



# Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Branches at New Delhi & Bangalore

## The Board of Directors

DLX Limited

Kanak Building, 41 Chowringhee Road,  
Kolkata – 700071.

1. We have reviewed the unaudited financial results of **DLX LIMITED** ("the Company") for the quarter ended 30<sup>th</sup> June, 2020, which are included in the accompanying Statement of unaudited financial results for the quarter ended 30<sup>th</sup> June, 2020.
2. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. 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 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 stamen 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 is 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 has not been prepared in all material respects in accordance with applicable Ind AS 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.
6. **Emphasis of Matter**  
We draw attention to **Note 6** of financial results, as regards to the management's evaluation relating to COVID-19 pandemic on the future performance of the Company.  
Our opinion is not modified in respect of the matter.

## For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regd. No.302113E)

UDIN: 20069362AAAABV1970

Sarvesh Kumar Singh

Place: Kolkata

Date: 14<sup>th</sup> September 2020  
Membership No. 059267  
Partner



# 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, 2020

(Rupees in Lakhs except figures of EPS)					
SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30th June, 2020	31st March, 2020	30th June, 2019	31st March, 2020
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
<b>1</b>	<b>Income From Operations</b>				
	Revenue From Operations	57.15	156.72	287.47	1,146.08
	Other Income	3.80	6.26	7.24	25.61
<b>2</b>	<b>Total Revenue</b>	<b>60.95</b>	<b>162.99</b>	<b>294.70</b>	<b>1,171.69</b>
<b>3</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	0.84	10.51	11.73	44.79
	(b) Purchases of stock-in-trade	(0.34)	(0.29)	3.39	43.06
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(97.69)	3.69	(61.52)	8.11
	(d) Employee benefits expense	124.60	199.05	175.34	824.27
	(e) Finance Costs	18.01	16.04	14.68	63.10
	(f) Depreciation and Amortisation expense	14.02	15.56	13.38	59.69
	(g) Other expenses	56.46	51.69	112.78	376.65
	<b>Total Expenses (3)</b>	<b>115.90</b>	<b>296.24</b>	<b>269.77</b>	<b>1,419.67</b>
<b>4</b>	<b>Profit / (Loss) before Exceptional Items &amp; Tax (2-3)</b>	<b>(54.95)</b>	<b>(133.25)</b>	<b>24.93</b>	<b>(247.98)</b>
<b>5</b>	Exceptional items	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4 + / - 5)</b>	<b>(54.95)</b>	<b>(133.25)</b>	<b>24.93</b>	<b>(247.98)</b>
<b>7</b>	Tax Expense	1.79	20.01	(6.75)	(27.92)
<b>8</b>	<b>Profit / (Loss) for the period (6 + / - 7)</b>	<b>(53.15)</b>	<b>(113.24)</b>	<b>18.18</b>	<b>(275.90)</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)	2.56	66.93	(0.55)	141.46
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	<b>Total other comprehensive income, net of Income Tax</b>	<b>2.56</b>	<b>66.93</b>	<b>(0.55)</b>	<b>141.46</b>
<b>10</b>	<b>Total comprehensive Income for the period [Comprising Profit/(Loss) and Other Comprehensive Income] (8 +/- 9)</b>	<b>(50.59)</b>	<b>(46.31)</b>	<b>17.63</b>	<b>(134.44)</b>
<b>11</b>	Paid-up equity share capital (Face Value of Rs.10/- per share)	642.05	642.05	642.05	642.05
<b>12</b>	Other Equity	-	-	-	95.73
<b>13</b>	<b>Earnings per share (of Rs.10/- each) (not annualised) :</b>				
	(a) Basic	(0.83)	(1.76)	0.28	(4.30)
	(b) Diluted	(0.83)	(1.76)	0.28	(4.30)



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

### 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 September, 2020 and the Auditors have performed limited review.
- 2) Figures for the quarter ended March 31, 2020 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 has assessed the possible impact of COVID-19 in preparation of the interim financial results. The Company has considered internal and external sources of information and expects to recover the carrying amount of the assets. The impact of Covid-19 may be different from that estimated as at the date of approval of these interim financial results and the Company will continue to closely monitor any material changes to future economic conditions.  
Tea and hospitality business have been severely impacted during the current quarter on account of COVID-19 and affected revenues due to the lockdown. In the tea business the lockdown resulted in delay and disruption of production and sales operation of the company due to restriction on labour deployment and logistical issues. With the lifting of the partial lockdown restrictions, the Company has started its tea business, however due to the persisting travel restrictions impact on hospitality business is continued.

By the Order of the Board of Directors  
For DLX LIMITED

*Shreya Bhosla*  
Company Secretary

Place : Kolkata

Date : 14th September, 2020



**DLX LIMITED**

**REG. OFFICE : KANAK BUILDING,41,CHOWRINGHEE ROAD KOLKATA-700071**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020**  
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**SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

SL. NO	PARTICULARS	QUARTER ENDED			
		30th June, 2020		31st March, 2020	
		30th June, 2019		31st March, 2020	
		(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
1	Segment Revenue ( Net Sale/Income from Segment)				
a	Segment A - Tea	73.62	67.23	179.64	718.19
b	Segment- B -Tourism	0.28	107.36	116.24	456.70
	<b>Total</b>	<b>73.90</b>	<b>174.59</b>	<b>295.88</b>	<b>1174.89</b>
	Unallocated Revenue	0.82	(8.79)	15.07	39.14
	<b>Total</b>	<b>74.72</b>	<b>165.81</b>	<b>310.95</b>	<b>1214.03</b>
	Less- Inter Segment Revenue	13.77	2.82	16.25	42.34
	<b>Total Revenue</b>	<b>60.95</b>	<b>162.99</b>	<b>294.70</b>	<b>1171.69</b>
2	Segment Results				
	Profit( Loss) before Tax & Interest from Segments				
a	Segment A - Tea	(2.48)	(81.13)	7.83	(206.39)
b	Segment- B -Tourism	(26.60)	0.10	30.03	57.80
	<b>Total</b>	<b>(29.08)</b>	<b>(81.03)</b>	<b>37.86</b>	<b>(148.59)</b>
	Unallocable	(7.86)	(36.18)	1.75	(36.29)
	<b>Total</b>	<b>(36.94)</b>	<b>(117.20)</b>	<b>39.61</b>	<b>(184.89)</b>
	Less: i) Interest	(18.01)	(16.04)	(14.68)	(63.10)
	<b>Total Profit / (Loss) before tax</b>	<b>(54.95)</b>	<b>(133.25)</b>	<b>24.93</b>	<b>(247.99)</b>
3	Assets				
a	Segment A - Tea	1636.17	1565.02	1610.89	1565.02
b	Segment- B -Tourism	121.83	130.64	137.14	130.64
	<b>Total</b>	<b>1758.00</b>	<b>1695.66</b>	<b>1748.03</b>	<b>1695.66</b>
	Unallocated Assets	249.79	228.25	274.76	228.25
	<b>Total Assets</b>	<b>2007.79</b>	<b>1923.91</b>	<b>2022.80</b>	<b>1923.91</b>
4	Liabilities				
a	Segment A - Tea	734.34	781.31	759.79	781.31
b	Segment- B -Tourism	129.06	143.93	108.33	143.93
	<b>Total</b>	<b>863.40</b>	<b>925.24</b>	<b>868.12</b>	<b>925.24</b>
	Unallocated Liabilities	457.20	260.89	264.81	260.89
	<b>Total Liabilities</b>	<b>1320.60</b>	<b>1186.13</b>	<b>1132.93</b>	<b>1186.13</b>

