ANNEXURE - 10

The financial details and capital evolution of the transferee/resulting and transferor/demerged companies for the previous 3 years as per the audited statement of Accounts:

Transferee/Resulting Company (Bidhannagar Tea Co. Pvt. Ltd.)

(₹ in Lakhs)

Particulars	Nine month ended 31.12.2022	Year ended 31.03.2022	Year ended 31.03.2021	Year ended 31.03.2020
Equity Paid up Capital	1.02	1.02	1.02	1.02
Reserves and surplus	(0.81)	(0.86)	(0.86)	(0.95)
Carry forward losses	-	-	-	-
Net Worth	0.21	0.16	0.16	0.07
Miscellaneous Expenditure	-	-	-	-
Secured Loans	-	-	-	-
Unsecured Loans	-	-	-	-
Fixed Assets	-	-	-	-
Income from Operations	-	-	-	-
Total Income	0.25	0.25	0.21	0.21
Total Expenditure	0.18	0.24	0.13	0.16
Profit/(Loss) before Tax	0.07	0.01	0.08	0.05
Profit after Tax	0.05	0.01	0.08	0.05
Cash profit/(loss)	0.05	0.01	0.08	0.05
EPS (in ₹)	0.61	0.11	0.68	0.43
Book value/share (in ₹)	2.06	1.57	1.57	0.69

Jay Shree Tea & Industries Ltd. Kol-17

ANNEXURE - 10

The financial details and capital evolution of the transferee/resulting and transferor/demerged companies for the previous 3 years as per the audited statement of Accounts:

Transferor/Demerged Company (Jay Shree Tea & Industries Ltd.)

(₹ in Crores)

Particulars	Half year ended 30.09.2022	Year ended 31.03.2022	Year ended 31.03.2021	Year ended 31.03.2020
Equity Paid up Capital	14.44	14.44	14.44	14.44
Reserves and surplus	251.14	218.47	204.42	223.44
Carry forward losses	-	-	-	-
Net Worth	265.58	232.91	218.86	237.88
Miscellaneous Expenditure	-	-	-	-
Secured Loans	250.91	226.87	249.97	244.93
Unsecured Loans	127.49	171.94	122.41	97.50
Fixed Assets	432.02	435.55	434.94	209.76
Income from Operations	389.07	709.35	780.57	486.49
Total Income	395.87	741.52	803.69	566.66
Total Expenditure	361.14	770.34	793.46	581.75
Profit/(Loss) before Tax	34.73	(28.82)	10.23	(15.09)
Profit after Tax	34.73	5.92	9.71	(27.88)
Cash profit/(loss)	45.92	(6.53)	33.96	2.35
EPS (in ₹)	12.03	2.05	3.36	(9.65)
Book value/share (in ₹)	91.97	80.65	75.79	82.38

Note - The figures for the year ended 31.03.2020 represents the figures of Jay Shree Tea & Industries Limited without the figures related to Sugar Division since at that time Sugar business was a subsidiary and not a unit of Jay Shree Tea & Industries Limited.

Jay Shree Tea & Industries Ltd. Kol-17