

Dhelakhat Tea Co. Ltd.

(CIN : L15492WB1917PLC002894)

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

Phone : 033 2230-4351, (2 Lines), 033-3028 0530

Fax : (+91) 33 2230 7555, Website : www.dhelakhat.com, e-mail : compliances@dhelakhat.com

GSTIN: 19AABCD0386Q1Z5

Date: 11th November, 2024

**To,
The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700 001**

Scrip Code – 014013

Sub: - Outcome of the Board Meeting held on 11th November, 2024

Dear Sir,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations 2015, please note that the Board in their meeting held on **11th November, 2024** has considered and approved the following business:

Unaudited Standalone Financial Results of the Company along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report for the Quarter and half year ended on 30th September, 2024.

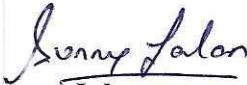
The aforesaid board meeting commenced at 04:30 P.M. and concluded at 05:00 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,

For **DHELAKHAT TEA CO LIMITED**


Sunny Jalan
Company Secretary
Membership No: A57092
Enc: a/a





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 six months ended September 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").

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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 11th November, 2024

Place: Kolkata



For **S. GUHA & ASSOCIATES**
Chartered Accountants
Firm Registration No. 322493E

Sourabh Mitra
(SOURABH MITRA)

Partner

Membership No: 308743

UDIN: 24308743BKAUXX1288

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 six months ended 30th September, 2024

Sl.N o.	Particulars	Three months ended			Six months ended		Rupees in Lacs
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,027.12	494.35	749.73	1,521.48	1,106.35	2,099.44
II	Other income	3.58	0.55	21.33	4.13	24.16	153.73
III	Total Revenue (I+II)	1,030.70	494.90	771.06	1,525.61	1,130.51	2,253.17
IV	Expenses						
a	Cost of materials consumed	71.16	75.12	77.80	146.28	159.78	228.98
b	Increase/Decrease in Stock and Work in progress	(96.11)	(153.72)	(131.56)	(249.83)	(276.58)	(51.86)
c	Change in carrying amount of biological assets (gain/(loss))						(10.61)
d	Employee benefits expense	572.56	468.30	520.99	1,040.86	914.83	1,722.47
e	Finance Cost	15.11	10.44	2.76	25.54	5.51	5.95
f	Depreciation and amortisation expense	-	9.93	9.82	9.93	19.64	39.74
g	Other expenses	130.17	103.65	121.95	233.83	214.64	385.28
	Total Expenses	692.89	513.72	601.76	1,206.61	1,037.82	2,319.95
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	337.81	(18.82)	169.30	319.00	92.69	(66.78)
VI	Exceptional Items						
VII	Profit/Loss before extraordinary items (V-VI)	337.81	(18.82)	169.30	319.00	92.69	(66.78)
VIII	Extraordinary Items						
IX	Profit before tax	337.81	(18.82)	169.30	319.00	92.69	(66.78)
X	Tax Expenses:						
	Current Tax						
	Deferred Tax						
XI	Profit/(Loss) for the year from continuing operation	337.81	(18.82)	169.30	319.00	92.69	(66.78)
XII	Profit/(Loss) from discontinuing operations						
XIII	Tax expenses of discontinuing operations						
XIV	Profit/(Loss) for the year from discontinuing operat						
XV	Profit/(Loss) for the year (XI+XIV)	337.81	(18.82)	169.30	319.00	92.69	(66.78)
XVI	Other Comprehensive Income (Net of Tax)	9.94	(9.94)	(9.94)		(19.89)	(29.90)
XVII	Total Comprehensive Income for the period	347.75	(28.76)	159.36	319.00	72.80	(101.37)
	Paid-up equity share capital	39.28	39.28	39.28	39.28	39.28	39.28
	Reserve excluding Revaluation Reserves						
XVIII	Earning Per Share:						
	(1) Basic	86.00	(4.79)	43.10	81.21	23.60	(18.19)
	(2) Diluted	86.00	(4.79)	43.10	81.21	23.60	(18.19)

- 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 six months ended September 30, 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 2024-25.
- The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 11th November 2024.

