

# **BANSIONS TEA INDUSTRIES LIMITED**

**264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL - 734405**

**CIN: L15520WB1987PLC042982**

**BTIL/SE/Q2/2022-23**

**Dated: 12.11.2022**

To,  
The Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Dalal Street, Fort,  
Mumbai – 400 001

**Subject: Board Meeting held on 12<sup>th</sup> day of November, 2022, for declaration of unaudited financial results for the quarter and half year ended on 30<sup>th</sup> September, 2022.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today has approved and taken on record the Unaudited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the unaudited financial results for the quarter and half year ended on 30.09.2022 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 14:00 P.M. and concluded at 15:00 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

Yours faithfully,

For, **Bansions Tea Industries Limited**

  
BANSIONS TEA INDUSTRIES LTD.  
DIRECTOR

**Sandeep Agarwal**

Director

DIN: 00688647

**Phone: 0353 - 2501 1808 Fax: 2500 1829**

**Email: bansisonstea@gmail.com**

# **BANSIONS TEA INDUSTRIES LIMITED**

**264, M.G. ROAD, SILIGURI, DARJEELING, WEST BENGAL - 734405**

**CIN: L15520WB1987PLC042982**

**BTIL/SE/Q2/2022-23**

**Dated: 12.11.2022**

To,  
The Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Dalal Street, Fort,  
Mumbai – 400 001

**Sub: Declaration in respect of unmodified opinion on unaudited financial results for the quarter and half year ended on 30<sup>th</sup> September, 2022.**

Dear Sir/Madam,

Pursuant to regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, **M/s. R.K.Bihani & Associates, FRN: 320078E**, Chartered Accountants, have issued Unmodified Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended on 30.09.2022.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

Yours faithfully,

For, **Bansions Tea Industries Limited**

  
DIRECTOR

**Sandeep Agarwal**

Director

DIN: 00688647

**Phone: 0353 - 2501 1808 Fax: 25001829**

**Email: bansisonstea@gmail.com**

# Raj Kumar Bihani

CHARTERED ACCOUNTANTS

B.Com(Hons), LL.B, FCA

## R. K. BIHANI & ASSOCIATES

Hill Cart Road (Khudiram Sarani)

Above Kiran Optics, 1st Floor

Siliguri - 734 001 (West Bengal)

Tel : 2430650, 2434538 (O)

Mob:94340 12588

E-mail : bihani\_89@hotmail.com

To  
Board of Director  
BANSISONS TEA INDUSTRIES LTD.

**Subject: Limited Review Report on Un-Audited Financial Statements for half-yearly ended on 30<sup>th</sup> September 2022.**

We have reviewed the accompanying statement of unaudited financial results of BANSISONS TEA INDUSTRIES LIMITED for the period ended 30<sup>th</sup> September, 2022. 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) 2400, Engagements 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 provide 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R.K.BIHANI & ASSOCIATES**

Chartered Accountants



(R.K. Bihani)

Proprietor

Membership No.054997

FRN: 320078E

UDIN: 22054997BCXLNV7512

SILIGURI

DATED: 12/11/2022



Part-I :- Statement of Stand Alone Un-Audited Financial Results For The Quarter and Half Year Ended 30th September 2022

(Rs. In 000)

Sr. No.	Particulars	Quarter			Year to date		Previous Year Ended 31.03.2022 (Audited)
		Ended 30.09.2022 (Un-Audited)	Ended 30.06.2022 (Un-Audited)	Ended 30.09.2021 (Un-Audited)	Ended 30.09.2022 (UnAudited)	Ended 30.09.2021 (Un Audited)	
I	Revenue from operations:						
	(a) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(b) Other operating revenues	375.00	375.00	375.00	750.00	750.00	1,500.00
		375.00	375.00	375.00	750.00	750.00	1,500.00
II.	Other income	-	-	-	-	-	393.73
III.	Total Revenue (I+II)	375.00	375.00	375.00	750.00	750.00	1,893.73
IV.	Expenses:						
	(a) Purchase of stock in trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Excise duty on sale of product	-	-	-	-	-	-
	(d) Employees benefits expenses	119.13	105.00	146.33	224.13	254.05	481.05
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	47.42	47.42	51.32	94.84	101.05	200.07
	(g) Other expenses	34.72	384.89	793.32	419.61	907.81	1,172.50
	Total expenses (IV)	201.27	537.31	990.97	738.58	1,262.91	1,853.62
V.	Profit before tax (III-IV)	173.73	(162.31)	(615.97)	11.42	(512.91)	40.11
VI.	Tax expense:	-	-	-	-	-	-
	(a) Current tax	-	-	-	-	-	6.26
	(b) Deferred tax	-	-	-	-	-	6.26
VII.	Profit for the period (V-VI)	173.73	(162.31)	(615.97)	11.42	(512.91)	33.85
VIII.	Other comprehensive income:						
	(i) Items that will not be reclassified to profit and loss:						
	(a) Remeasurements of the defined benefit plans	-	-	-	-	-	-
	(b) Equity instruments through other comprehensive income	-	-	-	-	-	-
	(ii) Tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
IX.	Total comprehensive income for the period (VII+VIII)	173.73	(162.31)	(615.97)	11.42	(512.91)	33.85
X.	Paid-up equity share capital (face value Rs.10)	61,975,500	61,975,500	61,975,500	61,975,500	61,975,500	61,975,500
XI.	Earnings per equity share (in Rs.)						
	(a) Basic	0.00	(0.00)	(0.01)	0.00	(0.01)	0.00
	(b) Diluted	0.00	(0.00)	(0.01)	0.00	(0.01)	0.00

