BARDUAR TEA & TIMBER CO LTD

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

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 14th 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.

This is for your information and records.

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.beriwal@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 30th, 2024 and Period ended April 01, 2023 to March 31st, 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 an 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 30th, 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

SSOO F.R.N: 327762F

CA Sunil Beriwal (Proprietor)

MEMBERSHIP NO.: 055302 UDIN: 24055302 BKAF FO. 3853

BARDUAR TEA & TIMBER CO LTD

Regd. Office: 19 CIRCULAR GARDEN ROAD KOLKATA- 700023

email:ssujanmal@gmail.com CIN: L01132WB1922PLC004626

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

		(In R
Sr. No PARTICULAR	As at 30.09.2024	As at 31.03.2024
PARTICULAR	Notes	
A EQUITY AND LIABILITIES	(Un Audited)	(Audited)
1 Equity		
(a) Equity share capital		
(b) Reserves & Surplus	921,000.00	921,000.
Sub Total equity	-54,243,951.44	-53,302,568.
out rotal equity	-53,322,951.44	-52,381,568.
LIABILITIES		
2 Non- Current Liabilities:-		
(a) Financial liabilities:-		
(i) Borrowings	58,693,241.00	40 474 633
(b) Provisions	38,093,241.00	48,171,632.
(C) Deferred tax liabilities (Net)		
(d) Other Non- Current liabilities		
Sub-Total Non- Current Liabilities	F0 (02 244 02	
and the state of t	58,693,241.00	48,171,632.
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade Payables	7,985,965.51	8,361,435.
(iii) Other financial liabilities	7,565,565.51	0,301,433.
(b) Other current liabilities	4,311,333.53	8,055,273.
(c) Provisions	310,961.00	310,961.
(d) Current tax liabilities (Net)	310,301.00	310,901.
Sub-Total Current Liabilities	12,608,260.04	16,727,669.
TOTAL EQUITY AND LIABILITIES	17,978,549.60	12,517,732.
B ASSETS		
1 Non - Current Assets		
(a) Property Plant and Equipment	4 870 031 61	. 750 512
(b) Intangible assets	4,879,921.61	4,769,642.
(c) Intangible assets under development		
(d) Financial assets		
(i) Investments	244 427 00	
(ii) Others	241,127.00	241,127.
(e) Deferred tax assets (net)	111 255 20	
(f) Other non current assets	111,366.00	111,366.
Sub-Total Non-Current Assets	5,232,414.61	5,122,135.
2 Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade receivables	2 245 405 27	2.00
(ii) Cash and cash equivalents	2,245,196.27	2,084,941.
(c) Other current assets	6,704,779.51	1,734,356.
Sub-Total-Current Assets	3,796,159.21 12,746,134.99	3,576,299. 7,395,597 .
TOTAL ASSETS		
	17,978,549.60	12,517,732.8

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For Beriwal And Associates
CHARTERED ACCOUNTANTS

F.R.N 327762E

CA Sunil Bertwal (Proprietor)

MEMBERSHIP NO.: 055302

UDIN: 24055302 BK AFE Q 3853

Place : Kolkata Date : 14/11/2024 FOR BARDUAR TEA & TIMBER CO LTD

LALIT CHAND BANTHIA Director 00596266

BARDUAR TEA & TIMBER CO LTD

Regd. Office: 19 CIRCULAR GARDEN ROAD KOLKATA-700023

email:ssujanmal@gmail.com CIN: L01132WB1922PLC004626

Statement of Profit and Loss Unaudited Results for the Quarter ended 30th Sep, 2024

(In Rs)

					(III KS)
Sl. No.	Particulars		Quarter ended		
		30.09.2024	30.09.2024 30.06.2024		31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations				
	a) Revenue From Operations	9,604,010.00	4,173,079.00	6,593,527.00	15,996,164.00
	b) Interest Income				
	Total income from operations (a+b)	9,604,010.00	4,173,079.00	6,593,527.00	15,996,164.00
2	Other Income			,	77,720.00
3	Total Income (1+2)	9,604,010.00	4,173,079.00	6,593,527.00	16,073,884.00
4	Expenses				
	a) Puchases of Stock-In-Trade	522,711.65	727,334.81	746,303.15	1,586,229.5
	b) Changes in Inventory				
	c) Finance Cost	857,005.00	812,005.00	300,363.50	2,794,086.1
	d) Employee benefit expenses	7,062,239.00	3,468,242.03	4,546,468.00	17,430,970.0
	e) Depreciation & Ammortization Exp	35,010.42	35,010.42	61,636.00	245,566.7
	f) Legal and professional fees				
	g) Duties & Taxes				
	h) Repair & Maintenance	39,376.41	55,488.04	28,458.00	109,448.0
	i) Director's Sitting Fee				
	j) Other expenditure	546,695.02	575,031.29	2,612,997.53	5,143,046.7
	Total expenses	9,063,037.50	5,673,111.59	8,296,226.18	27,309,347.1
5	Profit/(Loss) before exceptional items(3-4)	540,972.50	(1,500,032.59)	(1,702,699.18)	(11,235,463.1
				-	
6	Exceptional Items		- 1	-	-
7	Profit/(Loss) from ordinary activities before tax (5-6)	540,972.50	(1,500,032.59)	(1,702,699.18)	(11,235,463.
8	Tax expense				
	Current tax				
	Excess Provision of Earlier Years				
	Deferred tax				
9	Net Profit/(Loss) for the period/ Year (7+8)	540,972.50	(1,500,032.59)	(1,702,699.18)	(11,235,463,
10	Other Comprehensive income (net of tax)				
11	Total Profit/ (Loss) after Comprehensive income (after tax) (9+10)	540,972.50	(1,500,032.59)	(1,702,699.18)	(11,235,463.
12	Paid-up equity share capital (Face value of Rs 10 each)	153,500.00	153,500.00	153,500.00	153,500.
13	Other Equity				
14	Earnings per share (EPS) (Rs)			11 100	
	(a) Basic	3.52	(9.77)		(73.
	(b) Diluted	3.52	(9.77)	(11.09)	(73

Notes:

- 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
- The Company is primarily engaged in the business of Tea Planting and Trading.
- 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 Beriwal And Associates CHARTERED ACCOUNT,

F.R.N 327762E

CA Sunil Beriwal (Proprietor)

MEMBERSHIP NO.: 055302 Chartered No. 24 0 55302 Chartered No. 24 0 55302 Chartered No. 25 3 8 5 3

Place: Kolkata Date: 14/11/2024 For BARDUAR TEA & TIMBER CO LTD

LALIT CHAND BANTHIA

Director