



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

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 Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors

DLX LIMITED

KANAK BUILDING,

41 CHOWRINGHEE ROAD,

KOLKATA – 700071.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **DLX LIMITED** ("the Company") for the quarter and period ended 31st December, 2022. 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.
2. 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 statement 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 are 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.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regd. No.302113E)

Sarvesh Kumar Singh

Membership No.:069367

Partner



UDIN: 23069367B9UYLV8177

Place: Kolkata

Date:14.02.2023

DLX LIMITED

CIN:L15491WB1964PLC026262

REGISTERED OFFICE : KANAK BUILDING,41,CHOWRINGHEE ROAD KOLKATA-700071

Phone: 033-2288 3970

Website: <http://www.dlxltd.com> Email: dlapkanak@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Statement of unaudited financial results for the quarter and Nine months ended 31.12.2022

(Rupees in Lakhs except figures of EPS)

Sl. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	446.23	302.20	411.39	1,063.29	962.67	1123.98
2	Other Income	3.37	2.49	1.94	9.10	5.91	15.25
3	Total Revenue (1+2)	449.60	304.69	413.33	1,072.39	968.58	1,139.23
4	Expenses						
	(a) Cost of material consumed	15.21	6.06	14.78	34.73	31.73	41.82
	(b) Purchases of stock-in-trade	0.99	24.28	11.66	30.25	24.40	26.83
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	179.60	6.42	121.22	67.25	(16.03)	(63.77)
	(d) Employee benefits expense	261.58	269.50	241.10	730.98	619.52	856.24
	(e) Finance Costs	8.52	6.75	14.34	22.40	42.01	51.78
	(f) Depreciation and Amortisation expense	14.08	14.05	14.71	42.14	42.25	57.23
	(g) Other expenses	95.71	107.65	85.89	331.59	274.23	357.95
	Total expenses (4)	575.69	434.72	503.70	1,259.34	1,018.11	1,328.09
5	Profit / (Loss) from ordinary activities before Prior period items, Exceptional Items, Extra-Ordinary Items & Tax (3-4)	(126.09)	(130.03)	(90.36)	(186.95)	(49.52)	(188.86)
6	Exceptional Items / Prior period items	-	-	-	-	-	-
7	Profit / (Loss) from operations before Extra-ordinary items & Tax (5+/-6)	(126.09)	(130.03)	(90.36)	(186.95)	(49.52)	(188.86)
8	Extraordinary items	-	-	-	-	-	-
9	Net Profit / (Loss) before tax (7 + / - 8)	(126.09)	(130.03)	(90.36)	(186.95)	(49.52)	(188.86)
10	Tax Expense	(2.39)	(9.63)	1.53	5.82	1.41	(25.08)
11	Net Profit / (Loss) for the period (9 + / - 10)	(128.49)	(139.66)	(88.83)	(192.77)	(50.93)	(163.78)
12	Other Comprehensive Income, Net of income tax						
	A. Items that will not be reclassified to profit or loss (net of tax)	0.29	0.52	1.01	(0.60)	8.59	20.12
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	(0.14)	-	(0.60)	-
	Total other comprehensive income, net of income tax	0.29	0.52	0.88	(0.60)	8.00	20.12
13	Total comprehensive Income for the period (11+/-12)	(128.19)	(139.14)	(87.96)	(193.37)	(42.94)	(143.66)
14	Paid-up equity share capital (Face Value of Rs.10/- per share)	642.05	642.05	642.05	642.05	642.05	642.05
15	Other Equity						(380.06)
16	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	(2.00)	(2.18)	(1.38)	(3.00)	(0.79)	(2.55)
	(b) Diluted	(2.00)	(2.18)	(1.38)	(3.00)	(0.79)	(2.55)



DLX LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

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 February 14, 2023 and the Auditors have performed limited review.
- *2) Figures for the quarter ended December 31, 2022 are the balancing figures between unaudited figures in respect of Nine months ended December 31, 2022 and published figures up to the Second quarter ended September 30, 2022.
- 3) Tea Industry being seasonal in nature, the above quarterly/period 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.

By the Order of the Board of Directors

For DLX LIMITED

For DLX LIMITED

Siddhant

Director

Place : Kolkata

Date : February 14, 2023



DLX LIMITED
REG. OFFICE : KANAK BUILDING,41,CHOWRINGHEE ROAD KOLKATA-700071
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022
CIN:L15491WB1964PLC026262; EMAIL:dlapkanak@gmail.com ; WEBSITE:www.dlxltd.com
Telephone No. 033 2288 3970/3972, Fax No. 033 2288 3581
SEGMENT WISE REVENUE,RESULTS,ASSETS AND LIABILITIES

Sl. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sale/Income from Segment)						
a)	Segment A - Tea	234.23	246.39	228.82	668.83	615.20	670.18
b)	Segment- B -Tourism	210.04	64.49	184.91	417.55	366.04	480.01
	Total	444.27	310.88	413.74	1086.38	981.25	1150.19
	Unallocated Revenue	7.85	4.26	9.16	20.38	19.36	25.14
	Total	452.12	315.14	422.90	1106.76	1000.61	1175.33
	Less- Inter Segment Revenue	2.52	10.46	9.56	34.37	32.02	36.09
	Total Revenue	449.60	304.69	413.33	1072.39	968.58	1139.23
2	Segment Results						
	Profit(Loss) before Tax & Interest from Segments						
a)	Segment A - Tea	(231.45)	(115.01)	(172.69)	(312.90)	(145.75)	(240.47)
b)	Segment- B -Tourism	120.17	(3.66)	97.33	174.18	157.04	149.87
	Total	(111.28)	(118.67)	(75.35)	(138.72)	11.30	(90.60)
	Unallocable	(6.27)	(4.61)	(0.66)	(25.83)	(18.81)	(46.48)
	Total	(117.55)	(123.28)	(76.01)	(164.55)	(7.51)	(137.08)
	Less: i) Interest	(8.52)	(6.75)	(14.34)	(22.40)	(42.01)	(51.78)
	Total Profit before tax	(126.08)	(130.03)	(90.36)	(186.95)	(49.52)	(188.86)
3	Assets						
a)	Segment A - Tea	1277.82	1461.87	1331.75	1277.82	1331.75	1345.11
b)	Segment- B -Tourism	137.59	152.63	143.35	137.59	143.35	182.88
	Total	1415.40	1614.50	1475.10	1415.40	1475.10	1527.99
	Unallocated Assets	821.55	308.42	734.15	821.55	734.15	336.26
	Total Assets	2236.95	1922.91	2209.24	2236.95	2209.24	1864.25
4	Liabilities						
a)	Segment A - Tea	756.04	775.82	427.81	756.04	427.81	701.27
b)	Segment- B -Tourism	160.75	207.79	163.89	160.75	163.89	152.59
	Total	916.79	983.61	591.70	916.79	591.70	853.85
	Unallocated Liabilities	1251.54	747.29	1291.56	1251.54	1291.56	748.41
	Total Liabilities	2168.33	1730.90	1883.26	2168.33	1883.26	1602.26

