

LIHALA & CO.

CHARTERED ACCOUNTANTS

11, Crooked Lane, Kolkata - 700 069

Phone: 2248-7109, 2243-5095

Email: lihalaco@yahoo.co.in

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 ended 31st December, 2024 and for the period ended 31st December, 2024 ("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, which 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 the 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 from 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.
6. **Material Uncertainty Related to Going Concern**
We draw attention to Note No. 7 to the financial results, which indicates that the accumulated losses of the company has fully eroded the Net Worth of the company. This raises a material uncertainty which may cast a significant doubt about the company's ability to continue as a going concern. However, as per the reasons stated in the Note No. 7, the financial results are prepared on a going-concern basis.

Our opinion is "Not modified" in respect of this matter.

For Lihala & Co
Chartered Accountants
(Firm ICAI Regd. No.315052E)


Ajay Gupta
Membership No.: 312494
Partner



UDIN: 25312494BMNSQX7742

Place: Kolkata

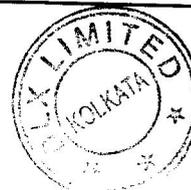
Date: 13th February, 2025

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 2024

| SL. NO. | PARTICULARS | (₹ In Lakhs except figures of EPS) | | | | | |
|---------|--|-------------------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------|
| | | QUARTER ENDED | | | Nine Month Ended | | YEAR ENDED |
| | | 31st December, 2024 (Unaudited)* | 30th September, 2024 (Unaudited) | 31st December, 2023 (Unaudited) | 31st December, 2024 (Unaudited) | 31st December, 2023 (Unaudited) | 31st March, 2024 (AUDITED) |
| 1 | Income From Operations | | | | | | |
| | Revenue From Operations | 420.48 | 213.46 | 382.35 | | | |
| | Other Income | 5.07 | 7.17 | 6.49 | 960.02 | 922.29 | 1,171.32 |
| 2 | Total Revenue | 425.55 | 220.63 | 388.84 | 19.28 | 16.23 | 18.92 |
| 3 | Expenses | | | | 979.30 | 938.52 | 1,190.24 |
| | (a) Cost of materials consumed | 18.95 | 9.86 | 16.44 | 42.04 | 34.15 | 46.71 |
| | (b) Purchases of stock-in-trade | 26.10 | 17.85 | 3.07 | 47.56 | 46.87 | 90.60 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 106.64 | (75.73) | 117.98 | (13.70) | (7.98) | 2.58 |
| | (d) Employee benefits expense | 275.98 | 202.14 | 273.17 | 675.71 | 685.17 | 929.94 |
| | (e) Finance Costs | 11.78 | 10.20 | 9.09 | 31.21 | 23.93 | 32.54 |
| | (f) Depreciation and Amortisation expense | 13.97 | 12.85 | 13.23 | 38.89 | 39.54 | 52.89 |
| | (g) Other expenses | 103.34 | 108.54 | 106.90 | 314.05 | 305.95 | 350.89 |
| | Total Expenses (3) | 556.75 | 285.72 | 539.89 | 1,135.76 | 1,127.64 | 1,506.14 |
| 4 | Profit / (Loss) before Exceptional Items & Tax (2-3) | (131.20) | (65.09) | (151.04) | (156.46) | (189.11) | (315.90) |
| 5 | Exceptional items | - | - | - | - | - | - |
| 6 | Profit / (Loss) before tax (4 + / - 5) | (131.20) | (65.09) | (151.04) | (156.46) | (189.11) | (315.90) |
| 7 | Tax expense | 6.34 | (3.96) | 35.54 | 6.47 | 32.61 | 36.11 |
| 8 | Profit / (Loss) for the period (6 + / - 7) | (137.54) | (61.13) | (186.59) | (162.93) | (221.73) | (352.01) |
| 9 | Other Comprehensive Income, Net of Income Tax | | | | | | |
| | A. Items that will not be reclassified to profit or loss (net of tax) | (2.49) | (2.45) | 6.62 | (0.16) | 12.10 | 15.40 |
| | B. Items that will be reclassified to profit or loss (net of tax) | | | | | | |
| | Total other comprehensive income, net of Income Tax | (2.49) | (2.45) | 6.62 | (0.16) | 12.10 | 15.40 |
| 10 | Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9) | (140.03) | (63.58) | (179.97) | (163.09) | (209.63) | (336.61) |
| 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 | | | | | | (689.10) |
| 13 | Earnings per share (of Rs.10/- each) (not annualised) : | | | | | | |
| | (a) Basic | (2.14) | (0.95) | (2.91) | (2.54) | (3.45) | (5.48) |
| | (b) Diluted | (2.14) | (0.95) | (2.91) | (2.54) | (3.45) | (5.48) |



