

Dhelakhat Tea Co. Ltd.

(CIN : L15492WB1917PLC002894)

Regd. Office : 4, Dr. Rajendra Prasad Sarani (Clive Row), Kolkata - 700 001

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GSTIN: 19AABCD0386Q1Z5

Dated: 12.08.2024

**The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700 001**

Scrip Code: 014013

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 12th August, 2024

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e., 12th August, 2024 (which commenced at 12:00 noon and concluded at 1:00 pm) has inter-alia, transacted the following business:-

- 1) Approved and taken on record the Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2024, pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) Appointed M/s. Anjan Kumar Roy & Co., Company Secretaries, having (FCS 5684, CP 4557), appointed as the Secretarial Auditor of the Company for FY 2024-25.
- 3) Appointed M/s. ~~Kapoor~~ Mustaphi & Associates, Chartered Accountants, as the Internal Auditor of the company for FY 2024-25.

Further, we are enclosing herewith the following:

- 1) Un-Audited Financial Results of the company for the Quarter ended 30th June, 2024 in the prescribed format along with the Limited Review report of the Auditor thereon.

This is for your information and records.

Thanking you,
Yours faithfully,

For Dhelakhat Tea Co. Ltd.


Sunny Jalan
Company Secretary
Membership No.: A57092



**Limited Review Report on unaudited financial results for the quarter ended 30th June, 2024
pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 as amended of Dhelakhat Tea Company Limited**

To

The Board of Directors

Dhelakhat Tea Company Limited

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of **Dhelakhat Tea Company Limited** (the "Company") for the quarter ended June 30, 2024 (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").
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 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 issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on 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.
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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. GUHA & ASSOCIATES

Firm Registration No. 322493E

Chartered Accountants

Sourabh Mitra
(SOURABH MITRA)

Partner

Membership No: 308743

UDIN: 24308743BKAUUC1888

Date: 12.08.2024

Place: Kolkata



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 2024

Rupees in Lacs

SI.No.	Particulars	Three months ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	Note-2	(Unaudited)	(Audited)
I	Revenue from Operations	494.35	192.36	356.62	2,099.44
II	Other income	0.55	18.67	2.84	153.73
III	Total Revenue (I+II)	494.90	211.03	359.46	2,253.17
IV	Expenses				
a	Cost of materials consumed	75.12	98.98	81.98	228.98
b	Increase/Decrease in Stock and Work in progress	(153.72)	161.49	(145.03)	(51.86)
c	Change in carrying amount of biological assets (gain/(loss))	-	5.11	-	(10.61)
d	Employee benefits expense	468.30	297.44	393.83	1,722.47
e	Finance Cost	10.44	(4.92)	2.75	5.95
f	Depreciation and amortisation expense	9.93	11.31	9.82	39.74
g	Other expenses	103.65	56.06	92.69	385.28
	Total Expenses	513.72	625.47	436.04	2,319.95
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(18.82)	(414.44)	(76.58)	(66.78)
VI	Exceptional items		-		-
VII	Profit/Loss before extraordinary items (V-VI)	(18.82)	(414.44)	(76.58)	(66.78)
VIII	Extraordinary Items		-		-
IX	Profit before tax	(18.82)	(414.44)	(76.58)	(66.78)
X	Tax Expenses:				
	Current Tax	-	15.14	-	15.14
	Deferred Tax	-	8.05	-	8.05
XI	Profit/(Loss) for the year from continuing operations	(18.82)	(437.63)	(76.58)	(89.97)
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)	(18.82)	(437.63)	(76.58)	(89.97)
XVI	Other Comprehensive Income (Net of Tax)	(9.94)	(44.29)	(9.94)	(39.78)
XVII	Total Comprehensive Income for the period	(28.76)	(481.92)	(86.52)	(129.75)
	Paid-up equity share capital	39.28	39.28	39.28	39.28
	Reserve excluding Revaluation Reserves				359.94
XVIII	Earning Per Share:				
	(1) Basic	(4.79)	(111.41)	(19.50)	(22.91)
	(2) Diluted	(4.79)	(111.41)	(19.50)	(22.91)

1. 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.

2. *The Figures for the proceeding 3 months ended 31st March 2024 are the balancing figures between the audited figures in respect of full financial year ended 31st March 2024 and the reviewed year to date figures upto third quarter of that financial year.

3. The Limited review of the financial results for the quarter ended June 30, 2024, 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 confirm to the current period presentation.

4. Figures of the previous period/year have been regrouped and reclassified, wherever considered necessary to correspond with the current period/year presentation.

5.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 2024-25.

6. The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 12th August 2024.



DHELAKHAT TEA COMPANY LIMITED


Rajvinder Singh
Director
DIN : 06931916

Date : 12 August 2024

Place: Kolkata