



M. C. JAIN & CO
CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD
ENDED ON 31st MARCH, 2023

To,
The Board of Directors
Eastern Dooars Tea Co. Ltd
Shantiniketan, 4th 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 31st March 2023 ("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 5th 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 5th 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: 23056623BGVVEQ4526



Place: Kolkata
Date: 12.05.2023

EASTERN DOOARS TEA COMPANY LIMITED

CIN: L15492WB1917PLC002823

Phone:03322829303; email:easterndooars@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS for the 4th quarter ended 31st March 2023

Particulars	Quarter Ended			Twelve months ended		Year Ended
	31.03.2023	31.03.2022	31.12.2022	31.03.2023	31.03.2022	31.03.2022
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of excise duty)	294.25	316.00	1,175.75	2,228.41	2,658.00	2,680.22
(b) Other operating income	12.51	10.00	0.60	18.21	19.00	23.61
Total income from operations (Net)	306.76	326.00	1,176.35	2,246.62	2,677.00	2,703.83
2 Expenses						
(a) Cost of materials consumed	6.76	6.00	10.62	257.65	234.00	233.62
(b) Purchases of Stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(7.00)	(388.00)	412.27	(154.73)	(310.00)	62.23
(d) Employee benefits expense	203.14	308.00	350.48	813.62	888.00	751.56
(e) Depreciation and amortisation expenses	7.83	14.00	4.00	39.83	56.00	46.56
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	288.41	294.00	283.37	1,135.79	994.00	1,054.15
Power & Fuel	24.88	35.00	178.60	355.82	335.00	335.04
Outstanding Expenses						
Total Expenses	524.02	269.00	1,239.34	2,447.98	2,197.00	2,483.16
3 Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(217.26)	57.00	(62.99)	(201.36)	480.00	220.67
4 Other income	10.73	13.00	-	10.73	13.00	-
5 Profit/(Loss) from ordinary activities before finance costs and exceptional Items (3-4)	(206.53)	70.00	(62.99)	(190.63)	493.00	220.67
6 Finance costs	0.42	2.00	1.87	3.67	19.00	18.68
7 Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(206.95)	68.00	(64.86)	(194.30)	474.00	201.99
8 Exceptional items	-	-	-	-	-	-
9 Profit/(Loss) from ordinary activities before tax (7-8)	(206.95)	68.00	(64.86)	(194.30)	474.00	201.99
10 Tax expense (Net of MAT Credit)	3.04	15.00	(9.00)	4.04	60.00	6.56
11 Net Profit/(Loss) from ordinary activities after tax (9-10)	(209.99)	53.00	(55.86)	(198.34)	414.00	195.43



12	Extraordinary items (Net of tax expense (..... Lakhs)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	(209.99)	53.00	(55.86)	(198.34)	414.00	195.43
14	Share of Profit/(Loss) of Associates	-	-	-	-	-	-
15i	Total Comprehensive Income	1.02	-	-	1.02	-	2.77
15ii	Minority Interest	-	-	-	-	-	-
16	Net Profit/(Loss) after taxes, minority interest and share of profit/(Loss) of associates (13-14-15)*	(208.97)	53.00	(55.86)	(197.32)	414.00	198.20
17	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	20.00	20.00	20.00	20	20.00	20.00
18	Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year	(208.97)	1,005.00	1,142.34	1,000.88	1,005.00	1,198.20
19.i	Earnings per share (before extraordinary items) (of Rs...../- each) (not annualised)						
	(a) Basic	(104.48)	26.50	(27.93)	(98.66)	207.00	97.71
	(b) Diluted	(104.48)	26.50	(27.93)	(98.66)	207.00	97.71
19.ii	Earnings per share (after extraordinary items) (of Rs...../- each) (not annualised)						
	(a) Basic	(104.48)	26.50	(27.93)	(98.66)	207.00	97.71
	(b) Diluted	(104.48)	26.50	(27.93)	(98.66)	207.00	97.71

Note :

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12.05.2023. 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.

BY ORDER OF THE BOARD

KOLKATA

SD/- SHARAD NAHATA

Date: 12th May 2023,

MANAGING DIRECTOR
DIN- 02725654



EASTERN DOOARS TEA COMPANY LIMITED

Statement of Unaudited Results for the Quarter Ended 31.03.2023

Particulars	Quarter Ended			Twelve months ended		Year Ended
	31.03.2023	31.03.2022	31.12.2022	31.03.2023	31.03.2022	31.03.2022
A PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
- Number of shares	15,619	15,619	15,619	15,619	15,619	15,619
- Percentage of shareholding	7.81	7.81	7.81	7.81	7.81	7.81
2 Promoters and Promoter Group Shareholding						
(a) Pledged/Encumbered	NIL	NIL	NIL	NIL	NIL	NIL
- Number of shares						
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)						
- Percentage of shares (as a % of the total share capital of the company)						
(b) Non-encumbered						
Number of shares	1,84,381	1,84,381	1,84,381	1,84,381	1,84,381	1,84,381
Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100	100	100	100	100	100
Percentage of shares (as a % of the total share capital of the company)	92.19	92.19	92.19	92.19	92.19	92.19

Particulars	12 months ended (31.03.2023)
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL



EASTERN DOOARS TEA COMPANY LIMITED

CIN- L15492WB1917PLC002823

Phone: 033 22829303; email:easterndooars@gmail.com

Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As at Year ended 31.03.2023 (Unaudited)	As at Previous Year ended 31.03.2022 (Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	20.00	20.00
(b) Reserves and Surplus	1,005.05	1,206.12
(c) Money received against Share Warrants	-	-
Sub total - Shareholder's Funds	1,025.05	1,226.12
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non-Current Liabilities		
(a) Long term Borrowings	-	-
(b) Deferred Tax liabilities (Net)	4.31	0.27
(c) Other Long term Borrowings	-	-
(d) Long term provisions	-	-
Sub total - Non-current liabilities	4.31	0.27
5. Current Liabilities		
(a) Short-term borrowings	2.18	13.84
(b) Trade Payables	164.71	113.59
(c) Other current liabilities	137.31	108.02
(e) Short term provisions	290.07	301.98
Sub total - Current liabilities	594.27	537.43
TOTAL - EQUITY AND LIABILITIES	1,623.63	1,763.82
B. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	550.36	562.75
(b) Goodwill on consolidation	-	-
(c) Non current investments	-	-
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	14.83	14.85
Sub total -Non-current Assets	565.19	577.60
2. Current Assets		
(a) Current investments	103.47	413.38
(b) Inventories	469.14	306.16
(c) Trade receivables	261.20	224.38
(d) Cash & Cash equivalents	108.16	108.80
(e) Short-term loans and advances	1.50	1.00
(f) Other current assets	114.97	132.50
Sub total - Current Assets	1,058.44	1,186.22
TOTAL - ASSETS	1,623.63	1,763.82

For Eastern Dooars Tea Co. Ltd.

Sd/- Sharad Nahata
Managing Director

DIN- 02725654

Place: Kolkata

Date: 12th May 2023

