



M. C. JAIN & CO
CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD
ENDED ON 31ST MARCH 2023

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 March 2023 ("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: 23056623BGVVER2961
Place: Kolkata
Date: 12.05.2023



BIJNI DOOARS TEA COMPANY LIMITED

CIN- L70109WB1916PLC002698

Phone:03322829303; email:bjnidooars@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS for the 4th quarter ended 31st March, 2023

Rs. In lacs

| Particulars | Quarter Ended | | | Twelve months ended | | Year Ended |
|--|-----------------|---------------|-----------------|---------------------|-----------------|-----------------|
| | 31.03.2023 | 31.03.2022 | 31.12.2022 | 31.03.2023 | 31.03.2022 | 31.03.2022 |
| | (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) | 592.68 | 649.00 | 1,218.95 | 3,617.82 | 3,709.00 | 3,709.20 |
| (b) Other operating income | 4.24 | 57.00 | 3.55 | 81.08 | 66.00 | 89.42 |
| Total income from operations (Net) | 596.92 | 706.00 | 1,222.50 | 3,698.90 | 3,775.00 | 3,798.62 |
| 2 Expenses | | | | | | |
| (a) Cost of materials consumed | 50.49 | (267.00) | 7.50 | 274.92 | 204.00 | 203.78 |
| (b) Purchases of Stock-in-trade | - | - | - | - | - | - |
| (c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (129.15) | 157.00 | 944.47 | (261.84) | 35.00 | 133.68 |
| (d) Employee benefits expense | 264.51 | 279.00 | 235.43 | 1,041.74 | 980.00 | 991.15 |
| (e) Depreciation and amortisation expenses | 27.64 | 40.00 | 24.00 | 107.64 | 135.00 | 108.34 |
| (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown (separately) Power & Fuel | 477.94 | 448.00 | (315.62) | 1,673.42 | 1,625.00 | 1,654.32 |
| Total Expenses | 832.52 | 693.00 | 993.59 | 3,434.04 | 3,477.00 | 3,589.39 |
| 3 Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2) | (235.60) | 13.00 | 228.91 | 264.86 | 298.00 | 209.23 |
| 4 Other income | 20.30 | - | - | 20.30 | 45.00 | 108.43 |
| 5 Profit/(Loss) from ordinary activities before finance costs and exceptional Items (3-4) | (215.30) | 13.00 | 229 | 285.16 | 343.00 | 317.66 |
| 6 Finance costs | 1.03 | 10.00 | 2.58 | 7.21 | 25.00 | 24.12 |
| 7 Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6) | (216.33) | 3.00 | 226 | 277.95 | 318.00 | 293.54 |
| 8 Exceptional items | - | - | - | - | - | - |
| 9 Profit/(Loss) from ordinary activities before tax (7-8) | (216.33) | 3.00 | 226 | 277.95 | 318.00 | 293.54 |
| 10 Tax expense (Net of MAT Credit) | 38.63 | 1.00 | 24 | 38.63 | 36.00 | 19.47 |
| 11 Net Profit/(Loss) from ordinary activities after tax (9-10) | (254.96) | 2.00 | 202.33 | 239.32 | 282.00 | 274.07 |



| | | | | | | | |
|-------|---|----------|----------|----------|----------|----------|----------|
| 12 | Extraordinary items (Net of tax expense (..... Lakhs) | - | - | - | - | - | - |
| 13 | Net Profit/(Loss) for the period (11-12) | (254.96) | 2.00 | 202.33 | 239.32 | 282.00 | 274.07 |
| 14 | Share of Profit/(Loss) of Associates | - | - | - | - | - | - |
| 15i | Total Comprehensive Income | 103.79 | - | - | 103.79 | - | 26.63 |
| 15ii | Minority Interest | - | - | - | - | - | - |
| 16 | Net Profit/(Loss) after taxes, minority interest and share of profit/(Loss) of associates (13-14-15)* | (151.17) | 2.00 | 202.33 | 343.11 | 282.00 | 300.70 |
| 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 | (151.17) | 4,064.00 | 4,774.41 | 4,678.24 | 4,064.00 | 4,335.13 |
| 19.i | Earnings per share (before extraordinary items) (of Rs...../- each) (not annualised) | | | | | | |
| | (a) Basic | (25.20) | 0.33 | 33.72 | 57.19 | 47.00 | 45.68 |
| | (b) Diluted | (25.20) | 0.33 | 33.72 | 57.19 | 47.00 | 45.68 |
| 19.ii | Earnings per share (after extraordinary items) (of Rs...../- each) (not annualised) | | | | | | |
| | (a) Basic | (25.20) | 0.33 | 33.72 | 57.19 | 47.00 | 45.68 |
| | (b) Diluted | (25.20) | 0.33 | 33.72 | 57.19 | 47.00 | 45.68 |

Note :

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12.05.2023. 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.

