



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 June 30, 2022 (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 has been 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





SALARPURIA & PARTNERS

Chartered Accountants

Tel. Address : "Checkchart(C)"

Cal. Office : 2237 5400/5401

: 2236 0560/4562

Fax : (91) (033) 2225 0992

E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com

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thereunder and other accounting principles 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 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: 22069367A0VGHX2044

**Sarvesh Kumar Singh
Membership No- 069367
Partner**

Place: Kolkata

Date: 11-08-2022



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

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

SL. NO.	PARTICULARS	(Rupees in Lakhs except figures of EPS)			
		QUARTER ENDED		YEAR ENDED	
		30th June, 2022	31st March, 2022	30th June, 2021	31st March, 2022
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
1	Income From Operations				
	Revenue From Operations	314.87	161.31	171.43	1,123.98
	Other Income	3.24	9.34	3.27	15.25
2	Total Revenue	318.10	170.65	174.70	1,139.23
3	Expenses				
	(a) Cost of materials consumed	13.46	10.09	6.40	41.82
	(b) Purchases of stock-in-trade	4.98	2.43	0.17	26.83
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(118.77)	(47.74)	(125.51)	(63.77)
	(d) Employee benefits expense	199.90	236.72	193.41	856.24
	(e) Finance Costs	7.13	9.77	15.82	51.78
	(f) Depreciation and Amortisation expense	14.01	14.98	13.30	57.23
	(g) Other expenses	128.23	83.72	74.23	357.95
	Total Expenses (3)	248.95	309.98	177.82	1,328.09
4	Profit / (Loss) before Exceptional Items & Tax (2-3)	69.16	(139.33)	(3.13)	(188.86)
5	Exceptional items	-	-	-	-
6	Profit / (Loss) before tax (4 + / - 5)	69.16	(139.33)	(3.13)	(188.86)
7	Tax Expense	1.42	(26.49)	11.26	(25.08)
8	Profit / (Loss) for the period (6 + / - 7)	67.74	(165.83)	8.13	(163.78)
9	Other Comprehensive Income, Net of Income Tax				
	A. Items that will not be reclassified to profit or loss (net of tax)	(1.41)	11.53	1.32	20.12
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total other comprehensive income, net of Income Tax	(1.41)	11.53	1.32	20.12
10	Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9)	66.33	(154.30)	9.46	(143.66)
11	Paid-up equity share capital (Face Value of Rs.10/- per share)	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	1.06	(2.58)	0.13	(2.55)
	(b) Diluted	1.06	(2.58)	0.13	(2.55)

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 11th August, 2022 and the Auditors have performed limited review.
- 2) Figures for the quarter ended March 31, 2022 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.

Arshuna Kaha

By the Order of the Board of Directors
For DLX LIMITED

Place : Kolkata
Date : 11.08.2022



DLX LIMITED

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

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

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

SL. NO	PARTICULARS	(Rs. in Lakhs)			
		QUARTER ENDED			Year Ended
		30th June, 2022	31st March, 2022	30th June, 2021	31st March, 2022
	(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)	
1	Segment Revenue (Net Sale/Income from Segment)				
a	Segment A - Tea	188.21	54.98	131.32	670.18
b	Segment- B -Tourism	143.03	113.97	47.55	480.01
	Total	331.23	168.95	178.86	1150.19
	Unallocated Revenue	8.27	5.78	6.83	25.14
	Total	339.50	174.72	185.69	1175.32
	Less- Inter Segment Revenue	21.39	4.07	11.00	36.09
	Total Revenue	318.10	170.65	174.70	1139.23
2	Segment Results Profit(Loss) before Tax & Interest from Segments				
a	Segment A - Tea	33.57	(94.72)	21.80	(240.47)
b	Segment- B -Tourism	57.66	(7.17)	(6.57)	149.87
	Total	91.23	(101.89)	15.23	(90.60)
	Unallocable	(14.94)	(27.67)	(2.54)	(46.48)
	Total	76.29	(129.56)	12.69	(137.08)
	Less: i) Interest	(7.13)	(9.77)	(15.82)	(51.78)
	Total Profit / (Loss) before tax	69.16	(139.33)	(3.13)	(188.86)
3	Assets				
a	Segment A - Tea	1458.43	1345.11	1439.47	1345.11
b	Segment- B -Tourism	136.00	182.88	128.24	182.88
	Total	1594.42	1527.99	1567.71	1527.99
	Unallocated Assets	331.61	336.26	325.14	336.26
	Total Assets	1926.03	1864.25	1892.85	1864.25
4	Liabilities				
a	Segment A - Tea	688.85	701.27	691.67	701.27
b	Segment- B -Tourism	162.06	152.59	163.23	152.59
	Total	850.91	853.85	854.91	853.85
	Unallocated Liabilities	746.80	748.41	659.56	748.41
	Total Liabilities	1597.71	1602.26	1514.47	1602.26

