Bengal Tea & Fabrics Limited
CIN. L51909WB1983PLC036542
Registered Office :
Century Towers, 45, Shakespeare Sarani, 4th Floor, Kolkata - 700 017
Telefax : 91-33 2283 6416/6417, e-mail : mail@bengaltea.com
Website : www.bengaltea.com

KVQA
ISO 22000 : 2018
ISO 9001 : 2015
CB-045-FSMS
CB-045-QMS
trustea

November 12, 2026

To
The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400 001
Scrip Code: 532230

Dear Sir,

Sub: Outcome of Board Meeting – Unaudited Financial Results for the Quarter ended September 30, 2026

The Board of Directors in their meeting held today, November 12, 2026 at its registered office at Century Tower, 45, Shakespeare Sarani, 4th Floor, Kolkata from 5:00 p.m. to 6.30 p.m. have approved and taken on record the unaudited financial results of the Company for the quarter ended September 30, 2026 and 'Limited Review Report' dated November 12, 2026 issued by Jain & Co. Chartered Accountants, Statutory Auditors, in respect of the un-audited financial results of the Company for the quarter ended September 30, 2026.

The results approved by the Board as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Limited Review Report issued by the Statutory Auditors are enclosed for your reference and record.

Kindly take the same on record.

Thanking you

Yours faithfully,

For Bengal Tea & Fabrics Limited

Himangshu Kedia

Digitally signed by Himangshu Kedia
Date: 2026.11.12 18:32:23 +05'30'

Himangshu Kedia
Company Secretary & Compliance Officer

Encl: as above

JAIN & CO.

Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001
Email: mkjainandco@gmail.com

Phones: 033 4060 9190/4005 1810
Mobile: 90733 10555/94332 40011

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF BENGAL TEA & FABRICS LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO

THE BOARD OF DIRECTORS,

BENGAL TEA & FABRICS LIMITED

- We have reviewed the accompanying statement of Unaudited Financial Results of **Bengal Tea & Fabrics Limited** ("the Company") for the quarter and half year ended on 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;

- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th November ,2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

JAIN & COMPANY * KOLKATA * Chartered Accountants

Branch: A-6 Nariana Vihar, Ring Road, New Delhi – 110 028
Email: akj@jainandco.com

Phones: 25893411 / 3412
Fax: 91-11-2579-7973

JAIN & CO.
Chartered Accountants
P 21/22 Radha Bazar Street, Kolkata – 700 001
Email: mkjainandco@gmail.com
Phones: 033 4060 9190/4005 1810
Mobile: 90733 10555/94332 40011

- We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 provides 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 prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN & CO
Chartered Accountants
(Registration No. 302023E)
UDIN :26055048ECEIAR5656

(CA M.K. Jain)
Partner
(Membership No. 055048)

Place: Kolkata
Dated the 12th day of November, 2026

JAIN & COMPANY KOLKATA Chartered Accountants

Branch: A-6 Nariana Vihar, Ring Road, New Delhi – 110 028
Email: akj@jainandco.com
Phones: 25893411 / 3412
Fax: 91-11-2579-7973

BENGAL TEA & FABRICS LIMITED
Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017
Compliance Officer's Email ID : investor@bengaltea.com
Telefax – 91 -33 2283 6416/17 Website: www.bengaltea.com

Statement of Standalone Unaudited Financial Results for the Quarter & Half year ended 30th September, 2026

(Rs. in Lakhs except per share data and where otherwise stated)