Notes :

- The above Results have been taken on record by the Directors at their Meeting held on 12/11/2022
- The Company has adopted Indian act standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2017 and accordingly these financial result has been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (amendment) Rules, 2016. The financial result, presented in accordance with Ind AS 101 - First time adoption of Indian Accounting Standards, have been prepared in accordance with the recognition & measurement principles in Ind AS 34 - Interim Financial Reporting.
- The financial results and other financial information for the quarter / Nine Months ended September 2022 have been complied by the management as per Ind As, after exercising necessary due diligence, to ensure that the financial results provide true and fair view of the results in accordance with Ind As. This information has not been subjected to any limited review or audit.
- Depreciation on Fixed assets for the quarter ended 30th September 2022 is calculated based on revised Companies Act, 2013 policy.
- Segment Reporting as defined in Accounting Standard 17 is not applicable.
- The Figures have been regrouped and / or rearranged wherever considered necessary.

For and on behalf of the Board  
For Bansisons Tea Industries Ltd.

**BANSISONS TEA INDUSTRIES LTD.**

Sandeep Agarwal  
Director

DIN: 00688647

**DIRECTOR**

Place: Siliguri

Date: 12/11/2022

**BANSIONS TEA INDUSTRIES LIMITED**


Unaudited Balance Sheet as at 30th September 2022

Particulars		As at 30 Septem, 2022	As at 31 March, 2022
<b>I Assets</b>			
(1) <b>Non-Current Assets</b>			
(a) Property, Plant & Equipment		509,082.67	510,031.07
(b) Financial Assets			
(i) Loans Receivable		89,434.79	87,373.96
(c) Other Non-Current Assets		4,511.71	6,572.54
<b>Total Non-Current Assets</b>		603,029.17	603,977.57
(2) <b>Current Assets</b>			
(a) Trade Receivable		8,635.00	7,885.00
(b) Cash & Cash Equivalents		7,230.67	7,668.10
(c) Other Current Assets		2,839.73	1,972.16
<b>Total Current Assets</b>		18,705.40	17,525.26
<b>Total Assets</b>		621,734.57	621,502.84
<b>II Equity &amp; Liabilities</b>			
(1) <b>Equity</b>			
(a) Equity Share Capital		619,755.00	619,755.00
(b) Other Equity		-12,158.31	-12,272.47
<b>Total Equity</b>		607,596.69	607,482.53
(2) <b>Liability</b>			
(A) <b>Non-Current Liabilities</b>			
(a) Other Non Current Liabilities		10,000.01	10,000.01
<b>Total Non-Current Liabilities</b>		10,000.01	10,000.01
(B) <b>Current Liabilities</b>			
(a) Other Current Liabilities		4,137.87	4,020.30
<b>Total Current Liabilities</b>		4,137.87	4,020.30
<b>Total Liabilities</b>		14,137.88	14,020.31
<b>Total Equity &amp; Liabilities</b>		621,734.57	621,502.84
<b>Significant Accounting Policies</b>			

For and on behalf of the Board of Directors

BANSIONS TEA INDUSTRIES LTD.

DIRECTOR

 Sandeep Agarwal  
 Director

DIN No:00688647

Place : Siliguri

Date : 12th November 2022





**BANSISONS TEA INDUSTRIES LTD.**

Unaudited Cash flow Statement for the year ended 30th September 2022

Particulars	30th September, 2022	31st March, 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before tax	114.16	401.06
Adjustments for :		
Depreciation	948.40	2,000.78
Interest Income	-	-3,937.33
Changes in		
Trade Receivables	-750.00	-1,500.00
Financial Assets -Loans & other Non-Current Assets	0.00	-3,543.59
Other Current Assets	-867.57	1,491.34
Other Non Current Liabilities	-	-
Other Current liabilities	117.57	-811.57
<b>Cash generated from Operations</b>	<b>-437.43</b>	<b>-5,899.32</b>
Direct Tax Paid	-	62.60
<b>Net Cash from Operating activities</b>	<b>-437.43</b>	<b>-5,961.92</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Acquisition of Property, Plant & Equipment	-	-1,000.00
Interest Received	-	3,937.33
<b>Net Cash used in Investing activities</b>	<b>-</b>	<b>2,937.33</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds/(Repayment) of Borrowings	-	-
<b>Net Cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net Change in Cash &amp; Cash Equivalents</b>	<b>-437.43</b>	<b>-3,024.59</b>
Cash and cash equivalents at the beginning of the year	7,668.10	10,692.69
<b>Cash and cash equivalents at the end of the year</b>	<b>7,230.67</b>	<b>7,668.10</b>

For and on behalf of the Board of Directors

**BANSISONS TEA INDUSTRIES LTD.**

Sandeep Agarwal  
Director  
DIN No:00688647

**DIRECTOR**

Place : Siliguri  
Date :12th November 2022