



**LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD  
ENDED ON 30<sup>th</sup> SEPTEMBER 2022**

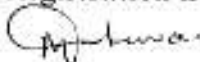
To,  
The Board of Directors  
Eastern Dooars Tea Co. Ltd  
Shantiniketan, 4<sup>th</sup> Floor, Suite 1 A  
8 Camac Street, Kolkata- 700 017

We have reviewed the accompanying statement of unaudited financial results of M/s. Eastern Dooars Tea Company Limited ("the Company") for the period ended 30<sup>th</sup> September 2022 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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 has been prepared in all material respects in accordance with applicable accounting standards i.e. IND-AS prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has 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 Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M.C. Jain & Co.**  
**Chartered Accountants**  
**(ICAI Registration no – 304012E)**



**(M.K.Patawari)**  
**(Partner)**  
**(Membership No.056623)**  
**UDIN: 22056623BCYNLT7228**  
**Place: Kolkata**  
**Date: 12.11.2022**



# EASTERN DOOARS TEA COMPANY LIMITED

CIN- L15492WB1917PLC002823

Phone:03322829303; email:easterndooars@gmail.com  
 Quarter Ending: September, 2022 Script Code: 015069

(Rs in Lakhs)

Serial No	Particulars	Quarter Ended	Year Ended
		30.09.2022 (Un-audited)	31.03.2022 (Audited)
1	Revenue from operations	517.41	2,600.22
2	Other income	1.10	23.61
3	<b>Total Income</b>	<b>518.51</b>	<b>2,703.83</b>
4	Cost of materials consumed	137.27	233.62
5	Purchases of stock-in- trade		
6	Changes in inventories of finished goods, work-in progress and stock in trade	(134.00)	62.23
7	Employee benefit expense	50.00	751.56
8	Finance cost	0.38	18.68
9	Depreciation depletion and amortisation expenses	14.00	46.56
10	Consumption of Stores and Spares	-	-
11	Power and Fuel	38.34	335.04
12	Operational Expenses	273.01	824.15
13	Security Service Charges	-	-
14	Repairs and Maintenance	38.00	105.99
15	Water Charges		
16	Insurance	1.99	3.26
17	Bank Charges		
18	Rent, Rates and taxes	0.38	8.22
19	Others	35.63	112.53
20	<b>Total Other Expenses</b>	<b>387.35</b>	<b>1,389.19</b>
21	<b>Total Expenses</b>	<b>455.00</b>	<b>2,501.84</b>
22	<b>Total Profit before exceptional items and tax</b>	<b>63.51</b>	<b>201.99</b>
23	<b>Exceptional Items</b>	-	-
24	<b>Total Profit before tax</b>	<b>63.51</b>	<b>201.99</b>
25	Current Tax	8.00	15.00
26	Deferred Tax	-	(8.44)
27	<b>Total Tax Expenses</b>	<b>8</b>	<b>6.56</b>
28	Net movement in regulatory deferral account balance related to profit or loss and the related deferred tax movement	-	-
29	<b>Net Profit/Loss for the period from continuing operations</b>	<b>55.51</b>	<b>195.43</b>
30	Profit (loss) from discontinued operations before tax	-	-
31	Tax expense of discontinued operation	-	-
32	<b>Net profit (loss) from discontinued operations after tax</b>	<b>-</b>	<b>-</b>
33	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-
34	<b>Total profit (loss) for period</b>	<b>55.51</b>	<b>195.43</b>
35	Other Comprehensive income net of taxes	(3)	2.77
36	<b>Total Comprehensive income for the period</b>	<b>52.51</b>	<b>198.20</b>
37	Comprehensive income for the period attributable to owners of parent	-	-
38	<b>Total comprehensive income for the period attributable to owners of parent</b>	<b>-</b>	<b>-</b>
39	Paid -Up equity share capital	20	20
40	Face Value of equity share capital	20	20



42	Basic earnings (loss) per share from continuing operations	41.25	97.71
43	Diluted earnings (loss) per share from continuing operations	41.25	97.71
44	Basic earnings (loss) per share from discontinued operations	-	-
45	Diluted earnings (loss) per share from discontinued operations	-	-
46	Basic earnings (loss) per share from continued and discontinued operations	41.25	97.71
47	Diluted earnings (loss) per share from continued and discontinued operations	41.25	97.71
48	Debt equity ratio	-	-
49	Debt service coverage ratio	-	-
50	Interest service coverage ratio	-	-

**Note :**

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12.11.2022. The Statutory Auditors have carried out Limited Review of these results and the results have been published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) Since the Company has no separate Geographical as well as Business Segment with reference to Accounting Standard 17 "Segment Reporting", no separate disclosure has been made in this regard.

