

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO,
THE BOARD OF DIRECTORS OF
DLX LIMITED
41, Chowringhee Road (Kanak Building)
Kolkata - 700071

1. We have reviewed the accompanying statement of unaudited financial results of **DLX LIMITED** ("the Company") for the quarter/Period ended 30th June, 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 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: 24312494BJZYBG9229

Place: Kolkata

Date: 14-08-2024



DLX LIMITED

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

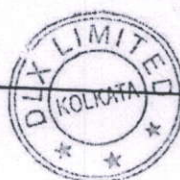
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

CIN:L15491WB1964PLC026262; EMAIL:dlapkanak@gmail.com ; WEBSITE:www.dlxltd.com

Telephone No. 033 2288 3970/3972, Fax No. 033 2288 3581

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

SL. NO	PARTICULARS	QUARTER ENDED			
		30th June, 2024	31st March, 2024	30th June, 2023	Year Ended
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sale/Income from Segment)				
a	Segment A - Tea	174.34	64.43	147.63	602.14
b	Segment- B -Tourism	166.47	175.52	146.57	582.94
	Total	340.81	239.95	294.21	1185.08
	Unallocated Revenue	12.23	13.59	9.68	47.37
	Total	353.04	253.55	303.89	1232.46
	Less- Inter Segment Revenue	19.93	1.83	15.05	42.22
	Total Revenue	333.12	251.72	288.84	1190.24
2	Segment Results				
	Profit(Loss) before Tax & Interest from Segments				
a	Segment A - Tea	(18.60)	(79.06)	(96.71)	(449.61)
b	Segment- B -Tourism	90.07	(11.62)	69.87	166.95
	Total	71.47	(90.68)	(26.84)	(282.66)
	Unallocable	(22.41)	(27.48)	4.58	(0.69)
	Total	49.06	(118.17)	(22.26)	(283.36)
	Less: i) Interest	(9.23)	(8.61)	(6.98)	(32.54)
	Total Profit / (Loss) before tax	39.82	(126.78)	(29.24)	(315.90)
3	Assets				
a	Segment A - Tea	1205.61	1155.67	1236.51	1155.67
b	Segment- B -Tourism	120.49	160.44	145.15	160.44
	Total	1326.09	1316.11	1381.66	1316.11
	Unallocated Assets	417.18	443.00	395.00	443.00
	Total Assets	1743.27	1759.11	1776.66	1759.11
4	Liabilities				
a	Segment A - Tea	840.11	913.14	717.84	913.14
b	Segment- B -Tourism	157.20	125.28	139.60	125.28
	Total	997.31	1038.42	857.43	1038.42
	Unallocated Liabilities	752.98	767.75	762.99	767.75
	Total Liabilities	1750.29	1806.17	1620.42	1806.17



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

SL. NO.	PARTICULARS	(Rupees in Lakhs except figures of EPS)			
		QUARTER ENDED		YEAR ENDED	
		30th June, 2024 (Unaudited)	31st March, 2024 (Refer Note 2)	30th June, 2023 (Unaudited)	31st March, 2024 (Audited)
1	Income From Operations				
	Revenue From Operations	326.08	249.03	286.36	1,171.32
	Other Income	7.04	2.69	2.49	18.92
2	Total Revenue	333.12	251.72	288.84	1,190.24
3	Expenses				
	(a) Cost of materials consumed	13.23	12.56	12.20	46.71
	(b) Purchases of stock-in-trade	3.61	43.73	12.91	90.60
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(44.61)	10.56	(17.73)	2.58
	(d) Employee benefits expense	197.59	244.77	198.17	929.94
	(e) Finance Costs	9.23	8.61	6.98	32.54
	(f) Depreciation and Amortisation expense	12.07	13.35	13.08	52.89
	(g) Other expenses	102.17	44.94	92.47	350.89
	Total Expenses (3)	293.30	378.51	318.08	1,506.14
4	Profit / (Loss) before Exceptional Items & Tax (2-3)	39.82	(126.79)	(29.24)	(315.90)
5	Exceptional items	-	-	-	-
6	Profit / (Loss) before tax (4 + / - 5)	39.82	(126.79)	(29.24)	(315.90)
7	Tax Expense	4.09	3.50	(1.07)	36.11
8	Profit / (Loss) for the period (6 + / - 7)	35.74	(130.29)	(28.17)	(352.01)
9	Other Comprehensive Income, Net of Income Tax				
	A. Items that will not be reclassified to profit or loss (net of tax)	4.78	3.30	2.27	15.40
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total other comprehensive income, net of Income Tax	4.78	3.30	2.27	15.40
10	Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 + / - 9)	40.51	(126.99)	(25.90)	(336.61)
11	Paid-up equity share capital (Face Value of Rs.10/- per share)	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	0.56	(2.03)	(0.44)	(5.48)
	(b) Diluted	0.56	(2.03)	(0.44)	(5.48)

NOTES :

- The above unaudited results duly reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 14th August, 2024 and the Auditors have performed limited review.
- Figures for the quarter ended June 30, 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year.
- Tea Industry being seasonal in nature, the above quarterly results are not indicative of the likely results for the year.
- Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.
- 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.

Place : Kolkata
Date : 14-08-2024



By the Order of the Board of Directors
For DLX LIMITED

For DLX LIMITED

Sudhakar
Director

DIN: 06850941

