

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

☎ : (033) 2454 1051 /52  
E-mail : bharat@bavishica.com  
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 September 30, 2022 and the year to date results for the period ended September 30, 2022 (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 September 30, 2022 and year to date for the period ended September 30, 2022 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 September 30, 2022, 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 September 30, 2022 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 September 30, 2022; 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:

- i. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
- ii. give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter ended September 30, 2022.

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

CA. Bharat. M. Bavishi  
Partner  
Membership No. 056459  
UDIN : 22056459BCCOIF5768

Place of Signature: Kolkata  
Date: 04/11/2022