

BENGAL & ASSAM COMPANY LIMITED

Secretarial Deptt. : 'Gulab Bhawan', 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002
Telephone: 011 - 68201888, 68201899, Fax: 011-23739475

BACL:SECTL:SE:22
10th August, 2022

Through BSE Listing Centre

BSE Limited
Department of Corporate Services
25th Floor, P.J. Towers
Dalal Street
Mumbai – 400 001

Security Code: 533095

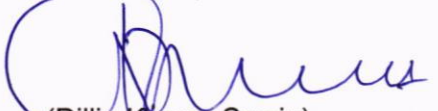
Dear Sir/Madam,

Re: **Unaudited Financial Results for the first Quarter ended 30th June, 2022**

1. Kindly refer to our letter dated 1st August, 2022 intimating that a Meeting of the Board of Directors of the Company will be held on 10th August 2022, *inter alia* to consider and approve the Unaudited Financial Results of the Company for the first quarter ended 30th June, 2022.
2. Further, pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we send herewith the Unaudited Financial Results of the Company (Standalone and Consolidated) for the first quarter ended 30th June, 2022, duly approved by the Board of Directors of the Company at its Meeting held today i.e., 10th August, 2022 which commenced at 4.00 P.M. and concluded at 5.25 P.M., along with a copy of the Limited Review Report of the Auditors of the Company thereon.
3. The results are also being published in the newspapers, in the prescribed format as per the requirements of the Listing Regulations.

Thanking you,

Yours faithfully,
For Bengal & Assam Company Limited


(Dillip Kumar Swain)
Company Secretary

Encl: a.a.



BENGAL & ASSAM COMPANY LIMITED
Statement of Financial Results (Unaudited) for the Quarter ended June 30, 2022

(₹ in Lakhs except EPS)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2022 Unaudited	30.06.2021 Unaudited	31.03.2022 Audited	31.03.2022 Audited	30.06.2022 Unaudited	30.06.2021 Unaudited	31.03.2022 Audited	31.03.2022 Audited
A. Revenue from operations								
1 Interest income	148.87	231.71	161.14	784.05	148.87	231.71	161.14	784.05
2 Dividend income	1.11	3.02	875.92	9,174.86	1.11	3.02	0.09	5,153.31
3 Net gain on fair value changes								
(i) -Realised	11.13	16.43	43.30	322.04	11.13	16.43	43.30	106.03
(ii) -Unrealised	5.13	1.94	(8.16)	5.40	5.13	1.94	(8.16)	5.40
4 Sale of products	-	-	-	-	4,11,110.57	2,98,200.19	3,62,052.19	13,29,004.31
5 Sale of services	-	-	-	-	1,123.00	1,053.00	1,122.00	4,302.00
6 Others	-	-	-	-	4,329.21	2,637.98	6,848.71	18,212.36
7 Total Revenue from operations	166.24	253.10	1,072.20	10,286.35	4,16,729.02	3,02,144.27	3,70,219.27	13,57,567.46
8 Other income	178.06	180.53	182.74	750.55	932.01	1,410.46	1,604.80	5,542.13
9 Total Income	344.30	433.63	1,254.94	11,036.90	4,17,661.03	3,03,554.73	3,71,824.07	13,63,109.59
B. Expenses								
1 Finance costs	473.29	794.25	489.98	2,643.11	10,716.50	11,730.13	10,858.15	44,885.43
2 Cost of materials consumed	-	-	-	-	2,84,704.71	1,94,929.18	2,46,609.78	8,91,848.09
3 Purchases of Stock-in-trade	-	-	-	-	12,593.39	6,253.85	14,768.63	32,816.19
4 Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-	(11,897.35)	(11,964.82)	(9,049.61)	(40,884.64)
5 Employee Benefits expenses	79.22	72.84	81.12	326.22	35,187.70	30,640.66	33,119.22	1,28,280.44
6 Depreciation and amortization	14.58	16.49	16.49	65.96	11,169.80	10,696.41	10,806.22	42,844.06
7 Others expenses	39.98	35.74	138.29	378.97	60,833.32	46,740.18	59,039.83	2,15,781.37
8 Total Expenses	607.07	919.32	725.88	3,414.26	4,03,308.07	2,89,025.59	3,66,152.22	13,15,570.94
C. Profit/ (loss) before exceptional items and tax and share of profit/ (loss) of associates	(262.77)	(485.69)	529.06	7,622.64	14,352.95	14,529.14	5,671.85	47,538.65
D. Exceptional items	-	-	-	-	(3,450.00)	(1,061.00)	558.00	360.00
E. Profit/(loss) before tax share of profit/ (loss) of associates	(262.77)	(485.69)	529.06	7,622.64	10,902.96	13,468.14	6,229.85	47,898.65
F. Share in Profit / (Loss) of Associates	-	-	-	-	17,435.32	10,623.59	16,956.05	41,736.96
G. Profit/ (loss) before tax	(262.77)	(485.69)	529.06	7,622.64	28,338.28	24,091.73	23,185.90	89,635.61
H. Tax Expense:								
(i) - Current Tax	-	-	39.54	1,508.00	5,328.51	5,749.47	4,173.47	21,955.73
(ii) - Deferred Tax Charge / (Credit)	43.12	61.86	37.91	(12.91)	(1,434.77)	(937.00)	(2,434.68)	(5,418.93)
I. Profit/ (loss) for the period	(305.89)	(547.55)	451.61	6,127.55	24,444.54	19,279.26	21,447.11	73,098.81
J. Other Comprehensive Income								
I. (i) Items that will not be reclassified to profit or loss								
Gain/(loss) on fair valuation of Equity Instruments	(67.40)	180.63	79.06	555.60	(67.40)	180.63	79.06	555.60
Gain/(loss) on remeasurements of the defined benefit obligation	-	-	(4.23)	(4.23)	(245.39)	(309.95)	337.16	(605.94)
(ii) Income tax relating to items that will not be reclassified to profit or loss	7.50	(18.89)	(13.66)	7.91	93.55	85.43	(137.33)	230.46
(iii) Share in OCI of Associates that will not be reclassified to profit or loss (net of tax)	-	-	-	-	3.34	185.46	(507.79)	(185.37)
Subtotal (I)	(59.90)	161.74	61.17	559.28	(215.90)	141.57	(228.90)	(5.25)

