



# DLX Limited

**Regd. Office :**  
Kanak Building, 41, CHOWRINGHEE ROAD  
KOLKATA - 700 071  
Email : [dlapkanak@gmail.com](mailto:dlapkanak@gmail.com)  
Website : [www.dlxtd.com](http://www.dlxtd.com)  
CIN : L15491WB1964PLC026262

Phone : 2288 3970/3972  
Fax : 2243 5462  
2288 3581

CITY OFFICE  
NILHAT HOUSE  
11, R. N. MUKHERJEE ROAD,  
KOLKATA - 700 001

Date: 14.08.2021

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata- 700001

Dear Sir,

**Sub: Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June, 2021**

**Ref: Regulation 33 Of the SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015.**

In terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended from time to time, we are furnishing herewith Unaudited Financial Results of the Company for the Quarter ended June 30<sup>th</sup>, 2021, along with Statement of Assets and Liabilities with Limited Review Report.

Thanking you,

Yours faithfully,  
For **DLX Limited**

*Shreya Bhutra .*  
**Shreya Bhutra**  
Company Secretary



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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

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**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 June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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 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, (Ind AS 34) "Interim Financial Reporting" 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 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 accounting principles generally accepted in India, has not





**SALARPURIA & PARTNERS**  
Chartered Accountants

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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 disclosed, or that it contains any material misstatement.

For Salarpuria & Partners  
Chartered Accountants  
(Firm ICAI Regn. No.302113E)  
UDIN: 21069367AAAA DP 5804

Sarvesh Kumar Singh  
Partner  
Membership No- 069367



Place: Kolkata  
Date: 14.08.2021

# DLX LIMITED

REG. OFFICE : KANAK BUILDING,41,CHOWRINGHEE ROAD KOLKATA-700071  
 CIN:115491WB1964PLC026262; EMAIL:dlapkanak@gmail.com ; WEBSITE:www.dlxltd.com  
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rupees in Lakhs except figures of EPS)					
SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30th June, 2021	31st March, 2021	30th June, 2020	31st March, 2021
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
<b>1</b>	<b>Income From Operations</b>				
	Revenue From Operations	171.43	174.81	57.15	755.80
	Other Income	3.27	5.07	3.80	19.32
<b>2</b>	<b>Total Revenue</b>	<b>174.70</b>	<b>179.87</b>	<b>60.95</b>	<b>775.12</b>
<b>3</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	6.40	8.96	0.84	19.65
	(b) Purchases of stock-in-trade	0.17	(0.19)	(0.34)	26.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(125.51)	28.73	(97.69)	12.66
	(d) Employee benefits expense	193.41	238.30	124.60	733.50
	(e) Finance Costs	15.82	26.19	18.01	82.03
	(f) Depreciation and Amortisation expense	13.30	11.60	14.02	59.64
	(g) Other expenses	74.23	41.35	56.46	245.58
	<b>Total Expenses (3)</b>	<b>177.82</b>	<b>354.93</b>	<b>115.90</b>	<b>1,179.33</b>
<b>4</b>	<b>Profit / (Loss) before Exceptional Items &amp; Tax (2-3)</b>	<b>(3.13)</b>	<b>(175.05)</b>	<b>(54.95)</b>	<b>(404.21)</b>
<b>5</b>	<b>Exceptional items</b>	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4 + / - 5)</b>	<b>(3.13)</b>	<b>(175.05)</b>	<b>(54.95)</b>	<b>(404.21)</b>
<b>7</b>	<b>Tax Expense</b>	11.26	66.85	1.79	15.08
<b>8</b>	<b>Profit / (Loss) for the period (6 + / - 7)</b>	<b>8.13</b>	<b>(108.21)</b>	<b>(53.15)</b>	<b>(389.14)</b>
<b>9</b>	<b>Other Comprehensive Income, Net of Income Tax</b>				
	A. Items that will not be reclassified to profit or loss (net of tax)	1.32	(25.23)	2.56	(19.53)
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	<b>Total other comprehensive income, net of Income Tax</b>	<b>1.32</b>	<b>(25.23)</b>	<b>2.56</b>	<b>(19.53)</b>
<b>10</b>	<b>Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9)</b>	<b>9.46</b>	<b>(133.44)</b>	<b>(50.59)</b>	<b>(408.67)</b>
<b>11</b>	<b>Paid-up equity share capital (Face Value of Rs.10/- per share)</b>	642.05	642.05	642.05	642.05
<b>12</b>	<b>Other Equity</b>	-	-	-	(273.13)
<b>13</b>	<b>Earnings per share (of Rs.10/- each) (not annualised) :</b>				
	(a) Basic	0.13	(1.69)	(0.83)	(6.06)
	(b) Diluted	0.13	(1.69)	(0.83)	(6.06)

