



7, CHITTARANJAN AVENUE, KOLKATA - 700 072
BRANCH : 4th FLOOR, "SALARPURIA WINDSOR" 3 ULSOOR ROAD, BANGALORE - 560042
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI-110019, TELEFAX : 2623 3894

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

**Review Report To
The Board of Directors
DLX Limited**

1. We have reviewed the accompanying statement of unaudited financial results of DLX Limited (the "Company") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (the "Statement") attached herewith, has been prepared 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 (the "Listing Regulations, 2015") as amended, which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), 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 statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. 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.
4. 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 the recognition and measurement principles





SALARPURIA & PARTNERS

Chartered Accountants

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laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting principles and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

UDIN: 22669367 BDCGKH7101

Sarvesh Kumar Singh

Sarvesh Kumar Singh
Chartered Accountant
Membership No.-069367
Partner

Sarvesh Kumar Singh

Partner

Membership No- 069367



Place: Kolkata

Date: 14th November 2022

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 YEAR ENDED 30th SEPTEMBER, 2022

		(Rupees in Lakhs except figures of EPS)					
SL. NO.	PARTICULARS	QUARTER ENDED			Six Month Ended		YEAR ENDED
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(AUDITED)
1	Income From Operations						
	Revenue From Operations	302.20	314.87	379.85	617.06	551.28	1,123.98
	Other income	2.49	3.24	0.70	5.73	3.97	15.25
2	Total Revenue	304.69	318.10	380.55	622.79	555.25	1,139.23
3	Expenses						
	(a) Cost of materials consumed	6.06	13.46	10.55	19.52	16.95	41.82
	(b) Purchases of stock-in-trade	24.28	4.98	12.57	29.26	12.74	26.83
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.42	(118.77)	(11.74)	(112.35)	(137.25)	(63.77)
	(d) Employee benefits expense	269.50	199.90	185.01	469.40	378.42	856.24
	(e) Finance Costs	6.75	7.13	11.85	13.88	27.67	51.78
	(f) Depreciation and Amortisation expense	14.05	14.01	14.24	28.06	27.54	57.23
	(g) Other expenses	107.65	128.23	114.11	235.88	188.34	357.95
	Total Expenses (3)	434.72	248.95	336.60	683.66	514.42	1,328.09
4	Profit / (Loss) before Exceptional Items & Tax (2-3)	(130.03)	69.16	43.95	(60.87)	40.83	(188.86)
5	Exceptional items	-	-	-	-	-	-
6	Profit / (Loss) before tax (4 + / - 5)	(130.03)	69.16	43.95	(60.87)	40.83	(188.86)
7	Tax Expense	(9.63)	1.42	(11.14)	8.21	(0.12)	(25.08)
8	Profit / (Loss) for the period (6 + / - 7)	(139.66)	67.74	32.82	(69.09)	40.96	(163.78)
9	Other Comprehensive Income, Net of Income Tax						
	A. Items that will not be reclassified to profit or loss (net of tax)	0.52	(1.41)	6.26	(0.89)	7.58	20.12
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	(0.46)	-	(0.46)	-
	Total other comprehensive income, net of Income Tax	0.52	(1.41)	5.79	(0.89)	7.11	20.12
10	Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9)	(139.14)	66.33	38.61	(69.97)	48.07	(143.66)
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	-	-	-	-	-	(380.06)
13	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	(2.18)	1.06	0.51	(1.08)	0.64	(2.55)
	(b) Diluted	(2.18)	1.06	0.51	(1.08)	0.64	(2.55)



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30th September, 2022

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, 2022.
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, 2022 and quarter ended September 30, 2021 are the balancing figures between the unaudited figures in respect of the six months period ended September 30, 2022 and September 30, 2021 and the unaudited published figures till June 30, 2022 and June 30, 2021 respectively, which were subject to limited review.
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 LIM.
Arshuman Khabed
Dir

Place: Kolkata

Date: 14th November, 2022

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STATEMENT OF UNAUDITED BALANCE SHEET

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2022	As at 31st March, 2022
	(Unaudited)	(Audited)
A. ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	1,178.29	1,205.10
(b) Capital work-in-progress	6.01	6.01
(c) Financial assets		
(i) Investments	85.74	86.69
(ii) Others	6.20	68.20
(d) Deferred tax assets (Net)	90.24	99.04
(e) Other non-current assets	4.61	5.04
Total Non-Current Assets	1,371.09	1,470.09
(2) Current assets		
(a) Inventories	269.40	165.42
(b) Financial assets		
(i). Trade Receivables	57.65	33.56
(ii). Cash and cash equivalents	136.45	118.28
(iii). Others	20.89	19.82
(c) Current Tax Asset (net)	17.88	21.23
(d) Other current assets	49.56	35.87
Total Current Assets	551.82	394.16
Total Assets (1+2)	1,922.91	1,864.25
B. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	642.05	642.05
(b) Other Equity	(450.03)	(380.06)
Total Equity	192.02	261.99
(2) Liabilities		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	753.68	754.16
(b) Other non-current liabilities	23.65	23.92
Total Non-Current Liabilities	777.33	778.09
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	343.06	298.53
(ii) Trade payables		
Total Outstanding dues of Micro Enterprises & Small Enterprises		
Total Outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	47.07	45.14
(iii) Other financial liabilities	35.70	30.12
(b) Other current liabilities	203.50	117.44
(c) Provisions	324.24	332.95
Total Current Liabilities	953.57	824.18
Total Liabilities (i)+(ii)	1,730.90	1,602.26
Total Equity and Liabilities (1+2)	1,922.91	1,864.25



