

# **BANSIONS TEA INDUSTRIES LIMITED**

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

**CIN: L15520WB1987PLC042982**

**BTIL/SE/Q2/2023-24**

**Dated: 14.11.2023**

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

**Subject: Board Meeting held on 14<sup>th</sup> day of November, 2023 for declaration of unaudited financial results for the quarter and half year ended on 30<sup>th</sup> September, 2023.**

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<sup>th</sup> September, 2023 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 19:30 P.M. and concluded at 20:00 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**

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**CIN: L15520WB1987PLC042982**

**BTIL/SE/Q2/2023-24**

**Dated: 14.11.2023**

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 Ended on 30<sup>th</sup> September, 2023.**

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 Bijan Ghosh & Associates, FRN: 323214E**, Chartered Accountants, have issued Unmodified Limited Review Report on Unaudited Financial Results of the Company for the quarter ended on **30<sup>th</sup> September, 2023**.

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**



**BIJAN GHOSH & ASSOCIATES**  
Chartered Accountant  
C-16, Green Park  
P, Majumder Road, Kolkata-700078  
Phone: 2484 8879, 6519 6510  
Mobile: 93394 40467, 90517 89888  
E-mail: bijanghosh1967@gmail.com

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
**The Members of**  
**M/s. Bansions Tea Industries Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Bansions Tea Industries Limited** (the "Company") for the quarter ended on **30<sup>th</sup> September, 2023** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **M/s. Bijan Ghosh & Associates**  
Chartered Accountants

  


**CA. Bijan Ghosh**

Membership No. 009491

Place: Kolkata

Date: The 14<sup>th</sup> day of November, 2023

UDIN: 23009491B9QT003930

# BANSIONS TEA INDUSTRIES LIMITED

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

CIN: L15520WB1987PLC042982

## FINANCIAL RESULTS FOR THE QUARTER & FINANCIAL YEAR ENDED ON 30TH SEPTEMBER, 2023 BSE CODE : 519353 ISIN : INE856E01019

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Half Year Ended		Year Ended	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	<b>Income from Operations</b>							
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-	-	-
	(b) Other Income	-	-	3.75	-	7.50	15.66	18.94
	<b>Total Income</b>	-	-	3.75	-	7.50	15.66	18.94
2	<b>Expenses</b>							
	a. (Increase) decrease in stock in trade and work in progress	-	-	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-	-	-
	c. Finance Cost	-	-	-	-	-	-	-
	d. Employees benefit expenses	0.88	0.97	1.19	1.85	2.24	3.92	4.81
	e. Depreciation and amortisation expenses	-	-	0.47	-	0.95	1.90	2.00
	f. Other expenses	4.85	4.23	0.35	9.08	4.20	8.68	11.79
	<b>Total Expenses</b>	5.73	5.20	2.01	10.93	7.39	14.50	18.60
	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	(5.73)	(5.20)	1.74	(10.93)	0.11	1.16	0.34
4	Exceptional items	-	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	(5.73)	(5.20)	1.74	(10.93)	0.11	1.16	0.34
6	Tax Expenses	-	-	-	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	(5.73)	(5.20)	1.74	(10.93)	0.11	1.16	0.34
8	<b>Other Comprehensive Income</b>							
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	<b>Other Comprehensive Income for the poeriod (Net of Tax)</b>	-	-	-	-	-	-	-
	<b>Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	(5.73)	(5.20)	1.74	(10.93)	0.11	1.16	0.34
10	Paid-up equity share capital (Face Value of Rs.10/-)	-	-	-	-	-	-	-
11	Other Equity as per Balance Sheet	619.75	619.75	619.75	619.75	619.75	619.75	619.75
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-	-	-
	(a) <b>Basic</b>	(0.09)	(0.08)	0.03	(0.18)	0.03	0.02	0.01
	(b) <b>Diluted</b>	(0.09)	(0.08)	0.03	0.03	0.00	0.02	0.01

### Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th day of November, 2023.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2023. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- This result and Limited Review Report is available on company Website [www.vaishnocement.com](http://www.vaishnocement.com).
- Investor Complaint for the Quarter and Half Year Ended as on 30.09.2023. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

For, Bansion Tea Industries Limited.



