



# DIANA TEA COMPANY LTD

Diana • Baintgoorie • Good Hope

Statement of Unaudited Standalone Financial Results for the Quarter/ Half Year ended 30th September, 2018						
(₹ in Lacs)						
PARTICULARS		Three Month Ended			Six Month Ended	
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	31.03.2018 (Audited)
1	Income					
	a. Revenue from Operations	1,627.82	1,426.79	1,850.46	3,054.61	6,086.02
	b. Other Income	18.52	23.58	27.95	42.10	136.27
	<b>Total Income</b>	<b>1,646.34</b>	<b>1,450.37</b>	<b>1,878.41</b>	<b>3,096.71</b>	<b>6,222.29</b>
2	Expenses					
	a. Cost of materials consumed	330.97	188.35	184.58	519.32	533.64
	b. Changes in inventories of finished goods	(638.40)	(254.21)	(203.86)	(892.61)	114.73
	c. Employee benefits expense	934.29	823.67	788.93	1,757.96	3,079.62
	d. Finance cost	44.32	37.17	34.46	81.49	137.59
	e. Depreciation and Amortisation	40.45	36.36	33.61	76.81	134.41
	f. Excise duty/ Cess	-	-	-	-	4.43
	g. Other expenses	624.15	459.88	497.90	1,084.03	1,950.52
	<b>Total Expense</b>	<b>1,335.78</b>	<b>1,291.22</b>	<b>1,335.62</b>	<b>2,627.00</b>	<b>5,954.94</b>
3	<b>Profit Before Tax (1-2)</b>	<b>310.56</b>	<b>159.15</b>	<b>542.79</b>	<b>469.71</b>	<b>267.35</b>
4	Tax Expense					
	a. Current & Deferred Tax	-	-	-	-	55.76
	b. MAT Credit Entitlement	-	-	-	-	(13.57)
	c. Income Tax Relating to Earlier Years	0.38	-	-	0.38	(0.45)
	<b>Total</b>	<b>0.38</b>	<b>-</b>	<b>-</b>	<b>0.38</b>	<b>41.74</b>
5	<b>Net Profit/ (Loss) For The Period (3-4)</b>	<b>310.18</b>	<b>159.15</b>	<b>542.79</b>	<b>469.33</b>	<b>225.61</b>
6	Other Comprehensive Income					
	(a) Items that will not be Reclassified to Profit & Loss					
	FVTOCI of Investments	(6.02)	(5.23)	(8.12)	(11.25)	(2.60)
7	<b>Total Comprehensive Income (5+6)</b>	<b>304.16</b>	<b>153.92</b>	<b>534.67</b>	<b>458.08</b>	<b>223.01</b>
8	Paid up Equity Share Capital (Face value of ₹ 5/- each)	749.55	749.55	749.55	749.55	749.55
9	Earnings per Share (Face value of ₹ 5/- each)					
	- Basic & diluted (not annualised)	2.07	1.06	3.62	3.13	1.50

Standalone Statement of Assets and Liabilities		
(₹ in Lacs)		
PARTICULARS	As at 30.09.2018	As at 31.03.2018
<b>A) ASSETS</b>		
Non-Current Assets		
(a) Property, plant and equipment	6,294.81	5,812.62
(b) Capital work-in-progress	4.08	162.50
(c) Financial assets:		
(i) Investments	318.39	309.97
(ii) Other financial assets	2.71	2.71
(d) Deferred tax assets (net)	21.92	5.69
(e) Other Non-Current Assets	276.30	290.75
<b>Total Non-Current Assets</b>	<b>6,918.21</b>	<b>6,584.24</b>
Current Assets		
(a) Inventories	1,441.60	649.90
(b) Financial assets:		
(i) Investments	94.03	61.10
(ii) Trade receivables	381.05	155.80
(iii) Cash and cash equivalents	25.62	34.12
(iv) Bank balance other than (iii)	70.56	47.69
(v) Loans	912.50	954.00
(vi) Other financial assets	42.20	40.10
(c) Other current assets	114.69	114.05
<b>Total Current Assets</b>	<b>3,082.25</b>	<b>2,056.76</b>
<b>Total Assets</b>	<b>10,000.46</b>	<b>8,641.00</b>
<b>B) EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	749.55	749.55
(b) Other Equity	5,941.56	5,524.06
<b>Total Equity</b>	<b>6,691.11</b>	<b>6,273.61</b>
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	892.62	845.39
(b) Other Non-Current Liabilities	17.53	19.98
<b>Total Non-Current Liabilities</b>	<b>910.15</b>	<b>865.37</b>
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	1,197.43	187.13
(ii) Trade payables	434.94	420.16
(iii) Other financial Liabilities	376.10	457.56
(b) Other current liabilities	216.89	213.94
(c) Provisions	173.84	223.23
<b>Total Current Liabilities</b>	<b>2,399.20</b>	<b>1,502.02</b>
<b>Total Equity and Liabilities</b>	<b>10,000.46</b>	<b>8,641.00</b>

For DIANA TEA COMPANY LIMITED

Director/Managing Director



AARES GROUP

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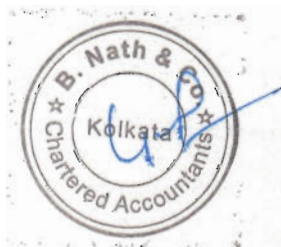
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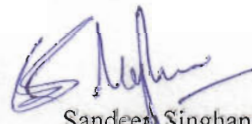
## Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> November, 2018. The results for the quarter ended September 30, 2018 has been subjected to Limited Review by the Statutory Auditors.
- 2 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.
- 3 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.
- 4 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 2019. Hence Provision for taxation ( both current and deferred ) has not been considered as the same is computed at the end of the year.
- 5 Subsequent to introduction of Goods and Service Tax (GST) w.e.f. 01.07.2017, Revenue is required to be disclosed net of GST. Accordingly, the figures of Revenue from operations for the six months ended 30.09.2018 is not comparable with the figures of six months ended 30.09.2017.
- 6 Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- 7 The results will be available on the Company's Website "[www.dianatea.in](http://www.dianatea.in)" and at the stock exchange website of BSE Ltd. at "[www.bseindia.com](http://www.bseindia.com)"

For Diana Tea Company Limited

Place: Kolkata  
Date: 14.11.2018



  
Sandeep Singhania  
Managing Director  
DIN: 00343837

## AARES GROUP

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