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

Sourabh Mitra
Partner



DHELAKHAT TEA COMPANY LIMITED

Ravindra Suchanti
Director

DIN: 00143116

Date: 11th November 2024
Place: Kolkata



Dhelakhat Tea Company Limited
Balance Sheet as at 30 September 2024

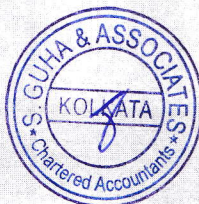
Particulars	30-Sep-24	31-Mar-24
ASSETS		
(1) Non-current assets		
Property, plant and equipment	1,532.05	1,413.30
Capital work-in-progress	76.12	76.12
Financial assets	-	-
(i) Investments	116.69	116.69
(ii) Other financial assets	13.30	13.30
Non current tax asset (net)	19.87	13.90
Deferred tax assets (net)	50.49	50.49
Other non-current assets	50.35	50.35
Total non-current assets	1,858.87	1,734.15
(2) Current assets		
Inventories	-	-
Biological assets other than bearer plants	571.55	313.65
Financial assets	15.87	15.87
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	247.26	138.73
(iii) Other bank balances	14.26	9.36
Other current assets	0.40	0.40
Total current assets	106.64	79.26
Total assets	955.98	557.27
Total assets	2,814.85	2,291.42
EQUITY AND LIABILITIES		
Equity		
Equity share capital	-	-
Other equity	39.28	39.28
Total equity	678.95	359.94
Total equity	718.23	399.22
Liabilities		
(1) Non-current liabilities		
Financial liabilities		
Provisions	146.91	136.91
Total non-current liabilities	146.91	136.91
(2) Current liabilities		
Financial liabilities		
(i) Borrowings	229.96	287.81
(ii) Trade payables	534.92	453.67
(iii) Other financial liabilities	843.15	689.28
Other current liabilities	31.39	0.25
Provisions	67.01	81.00
Current tax liabilities (net)	26.03	26.03
Total current liabilities	1,732.46	1,538.04
Total liabilities	2,096.62	1,892.20
Total equity and liabilities	2,814.85	2,291.42

Date: 11th November 2024
Place: Kolkata



Ravindra Suchanti

[Signature]
Director
DIN: 00143116



For S. GUHA & ASSOCIATES
Chartered Accountants

[Signature]
Sourabh Mitra
Partner

DHELAKHAT TEA CO LIMITED

Cash flow statement for the six months ended 30 September 2024

Particulars	30-Sep-24	30-Sep-23
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/ (Loss) before taxation	319.00	92.69
Adjustments for:		
Depreciation	9.93	19.64
Net gain on financial assets measured at FVTPL	-	-
Finance costs	25.54	5.51
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	354.48	117.84
Adjustments for:		
Non-Current/Current financial and other assets	(141.87)	(356.36)
Inventories	(257.90)	(274.77)
Non-Current/Current financial and other liabilities/provisions	262.26	178.79
CASH USED IN OPERATING ACTIVITIES	(137.51)	(452.34)
NET CASH USED IN OPERATING ACTIVITIES	216.97	(334.50)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment & CWIP	(128.69)	(25.57)
Sale of Assets		
NET CASH GENERATED FROM INVESTING ACTIVITIES	(128.69)	(25.57)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Financial borrowings	(57.85)	300.54
Interest paid	(25.54)	(5.51)
NET CASH USED IN FINANCING ACTIVITIES	(83.39)	295.03
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	4.90	(65.04)
CASH AND CASH EQUIVALENTS OPENING BALANCE	9.36	95.42
CASH AND CASH EQUIVALENTS CLOSING BALANCE	14.26	30.38

Date: 11th November 2024

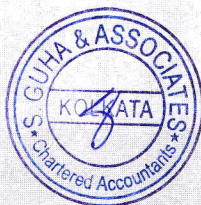
Place: Kolkata



Ravindra Suchanti

Director

DIN: 00143116

For S. GUHA & ASSOCIATES
Chartered AccountantsSouparbh Mitra
Partner