

# BENGAL & ASSAM COMPANY LIMITED

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

BACL:SECTL:SE:21  
12<sup>th</sup> November, 2021

## Through BSE Listing Centre

BSE Limited  
Department of Corporate Services  
25<sup>th</sup> Floor, P.J. Towers  
Dalal Street  
Mumbai - 400 001

**Security Code: 533095**


Dear Sir/Madam,

### **Re: Unaudited Financial Results for the second Quarter ended 30<sup>th</sup> September, 2021**

1. Kindly refer to our letter dated 1<sup>st</sup> November, 2021 intimating that a Meeting of the Board of Directors of the Company will be held on 12<sup>th</sup> November 2021, *inter alia* to consider and approve the Unaudited Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2021.
2. Further, pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results of the Company (Standalone and Consolidated) for the second quarter and half year ended 30<sup>th</sup> September, 2021, duly approved by the Board of Directors of the Company at its meeting held today i.e., 12<sup>th</sup> November, 2021 which commenced at 12.15 P.M. and concluded at 1:45 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.

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 and Half Year ended Sep 30, 2021

(₹ in Lakhs except EPS)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021 Unaudited	30.09.2020 Unaudited	30.06.2021 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited	30.09.2021 Unaudited	30.09.2020 Unaudited	30.06.2021 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
<b>A. Revenue from operations</b>												
1 Interest income	235.78	234.15	231.71	467.49	465.23	949.63	235.78	234.15	231.71	467.49	465.23	949.63
2 Dividend income	8,295.47	1,176.07	3.02	8,298.49	1,176.88	3,544.66	5,149.75	5.23	3.02	5,152.77	6.04	17.12
3 Net gain on fair value changes												
(i) -Realised	30.42	12.92	16.43	46.85	1,119.75	1,209.36	30.42	12.92	16.43	46.85	763.34	436.12
(ii) -Unrealised	(3.09)	23.58	1.94	(1.15)	61.71	15.31	(3.09)	23.58	1.94	(1.15)	61.71	15.31
4 Sale of products	-	-	-	-	-	-	3,28,465.35	2,52,660.49	2,98,200.19	6,26,665.54	3,92,630.66	10,23,514.02
5 Sale of services	-	-	-	-	-	-	1,086.00	984.00	1,053.00	2,139.00	1,577.00	4,164.00
6 Others	-	-	-	-	-	-	2,985.92	1,961.83	2,637.98	5,623.90	2,694.78	10,946.74
<b>7 Total Revenue from operations</b>	<b>8,558.58</b>	<b>1,446.72</b>	<b>253.10</b>	<b>8,811.68</b>	<b>2,823.57</b>	<b>5,718.96</b>	<b>3,37,950.13</b>	<b>2,55,882.20</b>	<b>3,02,144.27</b>	<b>6,40,094.40</b>	<b>3,98,198.76</b>	<b>10,40,042.94</b>
8 Other income	180.53	179.38	180.53	361.06	357.83	722.59	1,361.87	1,341.04	1,410.46	2,772.33	2,247.45	5,612.58
<b>9 Total Income</b>	<b>8,739.11</b>	<b>1,626.10</b>	<b>433.63</b>	<b>9,172.74</b>	<b>3,181.40</b>	<b>6,441.55</b>	<b>3,39,312.00</b>	<b>2,57,223.24</b>	<b>3,03,554.73</b>	<b>6,42,866.73</b>	<b>4,00,446.21</b>	<b>10,45,655.52</b>
<b>B. Expenses</b>												
1 Finance costs	788.87	852.48	794.25	1,583.12	1,711.38	3,360.84	11,536.92	13,328.74	11,730.13	23,267.05	27,436.17	50,367.78
2 Cost of materials consumed	-	-	-	-	-	-	2,15,440.19	1,40,461.62	1,94,929.18	4,10,369.37	2,03,264.08	5,85,989.44
3 Purchases of Stock-in-trade	-	-	-	-	-	-	6,145.90	5,297.51	6,253.85	12,399.75	6,661.18	18,736.57
4 Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-	-	-	(5,673.48)	2,547.40	(11,964.82)	(17,638.30)	31,932.07	9,317.92
5 Employee Benefits expenses	73.48	72.84	72.84	146.32	143.27	287.67	31,628.54	26,473.40	30,640.66	62,269.20	47,614.70	1,11,632.84
6 Depreciation and amortization	16.48	20.09	16.49	32.97	40.16	83.59	10,743.91	10,657.59	10,696.41	21,440.32	21,324.23	42,752.86
7 Others expenses	163.65	48.24	35.74	199.39	87.12	348.65	52,675.44	43,354.50	46,740.18	99,415.62	65,972.36	1,67,321.83
<b>8 Total Expenses</b>	<b>1,042.48</b>	<b>993.65</b>	<b>919.32</b>	<b>1,961.80</b>	<b>1,981.93</b>	<b>4,080.75</b>	<b>3,22,497.42</b>	<b>2,42,120.76</b>	<b>2,89,025.59</b>	<b>6,11,523.01</b>	<b>4,04,204.79</b>	<b>9,86,119.24</b>
