Raj Kumar Bihani
CHARTERED ACCOUNTANTS
B.Com(Hons), LL.B, FCA

R. K. BIHANI & ASSOCIATES
Hill Cart Road (Khudiram Sarani)
Above Kiran Optics, 1st Floor
Siliguri - 734 001 (West Bengal)
Tel : 2430650, 2434538 (O)
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To
Board of Director
BANSISONS TEA INDUSTRIES LTD.

Subject: Limited Review Report on Audited Financial Statements for half-yearly ended on 31st March 2022.

We have reviewed the accompanying statement of audited financial results of BANSISONS TEA INDUSTRIES LIMITED for the period ended 31st March, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 provide 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.K.BIHANI & ASSOCIATES
Chartered Accountants

R. K. BIHANI & ASSOCIATES SILIGURI Chartered Accountants

(R.K.Bihani)
Proprietor
Membership No.054997
FRN: 320078E
UDIN- 22054997AOEJKJ6031

SILIGURI
DATED: 2/8/2022

Part-I :- Statement of Stand Alone Audited Financial Results For The Quarter and Half Year Ended 31st March 2022

(Rs. in 000)

Sr. No.	Particulars	Quarter			Year to date		Previous Year
		Ended 31.03.2022 (Audited)	Ended 31.12.2021 (Un-Audited)	Ended 31.03.2021 (Un-Audited)	Ended 31.03.2022 (Audited)	Ended 31.03.2021 (Audited)	Ended 31.03.2021 (Audited)
I	Revenue from operations:						
	(a) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(b) Other operating revenues	375.00	375.00	375.00	1,500.00	1,500.00	1,500.00
		375.00	375.00	375.00	1,500.00	1,500.00	1,500.00
II.	Other income	393.73	-	264.00	393.73	530.00	530.00
III.	Total Revenue (I+II)	768.73	375.00	639.00	1,893.73	2,030.00	2,030.00
IV.	Expenses:						
	(a) Purchase of stock in trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Excise duty on sale of product		-	-	-	-	-
	(d) Employees benefits expenses		-	-	-	-	-
	(e) Finance costs	111.00	108.50	45.00	481.05	289.50	289.50
	(f) Depreciation and amortisation expenses	47.72	51.32	(2.31)	200.07	198.90	198.90
	(g) Other expenses	256.76	15.42	154.38	1,172.50	612.90	612.90
	Total expenses (IV)	415.48	175.24	197.07	1,853.62	1,101.30	1,101.30
V.	Profit before tax (III-IV)	353.25	199.76	441.93	40.11	928.70	928.70
VI.	Tax expense:						
	(a) Current tax	-		-	-	-	-
	(b) Deferred tax	6.26		70.00	6.26	140.00	140.00
		6.26	-	70.00	6.26	140.00	140.00
VII.	Profit for the period (V-VI)	346.99	199.76	371.93	33.85	788.70	788.70
VIII.	Other comprehensive income:						
	(i) Items that will not be reclassified to profit and loss:						
	(a) Remeasurements of the defined benefit plans						
	(b) Equity instruments through other comprehensive income	-	-	-	-	-	-
	(ii) Tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
		-	-	-	-	-	-
IX.	Total comprehensive income for the period (VII+VIII)	346.99	199.76	371.93	33.85	788.70	788.70
X.	Paid-up equity share capital (face value Rs.10)	6,19,75,500	6,19,75,500	6,19,75,500	6,19,75,500	6,19,75,500	6,19,75,500
XI.	Earnings per equity share (in Rs.)						
	(a) Basic	0.06	0.03	0.06	0.01	0.13	0.13
	(b) Diluted	0.06	0.03	0.06	0.01	0.13	0.13

Notes :

1 The above Results have been taken on record by the Directors at their Meeting held on

2 The Company has adopted Indian act standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2017 and accordingly these financial result has been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (amendment) Rules, 2016. The financial result, presented in accordance with Ind AS 101 - First time adoption of Indian Accounting Standards, have been prepared in accordance with the recognition & measurement principles in Ind AS 34 - Interim Financial Reporting.

3 The financial results and other financial information for the quarter / Twelve Months ended March 31, 2022 have been complied by the management as per Ind As, after exercising necessary due diligence, to ensure that the financial results provide true and fair view of the results in accordance with Ind As. This information has not been subjected to any limited review or audit.

4 Depreciation on Fixed assets for the quarter ended 31st March, 2022 is calculated based on revised Companies Act, 2013 policy.

5 Segment Reporting as defined in Accounting Standard 17 is not applicable.

7 The Figures have been regrouped and / or rearranged wherever considered necessary.

For and on behalf of the Board

For Bansisons Tea Industries Ltd.

