

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: 08.08.2025

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

Scrip Code – 014013

Sub: - Declaration of Unaudited Financial Results under Reg. 33 for Quarter ended on 30th June, 2025

Dear Sir,

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please note that the Board in their meeting held on **8th August, 2025** has considered and approved the following businesses:

- 1. Unaudited Standalone Financial Results of the Company along with Limited Review Report for the Quarter ended on 30th June, 2025.**

This is for your information and record.

Thanking You,

Yours faithfully,

For **DHELAKHAT TEA CO LIMITED**



**Sachin Sharma
Company Secretary
Membership No: A75289**



Enc: a/a

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 ended June 30, 2025 (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: 08.08.2025

Place: Kolkata



For S. Guha & Associates
Chartered Accountants
Firm Registration No. 322493E


(SOURABH MITRA)

Partner

Membership No: 308743

UDIN: 25308743BMIDMF5454

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2025

Rupees in Lacs

Sl.N o.	Particulars	Three months ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	Note-2	(Unaudited)	(Audited)
I	Revenue from Operations	517.12	177.23	494.35	2,690.06
II	Other income	2.25	127.49	0.55	63.88
III	Total Revenue (I+II)	519.36	304.72	494.90	2,753.94
IV	Expenses				
a	Cost of materials consumed	93.54	21.30	75.12	222.29
b	Increase/Decrease in Stock and Work in progress	(229.50)	51.05	(153.72)	(24.83)
c	Change in carrying amount of biological assets (gain/(loss))	-	(10.61)	-	(4.60)
d	Employee benefits expense	485.88	335.92	468.30	1,887.86
e	Finance Cost	5.44	(6.58)	10.44	25.31
f	Depreciation and amortisation expense	9.95	10.28	9.93	51.00
g	Other expenses	110.64	41.58	103.65	431.83
	Total Expenses	475.94	442.94	513.72	2,588.86
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	43.42	(138.22)	(18.82)	165.08
VI	Exceptional items				-
VII	Profit/Loss before extraordinary items (V-VI)	43.42	(138.22)	(18.82)	165.08
VIII	Extraordinary items				-
IX	Profit before tax	43.42	(138.22)	(18.82)	165.08
X	Tax Expenses:				
	Current Tax	-	-	-	6.62
	Deferred Tax	-	4.69	-	(12.37)
XI	Profit/(Loss) for the year from continuing operations	43.42	(142.91)	(18.82)	170.83
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)	43.42	(142.91)	(18.82)	170.83
XVI	Other Comprehensive Income (Net of Tax)	(3.87)	(0.06)	(9.94)	(15.47)
XVII	Total Comprehensive Income for the period	39.55	(142.98)	(28.76)	155.36
	Paid-up equity share capital	39.28	39.28	39.28	39.28
	Reserve excluding Revaluation Reserves				515.30
XVIII	Earning Per Share:				
	(1) Basic	11.05	(36.38)	(4.79)	43.49
	(2) Diluted	11.05	(36.38)	(4.79)	43.49

- 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 Figures for the proceeding 3 months ended 31st March 2025 are the balancing figures between the audited figures in respect of full financial year ended 31st March 2025 and the reviewed year to date figures upto third quarter of that financial year.
- The Limited review of the financial results for the quarter ended June 30, 2025, 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.
- 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 2025-26.
- The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 8th August 2025.
- The Scheme of arrangement for amalgamation of M/s Dhelakhat Tea Company Limited (Transferor Company) with the company has been approved by the Board of Directors in their meeting dated 25.06.2024. As per the said scheme all the assets and liabilities of the transferor company will be transferred to and vest in the company at their book value with effect from 01.04.2024.
The effect of the said amalgamation scheme has not yet been implemented as the case is currently pending approval with the Honourable National Company Law Tribunal (NCLT), Kolkata bench.



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

Sourabh Mitra
Partner

DHELAKHAT TEA COMPANY LIMITED

RAVINDRA SUCHANTI
Director
DIN : 00143116

Date : 8th August 2025
Place: Kolkata