

N.B BAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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Limited Review Report on unaudited standalone financial results of Alipurduar Tea Company Limited for the quarter ended 31st March, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of Alipurduar Tea Company Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Alipurduar Tea Company Limited ('The Company') for the quarter ended 31st March, 2025 ('The Statement').
2. The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 '*Interim Financial Reporting*' ('Ind AS-34'), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015. 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 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 required 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 personal and analytical procedures applied to financial data and thus provided 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, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Date:

UDIN:- 25053577BMGYHW1015

26 APR 2025



For N.B BAL & ASSOCIATES.

Chartered Accountants

Firm Registration No. 318041E

(N. B. BAL)

Partner

Membership No: 053577

ALIPURDUAR TEA COMPANY LIMITED

CIN: L01132WB1912PLC002308

Reg. Office: BABUPARA, BABUPARA GIRLS HIGH SCHOOL, ALIPURDUAR, JALPAIGURI, WEST BENGAL-736 121 (INDIA)

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2025 (4TH QUARTER)

Particulars		(Rs. in Thousands)				
		QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		2	3	4	5	7
1	Revenue from operations					
	a. Sales/Income from operations (net of excise duty)	326.64	17,616.11	3,083.18	53,898.70	48,625.00
	b. other operating revenue	-	-	-	-	-
	Total Income from Operations (Net)	326.64	17,616.11	3,083.18	53,898.70	48,625.00
2	Expenses:					
a	Cost of materials consumed	734.96	6,733.03	2,430.81	20,449.99	23,278.34
b	Purchase of stock-in-trade	-	-	-	-	-
c	Changes in inventories of finished goods and work-in-progress	-600.00	545.20	-1,583.67	-400.00	234.00
d	Employee benefits expense	1,703.54	5,847.06	3,653.46	23,727.16	24,258.54
e	Depreciation and amortization expense	158.81	158.81	188.77	635.22	755.08
f	Other expenses	480.61	3,515.66	3,330.83	9,378.82	10,531.75
	Total expenses (a to f)	2,477.91	16,799.75	8,020.20	53,791.19	59,057.71
3	Profit / (Loss) from operations before other income, finance cost and exceptional items and tax (1-2)	-2,151.26	816.37	-4,937.03	107.52	-10,432.71
4	Other Income	-	-	68.94	-	71.56
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	-2,151.26	816.37	-4,868.09	107.52	-10,361.15
6	Finance Cost	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	-2,151.26	816.37	-4,868.09	107.52	-10,361.15
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (7-8)	-2,151.26	816.37	-4,868.09	107.52	-10,361.15
10	Tax expense:					
	- Current Tax	-	-	-	-	-
	- Tax relating to earlier period	-	-	-	-	-
	- Deferred Tax Liabilities / (Assets)	465.66	465.66	154.27	1,862.64	617.08
11	Net Profit/ (Loss) from ordinary activities after tax	-2,616.92	350.70	-5,022.36	-1,755.13	-10,978.23
12	Extraordinary items	-	-	-	-	-
13	Net Profit / (Loss) for the period	-2,616.92	350.70	-5,022.36	-1,755.13	-10,978.23
14	Share of Profit / (Loss) of associates					-
15	Minority Interest					-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of the associates	-2,616.92	350.70	-5,022.36	-1,755.13	-10,978.23
17	Paid-up equity share capital	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Equity Shares No (Face Value Rs 10/-)	5,00,000	5,00,000	5,00,000	5,00,000	5,00,000
18	Reserve excluding Revaluation Reserves as per Balance Sheet of the previous accounting year					
19 i	Earnings per share if Rs.10 each - (before extraordinary items)					
	(a) Basic (in Rs.)	-5.23	0.70	-10.04	-3.51	-21.96
	(b) Diluted (in Rs.)	-5.23	0.70	-10.04	-3.51	-21.96
19 ii	Earnings per share if Rs.10 each - (after extraordinary items)					
	(a) Basic (in Rs.)	-5.23	0.70	-10.04	-3.51	-21.96
	(b) Diluted (in Rs.)	-5.23	0.70	-10.04	-3.51	-21.96

Notes:

- 1 The Limited review of the above result for the quarter ended 31st March, 2025 has been carried out by the auditor in accordance with the Regulation 33 of the SEBI's (LODR) Regulation, 2015
- 2 Company operates in single segment
- 3 Figure of earlier periods have been regrouped/recast/reclassified wherever necessary
- 4 The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 25.4.2025. The Statutory Auditors of the Company have conducted a "Limited Review" of the above financial results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015

Place:
Date:

26 APR 2025

UDIN - 25053577BMGYHW1015



N. B. BAL & ASSOCIATES
Chartered Accountants
Firm Registration No: 318041E

(N. B. Bal)
Partner
Membership No: 053577

By the Order of the Board
For Alipurduar Tea Company Limited

Purabi Saha

Director
DIN: 08786063

UDIN:

25053577BMGYHW1015

MRN/Name:

053577/NIRMAL BHUSAN
BAL

Firm Registration No.:

318041E

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Certificates

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Others

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Financial Figures/Particulars:

**Revenue from operations for
quarter ended 31-03-2025
unaudited:**

326.64 (Thousands): 3,26,640

**Net Loss for quarter ended 31-
03-2025:**

2151.26 (Thousands):
21,51,260

Document description:

Certificate of Alipurduar Tea
Company