Place: Siliguri

Date: 02-08-2022

sandeep agarwal

Director

DIN: 00647688

BANSISONS TEA INDUSTRIES LTD.

Agarwal

DIRECTOR

BANSISONS TEA INDUSTRIES LTD.

Amit Mitruka

DIRECTOR

BANSISONS TEA INDUSTRIES LIMITED

Balance Sheet as at 31st March, 2022

(Rs '00)

	Particulars	**Note No.**	**As at 31 March, 2022**	**As at 31 March, 2021**
I	**Assets**			
(1)	**Non-Current Assets**			
	(a) Property, Plant & Equipment		5,10,031.07	5,11,031.85
	(b) Financial Assets			
	(i) Loans Receivable		87,373.96	43,830.37
	(c) Other Non-Current Assets		6,572.54	46,572.54
	Total Non-Current Assets		6,03,977.57	6,01,434.76
(2)	**Current Assets**			
	(a) Trade Receivable		7,885.00	6,385.00
	(b) Cash & Cash Equivalents		7,668.10	10,692.69
	(c) Other Current Assets		1,972.16	3,463.50
	Total Current Assets		17,525.26	20,541.19
	Total Assets		6,21,502.84	6,21,975.95
II	**Equity & Liabilities**			
(1)	**Equity**			
	(a) Equity Share Capital		6,19,755.00	6,19,755.00
	(b) Other Equity		-12,272.47	-12,610.93
	Total Equity		6,07,482.53	6,07,144.07
(2)	**Liability**			
(A)	**Non-Current Liabilities**			
	(a) Other Non Current Liabilities		10,000.01	10,000.01
	Total Non-Current Liabilities		10,000.01	10,000.01
(B)	**Current Liabilities**			
	(a) Other Current Liabilities		4,020.30	4,831.87
	Total Current Liabilities		4,020.30	4,831.87
	Total Liabilities		14,020.31	14,831.88
	Total Equity & Liabilities		6,21,502.84	6,21,975.95
	Significant Accounting Policies			

In terms of our Report of even date

For R K Bihani & Associates
Chartered Accountants
ICAI Firm Registration No: 0320078E

For and on behalf of the Board of Directors

BANSISONS TEA INDUSTRIES LTD.
Agarwal
DIRECTOR

BANSISONS TEA INDUSTRIES LTD.
Amit Mitruka
DIRECTOR

R K Bihani
Proprietor
Membership No: 054997

Sandeep Agarwal
Director
DIN No:00688647

Amit Mitruka
Director
DIN No:00741569

Place : Siliguri
Date :02nd August, 2022

BANSISONS TEA INDUSTRIES LTD.

Cash flow Statement for the year ended 31st March, 2022

(Rs '00)

Particulars	31 March,2022	31 March,2021
CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax	401.06	9,286.52
Adjustments for :		
Depreciation	2,000.78	1,989.30
Interest Income	-3,937.33	-5,299.17
Changes in		
Trade Receivables	-1,500.00	283.51
Financial Assets -Loans & other Non-Current Assets	-3,543.59	-76.81
Other Current Assets	1,491.34	-1,963.50
Other Non Current Liabilities	-	-
Other Current liabilities	-811.57	-4,649.94
Cash generated from Operations	**-5,899.32**	**-430.09**
Direct Tax Paid	62.60	1,400.00
Net Cash from Operating activities	**-5,961.92**	**-1,830.09**
CASH FLOW FROM INVESTING ACTIVITIES :	-	-
Acquisition of Property, Plant & Equipment	-1,000.00	-
Interest Received	3,937.33	5,299.17
Net Cash used in Investing activities	**2,937.33**	**5,299.17**
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Borrowings	-	-
Net Cash used in financing activities	-	-
Net Change in Cash & Cash Equivalents	-3,024.59	3,469.08
Cash and cash equivalents at the beginning of the year	10,692.69	7,223.61
Cash and cash equivalents at the end of the year	7,668.10	10,692.69
Significant Accounting Policies (Refer Note 3)		

In terms of our Report of even date

For R K Bihani & Associates
Chartered Accountants
ICAI Firm Registration No: 0320078E

For and on behalf of the Board of Directors

BANSISONS TEA INDUSTRIES LTD.
Agarwal
DIRECTOR

BANSISONS TEA INDUSTRIES LTD.
Amit Mitruka
DIRECTOR

R K Bihani
Proprietor
Membership No: 054997

Sandeep Agarwal
Director
DIN No:00688647

Amit Mitruka
Director
DIN No:00741569

Place : Siliguri
Date :02nd August, 2022