	Particulars	Quarter ended			Half Year ended		Year Ended
		30th Sept, 2026 (Unaudited)	30th June,2026 (Unaudited)	30th Sept, 2025 (Unaudited)	30th Sept, 2026 (Unaudited)	30th Sept, 2025 (Unaudited)	31st March, 2026 (Audited)
	Income :						
I	Revenue from operations	2,292	923	1,960	3,215	2,877	5,253
II	Other income	79	1,073	176	1,152	1,105	997
III	**Total Income (I+II)**	**2,371**	**1,996**	**2,136**	**4,367**	**3,982**	**6,250**
IV	**Expenses :**						
	a. Cost of materials consumed	552	334	452	886	699	946
	b. Purchase of stock-in-trade	-	-	15	-	25	26
	c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	(157)	(542)	(188)	(699)	(526)	90
	d. Employee benefits expense	780	688	672	1,468	1,333	2,484
	e. Finance cost	17	16	14	33	26	54
	f. Depreciation and amortization expense	77	70	66	147	127	253
	g. Power & fuel	139	100	150	239	244	352
	h. Other expenses	474	293	369	767	625	1,142
	Total Expenses	**1,882**	**959**	**1,550**	**2,841**	**2,553**	**5,347**
V	**Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)**	**489**	**1,037**	**586**	**1,526**	**1,429**	**903**
VI	Exceptional items					-	-
VII	**Profit/ (Loss) before tax (V-VI)**	**489**	**1,037**	**586**	**1,526**	**1,429**	**903**
VIII	**Tax Expense**						
	1. Current Tax	190	110	57	300	140	190
	Less : MAT Credit Entitlement						-
	2. Deferred Tax	(61)	105	30	44	180	259
	3. Income Tax for earlier years- (Refer Note 5)		-			-	5
IX	**Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)**	**360**	**822**	**499**	**1,182**	**1,109**	**449**
X	Profit / (Loss) from Discontinued Operation						
	Loss due to Impairment of assets pertaining to Disposal Group						
XI	Tax Expense of Discontinued Operation						
XII	Profit / (Loss) from Discontinued Operations (X-XI) (after Tax)						
XIII	**Profit/ (Loss) for the Period (IX+XII)**	**360**	**822**	**499**	**1,182**	**1,109**	**449**
XIV	**Other Comprehensive Income**						
	A (I) Items that will not be re-classified to profit or loss						131
	(i) Remeasurement of defined benefit plans						
	(II) Income tax thereon						-33
XV	**Total Comprehensive Income for the Period (XIII+XIV)**	**360**	**822**	**499**	**1,182**	**1,109**	**547**
	Paid-up Equity Share Capital (Face value per share Rs. 10/-)	**901**	**901**	**901**	**901**	**901**	**901**
	Other Equity (as per balance sheet)						
XVI	**(a) Earning per Share -(Rs. 10 per share) -(before Exceptional items)**						
	Basic & Diluted (Continuing Operations) (in Rs.)	**4.00***	**9.12***	**5.54***	**13.12***	**12.31***	**4.99**
	Basic & Diluted (Discontinued Operation) (in Rs.)						
	Basic & Diluted (Continuing & Discontinued Operations) (in Rs.)	**4.00***	**9.12***	**5.54***	**13.12***	**12.31***	**4.99**
	(b) Earning per Share (Rs. 10 per share) -(after Exceptional Items)						
	Basic & Diluted (Continuing Operations) (in Rs.)	**4.00***	**9.12***	**5.54***	**13.12***	**12.31***	**4.99**
	Basic & Diluted (Discontinued Operation) (in Rs.)						
	Basic & Diluted (Continuing & Discontinued Operations) (in Rs.)	**4.00***	**9.12***	**5.54***	**13.12***	**12.31***	**4.99**
	*** (Figure for the periods are not annualized)**						

Note:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 12th November, 2026. The statutory auditors have reviewed and audited the result as required under regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations,2015.

2) The Company was previously engaged in multiple business segments. Now, all segments except "Tea" have been closed. As a result, the company is now engage in only one reportable segment. In accordance with IND AS 108 "Operating Segments" is not applicable. This has been disclosed pursuent to paraghaph 20 of IND AS 108.