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Telephone No. 033 2288 3970/3972, Fax No. 033 2288 3581
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31st December, 2024

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 2025
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, 2024 are the balancing figures between unaudited figures in respect of nine month ended December 31, 2024 and published figures upto the second quarter ended 30th September, 2024 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.
7. The Company's Accumulated Losses has fully eroded its Net Worth which indicates the existence of material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. Further, the management of the company believes that the tea and tourism industry to perform better in the coming years and therefore the management of the company is bringing in long term funds as they expect the company to be profitable in the near future. Hence, the financial statements are prepared on a going-concern basis.

By the Order of the Board of Directors
For DLX LIMITED

Anshuman Prakash
ANSHUMAN PRAKASH
DIN - 00434909



Place: Kolkata

Date: 13th February 2025

DLX LIMITED

REG. OFFICE : KANAK BUILDING, 41, CHOWRINGHEE ROAD KOLKATA-700071

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2024

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs. In Lakhs)

| SL. NO | PARTICULARS | QUARTER ENDED | | | NINE MONTHS ENDED | | Year Ended |
|----------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | 31.12.2024 (Unaudited) | 30.09.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.03.2024 (Audited) |
| 1 | Segment Revenue (Net Sale/Income from Segment) | | | | | | |
| a | Segment A - Tea | 177.73 | 180.14 | 180.86 | 532.21 | 537.71 | 602.14 |
| b | Segment- B -Tourism | 245.36 | 40.52 | 204.78 | 452.35 | 407.42 | 582.94 |
| | Total | 423.08 | 220.66 | 385.64 | 984.55 | 945.13 | 1,185.08 |
| | Unallocated Revenue | 12.15 | 7.00 | 13.89 | 31.38 | 33.78 | 47.37 |
| | Total | 435.24 | 227.66 | 399.53 | 1,015.94 | 978.91 | 1,232.46 |
| | Less- Inter Segment Revenue | 9.69 | 7.02 | 10.68 | 36.64 | 40.39 | 42.22 |
| | Total Revenue | 425.55 | 220.63 | 388.84 | 979.30 | 938.52 | 1,190.24 |
| 2 | Segment Results Profit(Loss) before Tax & Interest from Segments | | | | | | |
| a | Segment A - Tea | (262.60) | (14.81) | (277.05) | (296.01) | (370.55) | (449.61) |
| b | Segment- B -Tourism | 145.43 | (44.29) | 113.69 | 191.21 | 178.57 | 166.95 |
| | Total | (117.17) | (59.11) | (163.35) | (104.80) | (191.97) | (282.66) |
| | Unallocable | (2.26) | 4.22 | 21.41 | (20.45) | 26.79 | (0.69) |
| | Total | (119.42) | (54.89) | (141.94) | (125.24) | (165.18) | (283.36) |
| | Less: i) Interest | (11.78) | (10.20) | (9.09) | (31.21) | (23.93) | (32.54) |
| | Total Profit / (Loss) before tax | (131.20) | (65.09) | (151.04) | (156.46) | (189.11) | (315.90) |
| 3 | Assets | | | | | | |
| a | Segment A - Tea | 1,177.09 | 1,291.47 | 1,209.07 | 1,177.09 | 1,209.07 | 1,155.67 |
| b | Segment- B -Tourism | 167.02 | 162.56 | 110.97 | 167.02 | 110.97 | 160.44 |
| | Total | 1,344.11 | 1,454.02 | 1,320.04 | 1,344.11 | 1,320.04 | 1,316.11 |
| | Unallocated Assets | 629.36 | 418.22 | 598.68 | 629.36 | 598.68 | 443.00 |
| | Total Assets | 1,973.47 | 1,872.24 | 1,918.72 | 1,973.47 | 1,918.72 | 1,759.11 |
| 4 | Liabilities | | | | | | |
| a | Segment A - Tea | 1,013.06 | 884.36 | 930.78 | 1,013.06 | 930.78 | 913.14 |
| b | Segment- B -Tourism | 226.23 | 311.38 | 162.12 | 226.23 | 162.12 | 125.28 |
| | Total | 1,239.29 | 1,195.74 | 1,092.90 | 1,239.29 | 1,092.90 | 1,038.42 |
| | Unallocated Liabilities | 744.32 | 746.61 | 745.89 | 744.32 | 745.89 | 767.75 |
| | Total Liabilities | 1,983.61 | 1,942.35 | 1,838.79 | 1,983.61 | 1,838.79 | 1,806.17 |