

Binod Jute & Fibre Ltd.

CIN-L17232WB1980PLC032819
GROUND FLOOR, 5A, LITTLE RUSSELL STREET
KOLKATA-700071
Phones: 22872607 / 40060331 / 40073219
Fax: 22873159, Email: jkk@kankariagroup.com

04th January, 2024

Scrip Code: 012194

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata-700001

Dear Sir/Madam,

Sub:- Regulation 33 of SEBI LODR, 2015-Quarterly Financial Results

Please find enclosed herewith the Unaudited Financial Results for the quarter ended on 31st December, 2022, 30th June, 2023 and 30th September, 2023 together with audited financial results for the quarter and year ended on 31st March, 2023 for your perusal and record.

Kindly acknowledge receipt of the same.

Yours faithfully,
For BINOD JUTE AND FIBRE LTD,



Prakash Kumar Bothra
Whole Time Director & CFO
(DIN- 00381223)



Encl: a/a

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 2022, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
BINOD JUTE & FIBRE LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Binod Jute & Fibre Limited** ("the Company") for the quarter ended 31st December 2022, and year to date from April 01, 2022 to December 31, 2022 ("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 ("the Listing Regulation)
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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid applicable Indian Accounting Standard and other prescribed under section 133 of the Companies Act, 2013, the SEBI Circular

**16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in**

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)

Binod Jute and Fibre Ltd.

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Unaudited Financial Results for the quarter and Nine months ended December 31, 2022

(Rs. in Lakhs unless otherwise stated)

No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-03-22
		Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Audited Rs.
I	Revenue From Operation	68.60	36.06	44.81	123.71	100.16	278.45
II	Other Income	3.59	7.30	2.29	15.11	3.37	18.04
III	Total Revenue (I+II)	72.19	43.36	47.10	138.82	103.53	296.49
IV	Expenses						
	Employee Benefits Expenses	8.16	4.44	4.17	17.04	12.51	22.71
	Depreciation And Amortization Expenses	10.29	10.29	10.88	30.88	32.53	43.53
	Other Expenses	25.62	2.48	1.10	29.76	3.52	11.49
	Total Expenses	44.07	17.21	16.15	77.68	48.56	77.73
V	Profit/(Loss) Before Exceptional Items and Tax (III-IV)	28.12	26.15	30.95	61.14	54.97	218.76
VI	Exceptional Items		-				
VII	Profit/(Loss) before tax (V-VI)	28.12	26.15	30.95	61.14	54.97	218.76
VIII	Tax Expenses						
	Current Tax	-	-	-	-	-	(60.71)
	Deferred Tax	-	-	-	-	-	2.31
	Income Tax for earlier years	-	-	-	-	-	7.38
		-	-	-	-	-	(51.02)
IX	Profit / (Loss) After Tax For The Period (VII-VIII)	28.12	26.15	30.95	61.14	54.97	167.74
X	Other Comprehensive Income (Net Of Tax)						
	(i) Items that will not be reclassified to profit or loss						(5.60)
	(ii) Income tax effect on above						
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-	(5.60)
XI	Total Comprehensive Income For The Year (IX+X)	28.12	26.15	30.95	61.14	54.97	162.14
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 ÷ XII)	5.08	4.72	5.59	11.04	9.93	30.29
	Diluted (IX ÷ XI)	5.08	4.72	5.59	11.04	9.93	30.29

Notes :

- These financials 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 22nd December 2023
- 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.



For and on behalf of the Board

Prakash Kumar Bothra

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

Date: 22nd December, 2023
Place: Kolkata



R Kothari & Co LLP
CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

Independent Auditor's Review Report on Quarterly and Year to Date Audited Financial results of the Company, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
BINOD JUTE & FIBRE LIMITED

Opinion

We have audited the accompanying Statement of Financial Results of **Binod Jute & Fibre Limited** ("the Company") for the quarter and year ended 31st March, 2023 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2023:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for the audit of financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Financial Results

This Statement, which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2023 has been compiled from the related audited Financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

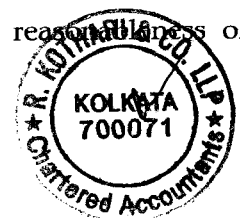
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2023 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.'

