

BARDUAR TEA & TIMBER CO LTD

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

Date: 14th November 2025

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, 2025, has approved the Un-audited Financial Results for the Quarter ended 30th September, 2025. 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 5:00 P.M. and concluded at 05:30 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

BARDUAR TEA & TIMBER CO. LTD


Director

LALIT CHAND BANTHIA
DIRECTOR
DIN: 00596266

Encl: As above



BERIWAL & ASSOCIATES

Chartered Accountants
2A, GANESH CHANDRA AVENUE,
KOLKATA-700013
Email : 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 30th, 2025 and Period ended April 01, 2024 to March 31st, 2025 (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 30th, 2025 were reviewed by the predecessor auditor and the Ind AS financial statements of the Company for the year ended March 31, 2025, were audited by predecessor auditor who expressed an unmodified opinion on that financial information.

FOR **Beriwal & Associates**
CHARTERED ACCOUNTANTS
F.R.N : 327762E

Place: Kolkata
Date: 14.11.2025



CA Sunil Beriwal
(Proprietor)

MEMBERSHIP NO.: 055302

UDIN NO. 25055302BMIFVL8254

UDIN :

Statement of Assets & Liabilities for the Quarter ended 30th September, 2025

(In Rs.)

Sr. No	PARTICULAR	Notes	As at 30.09.2025	As at 31.03.2025
			(Un Audited)	(Audited)
A EQUITY AND LIABILITIES				
1 Equity				
	(a) Equity share capital		921,000.00	921,000.00
	(b) Reserves & Surplus		-67,049,307.11	-64,745,179.70
	Sub Total equity		-66,128,307.11	-63,824,179.70
LIABILITIES				
2 Non- Current Liabilities:-				
	(a) Financial liabilities:-			
	(i) Borrowings		68,413,117.00	63,052,374.00
	(b) Provisions			
	(C) Deferred tax liabilities (Net)			
	(d) Other Non- Current liabilities			
	Sub-Total Non- Current Liabilities		68,413,117.00	63,052,374.00
3 Current liabilities				
	(a) Financial liabilities			
	(i) Borrowings		-	-
	(ii) Trade Payables		10,688,272.01	8,107,760.01
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities		744,958.19	5,124,726.77
	(c) Provisions		2,109,580.20	310,961.00
	(d) Current tax liabilities (Net)		-	-
	Sub-Total Current Liabilities		13,542,810.40	13,543,447.78
TOTAL EQUITY AND LIABILITIES			15,827,620.29	12,771,642.08
B ASSETS				
1 Non - Current Assets				
	(a) Property Plant and Equipment		4,876,819.73	4,931,256.66
	(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		-	-
	Sub-Total Non-Current Assets		5,229,312.73	5,283,749.66
2 Current Assets				
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Trade receivables		2,764,106.27	2,085,535.27
	(ii) Cash and cash equivalents		3,756,013.49	1,564,514.85
	(c) Other current assets		4,078,187.80	3,837,842.30
	Sub-Total-Current Assets		10,598,307.56	7,487,892.42
TOTAL ASSETS			15,827,620.29	12,771,642.08
			0.00	0.00

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

CA Sunil Beriwal
 (Proprietor)
 MEMBERSHIP NO.: 055302
 UDIN:

Place : Kolkata
 Date : 14/11/2025



UDIN NO. 25055302BMIFVL8254

For BARDUAR TEA & TIMBER CO LTD

LALIT CHAND BANTHIA
 Director
 00596266

Statement of Profit and Loss Unaudited Results for the Quarter ended 30th September, 2025

(In Rs.)

Sl. No.	Particulars	Quarter ended			Year Ended
		30.09.2025	30.06.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations				
	a) Revenue From Operations	6,884,536.00	3,608,543.00	9,604,010.00	18,899,467.34
	b) Interest Income	-	-	-	-
	Total income from operations (a+b)	6,884,536.00	3,608,543.00	9,604,010.00	18,899,467.34
2	Other Income	-	-	-	341,311.00
3	Total Income (1+2)	6,884,536.00	3,608,543.00	9,604,010.00	19,240,778.34
4	Expenses				
	a) Purchases of Stock-In-Trade	567,714.78	751,290.34	522,711.65	1,457,380.59
	b) Changes in Inventory	-	-	-	-
	c) Finance Cost	366,552.00	568,162.00	857,005.00	3,501,269.19
	d) Employee benefit expenses	6,487,060.00	3,040,670.33	7,062,239.00	18,667,983.42
	e) Depreciation & Ammortization Exp	26,736.83	27,700.10	35,010.42	192,285.80
	f) Legal and professional fees	-	-	-	-
	g) Duties & Taxes	-	-	-	-
	h) Repair & Maintenance	35,515.59	40,034.25	39,376.41	109,448.00
	i) Director's Sitting Fee	-	-	-	-
	j) Other expenditure	523,448.77	362,325.16	546,695.02	6,755,022.70
	Total expenses	8,007,027.97	4,790,182.18	9,063,037.50	30,683,389.70
5	Profit/(Loss) before exceptional items(3-4)	(1,122,491.97)	(1,181,639.18)	540,972.50	(11,442,611.36)
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5-6)	(1,122,491.97)	(1,181,639.18)	540,972.50	(11,442,611.36)
8	Tax expense				
	Current tax	-	-	-	-
	Excess Provision of Earlier Years	-	-	-	-
	Deferred tax	-	-	-	-
9	Net Profit/(Loss) for the period/ Year (7+8)	(1,122,491.97)	(1,181,639.18)	540,972.50	(11,442,611.36)
10	Other Comprehensive income (net of tax)	-	-	-	-
11	Total Profit/ (Loss) after Comprehensive income (after tax) (9+10)	(1,122,491.97)	(1,181,639.18)	540,972.50	(11,442,611.36)
12	Paid-up equity share capital (Face value of Rs 10 each)	153,500.00	153,500.00	153,500.00	153,500.00
13	Other Equity	-	-	-	-
14	Earnings per share (EPS) (Rs)				
	(a) Basic	(7.31)	(7.70)	3.52	(74.54)
	(b) Diluted	(7.31)	(7.70)	3.52	(74.54)

Notes :

- The above results for the quarter ended September 30th 2025 have been reviewed by the Audit Committee and subsequently approved by the
- 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

For Beriwal And Associates
CHARTERED ACCOUNTANTS
 F R N 327762E

For BARDUAR TEA & TIMBER CO LTD

CA Sunil Beriwal
 (Proprietor)
 MEMBERSHIP NO : 055302
 UDIN :
 Place : Kolkata
 Date : 14/11/2025



LALIT CHAND BANTHIA
 Director
 00596266

UDIN NO. 25055302BMIFVL8254