HAILEYBURIA TEA ESTATES LIMITED

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KOCHI - 682 003
CIN-L01132KL1923PLC000415
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31 ,2024 (Rs.In Lacs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	**Revenue from Operations**					
	(a)Revenue from Operations	582.76	417.99	649.24	1,755.55	2,143.03
	(b) Other Income	8.09	(0.65)	23.48	27.23	81.61
2	**Total Income**	**590.85**	**417.34**	**672.72**	**1,782.78**	**2,224.64**
3	**Expenditure**					
	(a) Change in Inventoris of Finished goods, stock-in-trade and work in progress	234.28	(48.46)	168.12	(161.54)	258.87
	(b) Purchase of Stock-in-Trade	47.40	22.34	66.92	187.89	251.23
	(c) Cost of material consumed	0.02	3.74	-	12.09	4.26
	(d) Stores , Spares & packing materials Expenses	19.78	1.09	29.38	81.68	99.13
	(e) Employee benefits Expenses	349.37	301.57	354.12	1,383.23	1,433.76
	(f) Finance Costs	49.61	77.48	68.21	206.26	206.73
	(g) Depreciation and amortisation expense	5.23	5.12	6.83	20.46	27.06
	(h) Power, Fuel & Water Expenses	32.96	33.43	24.86	170.51	125.66
	(i) Other Expenses	38.29	76.88	82.39	262.88	315.90
	Total Expenses	**776.94**	**473.19**	**800.83**	**2,163.46**	**2,722.60**
4	Profit /(Loss) from operations before Exceptional Item Tax (2-3)	**(186.08)**	**(55.85)**	**(128.11)**	**(380.67)**	**(497.96)**
5	Exceptional Item		**601.97**	**113.19**	**601.97**	**113.19**
6	Profit /(Loss) from operations before Tax (4-5)	**(186.08)**	**546.12**	**(14.92)**	**221.29**	**(384.77)**
7	Tax expense	-	-	-	-	-
8	Profit for the peroid (6-7)	**(186.08)**	**546.12**	**(14.92)**	**221.29**	**(384.77)**
9	Other Comprehensive Income					
	A.(i) items that will not be Reclassified to Profit or Loss	-	-	-	-	-
	(a) -Remeasurement of defined benefit plans	(19.57)		(35.92)	(19.57)	(35.92)
	(ii) Income Tax relating to items that will not be Reclassified to Profit or Loss					
	B.(i) items that will be Recalssified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will Reclassified to Profit or Loss	-	-	-	-	-
		(19.57)	-	**(35.92)**	**(19.57)**	**(35.92)**
10	Total Comprehensive Income for the peroid (8+9)	**(205.65)**	**546.12**	**(50.84)**	**201.72**	**(420.69)**
11	Paid-up equity share capital (Face value/ShareRs.10/-)	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	(11.81)	34.67	(0.95)	14.05	(24.43)
	b) Basic and Diluted EPS after extraordinary items	(11.81)	34.67	(0.95)	14.05	(24.43)
14	Public shareholding					
	- Number of shares	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%
15	Promoters and Promoter Group Shareholding					
	(a) Pledged / Encumbered					
	- Number of Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares (as a % of the total shareholding of promoters and promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares (as a % of the total share capital of the company)	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
	- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	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%

STATEMENT OF ASSETS AND LIABILITIES

(RS.In Lakhs)

	PARTICULARS	As at 31.03.24 (Audited)	As at 31.03.23 (Audited)
I	**ASSETS**		
	1) Non - current assets		
	(a) Property ,Plant and Equipement	9,231.58	9,461.66
	(b) Capital Work-in-Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other intanagable Assets	-	-
	(f) Intanagable Assets under Development	-	-
	(g)Biological Asser other than Bearer Plants	-	-
	(h) Financial Assets		
	(i).Investments	0.07	0.07
	(ii). Trade Receivable	-	-
	(iii). Loans	-	-
	(iv). Others	27.57	27.64
	(i) Deferred Tax Assets (Net)	-	-
	(j) Other Non Current Assets	3.76	2.67
	Total Non Current Asset	**9,262.98**	**9,492.03**

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	2) Current assets		
	(a) Inventories	353.45	228.78
	(b) Financial Assets		
	(i).Investments		
	(ii). Trade Receivable	101.27	135.47
	(iii).Cash and Cash Equivalents	1.56	2.08
	(iv).Bank Balance other than (iii) above		
	(v).Loans		
	(vi).Others	52.11	41.08
	c).Current Tax Assets (Net)		
	d).Other Current Assets	14.76	17.26
	Total Current Assets	**523.15**	**424.66**
	Total Assets (1+2)	**9,786.13**	**9,916.69**
II	**EQUITY AND LIABILITY**		
	Equity		
	(a)Equity Share Capital	157.50	157.50
	(b)Other Equity	6,787.66	6,793.71
	Total Equity	**6,945.16**	**6,951.21**
	LIABILITIES		
	1) Non - Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	59.07	111.28
	(ia). Lease Liabilities		
	(ii).Trade Payables	-	-
	(A) total outstnading dues of micro enterprises and small enterprises :and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.)	-	-
	(iii).Other Financial Liabilities (Other than those mentioned in item (b)	-	-
	b).Provisions	210.67	198.80
	c).Deferred Tax Liability(Net)	-	-
	d).Other Non Current Liabilities	-	-
	Total Non Current Liability	**269.74**	**310.08**
	2) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,284.77	1,199.52
	(ia) Lease Liabilities		
	(ii)Trade Payables		
	(A) total outstnading dues of micro enterprises and small enterprises :and	11.65	12.25
	(B) total outstanding dues of creditors other than micro enterprises and small	164.20	249.78
	(iii). Other Financial liabilities (other than those specified in item (c)	15.51	15.38
	b).Other Current Liabilities	832.18	955.87
	c).Provisions	262.92	222.61
	d).Current Tax Liabilities (Net)		
	Total Current Liability	**2,571.24**	**2,655.41**
	Total Equity and Liabilities (1+2)	**9,786.13**	**9,916.69**

1 The above results, were reviewed and taken on record by the Board of Directors in their meeting held on 07.05.2024

2 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (IndAS) prescribed under Section 133 of the Companis Act 2013 and other recognised accounting practices and policies to the extent applicable .

3 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 requirments 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

4 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.

5 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.

6 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.

7 Previous period figures have been regrouped where ever necessary to confirm to current quarter / year classifications.

8 Status of investors complaints during the quarter: Pending at the beginning of the quarter- Nil, Received during the quarter- Nil.

07.05.2024
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For and on behalf of Board
Ashok Kumar Dugar
Managing Director