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For R Kothari & Co. LLP

Chartered Accountants

Firm Registration No.: 307069E/E300266



CA Kailash Chandra Soni

Partner

Membership No.: 057620

Place: Kolkata

Date: 22.12.2023

UDIN: 24057620BKAPAM3394

Binod Jute and Fibre Ltd.

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BINOD JUTE & FIBRE LTD. CIN: L17232WB1980PLC032819 BALANCE SHEET AS AT MARCH 31,2023		
(Rs. in Lakhs unless otherwise stated)		
PARTICULARS	Mar-2023	Mar-2022
	Audited Rs.	Audited Rs.
I ASSETS		
1 Non Current Assets		
(a) Property,Plant and Equipment	795.53	836.70
(b) Financial Assets		
i) Investments	3781.97	2899.28
(b) Other Non-Current Assets	26.43	26.43
Total Non-Current Assets	4603.93	3762.41
2 Current Assets		
(a) Financial Assets		
i) Trade Receivables	6.02	10.39
ii) Cash and Cash Equivalents	126.85	290.98
iii) Loans	34.94	90.02
(b) Current Tax Assets (Net)	76.23	40.23
(c) Deffered Tax Assets (Net)	15.29	17.19
(d) Other Current Assets	101.39	109.41
Total Current Assets	360.72	558.23
Total	4964.64	4320.64
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	55.38	55.38
(b) Other Equity	4737.80	4093.58
Total Equity	4793.18	4148.96
Liabilities		
1 Non- Current Liabilities		
(a) Financial Liabilities		
i) Other Financial Liabilities	149.89	149.89
(b) Provisions	20.00	20.00
(c) Deffered Tax Liability (Net)	-	-
Total Non-Current Liabilities	169.89	169.89
2 Current Liabilities		
(a) Other Current Liabilities	1.58	1.78
Total Current Liabilities	1.58	1.78
Total	4964.64	4320.63

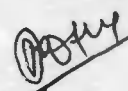
As per our report of even date
For R. Kothari & Co LLP
Chartered Accountants
FRN: 307069E/E300266

CA. Kailash Chandra Soni
Partner
Membership No. 057620

Date: 22nd December, 2023
Place: Kolkata



For and on Behalf of Board of Directors


Prakash Kumar Bothra
Whole Time Director Cum CFO
DIN: 00381223

Binod Jute and Fibre Ltd.

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Phones : (033) 22872607

Unaudited Financial Results for the quarter and year ended March 31, 2023

(Rs. in Lakhs unless otherwise stated)

No.	Particulars	Quarter Ended			Year Ended	
		31-03-23	31-12-22	31-03-22	31-03-23	31-03-22
		Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Audited Rs.	Audited Rs.
I	Revenue From Operation	133.38	68.60	178.30	257.09	278.45
II	Other Income	6.73	3.59	14.67	21.84	18.04
III	Total Revenue (I+II)	140.11	72.19	192.97	278.93	296.49
IV	Expenses					
	Employee Benefits Expenses	5.76	8.16	10.20	22.80	22.71
	Depreciation And Amortization Expenses	10.29	10.29	11.00	41.18	43.53
	Other Expenses	2.66	25.62	7.97	32.43	11.49
	Total Expenses	18.71	44.07	29.17	96.41	77.73
V	Profit/(loss) Before Exceptional Items and Tax (III-IV)	121.40	28.12	163.80	182.52	218.76
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	121.40	28.12	163.80	182.52	218.76
VIII	Tax Expenses					
	Current Tax	-	-	-	(56.00)	(60.71)
	Deferred Tax	-	-	-	(1.90)	2.31
	Income Tax for earlier years	-	-	-	(6.32)	7.38
		-	-	-	(64.22)	(51.02)
IX	Profit/ (Loss) After Tax For The Period (VII-VIII)	121.40	28.12	163.80	118.30	167.74
X	Other Comprehensive Income (Net Of Tax)					
	(i) Items that will not be reclassified to profit or loss				525.91	(5.60)
	(ii) Income tax effect on above					
	Total Other Comprehensive Income (net of tax)	-	-	-	525.91	(5.60)
XI	Total Comprehensive Income For The Year (IX+X)	121.40	28.12	163.80	644.21	162.14
XII	Other Equity					
	No. of Equity Shares (Face Value Rs. 10/- Each)	5.54	5.54	5.54	5.54	5.54
XIII	Earnings Per Equity Share (of Rs. 10/- Each)					
	Basic (IX ÷ XI)	21.92	5.08	29.58	21.36	30.29
	Diluted (IX ÷ XI)	21.92	5.08	29.58	21.36	30.29

Notes :

- These financials 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 22nd December 2023
- 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.



