Other Intangible Assets | | |
| 6 | Intangible assets under development | - |
| 7 | Biological assets other than bearer plants | - |
| 8 | Investments accounted for using equity method | - |
| Non-Current Financial Assets | | |
| 9 | Non-Current Investments | - |
| 10 | Trade receivables, non-current | - |
| 11 | Loans, Non-Current | - |
| 12 | Other non-current financial asset | 20.44 |
| 13 | Total non-current financial assets | 20.44 |
| 14 | Deferred tax assets (net) | - |
| 15 | Other non-current assets | - |
| 16 | Total non-current assets | 890.23 |
| B. CURRENT ASSETS | | |
| 17 | Inventories | 1,476.57 |
| Current Financial Assets | | |
| 18 | Current Investments | 2,907.12 |
| 19 | Trade Receivables, current | 645.04 |
| 20 | Cash and cash equivalents | 34.14 |
| 21 | Bank balance, other than cash and cash equivalents | 234.76 |
| 22 | Loans, Current | - |
| 23 | Other current financial assets | 9.35 |
| 24 | Total current financial assets | 4,110.41 |
| 25 | Current Tax Assets (Net) | 32.79 |
| 26 | Other Current Assets | 136.76 |
| 27 | Total Current Assets | 5,706.53 |
| 28 | Non-current assets classified as held for sale | - |
| 29 | Regulatory deferral account debit balances and related deferred tax Assets | - |
| 30 | Total Assets | 6,604.76 |
| Equity and Liabilities | | |
| C. Equity | | |
| Equity attributable to owners of parent | | |
| 31 | Equity Share Capital | 60.00 |
| 32 | Other equity | 4,571.22 |
| 33 | Total equity attributable to owners of parent | 4,631.22 |
| 34 | Total equity | 4,631.22 |
| D. Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| 35 | Borrowing non-current | - |
| 36 | Trade payables non-current | - |
| 37 | Other non-current financial liabilities | - |
| 38 | Total non-current financial liabilities | - |
| 39 | Provisions, non-current | - |
| 40 | Deferred tax liability (net) | 105.00 |
| 41 | Deferred government grants, Non-current | - |
| 42 | Other non-current liabilities | - |
| 43 | Total Non-Current Liabilities | 105.00 |
| E Current Liabilities | | |
| Current financial liabilities | | |
| 44 | Borrowings, current | 272.07 |
| 45 | Trade payable, current | 228.75 |
| 46 | Other current financial liabilities | 322.10 |
| 47 | Total current financial liabilities | 822.92 |
| 48 | Other current liabilities | - |
| 49 | Provisions, current | 117.32 |
| 50 | Current tax liabilities (Net) | 788.79 |
| 51 | Deferred government grants, Current | 138.63 |
| 52 | Total current liabilities | 1,867.66 |
| 53 | Liabilities directly associated with assets in disposal group classified as held for sale | - |
| 54 | Regulatory deferral account credit balances and related deferred tax Assets | - |
| 55 | Total Liabilities | 1,972.66 |
| 56 | Total Equity and Liabilities | 6,604.76 |

For Bihi Dooars Tea Co. Ltd.

Place: Kolkata

Date: 12th November, 2022

Sd/- Surendra Kumar Nahata
Managing Director
CIN: 00025510

