

The Board of Directors

DLX Limited

Kanak Building ,41 Chowringhee Road,

Kolkata - 700071

1. We have reviewed the accompanying statement of unaudited financial results of **DLX LIMITED** ("the Company") for the quarter and period ended 31st December, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement is the responsibility of the Company's management and has been approved by the 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"), as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statement based on our review.
3. We conducted our review of the statement 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 Statement are free of material misstatement.
4. 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.
5. 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 applicable Indian accounting standards and other recognized accounting practices and policies and 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.

For Lihala & Co

Chartered Accountants

(Firm ICAI Regd. No.315052E)


Ajay Gupta

Membership No.: 312494

Partner



UDIN: 24312494BJZXZV7876

Place: Kolkata

Date: 13th February, 2024

DLX LIMITED

REG. OFFICE : KANAK BUILDING, 41, CHOWRINGHEE ROAD KOLKATA-700071
CIN: L15491WB1964PLC026262; EMAIL: dlapkanak@gmail.com ; WEBSITE: www.dlxltd.com
Telephone No. 033 2288 3970/3972, Fax No. 033 2288 3581

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31st DECEMBER, 2023

SL. NO.	PARTICULARS	(Rupees in Lakhs except figures of EPS)					
		QUARTER ENDED			Nine Month Ended		YEAR ENDED
		31st December, 2023	30th September, 2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March, 2023
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(AUDITED)
1	Income From Operations						
	Revenue From Operations	382.35	253.58	446.23	922.29	1,063.29	1,309.14
	Other Income	6.49	7.25	3.37	16.23	9.10	17.79
2	Total Revenue	388.84	260.83	449.60	938.52	1,072.39	1,326.92
3	Expenses						
	(a) Cost of materials consumed	16.44	5.51	15.21	34.15	34.73	48.54
	(b) Purchases of stock-in-trade	3.07	30.89	0.99	46.87	30.25	39.32
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	117.98	(108.23)	179.60	(7.98)	67.25	67.12
	(d) Employee benefits expense	273.17	213.83	261.58	685.17	730.98	978.58
	(e) Finance Costs	9.09	7.86	8.52	23.93	22.40	29.52
	(f) Depreciation and Amortisation expense	13.23	13.23	14.08	39.54	42.14	57.16
	(g) Other expenses	106.90	106.58	95.71	305.95	331.59	402.73
	Total Expenses (3)	539.89	269.67	575.69	1,127.64	1,259.34	1,622.98
4	Profit / (Loss) before Exceptional Items & Tax (2-3)	(151.04)	(8.84)	(126.09)	(189.11)	(186.95)	(296.06)
5	Exceptional Items		-	-		-	-
6	Profit / (Loss) before tax (4 + / - 5)	(151.04)	(8.84)	(126.09)	(189.11)	(186.95)	(296.06)
7	Tax Expense	35.54	(1.86)	(2.39)	32.61	5.82	92.12
8	Profit / (Loss) for the period (6 + / - 7)	(186.59)	(6.97)	(128.49)	(221.73)	(192.77)	(388.18)
9	Other Comprehensive Income, Net of Income Tax						
	A. Items that will not be reclassified to profit or loss (net of tax)	6.62	3.21	0.29	12.10	(0.60)	19.39
	B. Items that will be reclassified to profit or loss (net of tax)		-	-		-	-
	Total other comprehensive income, net of Income Tax	6.62	3.21	0.29	12.10	(0.60)	19.39
10	Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9)	(179.97)	(3.76)	(128.19)	(209.63)	(193.37)	(368.80)
11	Paid-up equity share capital (Face Value of Rs.10/- per share)	642.05	642.05	642.05	642.05	642.05	642.05
12	Other Equity			-			(459.91)
13	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	(2.91)	(0.11)	(2.00)	(3.45)	(3.00)	(6.05)
	(b) Diluted	(2.91)	(0.11)	(2.00)	(3.45)	(3.00)	(6.05)



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31st December, 2023

Notes:

1. These Statements are prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2. Tea Industry being seasonal in nature, the results above cannot be indicative for the full year.
3. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on 13th February, 2024.
4. The Segment information has been prepared in line with the review of operating results as per Ind AS 108 "Operating Segments". Accordingly, the Company's operating segments are (i) Tea, (ii) Tourism and Others.
5. The figures of quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of nine month ended December 31, 2023 and published figures upto the second quarter ended 30th September, 2023 of the relevant financial year.
6. Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.



By the Order of the Board of Directors
For DLX LIMITED

For DLX LIMITED

Siddhant
Director

Place: Kolkata

Date: 13th February, 2024

DLX LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2023

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

		QUARTER ENDED			NINE MONTHS ENDED		(Rs. In Lakhs)
SL. NO	PARTICULARS	31st December, 2023	30th September, 2023	31st December, 2022	31st December, 2023	31st December, 2022	Year Ended 31st March, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sale/Income from Segment)						
a	Segment A - Tea	180.86	209.22	234.23	537.71	668.83	725.67
b	Segment- B -Tourism	204.78	56.07	210.04	407.42	417.55	612.14
	Total	385.64	265.29	444.27	945.13	1086.38	1337.81
	Unallocated Revenue	13.89	10.21	7.85	33.78	20.38	30.93
	Total	399.53	275.50	452.12	978.91	1106.76	1368.74
	Less- Inter Segment Revenue	10.68	14.66	2.52	40.39	34.37	41.82
	Total Revenue	388.84	260.83	449.60	938.52	1072.39	1326.92
2	Segment Results Profit(Loss) before Tax & Interest from Segments						
a	Segment A - Tea	(277.05)	3.21	(231.45)	(370.55)	(312.90)	(434.87)
b	Segment- B -Tourism	113.69	(4.99)	120.17	178.57	174.18	162.55
	Total	(163.35)	(1.78)	(111.28)	(191.97)	(138.72)	(272.32)
	Unallocable	21.41	0.80	(6.27)	26.79	(25.83)	5.79
	Total	(141.94)	(0.98)	(117.55)	(165.18)	(164.55)	(266.53)
	Less: i) Interest	(9.09)	(7.86)	(8.52)	(23.93)	(22.40)	(29.52)
	Total Profit / (Loss) before tax	(151.04)	(8.84)	(126.09)	(189.11)	(186.95)	(296.06)
3	Assets						
a	Segment A - Tea	1209.07	1338.51	1277.82	1209.07	1277.82	1257.06
b	Segment- B -Tourism	110.97	142.18	137.59	110.97	137.59	174.67
	Total	1320.04	1480.70	1415.40	1320.04	1415.40	1431.74
	Unallocated Assets	598.68	413.89	821.55	598.68	821.55	401.39
	Total Assets	1918.72	1894.59	2236.95	1918.72	2236.95	1833.12
4	Liabilities						
a	Segment A - Tea	930.78	772.64	756.04	930.78	756.04	730.14
b	Segment- B -Tourism	162.12	208.88	160.75	162.12	160.75	156.94
	Total	1092.90	981.53	916.79	1092.90	916.79	887.08
	Unallocated Liabilities	745.89	760.59	1251.54	745.89	1251.54	763.91
	Total Liabilities	1838.79	1742.11	2168.33	1838.79	2168.33	1650.99

