

# HINDUSTHAN TEA & TRADING CO. LIMITED

5, J. B. S. HALDEN AVENUE, (Formerly E. M. Bye Pass),  
1st Floor, 'SILVER ARCADE', KOLKATA - 700 105  
Telefax : 2251-7051 / 7054 / 7055, E-mail : hema.aditi@rediffmail.com  
CIN : L51226WB1954PLC022034

Date: 26<sup>th</sup> May 2023

To  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata 700 001

Re: Scrip No. 18124

Dear Sir,


Enclosed please find the following Documents as per details given below:

1. In terms of **Regulation 33** of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") Audited Financial Result of the Company for the quarter ended and year ended 31<sup>st</sup> March 2023 along with Auditor's report thereon.

Pursuant to compliance under Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company is maintaining a website – [www.hindusthantea.com](http://www.hindusthantea.com). The information on the website are being uploaded and updated.

Please take the above in record and acknowledge receipt of the same.

Thanking you.  
Yours faithfully,  
For Hindusthan Tea & Trading Co. Ltd.

  
Manoj Kumar Bhagat  
(DIN: 00088842)  
Director



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## HINDUSTHAN TEA & TRADING CO. LIMITED

### Statement of Audited Result for the Quarter and Months ended 31.03.2023

(Rs. in Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Un-Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
	(Refer Notes below)					
1	<b>Income from Operation</b>					
a	Net Sale / Income from Operation (net of excise duty)	-	-	-	-	-
b	Other Operating Income	13.92	13.92	12.11	294.38	54.64
	<b>Total Income from Operations (net)</b>	13.92	13.92	12.11	294.38	54.64
2	<b>Expenses</b>					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase of stock-in-trade	-	-	-	-	-
c	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	63.83	-
d	Employee benefit expenses	0.61	0.45	-	1.82	1.82
e	Depreciation and amortisation expenses	0.05	0.03	0.07	0.15	0.28
f	Other expenses (Any item exceeding 10% of total expenses relating to continuing operations to be shown seperately)	13.83	5.92	5.53	31.05	20.49
	<b>Total Expenses</b>	14.49	6.40	5.60	96.85	22.59
3	<b>Profit / (Loss) from operations before other income, finance cost and exceptional items (1 - 2)</b>	(0.57)	7.52	6.51	197.53	32.05
4	<b>Other Income</b>	40.72	29.12	24.88	41.80	24.88
5	<b>Profit / (Loss) from ordinary activites before finance cost and exceptional items (3 ± 4)</b>	40.15	36.64	31.39	239.33	56.93
6	<b>Finance Costs</b>	-	-	-	-	-
7	<b>Profit / (Loss) from ordinary activites after finance cost but before exceptional items (5 ± 6)</b>	40.15	36.64	31.39	239.33	56.93
8	<b>Exceptional Items</b>	-	-	-	-	-
9	<b>Profit / (Loss) from ordinary activites before tax (7 ± 8)</b>	40.15	36.64	31.39	239.33	56.93
10	<b>Tax Expenses</b>	60.90	(0.30)	11.55	60.60	11.55
11	<b>Net Profit / (Loss) from ordinary activites after tax (9 ± 10)</b>	(20.75)	36.94	19.84	178.73	45.38
12	<b>Extraordinary items (net of tax ` expenses _____ Lakhs)</b>	-	-	-	-	-
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	(20.75)	36.94	19.84	178.73	45.38
14	<b>Share of Profit / (loss) of associates *</b>	-	-	-	-	-
15	<b>Minority Interest *</b>	-	-	-	-	-
16	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of assicates (13 ± 14 ± 15)</b>	(20.75)	36.94	19.84	178.73	45.38
17	<b>Paid-up equity share capital (Face Value of the Share shall be indicated)</b>	24.50	24.50	24.50	24.50	24.50
18	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	704.40	525.67	525.67	704.40	525.67
19	<b>i. Earning Per Shre (before extraordinary items) (of ` 10/- each) (not annualised):</b>					
a.	Basic	(8.47)	15.08	8.10	72.95	18.52
b.	Diluted	(8.47)	15.08	8.10	72.95	18.52
19	<b>ii. Earning Per Shre (after extraordinary items) (of ` 10/- each) (not annualised):</b>					
a.	Basic	(8.47)	15.08	8.10	72.95	18.52
b.	Diluted	(8.47)	15.08	8.10	72.95	18.52



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**Notes:**

- a. The above Statement of Audited Financial Result for the quarter and year ended 31st March 2023 has been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May 2023.
- b. Limited Review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors.
- c. Earning Per Share (Basic & Diluted) have been calculated as per Accounting Astandard-20 "Earning Per Share" notified by the Central Governmenet under Companies (Accounting Standard) Rules, 2006.
- d. The Company is having Rental Income, hence segmental reporting is not applicable.
- e. Figures preternng to the previous years / period have been rearranged / regrouped and restated, wherever considered nccessary to make them comparable with those of current year / period.

Place : Kolkata  
Dated: 26.05.2023

By order of the Board  
For Hindusthan Tea & Trading Company Ltd.

  
Manoj Kumar Bhagat  
Director  
(DIN:00088842)



2B, Sushil Sen Road, 2nd Floor  
Behind Homeland Furniture Mall  
Kolkata-700 025

☎ : (033) 2454 1051 / 52  
E-mail : [bharat@bavishica.com](mailto:bharat@bavishica.com)  
[gautam@bavishica.com](mailto:gautam@bavishica.com)

**Independent Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of  
Hindusthan Tea & Trading Company Limited

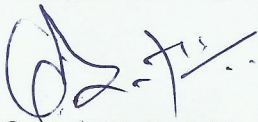
1. We have audited the accompanying statement of quarterly financial results of Hindusthan Tea & Trading Company Limited ('the Company') for the quarter ended March 31, 2023 and the year to date results for the period ended March 31, 2023 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The financial results for the quarter ended March 31, 2023 and year to date for the period ended March 31, 2023 have been prepared on the basis of the interim financial statements, the audited annual Ind AS financial statements as at and for the period ended March 31, 2023, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the financial results for the period ended March 31, 2023 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual Ind AS financial statements as at and for the period ended March 31, 2023; and the relevant requirements of the Regulation and the Circular.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
- give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter ended March 31, 2023.

For Bavishi & Bavishi Associates  
Chartered Accountants  
Firm's Registration No. - 0322504E



CA. Gautam M. Bavishi  
( Partner )

Membership No. 057796

UDIN : 23057796BGWOXI6150



Place of Signature: Kolkata

Date: 25/05/2023