

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
9th November, 2022

Through BSE Listing Centre

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

Security Code: 533095

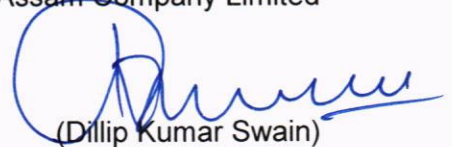
Dear Sir/Madam,

Re: Unaudited Financial Results for the second quarter and half year ended 30th September, 2022

1. Kindly refer to our letter dated 1st November, 2022 intimating that a Meeting of the Board of Directors of the Company will be held on 9th November 2022, *inter alia* to consider and approve the Unaudited Financial Results of the Company for the second quarter and half year ended 30th September, 2022.
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 30th September, 2022, duly approved by the Board of Directors of the Company at its Meeting held today i.e., 9th November, 2022 which commenced at 4.00 P.M. and concluded at 5:30 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 Septemebr 30, 2022

(₹ in Lakhs except EPS)

Particulars	Standalone						Consolidated						
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
	30.09.2022 Unaudited	30.09.2021 Unaudited	30.06.2022 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited	30.09.2022 Unaudited	30.09.2021 Unaudited	30.06.2022 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited	
A. Revenue from operations													
1 Interest income	153.35	235.78	148.87	302.22	467.49	784.05	153.35	235.78	148.87	302.22	467.49	784.05	
2 Dividend income	9,537.09	8,295.47	1.11	9,538.20	8,298.49	9,174.86	6,992.75	5,149.75	1.11	6,993.86	5,152.77	5,153.31	
3 Net gain on fair value changes	-	-	-	-	-	-	-	-	-	-	-	-	
(i) -Realised	61.37	30.42	11.13	72.50	46.85	322.04	61.37	30.42	11.13	72.50	46.85	106.03	
(ii) -Unrealised	(25.65)	(3.09)	5.13	(20.52)	(1.15)	5.40	(25.65)	(3.09)	5.13	(20.52)	(1.15)	5.40	
4 Sale of products	-	-	-	-	-	-	4,08,587.67	3,28,465.35	4,11,110.57	8,19,698.24	6,26,665.54	13,29,004.31	
5 Sale of services	-	-	-	-	-	-	1,282.00	1,086.00	1,123.00	2,405.00	2,139.00	4,302.00	
6 Others	-	-	-	-	-	-	5,738.26	2,985.92	4,329.21	10,067.47	5,623.90	18,212.36	
7 Total Revenue from operations	9,726.16	8,558.58	166.24	9,892.40	8,811.68	10,286.35	4,22,789.75	3,37,950.13	4,16,729.02	8,39,518.77	6,40,094.40	13,57,567.46	
8 Other income	277.54	180.53	178.06	455.60	361.06	750.55	1,231.39	1,361.87	932.01	2,163.40	2,772.33	5,542.13	
9 Total Income	10,003.70	8,739.11	344.30	10,348.00	9,172.74	11,036.90	4,24,021.14	3,39,312.00	4,17,661.03	8,41,682.17	6,42,866.73	13,63,109.59	
B. Expenses													
1 Finance costs	443.11	788.87	473.29	916.40	1,583.12	2,643.11	11,692.64	11,536.92	10,716.50	22,409.14	23,267.05	44,885.43	
2 Cost of materials consumed	-	-	-	-	-	-	2,60,218.42	2,15,440.19	2,84,704.71	5,44,923.13	4,10,369.37	8,91,848.09	
3 Purchases of Stock-in-trade	-	-	-	-	-	-	21,379.65	6,145.90	12,593.39	33,973.04	12,399.75	32,816.19	
4 Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-	-	-	5,598.57	(5,673.48)	(11,897.35)	(6,298.78)	(17,638.30)	(40,884.64)	