For and on behalf of the Board

Prakash Kumar Bothra

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

Date: 22nd December, 2023
Place: Kolkata



Binod Jute and Fibre Ltd.

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CASH FLOW STATEMENT FOR THE PERIOD ENDED		
(Rs. in Lakhs unless otherwise stated)		
PARTICULARS	Mar-2023	Mar-2022
	Audited Rs.	Audited Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	182.52	218.77
Adjustments for:		
Depreciation, amortization and impairment expenses	41.18	43.53
Net (Gain) / Loss on Sale Of Investment	(3.93)	(8.94)
Provision Created	-	5.64
Interest Income	(198.41)	(221.65)
Dividend Income	(4.18)	(3.54)
Operating Profit/(loss) before Working Capital changes	17.18	33.81
Adjustments for:		
Trade Receivables & Other receivable	4.37	(1.72)
Increase in Other Current Assets	8.02	(38.29)
Other Current Liabilities	(0.21)	(0.43)
Cash generated (used) in /from Operations before tax	29.36	(6.63)
Direct Taxes (paid)/refund (net)	(98.32)	(82.67)
Net cash flow (used) in/ from Operating Activities	(68.96)	(89.30)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	-	(0.36)
Acquisition of Investments	(1510.29)	(1553.35)
Sale of Investment	1157.45	1568.93
Interest income Received	198.41	221.65
Dividend Income Received	4.18	3.54
Security Deposit (Liabilities)	0.00	-
Loans Refund/ (Given)	55.08	14.92
Net cash flow (used) in/ from Investing Activities	(95.18)	255.33
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net cash (used) in/ from Financing Activities	-	-
Net cash (used) in/ from Operating, Investing & Financing Activities	(164.14)	166.03
Opening balance of Cash and Cash equivalent	290.98	124.95
Closing balance of Cash & Cash equivalent	126.84	290.98
Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following :-		
i) Cash Balance on Hand	0.02	0.02
ii) Balance with Banks :		
-In Current Accounts	11.83	175.96
-In Fixed Deposit Accounts	115.00	115.00
Total	126.85	290.98

As per our report of even date

For R. Kothari & Co LLP
Chartered Accountants
FRN: 307069E/E300266

CA. Kailash Chandra Soni
Partner
Membership No. 057620

Date: 22nd December, 2023

Place: Kolkata



For and on Behalf of Board of Directors

Prakash Kumar Bothra
Whole Time Director Cum CFO
DIN: 00381223



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 30th June 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**The Board of Directors
BINOD JUTE & FIBRE LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Binod Jute & Fibre Limited** ("the Company") for the quarter ended 30th June 2023, and year to date from April 01, 2023 to June 30, 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 ("the Listing Regulation)
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 would lead us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, the SEBI Circulars and other



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Unaudited Financial Results for the quarter ended June 30, 2023

(Rs. in Lakhs unless otherwise stated)

No.	Particulars	Quarter Ended			Year Ended
		Jun-2023	Mar-2023	Jun-2022	Mar-2023
		Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Audited Rs.
I	Revenue From Operation	22.07	133.38	19.05	257.09
II	Other Income	13.17	6.73	4.22	21.84
III	Total Revenue (I+II)	35.24	140.11	23.27	278.93
IV	Expenses				
	Employee Benefits Expenses	5.76	5.76	4.44	22.80
	Depreciation And Amortization Expenses	9.76	10.29	10.29	41.18
	Other Expenses	5.59	2.66	1.67	32.43
	Total Expenses	21.11	18.71	16.40	96.41
V	Profit/(loss) Before Exceptional Items and Tax (III-IV)	14.13	121.40	6.87	182.52
VI	Exceptional Items		-		-
VII	Profit/(loss) before tax (V-VI)	14.13	121.40	6.87	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)	14.13	121.40	6.87	118.30
X	Other Comprehensive Income (Net Of Tax)				
	(i) Items that will not be reclassified to profit or loss	-	-	-	525.91
	(ii) Income tax effect on above				
	Total Other Comprehensive Income (net of tax)	-	-	-	525.91
XI	Total Comprehensive Income For The Year (IX+X)	14.13	121.40	6.87	644.21
XII	Other Equity				
	No. of Equity Shares (Face Value Rs. 10/- Each)	5.54	5.54	5.54	5.54
XIII	Earnings Per Equity Share (of Rs. 10/- Each)				
	Basic (IX ÷ XI)	2.55	21.92	1.24	21.36
	Diluted (IX ÷ XI)	2.55	21.92	1.24	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 22nd December 2023
- 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.



