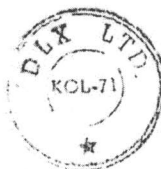


# DLX LIMITED

REG. OFFICE : KANAK BUILDING, 41, CHOWRINGHEE ROAD KOLKATA-700071  
 CIN: L15491WB1964PLC026262; EMAIL: dlaxkanak@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 YEAR ENDED 30th SEPTEMBER, 2024

SL. NO.	PARTICULARS	(* in Lakhs except figures of EPS)					
		QUARTER ENDED			Six Month Ended		YEAR ENDED
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(AUDITED)
1	Income From Operations						
	Revenue From Operations	213.46	326.08	253.58	539.54	539.94	1,171.32
	Other Income	7.17	7.04	7.25	14.21	9.74	18.92
2	Total Revenue	220.63	333.12	260.83	553.75	549.68	1,190.24
3	Expenses						
	(a) Cost of materials consumed	9.86	13.23	5.51	23.09	17.71	46.71
	(b) Purchases of stock-in-trade	17.85	3.61	30.89	21.46	43.80	90.60
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(75.73)	(44.61)	(108.23)	(120.34)	(125.96)	2.58
	(d) Employee benefits expense	202.14	197.59	213.83	399.73	412.00	929.94
	(e) Finance Costs	10.20	9.23	7.86	19.43	14.84	32.54
	(f) Depreciation and Amortisation expense	12.85	12.07	13.23	24.92	26.31	52.89
	(g) Other expenses	108.54	102.17	106.58	210.71	199.05	350.89
	Total Expenses (3)	285.72	293.30	269.67	579.01	587.75	1,506.14
4	Profit / (Loss) before Exceptional Items & Tax (2-3)	(65.09)	39.82	(8.84)	(25.26)	(38.07)	(315.90)
5	Exceptional items	-	-	-	-	-	-
6	Profit / (Loss) before tax (4 + / - 5)	(65.09)	39.82	(8.84)	(25.26)	(38.07)	(315.90)
7	Tax expense	(3.96)	4.09	(1.86)	0.13	(2.93)	36.11
8	Profit / (Loss) for the period (6 + / - 7)	(61.13)	35.74	(6.97)	(25.39)	(35.14)	(352.01)
9	Other Comprehensive Income, Net of Income Tax						
	A. Items that will not be reclassified to profit or loss (net of tax)	(2.45)	4.78	3.21	2.33	5.48	15.40
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total other comprehensive income, net of Income Tax	(2.45)	4.78	3.21	2.33	5.48	15.40
10	Total comprehensive income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 + / - 9)	(63.58)	40.51	(3.76)	(23.06)	(29.66)	(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						
13	Earnings per share (of Rs.10/- each) (not annualised) :						(689.10)
	(a) Basic	(0.95)	0.56	(0.11)	(0.40)	(0.55)	(5.48)
	(b) Diluted	(0.95)	0.56	(0.11)	(0.40)	(0.55)	(5.48)



## DLX LIMITED

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30th September, 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 14th November, 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 September 30, 2024 are the balancing figures between unaudited figures in respect of half year ended September 30, 2024 and published figures upto the first quarter 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



Place: Kolkata  
Date: 14th November, 2024

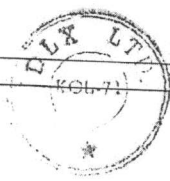


**CASH FLOW STATEMENT**

PARTICULARS	₹ in Lakhs	
	Half Year ended 30th September, 2024 (₹)	Half Year ended 30th September, 2023 (₹)
<b>A. Cash Flow from Operating Activities</b>		
Profit before income tax		
Adjustments for:		
Depreciation and amortisation expense	(25.26)	(38.07)
Finance Costs	-	-
Interest Income	24.92	26.31
Dividend Income	19.43	14.84
Profit on Sale of Property, Plant and Equipments	(8.38)	(7.40)
Employee Benefit Expense	(0.20)	(0.41)
Subsidy received	(2.56)	
Amortization of Government Grants		18.43
<b>Operating Profit before Working Capital changes</b>	(0.24)	(0.26)
Increase/(Decrease) in Trade Payables	7.72	13.44
Increase/(Decrease) in Other Financial Liabilities	12.24	26.19
Increase/(Decrease) in Other Current Liabilities	0.03	(14.10)
Increase/(Decrease) in Short term provision	148.20	59.87
Decrease/(Increase) in Trade Receivables	9.95	
Decrease/(Increase) in Inventories	16.09	(20.16)
Decrease/(Increase) in Other Assets	(107.62)	(129.35)
Decrease/(Increase) in Other Current Assets	(41.24)	-
<b>Cash generated from Operations</b>	-	0.60
Income taxes paid	45.37	(63.51)
<b>Net Cash from Operating Activities</b>	(17.93)	(7.87)
	27.44	(71.38)
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets		
Proceeds from sale of fixed assets	(46.62)	(2.04)
Dividend Received	3.05	
Interest Received	0.20	0.41
Fixed Deposits	8.38	(28.60)
<b>Net Cash from Investing Activities</b>	145.65	
	110.66	(30.23)
<b>C. Cash Flow from Financing Activities</b>		
Issue of Preference Share		
Proceeds/ (Repayment) from Long-Term Borrowings	11.93	3.54
Proceeds/ (Repayment) from Short-Term Borrowings	4.82	(10.49)
Interest paid	(2.18)	(2.37)
<b>Net Cash from Financing Activities</b>	14.57	(9.33)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		
Cash and Cash Equivalents at the Beginning of the Year	152.68	(110.95)
Cash and Cash Equivalents at the End of the Year	13.58	114.10
	166.25	3.15

