



S. GUHA & ASSOCIATES

Chartered Accountants

Head Office :

16/1, GIRISH VIDYA RATNA LANE, KOLKATA-700 009

Ph : (033) 2360 9686, 2350-6991 • E-mail : sguhaassociates@gmail.com • Website : sguhaassociates.com

Branches :

KOLKATA NEW DELHI MUMBAI SILIGURI AGARTALA DEOGHAR PATNA GUWAHATI PORT BLAIR BOLPUR

Limited Review Report on unaudited financial results and year-to-date unaudited results of Dhelakhat Tea Company Limited

To

The Board of Directors

Dhelakhat Tea Company Limited

We have reviewed the accompanying statement of unaudited Ind AS financial results of **Dhelakhat Tea Company Limited** (the "Company") for the quarter and nine months ended December 31, 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, as amended (the "Listing Regulations").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard Review Engagements (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 Statement is 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.

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 results prepared in accordance with recognition and measurement principles laid down in applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI





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Circular No CIR/CFD/FAC/62/2016 dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12.02.2024

Place: Kolkata



For S.GUHA & ASSOCIATES

Chartered Accountants

Firm Registration No. 322493E

Sourabh Mitra

(SOURABH MITRA)

Partner

Membership No: 308743

UDIN: 24308743BKAUND8337

DHELAKHAT TEA COMPANY LIMITED
4, DR. RAJENDRA PRASAD SARANI, KOLKATA-700001
CIN:L15492WB1917PLC002894/Website:www.dhelakhat.com
Email: compliances@dhelakhat.com

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

Rupees in Lacs

Sl.No.	Particulars	Three months ended			Nine months ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	815.87	749.73	900.68	1,922.21	2,371.16	2,563.52
II	Other income	2.07	21.33	2.44	26.23	59.96	78.63
III	Total Revenue (I+II)	817.94	771.06	903.12	1,948.44	2,431.12	2,642.15
IV	Expenses						
a	Cost of materials consumed	47.90	77.80	31.45	207.68	167.92	266.89
b	Increase/Decrease in Stock and Work in progress	173.68	(131.56)	150.60	(102.91)	(140.19)	21.30
c	Change in carrying amount of biological assets (gain/(loss))	-	-	-	-	-	5.11
d	Employee benefits expense	471.72	520.99	463.68	1,386.55	1,412.76	1,710.20
e	Finance Cost	7.02	2.76	0.37	12.54	7.73	2.80
f	Depreciation and amortisation expense	9.82	9.82	9.32	29.46	27.97	39.28
g	Other expenses	129.06	121.95	118.76	343.70	330.18	386.23
	Total Expenses	839.20	601.76	774.18	1,877.02	1,806.37	2,431.81
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(21.26)	169.30	128.94	71.42	624.75	210.34
VI	Exceptional items				-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	(21.26)	169.30	128.94	71.42	624.75	210.34
VIII	Extraordinary Items				-	-	-
IX	Profit before tax	(21.26)	169.30	128.94	71.42	624.75	210.34
X	Tax Expenses:						
	Current Tax	-	-	-	-	-	15.14
	Deferred Tax	-	-	-	-	-	8.05
XI	Profit/(Loss) for the year from continuing operations	(21.26)	169.30	128.94	71.42	624.75	187.15
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-	-	-
XV	Profit / (Loss) for the year (XI+XIV)	(21.26)	169.30	128.94	71.42	624.75	187.15
XVI	Other Comprehensive Income (Net of Tax)	(9.94)	(9.94)	1.51	(29.83)	4.52	(39.78)
XVII	Total Comprehensive Income for the period	(31.21)	159.35	130.45	41.59	629.27	147.37
	Paid-up equity share capital	39.28	39.28	39.28	39.28	39.28	39.28
	Reserve excluding Revaluation Reserves						461.32
XVIII	Earning Per Share:						
	Basic (Rs)	(5.41)	43.10	32.83	18.18	159.05	47.64
	Diluted (Rs)	(5.41)	43.10	32.83	18.18	159.05	47.64

- 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 and nine months ended December 31, 2023, pursuant to Regulation 33 (C) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2018 has been carried out by the statutory auditors. The comparative figures have also been accordingly restated to confirm 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.
- 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 2023-24.
- The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 12th

For **S. GUHA & ASSOCIATES**
Chartered Accountants

Souparbh Mitra
Partner

DHELAKHAT TEA COMPANY LIMITED

Rajvinder Singh
Director
DIN : 06931916

Date: 12th February 2024
Place: Kolkata