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(₹ in Lakhs except EPS)

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II. (i) Items that will be reclassified to profit or loss								
Exchange Differences on Translating the Financial Statements of Foreign Operations	-		-	-	1,192.54	1,443.00	1,604.51	1,828.51
(ii) Income tax relating to items that will be reclassified to profit or loss	-		-	-	-	-	-	-
(iii) Share in OCI of Associates that will be reclassified to profit or loss (net of tax)	-		-	-	23.75	22.64	14.95	42.22
Subtotal (II)	-	-	-	-	1,216.29	1,465.64	1,619.46	1,870.73
K. Other Comprehensive Income (I+II)	(59.90)	161.74	61.17	559.28	1,000.39	1,607.21	1,390.56	1,865.48
L. Total Comprehensive Income	(365.79)	(385.81)	512.78	6,686.83	25,444.93	20,886.47	22,837.67	74,964.29
M. Profit for the period attributable to								
(i) Owner of the parent					22,091.60	16,221.96	19,458.76	62,778.43
(ii) Non controlling interest					2,352.94	3,057.30	1,988.35	10,320.38
N. Other comprehensive income for the period attributable to								
(i) Owner of the parent					474.96	983.07	525.06	1,025.08
(ii) Non controlling interest					525.43	624.14	865.50	840.40
O. Total comprehensive income for the period attributable to								
(i) Owner of the parent					22,566.56	17,205.03	19,983.82	63,803.51
(ii) Non controlling interest					2,878.37	3,681.44	2,853.85	11,160.78
P. Paid up equity share capital (Face value ₹ 10/- per each)	1,129.63	1,129.63	1,129.63	1,129.63	1,129.63	1,129.63	1,129.63	1,129.63
Q. Other Equity				88,270.92				4,53,344.26
R. Earnings per equity share of ₹ 10 each								
(a) - Basic and Diluted (₹)	(2.71)	(4.85)	4.00	54.24	195.56	143.60	172.26	555.74

