

**Limited Review Report on Unaudited Financial Results of New Chumta Tea Co. Ltd for the Quarter & Nine month ended 31<sup>st</sup> December, 2023 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

To The Board of Directors of  
M/s. New Chumta Tea Company Limited,

We have reviewed the accompanying unaudited financial results of **New Chumta Tea Co. Ltd** ("the Company") for the quarter & nine month ended 31<sup>st</sup> December, 2023 together with notes thereon (herein after referred to as "the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended, ("the Listing Regulation").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, in their meeting held on 13<sup>th</sup> February, 2024 has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standards 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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," specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Khandelwal Ray & Co.  
Chartered Accountants  
(Registration No. 302035E)

15 / 15 Sarsoona Banerjee Para Road,  
Sarsonna, Kolkata 700061.  
The day of 13<sup>th</sup> February, 2024.



Pinaki Sarkar  
Partner  
Membership No. 051449

## NEW CHUMTA TEA COMPANY LIMITED

CIN:L01132WB1889PLC000576

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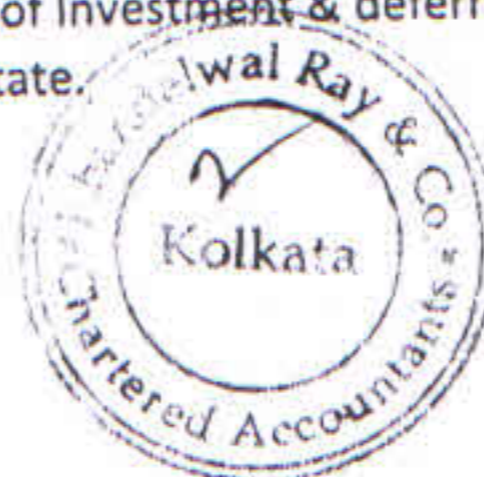
### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in Lakh)

Particulars	Quarter ended			Nine Month ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>(1) Revenue from Operations</b>						
Sale of Products	-	17.16	1,189.38	17.16	3,350.37	3,479.51
Other Income	20.50	12.42	0.42	32.92	1.03	5.78
<b>Total Income</b>	<b>20.50</b>	<b>29.58</b>	<b>1,189.80</b>	<b>50.08</b>	<b>3,351.40</b>	<b>3,485.29</b>
<b>(2) Expenses</b>						
Cost of Material Consumed	-	-	124.92	-	525.98	528.74
Purchase of Stock-in-trade	-	15.76	76.12	15.76	247.96	247.96
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	384.00	-	78.32	235.00
Employee Benefits Expenses	25.81	27.23	392.02	76.26	1,285.86	1,253.97
Finance Cost	0.01	1.30	6.11	4.37	25.37	35.40
Depreciation, amortization and impairment	1.78	1.77	33.94	5.33	84.24	91.77
Other Expenses	18.38	19.85	246.86	47.35	888.43	934.51
<b>Total Expenses</b>	<b>45.98</b>	<b>65.91</b>	<b>1,264.14</b>	<b>149.07</b>	<b>3,136.16</b>	<b>3,327.33</b>
<b>(3) Profit / (Loss) before Exceptional Item &amp; Tax (1 - 2)</b>	<b>(25.48)</b>	<b>(36.33)</b>	<b>(74.34)</b>	<b>(98.99)</b>	<b>215.24</b>	<b>157.96</b>
<b>(4) Exceptional Item</b>	<b>1,285.94</b>	<b>-</b>	<b>-</b>	<b>1,285.94</b>	<b>-</b>	<b>-</b>
<b>(5) Profit / (Loss) before Tax (3 - 4)</b>	<b>1,260.46</b>	<b>(36.33)</b>	<b>(74.34)</b>	<b>1,186.95</b>	<b>215.24</b>	<b>157.96</b>
<b>(6) Tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37.00</b>
<b>(7) Profit / (Loss) for the period (5 - 6)</b>	<b>1,260.46</b>	<b>(36.33)</b>	<b>(74.34)</b>	<b>1,186.95</b>	<b>215.24</b>	<b>120.96</b>
<b>(8) Other Comprehensive Income</b>						
Other Comprehensive Income for the period, net of tax	84.16	31.85	-	142.78	-	(0.57)
<b>(9) Total Comprehensive Income for the period (7 + 8)</b>	<b>1,344.62</b>	<b>(4.48)</b>	<b>(74.34)</b>	<b>1,329.73</b>	<b>215.24</b>	<b>120.39</b>
<b>(12) Earnings Per Share (EPS) of Rs.10 each (not annualised):</b>						
Basic (Rs.)	62.83	(1.70)	(3.47)	55.46	10.06	5.65
Diluted (Rs.)	62.83	(1.70)	(3.47)	55.46	10.06	5.65

**Notes:**

1. The above Unaudited financial results for the quarter and nine months ended December 31, 2023, have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 13, 2024. This Financial Results has been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act' 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules 2015 and other recognised accounting practices to the extent applicable.
2. The Company operates in one reportable segment only.
3. Previous period's figures have been regrouped / rearranged wherever necessary.
4. Provision for taxation, Gratuity has not been made & fair value of Investment & deferred tax there on has not been ascertained.
5. The exceptional items of Rs. 1285.94 lacs against sale of tea estate.



For NEW CHUMTA TEA COMPANY LIMITED

*Sri Sharad Bajoria*  
Sri Sharad Bajoria

Director

(DIN-00685230)

Place: Kolkata

Dated: 13/02/2024

UDIN: 24051449BKGZZY3636  
MRN/Name: 051449/PINAKI SARKAR  
Firm Registration No.: 302035E  
Document type: Audit and Assurance Functions  
Document sub type: Limited Review Reports  
Document Date: 13-02-2024  
Create Date/Time: 13-02-2024 | 15:30:40  
Financial Figures/Particulars: 01-04-2023-31-03-2024  
Financial Year: RS. 0.59 LAKHS  
Cash and Cash Equivalent: NO COMMENT  
Any Comment/ Recommendation/  
Adverse Comment: RS. 20.50 LAKHS  
OTHER INCOME: LIMITED REVIEW REPORT FOR THE QUARTER  
Document description: ENDED 31.12.2023