Place: Kolkata

Dated: 14th day of November, 2023

UDIN: 23009491B69T003930

SDF

Sandeep Agarwal  
Director  
DIN: 00688647

Phone: 0353 - 2501 1808 Fax: 2500 8291

Email: [bansionstea@gmail.com](mailto:bansionstea@gmail.com)

# BANSISONS TEA INDUSTRIES LIMITED

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

CIN: L15520WB1987PLC042982

## STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

PARTICULARS	As at	As at
	30th September, 2023	31st March, 2023
	Unaudited	Audited
<b>A ASSETS</b>		
<b>1 Non Current Assets</b>		
(a) Property, Plant & equipment	508.13	508.13
(b) Capital work in Progress	-	-
(C) Other Intangible Assets	-	-
(d) Intangible Assets under Development	-	-
(e) Financial assets	-	-
(i) Investments	-	-
(ii) Loans	81.95	72.39
(f) Deferred Tax Assets (Net)	-	-
(g) Other non-current assets	4.62	6.68
<b>Sub-total Non Current Assets</b>	<b>594.70</b>	<b>587.20</b>
<b>2 Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	14.21	14.21
(iii) Cash & Cash Equivalents	7.24	22.15
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Other financial assets	-	-
(c) Other current assets	0.63	0.63
<b>Sub Total of Current Assets</b>	<b>22.08</b>	<b>36.99</b>
<b>TOTAL ASSETS</b>	<b>616.78</b>	<b>624.19</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	619.75	619.75
(b) Other Equity	(22.04)	(11.11)
<b>Total Equity</b>	<b>597.71</b>	<b>608.64</b>
<b>2 Liabilities</b>		
<b><u>Non-current liabilities</u></b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Provisions	-	-
(d) Other non current liabilities	-	10.00
<b>Sub -total Non current liabilities</b>	<b>-</b>	<b>10.00</b>
<b><u>Current Liabilities</u></b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	6.27	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Other Current Liabilities	12.80	5.55
<b>Sub Total Of Current Liabilities</b>	<b>19.07</b>	<b>5.55</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>616.78</b>	<b>624.19</b>

For, Bansisons Tea Industries Limited.



Place: Kolkata

Dated: 14th day of November, 2023

UDIN: 23009491B6QT003930

S D T

Sandeep Agarwal

Director

DIN: 00688647

Phone: 0353 - 2501 1808 Fax: 2500 8291

Email: bansisonstea@gmail.com

# BANSISONS TEA INDUSTRIES LIMITED

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

CIN: L15520WB1987PLC042982

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2023	30th September, 2022	31st March, 2023
<b>Cash flows from operating activities</b>			
Profit / (Loss) before taxation	(10.93)	0.11	3.27
Add: Depreciation	-	0.95	1.89
<b>Adjustments for:</b>			
Interest Income	-	-	(0.66)
Speculative Profit	-	-	-
Investment income	-	-	-
Profit On F&O	-	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Profit / (Loss) on the sale of intangible assets	-	-	-
Movement in reserves	-	-	-
<b>Working capital changes:</b>			
(Increase) / Decrease in Loans & Advances	(9.56)	-	-
(Increase) / Decrease in trade and other receivables	-	(0.75)	(6.32)
(Increase) / Decrease in other Financial Assets	2.06	-	14.87
(Increase) / Decrease in other Current Assets	-	(0.87)	1.34
(Increase) / (Decrease) in inventories	-	-	-
Increase / (Decrease) in trade and other payables	6.27	-	-
Increase / (Decrease) in Non Current Liabilities	-	-	-
Increase / (Decrease) in Other Financial Liabilities	(10.00)	-	-
Increase / (Decrease) in Other Current Liabilities	7.25	0.12	1.53
Increase / (Decrease) in Provisions	-	-	-
(Increase) / Decrease in Investments	-	-	-
<b>Cash generated from operations</b>	<b>(14.91)</b>	<b>(0.44)</b>	<b>15.92</b>
Interest paid	-	-	-
Income taxes paid	-	-	(2.10)
Dividends paid	-	-	-
<b>Net cash from operating activities</b>	<b>(14.91)</b>	<b>(0.44)</b>	<b>13.82</b>
<b>Cash flows from investing activities</b>			
Loans & Advances Given	-	-	-
Profit On F&O	-	-	-
Investment income	-	-	-
Interest Received	-	-	0.66
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>	<b>0.66</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-	-	-
Proceeds from long-term borrowings	-	-	-
Payment of long-term borrowings	-	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>(14.91)</b>	<b>(0.44)</b>	<b>14.48</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>22.15</b>	<b>0.77</b>	<b>7.67</b>
<b>Cash and cash equivalents at end of period</b>	<b>7.24</b>	<b>0.72</b>	<b>22.15</b>

For, Bansisons Tea Industries Limited.

S D T

Place: Kolkata

Dated: 14th day of November, 2023

UDIN: 23009491B6@T003930

Sandeep Agarwal  
Director

DIN: 00688647

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