**Cash and Cash Equivalents at the end of the Half Year**

PARTICULARS	₹	
	Half Year ended 30th September, 2024 (₹)	Half Year ended 30th September, 2023 (₹)
Bank Balances		
- On Current Account	32.98	43.89
- On Bank Overdraft	(34.18)	(57.95)
Cash On Hand	9.26	9.45
Fixed Deposits pledged against Bank Overdraft	158.19	7.77
Cheques On Hand	-	-
	166.25	3.15



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## STATEMENT OF UNAUDITED BALANCE SHEET

PARTICULARS	(Rs. In Lakhs)	
	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>A. ASSETS</b>		
(1) Non-Current Assets		
(a) Property, plant and equipment		
(b) Capital work-in-progress		
(c) Financial assets	1,104.23	1,104.91
(i) Investments	21.88	-
(ii) Others		
(d) Deferred tax assets (Net)	117.50	106.60
(e) Other non-current assets	78.17	239.92
Total Non-Current Assets	18.87	21.56
(2) Current assets	2.70	1.28
(a) Inventories	1,343.35	1,474.27
(b) Financial assets		
(i). Trade Receivables	207.68	100.06
(ii). Cash and cash equivalents	24.80	40.89
(iii). Others	200.43	103.84
(c) Current Tax Asset (net)	30.30	11.13
(d) Other current assets		
Total Current Assets	65.68	28.93
Total Assets (1+2)	528.90	284.85
<b>B. EQUITY AND LIABILITIES</b>	1,872.24	1,759.11
(1) Equity		
(a) Equity Share Capital		
(b) Other Equity	642.05	642.05
Total Equity	(712.16)	(689.10)
(2) Liabilities	(70.11)	(47.05)
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(b) Other non-current liabilities	1,105.59	1,076.41
Total Non-Current Liabilities	22.63	22.87
(ii) Current liabilities	1,128.22	1,099.27
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	45.47	96.73
Total Outstanding dues of Micro Enterprises & Small Enterprises		
Total Outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	38.19	25.95
(iii) Other financial liabilities		
(b) Other current liabilities	25.81	25.77
(c) Provisions	268.95	120.74
(d) Current Tax Liabilities (Net)	434.64	424.69
Total Current Liabilities	1.07	13.01
Total Liabilities (i)+(ii)	814.14	706.89
Total Equity and Liabilities (1+2)	1,942.35	1,806.17
	1,872.24	1,759.11



# DLX LIMITED

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

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

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

SL. NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		(Rs. In Lakhs)
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
1	Segment Revenue ( Net Sale/Income from Segment)						
a	Segment A - Tea	180.14	174.34	209.22	354.48	356.85	602.14
b	Segment- B -Tourism	40.52	166.47	56.07	206.99	202.64	582.94
	Total	220.66	340.81	265.29	561.47	559.49	1,185.08
	Unallocated Revenue	7.00	12.23	10.21	19.23	19.89	47.37
	Total	227.66	353.04	275.50	580.70	579.38	1,232.46
	Less- Inter Segment Revenue	7.02	19.93	14.66	26.95	29.71	42.22
	Total Revenue	220.63	333.12	260.85	553.75	549.68	1,190.24
2	Segment Results Profit( Loss) before Tax & Interest from Segments						
a	Segment A - Tea	(14.81)	(18.60)	3.21	(33.41)	(93.50)	(449.61)
b	Segment- B -Tourism	(44.29)	90.07	(4.99)	45.78	64.88	166.95
	Total	(59.11)	71.47	(1.78)	12.36	(28.62)	(282.66)
	Unallocable	4.22	(22.41)	0.80	(18.19)	5.38	(0.69)
	Total	(54.89)	49.06	(0.98)	(5.83)	(23.24)	(283.36)
	Less: i) Interest	(10.20)	(9.23)	(7.86)	(19.43)	(14.84)	(32.54)
	Total Profit / (Loss) before tax	(65.09)	39.82	(8.83)	(25.26)	(38.07)	(315.90)
3	Assets						
a	Segment A - Tea	1,291.47	1,205.61	1,338.51	1,291.47	1,338.51	1,155.67
b	Segment- B -Tourism	162.56	120.49	142.18	162.56	142.18	160.44
	Total	1,454.02	1,326.09	1,480.70	1,454.02	1,480.70	1,316.11
	Unallocated Assets	418.22	417.18	413.89	418.22	413.89	443.00
	Total Assets	1,872.24	1,743.27	1,894.59	1,872.24	1,894.59	1,759.11
4	Liabilities						
a	Segment A - Tea	884.36	840.11	772.64	884.36	772.64	913.14
b	Segment- B -Tourism	311.38	157.20	208.88	311.38	208.88	125.28
	Total	1,195.74	997.31	981.53	1,195.74	981.53	1,038.42
	Unallocated Liabilities	746.61	752.98	760.59	746.61	760.59	767.75
	Total Liabilities	1,942.35	1,750.29	1,742.11	1,942.35	1,742.11	1,806.17

