



DIANA TEA COMPANY LTD

Diana • Baintgoorie • Good Hope

Ref: D/bse/17

Date: 13th November , 2017

BSE Ltd.

Department of Corporate Affairs

'Phiroze Jeejeebhoy Towers'

25th Floor

Dalal Street,

MUMBAI- 400 001

Dear Sir / Madam,

Sub: Paper Publication for the quarter and half year ended 30th
September, 2017.

Ref: Company Code No. 530959

Pursuant to Regulation 33 & 47 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, please find enclosed the copy of the ad published in English & Regional Newspaper(Bengali)i.e., Financial Express & sukhobar with regard to release of Unaudited Financial Results for the quarter and half year ended 30th September, 2017.

Please acknowledge receipt.

Thanking you,

Yours faithfully

For DIANA TEA COMPANY LIMITED

SANDEEP SINGHANIA

MANAGING DIRECTOR

DIN: 00343837

Encl: a/a

AARES GROUP

Regd. Office : Sir RNM House (4th Floor), 3B, Lal Bazar Street, Kolkata - 700 001

Phone : 2248 8672, 4066 1590-93, Fax : 2248 7571 E-mail : contactus@dianatea.in

Website : www.dianatea.in CIN : L15495WB1911PLC002275

SUNDAY, NOVEMBER 12, 2017



DIANA TEA COMPANY LIMITED

CIN : L15495WB1911PLC002275

Registered Office : 3B, Lal Bazar Street, 4th Floor, Kolkata - 700 001

Phone:(033) 2248-8672,4066 1590/93,Fax :(033) 2248-7571

E-Mail : contactus@dianatea.in, Web site : www.dianatea.in

Extract of Unaudited Financial Results for the Quarter and Half-Year ended 30th September, 2017

Sl. No.	Particulars	(₹ in lacs)				
		Quarter ended			Half Year ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income from Operations (Net)	1,850.46	1,349.54	1013.64	3,300.00	2,750.16
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	542.79	173.94	461.67	716.73	657.31
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	542.79	173.94	461.67	716.73	657.31
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	542.79	173.94	461.67	716.73	657.31
5	Total comprehensive income for the period (Comprising profit / (loss) for the period (after Tax) and other Comprehensive income (after Tax)	534.67	177.36	473.72	712.03	700.88
6	Equity share capital (Rs.5/- Paid-up)	749.55	749.55	749.55	749.55	749.55
7	Reserve excluding Revaluation Reserve as per balance sheet of the previous accounting year					
8	Earnings Per Share (Face value of Rs.5 each)					
	a) Basic	3.62	1.16	3.06	4.78	4.36
	b) Diluted	3.62	1.16	3.06	4.78	4.36

Notes :

- The Company has adopted Indian Accounting Standards (Ind AS), prescribed under the Companies Act, 2013 read with relevant rules thereunder, with effect from April 1, 2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016. The financial results, presented in accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", have been prepared in accordance with the recognition and measurement principles in Ind AS 34 "Interim Financial Reporting". The figures for the quarter ended September 30, 2016 presented here are also Ind AS compliant.
- The Ind AS compliant financial results pertaining to quarter September 30, 2016 has not been subjected to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November, 2017. The results for the quarter ended September 30, 2017 has been subjected to Limited Review by the Statutory Auditors.
- The Production of green leaf (raw material consumed by the Company for the manufacture of tea) from the company's own tea estates involved integrated process having various stages such as nursery, planting, cultivation etc. their values at the intermediate stages could not be ascertained. Cost of material consumed represents purchase of Green Leaf.
- The Company is primarily engaged in the business of growing and manufacturing of tea and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.
- The Company is engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern, and as such the foregoing results should not be construed as being representative of likely results for the year ended 31st March 2018. Hence Provision for taxation (both current and deferred) has not been considered as the same is computed at the end of year.
- Statement of Reconciliation for net profit under Ind AS and Indian GAAP for the quarter and half year ended September 30, 2016 :

(₹ in lakhs)

Particulars	Three Months Ended 30.09.2016	Six Months Ended 30.09.2016
Net profit after tax for the period as per Indian GAAP	457.83	662.39
Amortisation of Loan Processing Charges	2.81	2.62
Loss on sale of Investments valued through FVTOCI	9.12	9.12
Other adjustments	(7.66)	(16.82)
Net Impact on Ind AS adjustments	461.67	657.31
Other Comprehensive Income	12.05	43.55
Total Comprehensive Income under Ind AS	473.72	700.88

- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- The above is an extract of the detailed format of quarterly Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results will be available on the Company's Website "www.dianatea.in" and at the stock exchange website of BSE Ltd. at "www.bseindia.com".

For DIANA TEA COMPANY LIMITED

Sandeep Singhania

Managing Director

DIN - 00343837

Kolkata

10th November, 2017