5 Employee Benefits expenses	89.75	73.48	79.22	168.97	146.32	326.22	35,818.68	31,628.54	35,187.70	71,006.38	62,269.20	1,28,280.44	
6 Depreciation and amortization	14.53	16.48	14.58	29.11	32.97	65.96	11,016.17	10,743.91	11,169.80	22,185.91	21,440.32	42,844.06	
7 Others expenses	247.85	163.65	39.98	287.83	199.39	378.97	61,706.94	52,675.44	60,833.32	1,22,540.26	99,415.62	2,15,781.37	
8 Total Expenses	795.24	1,042.48	607.07	1,402.31	1,961.80	3,414.26	4,07,431.07	3,22,497.42	4,03,308.07	8,10,739.14	6,11,523.01	13,15,570.94	
C Profit / (loss) before exceptional items and tax	9,208.46	7,696.63	(262.77)	8,945.69	7,210.94	7,622.64	16,590.07	16,814.58	14,352.96	30,943.03	31,343.72	47,538.65	
D Exceptional items	-	-	-	-	-	-	(2,310.00)	197.00	(3,450.00)	(5,760.00)	(864.00)	360.00	
E Profit/(loss) before tax	9,208.46	7,696.63	(262.77)	8,945.69	7,210.94	7,622.64	14,280.07	17,011.58	10,902.96	25,183.03	30,479.72	47,898.65	
F Tax Expense:													
(i) - Current Tax	1,600.00	1,468.46	-	1,600.00	1,468.46	1,508.00	4,913.21	6,705.89	5,328.51	10,241.72	12,455.36	21,955.73	
(ii) - Deferred Tax Charge / (Credit)	30.33	42.54	43.12	73.45	104.40	(12.91)	(650.85)	(826.99)	(1,434.77)	(2,085.62)	(1,763.99)	(5,418.93)	
G Profit / (loss) after tax	7,578.13	6,185.63	(305.89)	7,272.24	5,638.08	6,127.55	10,017.71	11,132.68	7,009.22	17,026.93	19,788.35	31,361.85	
H Share in Profit / (Loss) of Associates	-	-	-	-	-	-	10,966.21	4,193.88	17,435.32	28,401.53	14,817.47	41,736.96	
I Profit / (loss) for the period	7,578.13	6,185.63	(305.89)	7,272.24	5,638.08	6,127.55	20,983.92	15,326.56	24,444.54	45,428.46	34,605.82	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	156.54	259.77	(67.40)	89.14	440.40	555.60	156.54	259.77	(67.40)	89.14	440.40	555.60	
Gain/(loss) on remeasurements of the defined benefit obligation	-	-	-	-	-	(4.23)	(445.41)	(31.45)	(245.39)	(690.80)	(341.40)	(605.94)	
(ii) Income tax relating to items that will not be reclassified to profit or loss	(17.56)	15.91	7.50	(10.06)	(2.98)	7.91	138.49	51.73	93.55	232.04	137.16	230.46	
(iii) Share in OCI of Associates that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	246.46	84.96	3.34	249.80	270.42	(185.37)	
Subtotal (I)	138.98	275.68	(59.90)	79.08	437.42	559.28	96.08	365.01	(215.90)	(119.82)	506.58	(5.25)	
II. (i) Items that will be reclassified to profit or loss													
Exchange Differences on Translating the Financial Statements of Foreign Operations	-	-	-	-	-	-	1,468.03	(1,563.00)	1,192.54	2,660.57	80.00	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)	-	-	-	-	-	-	(82.86)	(9.01)	23.75	(59.11)	13.63	42.22	
Subtotal (II)	-	-	-	-	-	-	1,385.17	(1,372.01)	1,216.29	2,601.46	93.63	1,870.73	
K. Other Comprehensive Income (I+II)	138.98	275.68	(59.90)	79.08	437.42	559.28	1,481.25	(1,007.00)	1,000.39	2,481.64	600.21	1,865.48	
L. Total Comprehensive Income	7,717.11	6,461.31	(365.79)	7,351.32	6,075.50	6,686.83	22,465.17	14,319.56	25,444.93	47,910.10	35,206.03	74,964.29	