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CASH FLOW STATEMENT

(₹ in Lakhs)

PARTICULARS	Year ended	Year ended
	30th September, 2022 (₹)	30th September, 2021 (₹)
A. Cash Flow from Operating Activities		
Profit before income tax	(60.87)	40.83
Adjustments for:		
Depreciation and amortisation expense	-	-
Finance Costs	28.06	27.54
Interest Income	13.88	27.67
Dividend Income	(1.16)	(1.35)
Employee Benefit Expense	(0.11)	(0.25)
Subsidy received	-	-
Amortization of Government Grants	-	-
	(0.27)	(0.29)
Operating Profit before Working Capital changes	(20.47)	94.16
Increase/(Decrease) in Trade Payables	1.93	9.66
Increase/(Decrease) in Provisions	(8.71)	30.28
Increase/(Decrease) in Other Financial Liabilities	5.58	(0.29)
Increase/(Decrease) in Other Current Liabilities	86.06	59.66
Decrease/(Increase) in Trade Receivables	(24.09)	(0.71)
Decrease/(Increase) in Inventories	(103.98)	(130.12)
Decrease/(Increase) in Other Non-Current Assets	0.43	0.82
Decrease/(Increase) in Other Non-Current Financial Assets	62.00	0.00
Decrease/(Increase) in Other Current Financial Assets	(1.07)	7.06
Decrease/(Increase) in Other Current Assets	(13.70)	(3.91)
Cash generated from Operations	(16.02)	66.61
Income taxes paid	4.00	(3.76)
Net Cash from Operating Activities	(12.02)	62.85
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	(1.25)	(18.48)
Dividend Received	0.11	0.25
Interest Received	1.16	1.35
Net Cash from Investing Activities	0.02	(16.88)
C. Cash Flow from Financing Activities		
Issue of Preference Share	-	-
Proceeds/ (Repayment) from Long-Term Borrowings	(0.48)	4.19
Proceeds/ (Repayment) from Short-Term Borrowings	44.53	9.73
Interest paid	(13.88)	(13.23)
Net Cash from Financing Activities	30.17	0.69
Net Increase/(Decrease) in Cash and Cash Equivalents	18.17	46.67
Cash and Cash Equivalents at the Beginning of the Year	118.28	62.82
Cash and Cash Equivalents at the End of the Year	136.45	109.49



DLX LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2022

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

		QUARTER ENDED			HALF YEAR ENDED		Year Ended
SL. NO	PARTICULARS	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sale/Income from Segment)						
a	Segment A - Tea	246.39	188.21	255.06	434.60	386.38	670.18
b	Segment- B -Tourism	64.49	143.03	133.59	207.51	181.13	480.01
	Total	310.88	331.23	388.65	642.11	567.52	1150.19
	Unallocated Revenue	4.26	8.27	3.37	12.53	10.20	25.14
	Total	315.14	339.50	392.02	654.64	577.72	1175.32
	Less- Inter Segment Revenue	10.46	21.39	11.47	31.85	22.46	36.09
	Total Revenue	304.69	318.10	380.56	622.79	555.25	1139.23
2	Segment Results Profit(Loss) before Tax & Interest from Segments						
a	Segment A - Tea	(115.01)	33.57	5.14	(81.45)	26.94	(240.47)
b	Segment- B -Tourism	(3.66)	57.66	66.28	54.01	59.71	149.87
	Total	(118.67)	91.23	71.42	(27.44)	86.66	(90.60)
	Unallocable	(4.61)	(14.94)	(15.61)	(19.56)	(18.15)	(46.48)
	Total	(123.28)	76.29	55.81	(46.99)	68.51	(137.08)
	Less: i) Interest	(6.75)	(7.13)	(11.85)	(13.88)	(27.67)	(51.78)
	Total Profit / (Loss) before tax	(130.03)	69.16	43.96	(60.87)	40.83	(188.86)
3	Assets						
a	Segment A - Tea	1461.87	1458.43	1499.33	1461.87	1499.33	1345.11
b	Segment- B -Tourism	152.63	136.00	165.18	152.63	165.18	182.88
	Total	1614.50	1594.42	1664.50	1614.50	1664.50	1527.99
	Unallocated Assets	308.42	331.61	330.53	308.42	330.53	336.26
	Total Assets	1922.91	1926.03	1995.04	1922.91	1995.04	1864.25
4	Liabilities						
a	Segment A - Tea	775.82	688.85	704.22	775.82	704.22	701.27
b	Segment- B -Tourism	207.79	162.06	201.60	207.79	201.60	152.59
	Total	983.61	850.91	905.82	983.61	905.82	853.85
	Unallocated Liabilities	747.29	746.80	672.23	747.29	672.23	748.41
	Total Liabilities	1730.90	1597.71	1578.05	1730.90	1578.05	1602.26

(Rs. In Lakhs)