## NOTES :

- 1) 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, 2021 and the Auditors have performed limited review.
- 2) Figures for the quarter ended March 31, 2021 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.
- 3) Tea industry being seasonal in nature, the above quarterly results are not indicative of the likely results for the year.
- 4) Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.
- 5) 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.
- 6) The Company's operations were impacted by the second wave of the COVID 19 pandemic and the recovery was seen in the later part of the quarter ended June 30, 2021. The company expects to recover the carrying value of assets based on its assessment of the business/economic conditions and will continue to evaluate the pandemic related uncertainties and update its assessment.

By the Order of the Board of Directors  
For DLX LIMITED

Place : Kolkata  
Date : 14.08.2021



*(Signature)*  
Director

**DLX LIMITED**

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021  
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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, 2021	31st March, 2021	30th June, 2020	31st March, 2021
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
		(Rs. In Lakhs)			
1	Segment Revenue ( Net Sale/Income from Segment)				
a	Segment A - Tea	131.32	87.65	73.62	622.94
b	Segment- B -Tourism	47.55	98.96	0.28	169.19
	<b>Total</b>	<b>178.86</b>	<b>186.61</b>	<b>73.90</b>	<b>792.13</b>
	Unallocated Revenue	6.83	(4.09)	0.82	14.12
	<b>Total</b>	<b>185.69</b>	<b>182.52</b>	<b>74.72</b>	<b>806.25</b>
	Less- Inter Segment Revenue	11.00	2.65	13.77	31.13
	<b>Total Revenue</b>	<b>174.70</b>	<b>179.87</b>	<b>60.95</b>	<b>775.12</b>
2	Segment Results				
	Profit( Loss) before Tax & Interest from Segments				
a	Segment A - Tea	21.80	(190.93)	(2.48)	(295.63)
b	Segment- B -Tourism	(6.57)	36.98	(26.60)	(17.83)
	<b>Total</b>	<b>15.23</b>	<b>(153.95)</b>	<b>(29.08)</b>	<b>(313.46)</b>
	Unallocable	(2.54)	5.08	(7.86)	(8.73)
	<b>Total</b>	<b>12.69</b>	<b>(148.88)</b>	<b>(36.94)</b>	<b>(322.19)</b>
	Less: i) Interest	(15.82)	(26.19)	(18.01)	(82.03)
	<b>Total Profit / (Loss) before tax</b>	<b>(3.13)</b>	<b>(175.05)</b>	<b>(54.95)</b>	<b>(404.21)</b>
3	Assets				
a	Segment A - Tea	1439.47	1641.82	1636.17	1641.82
b	Segment- B -Tourism	128.24	130.22	121.83	130.22
	<b>Total</b>	<b>1567.71</b>	<b>1772.04</b>	<b>1758.00</b>	<b>1772.04</b>
	Unallocated Assets	325.14	270.50	249.79	270.50
	<b>Total Assets</b>	<b>1892.85</b>	<b>2042.54</b>	<b>2007.79</b>	<b>2042.54</b>
4	Liabilities				
a	Segment A - Tea	691.67	851.54	734.34	851.54
b	Segment- B -Tourism	163.23	143.49	129.06	143.49
	<b>Total</b>	<b>854.91</b>	<b>995.03</b>	<b>863.40</b>	<b>995.03</b>
	Unallocated Liabilities	659.56	678.59	457.20	678.59
	<b>Total Liabilities</b>	<b>1514.47</b>	<b>1673.62</b>	<b>1320.60</b>	<b>1673.62</b>