For and on behalf of the Board

(Signature)

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

Date: 22nd December, 2023
Place: Kolkata

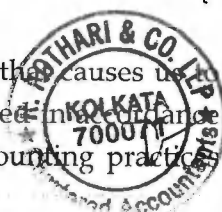
R Kothari & Co LLP

**CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI**

Independent Auditor's Review Report on Unaudited Financial results of the Binod Jute & Fibre Limited for the Quarter and half year ended 30th September 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Binod Jute & Fibre Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Binod Jute & Fibre Limited** ("the Company") for the quarter and half year ended 30th September 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/CMD1/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the quarter and half year ended on 30th September 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 as per applicable Indian Accounting Standard 34 "Interim Financial Reporting", 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 se 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 Statement 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 unaudited financial result, prepared in accordance with the applicable Indian Accounting Standard and other recognized accounting practices



**16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in**

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)

Binod Jute and Fibre Ltd.

CIN : L17232WB1980PLC032819
 GROUND FLOOR, 5A, LITTLE RUSSELL STREET,
 KOLKATA – 700071
 Phones : (033) 22872607
 Email : jkk@kankariagroup.com

BALANCE SHEET FOR THE PERIOD ENDED			
(Rs. in Lakhs unless otherwise stated)			
No.	PARTICULARS	Sep-2023	Mar-2023
		Unaudited Rs.	Audited Rs.
I	ASSETS		
1	Non Current Assets		
(a)	Property, Plant and Equipment	776.13	795.52
(b)	Financial Assets		
	i) Investments	4248.88	3781.97
(b)	Other Non-Current Assets	26.43	26.43
	Total Non-Current Assets	5051.44	4603.92
2	Current Assets		
(a)	Financial Assets		
	i) Trade Receivables	5.66	6.02
	ii) Cash and Cash Equivalents	334.00	126.85
	iii) Loans	204.32	34.94
(b)	Current Tax Assets (Net)	108.41	76.23
(c)	Deffered Tax Assets (Net)	15.29	15.29
(d)	Other Current Assets	35.55	101.39
	Total Current Assets	703.22	360.72
	Total	5754.66	4964.64
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	55.38	55.38
(b)	Other Equity	4767.82	4737.80
	Total Equity	4823.19	4793.18
	Liabilities		
1	Non- Current Liabilities		
(a)	Financial Liabilities		
	i) Other Financial Liabilities	149.89	149.88
(b)	Provisions	20.00	20.00
(c)	Deffered Tax Liability (Net)	-	-
	Total Non-Current Liabilities	169.89	169.88
2	Current Liabilities		
(a)	Other Current Liabilities	761.58	1.58
	Total Current Liabilities	761.58	1.58
	Total	5754.66	4964.64
	Overview and Significant Accounting Policies		
	The accompanying notes (1-39) form integral part of the financial statements		

As per our report of even date
 For R. Kothari & Co LLP
 Chartered Accountants
 FRN: 307069E/E300266

CA. Kailash Chandra Soni
 Partner
 Membership No. 057620

Date: 22nd December, 2023
 Place: Kolkata



For and on Behalf of Board of Directors

Prakash Kumar Bothra
 Whole Time Director Cum CFO
 DIN: 00381223



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Unaudited Financial Results for the quarter and six months ended September 30, 2023

(Rs in Lakhs except for EPS)