3) The figures for the quarter ended 30th September 2026 and 30th September 2025 are the balancing figures between the unaudited figures for the half year ended 30th September 2026 and 30th September 2025 and unaudited published figures upto quarter ended 30th June of the respective periods, which were subjected to limited review.

4) As the company has already disposed off the "Leasehold rights" of the discountinued operations consequent to the approved by the Board of Directors, there is no discountinued operations during the current financial year and the remaining assets and liabilities have been subsumed in the operations segment of the company during the financial year.

5) The previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 wherever necessary.

JAIN & COMPANY KOLKATA Charlered Accountants

BENGAL TEA & FABRICS LTD. Kolkata

Place : Kolkata
Date: November 12, 2026

Chairman & Managing Director
(DIN : 00027290)

BENGAL TEA & FABRICS LIMITED
CIN NO.: L51909WB1983PLC036542
Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017
Compliance Officer's Email ID : investor@bengaltea.com
Telefax – 91 -33 2283 6416/17 Website: www.bengaltea.com

Standalone Statement of Assets & Liabilities as at 30th September, 2026

(Rs. in lakhs except per share data and where otherwise stated)

	Particulars	As at 30th Sept, 2026	As at 31st Mar, 2026
		(Unaudited)	(Audited)
A	**ASSETS**		
1	**Non-current Assets**		
	(a) Property, plant and equipment	5,500	5,631
	(b) Capital work-in-progress	28	20
	(c) Other Intangible assets	7	9
	(e) Financial assets		
	(i) Investments	1,023	1,385
	(ii) Other financial assets	611	156
	(f) Deferred tax assets (Net)	-	-
	(g) Other non- current assets	10	12
	Sub-total- Non-current assets	**7,179**	**7,213**
2	**Current Assets**		
	(a) Inventories	1,031	461
	(b) Biological assets other than bearer plants	39	13
	(c) Financial assets		
	(I) Investments	13,667	13,589
	(II) Trade receivables	178	25
	(III) Cash and cash equivalents	18	78
	(IV) Bank balances other than (iii) above	376	97
	(V) Loans	14	5
	(VI) Other financial assets	141	107
	(d) Current tax assets (Net)	-	63
	(e) Other current assets	456	254
		15,920	14,691
	Assets pertaining to Disposal Group	-	-
	Sub-total Current assets	**15,920**	**14,691**
	TOTAL ASSETS	**23,099**	**21,905**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	901	901
	(b) Other Equity	19,714	18,664
		20,615	**19,566**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(I) Borrowings	287	119
	(b) Provisions	-9	-9
	(c) Deferred Tax Liabilities (Net)	853	815
	(d) Other non-current liabilities	11	10
	Sub-total-Non-current liabilities	**1,142**	**935**
	Current Liabilities		
	(a) Financial Liabilities		
	(I) Borrowings	677	798
	(II) Trade payables		
	(i) Total Outstanding dues of micro enterprises & small enterprises ; and	19	62
	(ii) Total Outstanding dues of creditors other than micro enterprises & small enterprises	61	141
	(III) Other financial liabilities	88	71
	(b) Other current liabilities	362	320
	(c) Provisions	13	13
	(d) Current Tax Liabilities (Net)	122	-
		1,342	1,404
	Liabilities pertaining to Disposal Group	-	
	Sub-total- Current Liabilities	**1,342**	**1,404**
	TOTAL EQUITY AND LIABILITIES	**23,099**	**21,905**
		0	-

JAIN & PANNA... Chartered Accountants KOLKATA

BENGAL TEA & FABRICS LTD. Kolkata

BENGAL TEA & FABRICS LIMITED
CIN NO.: L51909WB1983PLC036542
Regd. Office : Century Towers, 4th Floor, 45, Shakespeare Sarani, Kolkata - 700017
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Standalone Statement of Cash Flows for the half year ended 30th September 2026

(Rs. in lakhs except per share data and where otherwise stated)