<b>C. Profit / (loss) before exceptional items and tax and share of profit/ (loss) of associates</b>	<b>7,696.63</b>	<b>632.45</b>	<b>(485.69)</b>	<b>7,210.94</b>	<b>1,199.47</b>	<b>2,360.80</b>	<b>16,814.58</b>	<b>15,102.48</b>	<b>14,529.14</b>	<b>31,343.72</b>	<b>(3,758.58)</b>	<b>59,536.28</b>
D. Exceptional items	-	-	-	-	-	-	197.00	2,071.00	(1,061.00)	(864.00)	(1,605.60)	3,362.39
<b>E. Profit/(loss) before tax share of profit/ (loss) of associates</b>	<b>7,696.63</b>	<b>632.45</b>	<b>(485.69)</b>	<b>7,210.94</b>	<b>1,199.47</b>	<b>2,360.80</b>	<b>17,011.58</b>	<b>17,173.48</b>	<b>13,468.14</b>	<b>30,479.72</b>	<b>(5,364.18)</b>	<b>62,898.67</b>
F. Share in Profit / (Loss) of Associates	-	-	-	-	-	-	4,193.88	5,709.20	10,623.59	14,817.47	7,830.10	29,292.05
<b>G. Profit / (loss) before tax</b>	<b>7,696.63</b>	<b>632.45</b>	<b>(485.69)</b>	<b>7,210.94</b>	<b>1,199.47</b>	<b>2,360.80</b>	<b>21,205.46</b>	<b>22,882.68</b>	<b>24,091.73</b>	<b>45,297.19</b>	<b>2,465.92</b>	<b>92,190.72</b>
H. Tax Expense:												
(i) - Current Tax	1,468.46	-	-	1,468.46	-	-	6,705.89	1,145.89	5,749.47	12,455.36	1,619.53	17,396.27
(ii) - Deferred Tax Charge / (Credit)	42.54	43.26	61.86	104.40	(63.83)	34.83	(826.99)	5,502.78	(937.00)	(1,763.99)	379.38	6,287.29
<b>I. Profit / (loss) for the period</b>	<b>6,185.63</b>	<b>589.19</b>	<b>(547.55)</b>	<b>5,638.08</b>	<b>1,263.30</b>	<b>2,325.97</b>	<b>15,326.56</b>	<b>16,234.01</b>	<b>19,279.26</b>	<b>34,605.82</b>	<b>467.01</b>	<b>68,507.16</b>
<b>J. Discontinuing Operation</b>												
(i) Profit/(loss) before tax from discontinued operation	-	-	-	-	-	-	-	261.08	-	-	539.07	(911.80)
(ii) Tax Expense of discontinued operation	-	-	-	-	-	-	-	78.58	-	-	153.36	(219.82)
<b>K. Net Profit/(loss) after tax from discontinued operation</b>												
<b>L. Total Profit/(loss) for the Period</b>							<b>15,326.56</b>	<b>16,416.51</b>	<b>19,279.26</b>	<b>34,605.82</b>	<b>852.72</b>	<b>67,815.18</b>
<b>M. Other Comprehensive Income</b>												
I. (i) Items that will not be reclassified to profit or loss												
Gain/(loss) on fair valuation of Equity Instruments	259.77	109.47	180.63	440.40	390.54	1,034.71	259.77	97.22	180.63	440.40	366.03	1,034.71
Gain/(loss) on remeasurements of the defined benefit obligation	-	-	-	-	-	(1.12)	(31.45)	(313.23)	(309.95)	(341.40)	(888.45)	(1,008.46)
(ii) Income tax relating to items that will not be reclassified to profit or loss	15.91	(9.49)	(18.89)	(2.98)	(19.79)	(50.72)	51.73	153.65	85.43	137.16	290.49	256.67
(iii) Share in OCI of Associates that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	84.96	(36.62)	185.46	270.42	1.67	456.16
<b>Subtotal (I)</b>	<b>275.68</b>	<b>99.98</b>	<b>161.74</b>	<b>437.42</b>	<b>370.75</b>	<b>982.87</b>	<b>365.01</b>	<b>(98.98)</b>	<b>141.57</b>	<b>506.58</b>	<b>(230.26)</b>	<b>739.08</b>
II. (i) Items that will be reclassified to profit or loss												
Exchange Differences on Translating the Financial Statements of Foreign Operations	-	-	-	-	-	-	(1,363.00)	288.00	1,443.00	80.00	1,849.00	3,966.00
(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)	-	-	-	-	-	-	(9.01)	6.67	22.64	13.63	2.93	(2.53)
<b>Subtotal (II)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,372.01)</b>	<b>294.67</b>	<b>1,465.64</b>	<b>93.63</b>	<b>1,851.93</b>	<b>3,963.47</b>
<b>N. Other Comprehensive Income (I+II)</b>	<b>275.68</b>	<b>99.98</b>	<b>161.74</b>	<b>437.42</b>	<b>370.75</b>	<b>982.87</b>	<b>(1,007.00)</b>	<b>195.69</b>	<b>1,607.21</b>	<b>600.21</b>	<b>1,621.67</b>	<b>4,702.55</b>
<b>O. Total Comprehensive Income</b>	<b>6,461.31</b>	<b>689.17</b>	<b>(385.81)</b>	<b>6,075.50</b>	<b>1,634.05</b>	<b>3,308.84</b>	<b>14,319.56</b>	<b>16,612.20</b>	<b>20,886.47</b>	<b>35,206.03</b>	<b>2,474.39</b>	<b>72,517.73</b>