BY ORDER OF THE BOARD

KOLKATA

SD/- Surendra Kumar Nahata

Date: 12th May, 2023

Managing Director
DIN: 00025510



BIJNI DOOARS TEA COMPANY LIMITED

Statement of Unaudited Results for the Quarter Ended 31. 03.2023

| | Particulars | Quarter Ended | | | Twelve months Ended | | Year ended |
|----------|--|---------------|------------|------------|---------------------|------------|------------|
| | | 31.03.2023 | 31.03.2022 | 31.12.2022 | 31.03.2023 | 31.03.2022 | 31.03.2022 |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public shareholding | | | | | | |
| | - Number of shares | 33,537 | 33,537 | 33,537 | 33,537 | 33,537 | 33,537 |
| | - Percentage of shareholding | 5.59 | 5.59 | 5.59 | 5.59 | 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 | 5,66,463 | 5,66,463 | 5,66,463 | 5,66,463 | 5,66,463 | 5,66,463 |
| | 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) | 94.41 | 94.41 | 94.41 | 94.41 | 94.41 | 94.41 |

| Particulars | 12 months ended (31. 03. 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- L70109WB1916PLC002698

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

Statement of Assets and Liabilities**(Rs. In Lacs)**

| Particulars | As at Year ended 31.03.2023 (Unaudited) | As at Previous Year ended 31.03.2022 (Audited) |
|--|---|--|
| A. EQUITY AND LIABILITIES | | |
| 1. Shareholders' Funds | | |
| (a) Share Capital | 60.00 | 60.00 |
| (b) Reserves and Surplus | 4,716.39 | 4,373.27 |
| (c) Money received against Share Warrants | - | - |
| Sub total - Shareholder's Funds | 4,776.39 | 4,433.27 |
| 2. Share application mney pending allotment | - | - |
| 3. Minority interest | - | - |
| 4. Non-Current Liabilities | | |
| (a) Long term Borrowings | - | - |
| (b) Deferred Tax liabilities (Net) | 154.51 | 105.88 |
| (c) Other Long term Borrowings | - | - |
| (d) Long term provisions | - | - |
| Sub total - Non-current liabilities | 154.51 | 105.88 |
| 5. Current Liabilities | | |
| (a) Short-term borrowings | 162.36 | 136.54 |
| (b) Trade Payables | 267.34 | 298.48 |
| (c) Other current liabilities | 206.42 | 228.21 |
| (c) Short term provisions | 407.74 | 362.88 |
| Sub total - Current liabilities | 1,043.86 | 1,026.11 |
| TOTAL - EQUITY AND LIABILITIES | 5,974.76 | 5,565.26 |
| B. ASSETS | | |
| 1. Non-Current Assets | | |
| (a) Fixed Assets | 820.17 | 875.62 |
| (b) Goodwill on consolidation | - | - |
| (c) Non current investments | 49.83 | 49.83 |
| (d) Deferred tax assets (net) | - | - |
| (e) Long-term loans and advances | - | - |
| (f) Other non-current assets | 20.44 | 20.20 |
| Sub total -Non-current Assets | 890.44 | 945.65 |
| 2. Current Assets | | |
| (a) Current investments | 3,643.79 | 3,108.70 |
| (b) Inventories | 744.06 | 565.30 |
| (c.) Trade receivables | 313.95 | 541.07 |
| (d) Cash & Cash equivalents | 259.31 | 249.96 |
| (e) Short-term loans and advances | 0.19 | 0.32 |
| (f) Other current assets | 123.02 | 154.26 |
| Sub total - Current Assets | 5,084.32 | 4,619.61 |
| TOTAL - ASSETS | 5,974.76 | 5,565.26 |

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

Place: Kolkata
Date: 12th May 2023

