

JAIN & CO.
Chartered Accountants

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REPORT ON LIMITED REVIEW

We have reviewed the accompanying statement of unaudited financial results of **M/s. BENGAL TEA & FABRICS LIMITED** for the quarter ended 30th June, 2015, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors / committee of 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) 2400, *Engagement to Review Financial Statements* 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 prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain & Co.
Chartered Accountants
(Registration No. 302023E)



(M.K.Jain)
Partner
(Membership No 55048)

Dated the 8th day of August, 2015



BENGAL TEA & FABRICS LIMITED
CIN NO.: 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

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2015

PART I					
	Particulars	(1)	(2)	(3)	(4)
		3 months ended 30/06/2015	Preceeding 3 months ended in the previous year 31/03/2015	Corresponding 3 months ended 30/06/2014	Previous Year ended 31/03/2015
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	(a) Net sales/Income from Operations (Net of excise duty)	4863	5333	5356	21527
	(b) Other operating Income	233	143	264	773
	Total Income from Operations (net)	5096	5476	5620	22300
2	Expenses				
	a. Cost of Materials consumed	2675	2259	3212	11194
	b. Purchase of Stock-in- Trade	12	13	14	39
	c. Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(627)	1,030	(599)	268
	d. Employee benefits expense	810	815	722	3003
	e. Depreciation and amortisation expense	307	274	167	1018
	f. Power & Fuel	706	656	774	2976
	g. Other expenses	880	733	839	3218
	Total Expenses	4763	5780	5129	21716
3	Profit/ (Loss) from Operations before other income, finance costs & Exceptional items (1-2)	333	(304)	491	584
4	Other Income	44	72	218	413
5	Profit/ (Loss) from ordinary activities before finance costs and Exceptional items (3+4)	377	(232)	709	997
6	Finance Costs	169	168	212	754
7	Profit/ (Loss) from ordinary activities after finance costs but before Exceptional items (5-6)	208	(400)	497	243
8	Exceptional Items	-	-	-	-
9	Profit/ (Loss) from ordinary activities before tax (7-8)	208	(400)	497	243
10	Tax expense	74	(72)	(154)	49
11	Net Profit/(Loss) from ordinary Activities after tax (9-10)	134	(328)	343	194
12	Extraordinary Items (net of tax expenses)	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	134	(328)	343	194
14	Paid-up equity share capital (Face Value ₹ 10 Per Share)	901	901	901	901
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	5439
16	Earnings Per Share (EPS)				
i	Basic and diluted EPS before Extraordinary items (of ₹ 10/- each) (Not Annualized)	1.49	(3.64)	3.81	2.15
ii	Basic and diluted EPS after Extraordinary items (of ₹ 10/- each) (Not Annualized)	1.49	(3.64)	3.81	2.15



PART II					
Select Information for the Quarter ended 30th June, 2015					
		(1)	(2)	(3)	(4)
	Particulars	3 months ended 30/06/2015	Preceeding 3 months ended in the previous year 31/03/2015	Corresponding 3 months ended 30/06/2014	Previous Year ended 31/03/2015
A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
	- Number of Shares	2397273	2397273	2397273	2397273
	- Percentage of Shareholding	26.62%	26.62%	26.62%	26.62%
2	Promoters and promoter Group Shareholding				
	a) Pledged / Encumbered				
	-Number of Shares	Nil	Nil	Nil	Nil
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	Nil	Nil	Nil	Nil
	-Percentage of Shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil
	b) Non-encumbered				
	-Number of Shares	6608712	6608712	6608712	6608712
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	100%	100%	100%	100%
	-Percentage of Shares (as a % of the total share capital of the company)	73.38%	73.38%	73.38%	73.38%

	Particulars	3 months ended 30/06/2015
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



BENGAL TEA & FABRICS LIMITED

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

Segment wise Revenue, Results and Capital Employed as on 30th June, 2015

(₹ in lacs)				
	(1)	(2)	(3)	(4)
Particulars	3 months ended 30/06/2015	Preceding 3 months ended in the previous year 31/03/2015	Corresponding 3 months ended 30/06/2014	Previous year ended 31/03/2015
	Unaudited	Audited	Unaudited	Audited
1 Segment Revenue				
(a) Textile Division	4566	4597	5384	18429
(b) Tea Division	569	968	513	4213
(c) Unallocated	5	(16)	58	71
Total	5140	5549	5955	22713
Less: Inter Segment Revenue	-	-	-	-
Net sales/income from Operations	5140	5549	5955	22713
2 Segment Results (Profit+)/ Loss (-) before tax and interest from each segment)				
(a) Textile Division	73	158	303	40
(b) Tea Division	299	(374)	348	886
(c) Unallocated	-	-	-	-
Total	372	(216)	651	926
Less: (i) Interest	169	168	212	754
(ii) Other Un-allocable Expenditure net off	-	-	-	-
(iii) Un-allocable income	(5)	16	(58)	(71)
Total Profit Before Tax	208	(400)	497	243
3 Capital Employed				
(a) Textile Division	9264	9525	9379	9525
(b) Tea Division	8062	7461	2060	7461
(c) Unallocated	1233	1322	1088	1322
Total	18559	18308	12527	18308

Notes:

- (1) Tea industry being seasonal in nature, the quarterly results cannot be taken as indicative of the results for the whole year.
- (2) Other Income for the quarter includes VAT Refund of Rs. Nil (Previous year Rs. 119 Lacs) for the period ended 30th June, 2015
- (3) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 8th August, 2015.
- (4) Pursuant to Clause 41 of the Listing Agreement with Stock Exchange, the Statutory Auditors have carried out a limited review of the Unaudited Financial Results for the three months ended 30th June, 2015.
- (5) The figures for the quarter ended 31st March, 2015 are the balancing figures between audited figures in respect of full financial year (2014-15) and the published year to date figures upto the third quarter of the financial year (2014-15)
- (6) The previous period figures have been regrouped / rearranged wherever necessary to confirm to current period's presentation.

Place: Kolkata
Date: 8th August, 2015



For Bengal Tea & Fabrics Limited

Adarsh Kanoria
Adarsh Kanoria
Managing Director
(DIN: 00027290)