3) Previous years/half year/quarters figures have been rearranged/regrouped wherever necessary.

KOLKATA

Date: 12.11.2022.

BY ORDER OF THE BOARD

Sd/ Sharad Nahata

Managing Director

DIN: 02725654



**EASTERN DOGARS TEA COMPANY LIMITED**  
CIN- L1549WB1917PLC002823

Phone: 033 22829300; email: easterndogars@gmail.com

**Statement of Assets and Liabilities**

A	Date of start of reporting period	01.04.2022
B	Date of end of reporting period	31.03.2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone

Serial No.	Particulars	
<b>A. Non-Current Assets</b>		
1	Property, Plant and Equipment	537.51
2	Capital work in progress	0.32
3	Investment property	0.01
4	Goodwill	-
5	Other Intangible Assets	-
6	Intangible assets under development	-
7	Biological assets other than bearer plants	-
8	Investments accounted for using equity method	-
<b>Non-Current Financial Assets</b>		
9	Non-Current Investments	-
10	Trade receivables, non-current	-
11	Loans, Non-Current	-
12	Other non-current financial assets	-
13	<b>Total non-current financial assets</b>	14.84
14	Deferred tax assets (net)	14.84
15	Other non-current assets	-
16	<b>Total non-current assets</b>	560.68
<b>B. CURRENT ASSETS</b>		
17	<b>Inventories</b>	1,105
<b>Current Financial Assets</b>		
18	Current Investments	-
19	Trade receivables, current	321.78
20	Cash and cash equivalents	16.57
21	Bank Balance, other than cash and cash equivalents	100.00
22	Loans, Current	-
23	Other current financial assets	-
24	<b>Total current financial assets</b>	679
25	Current Tax Assets (Net)	485.05
26	Other Current Assets	99.65
27	<b>Total Current Assets</b>	70.03
28	Non-current assets classified as held for sale	1,800.66
29	Regulatory deferral account debit balances and related deferred tax Assets	-
30	<b>Total Assets</b>	2,361.34
<b>Equity and Liabilities</b>		
<b>C. Equity</b>		
Equity attributable to owners of parent		
31	Equity Share Capital	20.00
32	Other equity	-
33	<b>Total equity attributable to owners of parent</b>	1,205.63
34	<b>Total equity</b>	1,505.63
<b>D. Liabilities</b>		
Non-current liabilities		
Non-current financial liabilities		
35	Borrowings, non-current	-
36	Trade payables, non-current	-
37	Other non-current financial liabilities	-
38	<b>Total non-current financial liabilities</b>	-
39	Provisions, non-current	-
40	Deferred tax liability (net)	-
41	Deferred government grants, Non-current	0.26
42	Other non-current liabilities	-
43	<b>Total Non-Current liabilities</b>	0.26
<b>E. Current liabilities</b>		
Current financial liabilities		
44	Borrowings, current	-
45	Trade payables, current	120.30
46	Other current financial liabilities	111.92
47	<b>Total current financial liabilities</b>	192.72
48	Other current liabilities	-
49	Provisions, current	47.79
50	Current tax liabilities (Net)	578.59
51	Deferred government grants, Current	102.13
52	<b>Total current liabilities</b>	1,058.45
53	Liabilities directly associated with assets in disposal group classified as held for sale	-
54	Regulatory deferral account credit balances and related deferred tax Assets	-
55	<b>Total Liabilities</b>	1,058.71
56	<b>Total Equity and Liabilities</b>	2,361.34
For Eastern Dogars Tea Co. Ltd.		
Place: Kolkata		50/- Sharad Naha
Date: 12th November, 2022		Managing Director
		DIN: 02725654

