



HAILEYBURIA TEA ESTATES LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER 2022 (Rs. In Lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2021	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations						
(a) Revenue from Operations	506.65	521.96	431.36	1,493.79	1,647.46	2379.65
(b) Other Income	30.67	8.23	0.84	58.13	28.68	29.92
2 Total Income	537.31	530.19	432.20	1,551.91	1,676.14	2409.57
3 Expenditure						
(a) Change in Inventories of Finished goods, stock-in-trade and work in progress	161.61	96.17	(204.56)	90.75	(264.42)	13.98
(b) Purchase of Stock-in-Trade	60.52	59.74	33.89	184.31	169.86	249.93
(c) Cost of material consumed	0.00	0.40	19.70	4.26	200.12	200.12
(d) Stores, Spares & packing materials Expenses	22.72	16.68	29.04	74.23	108.09	130.40
(e) Employee benefits Expenses	337.05	354.48	368.99	1,075.16	1,176.71	1575.48
(f) Finance Costs	59.45	47.54	44.39	138.52	139.93	183.50
(g) Depreciation and amortisation expense	6.74	6.75	8.64	20.23	25.50	34.32
(h) Power, Fuel & Water Expenses	22.23	31.89	38.97	100.80	137.41	166.94
(i) Other Expenses	88.57	66.26	90.11	233.51	280.94	360.99
Total Expenses	758.88	679.91	429.19	1,921.76	1,974.16	2,915.66
4 Profit (Loss) from operations before Exceptional Item Tax (2-3)	(221.56)	(149.71)	3.01	(369.84)	(298.02)	(506.09)
5 Exceptional Item	-	-	-	-	-	-
6 Profit (Loss) from operations before Tax (4-5)	(221.56)	(149.71)	3.02	(369.84)	(298.02)	(506.09)
7 Tax expense	-	-	-	-	-	-
8 Profit for the period (6-7)	(221.56)	(149.71)	3.02	(369.84)	(298.02)	(506.09)
9 Other Comprehensive Income						
A (i) items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will not be Reclassified to Profit or Loss	-	-	-	-	-	127.34
B (i) items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will Reclassified to Profit or Loss	-	-	-	-	-	127.34
10 Total Comprehensive Income for the period (8+9)	(221.56)	(149.71)	3.02	(369.84)	(298.02)	(378.75)
11 Paid-up equity share capital (Face value/ShareRs.10/-)	157.50	157.50	157.50	157.50	157.50	157.50
12 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
13 Earnings Per Share (EPS) - (not annualised) in Rs						
a) Basic and Diluted EPS before extraordinary items	(14.07)	(9.51)	0.19	(23.48)	(18.92)	(32.13)
b) Basic and Diluted EPS after extraordinary items	(14.07)	(9.51)	0.19	(23.48)	(18.92)	(32.13)
14 Public shareholding						
- Number of shares	4,02,432	4,02,432	4,02,432	4,02,432	4,02,432	4,02,432
- Percentage of shareholding	25.55%	25.55%	25.55%	25.55%	25.55%	25.55%
15 Promoters and Promoter Group Shareholding						
(a) Pledged / Encumbered						
- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shares (as a % of the total shareholding of promoters and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
(b) Non-encumbered						
- Number of shares	11,72,568	11,72,568	11,72,568	11,72,568	11,72,568	11,72,568
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	100%	100%	100%	100%	100%	100%
- Percentage of Shares (as a % of the total share capital of the company)	74.45%	74.45%	74.45%	74.45%	74.45%	74.45%

- The above results, were reviewed and taken on record by the Board of Directors in their meeting held on 01.02.2023
- This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (IndAS) prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- The format of audited quarterly and yearly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IndAS and Schedule III (Division II) of the Companies Act 2013 applicable to companies that are required to comply with Ind As
- Company is engaged in one business segment of growing and manufacture of tea. Since the trade tea purchased is sold along with manufactured tea, no separate disclosure of trade tea sale is done.
- Tax Expenses consist of current tax, computed in accordance with section 28 of the Income Tax Act, 1961. No provision for Tax has been made in view of losses brought forward from previous years.
- Value of Consumption of raw materials represent only green leaf purchased from 3rd parties. As production of green leaf (raw materials consumed by the company for the manufacture of tea) from the companies own estates involves integrated process having various stages such as nursery, planting, cultivation etc. Their values at the intermediate stage is not readily ascertainable at this stage.
- Previous period figures have been regrouped where ever necessary to confirm to current quarter / year classifications.
- Status of investors complaints during the quarter: Pending at the beginning of the quarter- Nil, Received during the quarter- Nil

Kochi : 01.02.2023

For and on behalf of Board
Ashok Kumar Dugar
Managing Director

Director

MENON & MENON

CHARTERED ACCOUNTANTS

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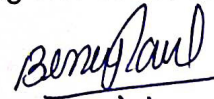
INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF M/S HAILEYBURIA TEA ESTATES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Haileyburia Tea Estates Ltd for the quarter ended 31/12/2022 except for the disclosures regarding 'public shareholding' and promoter and promoter Group shareholding which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors held on 01.02.2023. Our responsibility is to issue a report on these financial statements based on our review.

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.

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 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 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
Menon and Menon
Chartered Accountants
(Reg No: 002060S)



Binu Paul M (M.No: 221420)
Partner

UDIN: 23221420BGXTJG3606

Date:01.02.2023
Place:Ernakulam