		For the year ended (Unaudited) 30th September, 2026			For the year ended (Audited) 31st March, 2026		
		Continuing Operations	Discontd. Operations	Total	Continuing Operations	Discontd. Operations	Total
A	**CASH FLOW FROM OPERATING ACTIVITIES**						
	Net Profit / (Loss) before tax and after exceptional items	1,526	-	1,526	903	-	903
	Finance cost	33	-	33	54	-	54
	Depreciation (including amortization & impairment)	147	-	147	253	-	253
	Interest /Dividend /Income on investments received	(170)	-	(170)	(386)	-	(386)
	Loss /(Profit) on Property, Plant and Equipment sold/discarded (Net)	(2)	-	(2)	(34)	-	(34)
	Net (Gain) on sale of investments	(186)	-	(186)	(184)	-	(184)
	Mark to Market (gain) on financial instruments under FVTPL	(639)	-	(639)	(332)	-	(332)
	Other Non cash (Income) / expenses		-	-	14	-	14
	Operating Profit/ (Loss) before Working Capital Changes	**709**	**-**	**708**	**287**	**-**	**287**
	ADJUSTMENT FOR :						
	(Increase)/Decrease in trade receivables	(153)	-	(153)	(16)	-	(16)
	(Increase)/Decrease in Non-current & current financial assets	(777)	-	(777)	(172)	-	(172)
	(Increase) /Decrease in Non-current & current assets	(284)	-	(284)	(36)		(36)
	(Increase) /Decrease in Inventories	(596)	-	(596)	(43)		(43)
	Increase /(Decrease) in Trade Payables	(123)	-	(123)	(15)		(15)
	Increase /(Decrease) in Non-current & current financial liabilities	17	-	17	3		3
	Increase /(Decrease) in Non-current & current provisions	-	-	-	(64)		(64)
	Increase/(Decrease) in Non-current & current liabilities	43	-	43	3		3
	Cash Generated from Operations	**(1,164)**	**-**	**(1,165)**	**(54)**	**-**	**(53)**
	Income Tax (Paid)/ received (Net)	(115)	-	(115)	(176)	-	(176)
	Net Cash Flow from Operating Activities	**-1,279**	**-**	**-1,280**	**-230**	**-**	(230)
B	**CASH FLOW FROM INVESTING ACTIVITIES**						
	Purchase of Property, Plant and Equipment	(14)	-	(14)	(323)	-	(323)
	Sale of Property, Plant and Equipment	2	-	2	32	-	32
	Change in Capital Advances	(8)	-	(8)	-	-	-
	Purchase of Investments	(5,788)	-	(5,788)	(8,110)	-	(8,110)
	Sale of Investments	6,977	-	6,977	8,104	-	8,104
	Interest received	121	-	121	41	-	41
	Dividend received	49	-	49	345	-	345
	Net Cash flow from Investing Activities	**1,339**	**-**	**1,339**	**90**	**-**	**90**
C	**CASH FLOW FROM FINANCING ACTIVITIES**						
	Increase / (Decrease) in Short Term Borrowings from Banks	(121)	-	(121)	422	-	422
	Decrease in Long Term Borrowings	168	-	168	(39)	-	(39)
	Finance Cost	(33)	-	(33)	(54)	-	(54)
	Dividend Paid	(135)	-	(135)	(135)	-	(135)
	Inter-division Transfer (Net)	-	-	-	-	-	-
	Net Cash flow from Financing Activities	**(121)**	**-**	**(121)**	**193**	**-**	**193**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(60)**	**-**	**(60)**	**53**		**53**
	Cash and Cash Equivalents at the beginning of the period	**78**	**-**	**78**	**25**	**-**	**25**
	Cash and Cash Equivalents at the end of the period	**18**	**-**	**18**	**78**	**-**	**78**

JAIN & COMPANY KOLKATA Chartered Accountants

BENGAL TEA & FABRICS LTD. Kolkata