

# BARDUAR TEA & TIMBER CO LTD

REGD ADD: 19 CIRCULAR GARDEN ROAD, KOLKATA – 700023  
CIN: L01132WB1922PLC004626; E-MAIL: sujanmal@gmail.com

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**Date: 14th November 2024**

**To,  
The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata-700 001**

**Scrip Code: 12227**

**Ref: Compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Sub: Outcome of the Board Meeting**

Dear Sir/Madam,

The Board of Directors at their Meeting held on 14<sup>th</sup> November 2024, has approved the Un-audited Financial Results for the Quarter ended 30th September 2024. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

The meeting of the Board of Directors commenced at 05:45 P.M. and concluded at 06:15 P.M. This is for your information and records.

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Thanking You,

Yours faithfully,

**For BARDUAR TEA & TIMBER CO LTD**

**LALIT CHAND BANTHIA  
DIRECTOR  
DIN: 00596266**

**Encl: As above**



## BERIWAL & ASSOCIATES

Chartered Accountants  
2A, GANESH CHANDRA AVENUE,  
KOLKATA-700013  
Email : [sunil.berawal@hotmail.com](mailto:sunil.berawal@hotmail.com)

### Limited Review Report

To

The Board of Directors  
BARDUAR TEA & TIMBER CO LTD

We have reviewed the accompanying statement of unaudited standalone financial results of **BARDUAR TEA & TIMBER CO LTD** (the 'Company') for the quarter ended September 30<sup>th</sup>, 2024 and Period ended April 01, 2023 to March 31<sup>st</sup>, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 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 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative Ind AS financial information of the Company for the corresponding quarter ended September 30<sup>th</sup>, 2024 were reviewed by the predecessor auditor and the Ind AS financial statements of the Company for the year ended March 31, 2024, were audited by predecessor auditor who expressed an unmodified opinion on that financial information.

Place: Kolkata  
Date: 14.11.2024

FOR **Beriwal & Associates**

CHARTERED ACCOUNTANTS

F.R.N : 327762E



CA Sunil Beriwal  
(Proprietor)

MEMBERSHIP NO.: 055302

UDIN : 24055302BKAFED3853



Statement of Assets & Liabilities for the Quarter ended 30th September, 2024

( In Rs. )

Sr. No	PARTICULAR	Notes	As at 30.09.2024 (Un Audited)	As at 31.03.2024 (Audited)
<b>A EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>			
	(a) Equity share capital		921,000.00	921,000.00
	(b) Reserves & Surplus		-54,243,951.44	-53,302,568.34
	<b>Sub Total equity</b>		<b>-53,322,951.44</b>	<b>-52,381,568.34</b>
	<b>LIABILITIES</b>			
2	<b>Non- Current Liabilities:-</b>			
	(a) Financial liabilities:-			
	(i) Borrowings		58,693,241.00	48,171,632.00
	(b) Provisions			
	(C ) Deferred tax liabilities (Net)			
	(d) Other Non- Current liabilities			
	<b>Sub-Total Non- Current Liabilities</b>		<b>58,693,241.00</b>	<b>48,171,632.00</b>
3	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings		-	-
	(ii) Trade Payables		7,985,965.51	8,361,435.01
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities		4,311,333.53	8,055,273.19
	(c) Provisions		310,961.00	310,961.00
	(d) Current tax liabilities (Net)		-	-
	<b>Sub-Total Current Liabilities</b>		<b>12,608,260.04</b>	<b>16,727,669.20</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>17,978,549.60</b>	<b>12,517,732.86</b>
<b>B ASSETS</b>				
1	<b>Non - Current Assets</b>			
	(a) Property Plant and Equipment		4,879,921.61	4,769,642.46
	(b) Intangible assets		-	-
	(c) Intangible assets under development		-	-
	(d) Financial assets		-	-
	(i) Investments		241,127.00	241,127.00
	(ii) Others		-	-
	(e) Deferred tax assets (net)		111,366.00	111,366.00
	(f) Other non current assets		-	-
	<b>Sub-Total Non-Current Assets</b>		<b>5,232,414.61</b>	<b>5,122,135.46</b>
2	<b>Current Assets</b>			
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Trade receivables		2,245,196.27	2,084,941.27
	(ii) Cash and cash equivalents		6,704,779.51	1,734,356.33
	(c ) Other current assets		3,796,159.21	3,576,299.80
	<b>Sub-Total-Current Assets</b>		<b>12,746,134.99</b>	<b>7,395,597.40</b>
	<b>TOTAL ASSETS</b>		<b>17,978,549.60</b>	<b>12,517,732.86</b>

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For Beriwal And Associates  
 CHARTERED ACCOUNTANTS  
 F.R.N 327762E

CA Sunil Beriwal  
 (Proprietor)  
 MEMBERSHIP NO.: 055302

UDIN: 24055302 BK AFER 3853

Place : Kolkata  
 Date : 14/11/2024



For BARDUAR TEA & TIMBER CO LTD

LALIT CHAND BANTHIA  
 Director  
 00596266



Regd. Office : 19 CIRCULAR GARDEN ROAD KOLKATA- 700023

CIN : L01132WB1922PLC004626

## (In Rs )

**Notes :**

- 1 The above results for the quarter ended September 30th 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Director at its meeting.
- 2 The Company is primarily engaged in the business of Tea Planting and Trading.
- 3 The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the quarter ended September 30th 2024.

For BARDUAR TEA & TIMBER CO LTD

F.R.N 327762E

MEMBERSHIP NO.: 055302

UDIN : 2405530208 KAFE 3853

Place : Kolkata

Date : 14/11/2024

LALIT CHAND BANTHIA

Director