



HAILEYBURIA TEA ESTATES LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER ,2024 (Rs.In Lacs)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---------------|------------|------------|-------------------|------------|------------|
| | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 Revenue from Operations | | | | | | |
| (a)Revenue from Operations | 485.82 | 645.85 | 417.99 | 1,474.86 | 1,172.79 | 1755.55 |
| (b) Other Income | 0.55 | 8.61 | (0.65) | 20.36 | 19.14 | 27.23 |
| 2 Total Income | 486.37 | 654.47 | 417.35 | 1,495.22 | 1,191.94 | 1782.78 |
| 3 Expenditure | | | | | | |
| (a) Change in Inventoris of Finished goods, stock-in-trade and work in progress | (79.56) | 193.18 | (48.46) | 33.63 | (395.82) | (161.54) |
| (b) Purchase of Stock-in-Trade | 30.82 | 54.40 | 22.34 | 126.54 | 140.49 | 187.89 |
| (c) Cost of material consumed | (0.00) | 1.40 | 3.74 | 1.40 | 12.07 | 12.09 |
| (d) Stores , Spares & packing materials Expenses | 30.16 | 28.39 | 1.09 | 65.95 | 73.23 | 81.68 |
| (e) Employee benefits Expenses | 318.98 | 349.19 | 301.57 | 1,001.91 | 1,034.35 | 1383.23 |
| (f) Finance Costs | 44.37 | 52.79 | 77.48 | 137.63 | 156.65 | 206.26 |
| (g) Depreciation and amortisation expense | 4.19 | 4.06 | 5.12 | 12.55 | 15.23 | 20.46 |
| (h) Power, Fuel & Water Expenses | 43.39 | 69.25 | 33.43 | 159.98 | 137.55 | 170.51 |
| (i) Other Expenses | 91.81 | 69.67 | 76.88 | 214.80 | 212.78 | 262.88 |
| Total Expenses | 484.16 | 822.33 | 473.19 | 1,754.39 | 1,386.62 | 2,163.46 |
| 4 Profit /(Loss) from operations before Exceptional Item Tax (2-3) | 2.21 | (167.87) | (55.84) | (259.17) | (194.59) | (380.67) |
| 5 Exceptional Item | - | - | 601.97 | - | 601.97 | 601.97 |
| 6 Profit /(Loss) from operations before Tax (4+5) | 2.21 | (167.87) | 546.13 | (259.17) | 407.38 | 221.29 |
| 7 Tax expense | - | - | - | - | - | - |
| 8 Profit for the peroid (6-7) | 2.21 | (167.87) | 546.13 | (259.17) | 407.38 | 221.29 |
| 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 | - | - | - | - | - | (19.57) |
| 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) |
| 10 Total Comprehensive Income for the peroid (8+9) | 2.21 | (167.87) | 546.13 | (259.17) | 407.38 | 201.72 |
| 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 | 0.14 | (10.66) | 34.67 | (16.46) | 25.87 | 14.05 |
| b) Basic and Diluted EPS after extraordinary items | 0.14 | (10.66) | 34.67 | (16.46) | 25.87 | 14.05 |
| 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% |

STATEMENT OF ASSETS AND LIABILITIES

(Rs.In Lakhs)

| PARTICULARS | | As at 31.12.24 (Unaudited) |
|---|--|-------------------------------|
| I ASSETS | | |
| 1) Non - current assets | | |
| (a) Property ,Plant and Equipment | | 9,220.52 |
| (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 | | - |
| (ii). Trade Receivable | | 0.07 |
| (iii). Loans | | - |
| (iv). Others | | - |
| (i) Deferred Tax Assets (Net) | | 28.25 |
| (j) Other Non Current Assets | | 3.82 |
| Total Non Current Asset | | 9,252.67 |
| 2) Current assets | | |
| (a) Inventories | | 332.16 |
| (b) Financial Assets | | |
| (i).Investments | | - |
| (ii). Trade Receivable | | 96.32 |
| (iii).Cash and Cash Equivalents | | 4.45 |
| (iv).Bank Balance other than (iii) above | | - |
| (v).Loans | | - |
| (vi).Others | | - |
| c).Current Tax Assets (Net) | | 66.89 |
| d).Other Current Assets | | 20.58 |
| Total Current Assets | | 520.40 |
| Total Assets (1+2) | | 9,773.07 |



II EQUITY AND LIABILITY**Equity**

- (a) Equity Share Capital
- (b) Other Equity

Total Equity**LIABILITIES****1) Non - Current Liabilities**

- (a) Financial Liabilities
 - (i) Borrowings
 - (ia). Lease Liabilities
 - (ii) Trade Payables
- (A) total outstanding 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
- c). Deferred Tax Liability(Net)
- d). Other Non Current Liabilities

Total Non Current Liability**2) Current Liabilities**

- (a) Financial Liabilities
 - (i) Borrowings
 - (ia) Lease Liabilities
 - (ii) Trade Payables
- (A) total outstanding dues of micro enterprises and small enterprises :and
- (B) total outstanding dues of creditors other than micro enterprises and small
- (iii). Other Financial liabilities (other than those specified in item (c)
- b). Other Current Liabilities
- c). Provisions
- d). Current Tax Liabilities (Net)

Total Current Liability**Total Equity and Liabilities (1+2)**

157.50

6,528.49

6,685.99

37.34

284.53

321.86

1,531.81

1.96

128.72

888.08

214.64

2,765.21

9,773.07

1 The above results, were reviewed and taken on record by the Board of Directors in their meeting held on 11.02.2025

2 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 .

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 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

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 The statutory dues like Employees Provident Fund, Goods and Service Tax (GST) and Income Tax deducted at Source are due for payment for a considerable period. The management is taking all possible efforts to regularise the statutory liability taking into consideration the liquidity position on the company.

8 Because of the difficulties faced in the operation of the banking account on account of overdrawings, for ensuring the continuity of the activities, some of the routine expenses are met by another company, which were properly accounted treating such transactions as loan availed/repaid to the said company. The Management is taking steps to avoid such incidence.

9 ~~Corporate Events~~: Vide order No.03/2025 dated 23.01.2025, the Directorate of Enforcement (ED) has provisionally attached 102 acres of land of the company at Chinnar Estate in the case of Shelji Goerge & Ors u/s 5(i) of the Prevention and Money Laundering Act, 2002 (PMLA). The company is taking necessary steps to file a Writ Petition before Hon'ble High Court of Kerala against the said attachment order. The financial impact if any of this action has not been assessed at this stage.

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

11 Status of investors complaints during the quarter: Pending at the beginning of the quarter- 1, Received during the quarter- 1.

Kochi : 11.02.2025



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