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

August 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 June 30, 2026

The Board of Directors in their meeting held today, August 12, 2026 at its registered office at Century Tower, 45, Shakespeare Sarani, 4th Floor, Kolkata from 11:00 a.m. to 12.45 p.m. have approved and taken on record the unaudited financial results of the Company for the quarter ended June 30, 2026 and 'Limited Review Report' dated August 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 June 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: 2026.08.12 12:50:02 +05'30'

Himangshu Kedia
Company Secretary & Compliance Officer

Encl: as above

JAIN & CO.
Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001 Phones: 033 4060 9190/4005 1810
Email: mkjainandco@gmail.com 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 ended on 30thJune, 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 12thAugust,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 Phones: 25893411 / 3412
Email: akj@jainandco.com Fax: 91-11-2579-7973

JAIN & CO.
Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001 Phones: 033 4060 9190/4005 1810
Email: mkjainandco@gmail.com 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 : 26055048FETIPQ6591

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

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

JAIN & COMPANY
KOLKATA
Chartered Accountants

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

BENGAL TEA & FABRICS LIMITED
CIN : 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

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2026

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

	Particulars	Quarter ended			Year ended
		30th June, 2026 Unaudited	31st March, 2026 (Audited) (Refer Note 3)	30th June, 2025 Unaudited	31st March, 2026 (Audited)
	Income :				
I	Revenue from operations	923	365	917	5,253
II	Other income	1,073	(744)	929	997
III	**Total Income (I+II)**	**1,996**	**(379)**	**1,846**	**6,250**
IV	Expenses :				
	a. Cost of materials consumed	334	33	247	946
	b. Purchase of stock-in-trade	-	1	10	26
	c. Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	(542)	54	(338)	90
	d. Employee benefits expense	688	533	661	2,484
	e. Finance cost	16	14	12	54
	f. Depreciation and amortization expense	70	63	61	253
	g. Power & fuel	100	33	94	352
	h. Other expenses	293	233	256	1,142
	Total Expenses	**959**	**964**	**1,003**	**5,347**
V	**Profit/ (Loss) before exceptional & extraordinary items & tax (III-IV)**	**1,037**	**(1,343)**	**843**	**903**
VI	Exceptional items				-
VII	**Profit/ (Loss) before tax (V-VI)**	**1,037**	**(1,343)**	**843**	**903**
VIII	**Tax Expense**				
	1. Current Tax	-110	(44)	83	190
	Less : MAT Credit Entitlement				
	2. Deferred Tax	-105	(164)	150	259
	3. Income Tax for earlier years- (Refer Note 5)		5		5
IX	**Profit / (Loss) for the period after exceptional items from Continuing Operations (VII-VIII)**	**822**	**(1,140)**	**610**	**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)**	**822**	**(1,140)**	**610**	**449**
XIV	**Other Comprehensive Income**				
	A (I) Items that will not be re-classified to profit or loss		131		131
	(i) Remeasurement of defined benefit plans				
	(II) Income tax thereon		(33)		(33)
XV	**Total Comprehensive Income for the Period (XIII+XIV)**	**822**	**(1,042)**	**610**	**547**
	Paid-up Equity Share Capital (Face value per share Rs. 10/-)	**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.)	**9.12**	(12.65)	**6.77***	4.99*
	Basic & Diluted (Discontinued Operation) (in Rs.)				
	Basic & Diluted (Continuing & Discontinued Operations) (in Rs.)	**9.12**	(12.65)	**6.77***	4.99*
	(b) Earning per Share (Rs. 10 per share) -(after Exceptional Items)				
	Basic & Diluted (Continuing Operations) (in Rs.)	9.12	(12.65)	**6.77***	4.99*
	Basic & Diluted (Discontinued Operation) (in Rs.)				
	Basic & Diluted (Continuing & Discontinued Operations) (in Rs.)	**9.12**	(12.65)	**6.77***	4.99*
	*** (Figure for the periods are not annualized)**				

BENGAL TEA & FABRICS LTD. ★ Kolkata

JAIN & COMPANY ★ KOLKATA ★ Chartered Accountants

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 August, 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.

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
Chartered Accountants

Place : Kolkata
Date: Augueest 12, 2026

BENGAL TEA & FABRICS LTD.
Kolkata

for and on behalf of the Board of Directors
Bengal Tea & Fabrics Limited

Adarsh Kanoria
Chairman & Managing Director
(DIN : 00027290)