



Auditor's Report on Financial Results of Dhelakhat Tea Co. Limited, pursuant to the Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

To  
**The Board of Directors**  
**Dhelakhat Tea Co. Limited.**

We have audited the Financial Results of Dhelakhat Tea Co. Limited, for the Quarter ended 30<sup>th</sup>.June,2022 which are included in the accompanying "Statement of Standalone Audited Financial Results for the quarter ended 30<sup>th</sup>.June,2022." being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing obligations & Disclosure requirements) regulations,2015 as amended ,read with SEBI Circular No.CIR/CFD/CMD/44/2019 dated 29<sup>th</sup>.March,2019.

These Quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's Management. Our responsibility is to issue a report on these financial statements based on our audit, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, Interim Financial Reporting, prescribed under section 133 of the Companies Act,2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the standards of Review Engagements (SRE) 2410, "Review of interim financial information perform 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 audit to obtain moderate Assurance as to whether the financial Statements are free of material Misstatement .Our audit consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. An audit also includes assessing the accounting principle used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with IND AS and other recognized accounting practices and policies and has not disclosed the information required to disclose in terms of Regulation 33 of the listing regulation, 2015 as modified by SEBI circular dated 05<sup>th</sup> july, 2016, including the manner in which it is to be disclosed or that it contains any material misstatement.



For Acharyya Swapan & Co  
Chartered Accountants  
FRN:325797E

Aditya Singh  
Partner

Membership No:-068958

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53, College Street, Kolkata - 700 073

UDIN:22068958 AOSHGL2323

Place : Kolkata

Dated: 10<sup>th</sup>.August,2022

Also at Ranaghat

**DHELAKHAT TEA COMPANY LIMITED**  
**4, DR. RAJENDRA PRASAD SARANI, KOLKATA-700001**  
**CIN:L15492WB1917PLC002894/Website:www.dhelakhat.com**  
**Email: compliances@dhelakhat.com**  
**Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2022**

SI. No.	Particulars	Rupees in Lacs			
		Three months ended			Year Ended
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
I	Revenue from Operations				
II	Other income	457.35	220.84	315.64	2,025.20
III	<b>Total Revenue (I+II)</b>	<b>13.49</b>	<b>24.80</b>	<b>25.69</b>	<b>53.04</b>
IV	<b>Expenses</b>	<b>470.84</b>	<b>245.64</b>	<b>341.32</b>	<b>2,078.24</b>
a	Cost of materials consumed				
b	Increase/Decrease in Stock and Work in progress	67.87	18.19	75.98	209.16
c	Change in carrying amount of biological assets (gain/(loss))	(141.65)	156.76	(93.49)	9.71
d	Employee benefits expense		(2.75)	-	(2.75)
e	Finance Cost	354.09	330.21	317.09	1,460.45
f	Depreciation and amortisation expense	6.12	(2.04)	4.82	8.74
g	Other expenses	9.32	11.77	8.51	37.29
	<b>Total Expenses</b>	<b>85.83</b>	<b>62.77</b>	<b>51.02</b>	<b>313.08</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	<b>89.26</b>	<b>574.91</b>	<b>363.93</b>	<b>2,035.67</b>
VI	Exceptional items		(329.27)	(22.60)	42.57
VII	Profit/Loss before extraordinary items (V-VI)		-		
VIII	Extraordinary Items	89.26	(329.27)	(22.60)	42.57
IX	<b>Profit before tax</b>				
X	Tax Expenses:	<b>89.26</b>	<b>(329.27)</b>	<b>(22.60)</b>	<b>42.57</b>
	Current Tax				
	Deferred Tax	-	0.97	-	0.97
XI	Profit/(Loss) for the year from continuing operations	-	21.81	-	21.81
XII	Profit/(Loss) from discontinuing operations	<b>89.26</b>	<b>(352.05)</b>	<b>(22.60)</b>	<b>19.79</b>
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-
XV	<b>Profit/(Loss) for the year (XI+XIV)</b>				
XVI	Other Comprehensive Income (Net of Tax)	<b>89.26</b>	<b>(352.05)</b>	<b>(22.60)</b>	<b>19.79</b>
XVII	<b>Total Comprehensive Income for the period</b>	<b>1.51</b>	<b>8.67</b>	<b>(1.33)</b>	<b>6.02</b>
	Paid-up equity share capital	<b>90.77</b>	<b>(343.38)</b>	<b>(23.93)</b>	<b>25.81</b>
	Reserve excluding Revaluation Reserves	39.28	39.28	39.28	39.28
XVIII	Earning Per Share:				313.96
	(1) Basic				
	(2) Diluted	22.72	(89.63)	(5.75)	5.04
		22.72	(89.63)	(5.75)	5.04

- The Financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies ( Indian Accounting Standards) Rules, 2015 as amended.
- The company is primarily engaged in the business of cultivation, manufacture and sale of tea and is managed organizationally as a single unit. Accordingly, there are no separable reporting segment as per Accounting Standard on Segment Reporting.
- The Limited review of the financial results for the quarter ended June 30, 2022, pursuant to regulation 33 (C) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2018 has been carried out by the statutory auditors. The comparative figures have also been accordingly restated to conform to the current period presentation.
- Figures of the previous period/year have been regrouped and reclassified, wherever considered necessary to correspond with the current period/year presentation.
- The Figures of the Quarter Ended 31st March,2022 are the balancing figures between the Audited Figures in respect of full financial year 31st March,2022 and the published Unaudited figures for the nine month ended 31st December 2021 which were subject to Limited Review
- No Provision for Corporate Income Tax and Deferred Tax have been considered in these accounts and those will be provided in the last Quarter of 2022-23.
- The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 10th August 2022



**DHELAKHAT TEA COMPANY LIMITED**

*(Signature)*  
**Rakesh Macwan**  
**Director**  
**DIN : 01328442**



Date : 10th August 2022  
Place: Kolkata