Sl No.	Particulars	Quarter Ended			Six Months ended		Year Ended
		Sep-2023	Jun-2023	Sep-2022	Sep-2023	Sep-2022	Mar-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Revenue From Operation	32.90	22.07	36.06	54.97	55.11	257.09
II	Other Income	6.65	13.17	7.30	19.82	11.52	21.84
III	Total Revenue (I+II)	39.55	35.24	43.36	74.79	66.63	278.93
IV	Expenses						
	Employee Benefits Expenses	4.51	5.76	4.44	10.27	8.88	22.80
	Depreciation And Amortization Expenses	9.64	9.76	10.29	19.40	20.59	41.18
	Other Expenses	9.52	5.59	2.48	15.11	4.15	32.43
	Total Expenses	23.67	21.11	17.21	44.78	33.62	96.41
V	Profit/(loss) Before Exceptional Items and Tax (III-IV)	15.88	14.13	26.15	30.01	33.01	182.52
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	15.88	14.13	26.15	30.01	33.01	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)	15.88	14.13	26.15	30.01	33.01	118.30
X	Other Comprehensive Income (Net Of Tax)						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	525.91
	(ii) Income tax effect on above	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-	525.91
XI	Total Comprehensive Income For The Year (IX+X)	15.88	14.13	26.15	30.01	33.01	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)	2.87	2.55	4.72	5.42	5.96	21.36
	Diluted (IX ÷ XI)	2.87	2.55	4.72	5.42	5.96	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 22nd December 2023
- 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.

For and on behalf of the Board

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

Date: 22nd December, 2023
Place: Kolkata



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CASH FLOW STATEMENT FOR THE PERIOD ENDED

(Rs. in Lakhs unless otherwise stated)

PARTICULARS	Sep-2023	Sep-2022	Mar-2023
	Unaudited Rs.	Unaudited Rs.	Audited Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit / (Loss) Before Tax	30.01	33.01	182.52
Adjustments for:			
Depreciation, amortization and impairment expenses	19.40	20.59	41.18
Net (Gain) / Loss on Sale Of Investment	(8.12)	(0.88)	(3.93)
Provision Created	-	-	-
Interest Income	(26.78)	(26.56)	(198.41)
Dividend Income	(4.61)	(4.00)	(4.18)
Operating Profit/(loss) before Working Capital changes	9.90	22.16	17.18
Adjustments for:			
Trade Receivables & Other receivable	0.36	6.47	4.37
Decrease/(Increase) in Other Current Assets	65.85	73.17	8.02
(Decrease)/Increase Other Current Liabilities	760.01	(0.37)	(0.21)
Cash generated (used) in /from Operations before tax	836.11	101.43	29.37
Direct Taxes (paid)/refund (net)	(32.18)	(28.37)	(98.32)
Net cash flow (used) in/ from Operating Activities	803.93	73.06	(68.95)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment	-	-	-
Acquisition of Investments	(482.82)	(1431.73)	(1510.29)
Sale of Investment	24.04	1157.45	1157.45
Interest income Received	26.78	26.56	198.41
Dividend Income Received	4.61	4.00	4.18
Security Deposit (Liabilities)	-	-	0.00
Loans Refund/ (Given)	(169.38)	55.08	55.08
Net cash flow (used) in/ from Investing Activities	(596.78)	(188.64)	(95.18)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Net cash (used) in/ from Financing Activities	-	-	-
Net cash (used) in/ from Operating, Investing & Financing Activities	207.15	(115.58)	(164.13)
Opening balance of Cash and Cash equivalent	126.85	290.98	290.98
Closing balance of Cash & Cash equivalent	334.00	175.40	126.85
Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following :-			
i) Cash Balance on Hand	0.02	0.02	0.02
ii) Balance with Banks :			
-In Current Accounts	333.98	60.38	11.83
-In Fixed Deposit Accounts	-	115.00	115.00
Total	334.00	175.40	126.85

As per our report of even date

For R. Kothari & Co LLP
Chartered Accountants
FRN: 307069B/E300266

CA. Kailash Chandra Soni
Partner
Membership No. 057620

Date: 22nd December, 2023

Place: Kolkata



For and on Behalf of Board of Directors

(Signature)

Prakash Kumar Bothra
Whole Time Director
Cum CFO
DIN: 00381223

