

R Kothari & Co LLP

**CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI**

Independent Auditor's Review Report on Quarterly Standalone Unaudited Financial results of the Company for the Quarter ended 31st December 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
BINOD JUTE AND FIBRE LTD.

1. We have reviewed the accompanying statement of Unaudited Financial Results of BINOD JUTE AND FIBRE LTD. ("the Company") for the quarter ended 31st December 2023, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the quarter ended on 31 December 2023, as reported in these unaudited financial results have been approved by Board of Director of the Company, but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Financial Statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial result, prepared in accordance with the applicable Ind AS and other recognized accounting practices and policies has



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R Kothri & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No.AAS-5294 w.e.f 3rd June, 2020)

not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For R.Kothari AND Co LLP
Chartered Accountants

Firm Registration No.: 307069E / E300266



CA. Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
UDIN: 24057620BKAPCI8046
Date: 12-02-2024

Binod Jute and Fibre Ltd.

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Unaudited Financial Results for the quarter and nine months ended December 31, 2023

(Rs in Lakhs except for EPS)

Sl No.	Particulars	Quarter Ended			Nine Months ended		Year Ended
		Dec-2023	Sep-2023	Dec-2022	Dec-2023	Dec-2022	Mar-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Revenue From Operation	65.67	32.90	68.60	120.65	123.71	257.09
II	Other Income	7.52	6.65	3.59	27.34	15.11	21.84
III	Total Revenue (I+II)	73.19	39.55	72.19	147.99	138.82	278.93
IV	Expenses						
	Employee Benefits Expenses	7.01	4.51	8.16	17.28	17.04	22.80
	Depreciation And Amortization Expenses	11.50	9.64	10.29	30.90	30.88	41.18
	Other Expenses	17.05	9.52	25.62	32.15	29.76	32.43
	Total Expenses	35.56	23.67	44.07	80.33	77.69	96.41
V	Profit/(loss) Before Exceptional Items and Tax (III-IV)	37.63	15.88	28.12	67.66	61.13	182.52
VI	Exceptional Items						
VII	Profit/(loss) before tax (V-VI)	37.63	15.88	28.12	67.66	61.13	182.52
VIII	Tax Expenses						
	Current Tax	-	-	-	-	-	(56.00)
	Deferred Tax	-	-	-	-	-	(1.90)
	Income Tax for earlier years	-	-	-	-	-	(6.32)
		-	-	-	-	-	(64.22)
IX	Profit / (Loss) After Tax For The Period (VII-VIII)	37.63	15.88	28.12	67.66	61.13	118.30
X	Other Comprehensive Income (Net Of Tax)						
	(i) Items that will not be reclassified to profit or loss	(196.71)	(228.58)	-	(425.29)	-	525.91
	(ii) Income tax effect on above						
	Total Other Comprehensive Income (net of tax)	(196.71)	(228.58)	-	(425.29)	-	525.91
XI	Total Comprehensive Income For The Year (IX+X)	(159.08)	(212.70)	28.12	(357.63)	61.13	644.21
XII	Other Equity						
	No. of Equity Shares (Face Value Rs. 10/- Each)	5.54	5.54	5.54	5.54	5.54	5.54
XIII	Earnings Per Equity Share (of Rs. 10/- Each)						
	Basic (IX ÷ XI)	6.79	2.87	5.08	12.22	11.04	21.36
	Diluted (IX ÷ XI)	6.79	2.87	5.08	12.22	11.04	21.36

Notes :

- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and the other recognised accounting practices and policies to the extent applicable.
- This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above unaudited Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held on 12th February 2024
- The Company operates in two reportable segment viz. a) Rent From Property and b) Financing & Income From Investments.
- Tax expense is accounted for as at the end of relevant financial years.
- The figures for the corresponding previous periods have been regrouped / reclassified whenever necessary to make them comparable.

12th February 2024
Place: Kolkata



For and on behalf of the Board

(Signature)

Prakash Kumar Bothra
Whole Time Director Cum CFO
DIN:- 00381223

