



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

November 11, 2020

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400 001

Dear Sir,

Scrip Code : 538092

**Sub : Outcome of Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith please find the following :

- (i) Unaudited (Consolidated and Standalone) Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2020.
- (ii) Copy of the Limited Review Report on the aforesaid results issued by M/s. JKVS & Co., Statutory Auditor of the Company.

The said Unaudited (Consolidated and Standalone) Financial Results was recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11<sup>th</sup> November, 2020.

The meeting of the Board of Directors commenced at 16.00 p.m. and concluded at 17.45 p.m.

Kindly take the same on your record.

Thanking You,

Yours faithfully,  
For JOONKTOLLEE TEA & INDUSTRIES LTD.

*Shrawan Bose*

Manager (Finance) & Company Secretary  
Membership No. ACS 21047

Encl : As above.

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21, STRAND ROAD, KOLKATA - 700 001

☎ : +91 (33) 2230-9601 (4 lines), Fax : +91 (33) 2230 2105, E-mail: [info@joonktolleetea.in](mailto:info@joonktolleetea.in), Website : [www.joonktolleetea.in](http://www.joonktolleetea.in)  
TEA ESTATES : JOONKTOLLEE • JAMIRAH • NILMONI • GOOMANKHAN • PULLIKANAM • COFFEE ESTATE : COWCOODY  
RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD

# J K V S & CO

Chartered Accountants

5-A, Nandalal Jew Road, Kolkata-700026 (India)

Phone : +91 33 2476 5068 • E-mail : kolkata@jkvs.in

**Limited Review Report on the Quarterly and Half Year ended Unaudited Standalone Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Joonktollee Tea & Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Joonktollee Tea & Industries Limited (the 'Company') for the quarter and half year ended September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 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.
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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For J K V S & CO  
Chartered Accountants  
Firm Registration No.318086E**

*Utsav Saraf*

**Utsav Saraf  
Partner  
Membership No. 306932  
UDIN: 20306932AAAACA5674**

**Place: Kolkata  
Date: November 11, 2020**





# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2020							(₹ in Lakhs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	4347.40	1283.64	2898.05	5631.04	5097.10	8286.78
	(b) Other Income	25.58	43.31	50.39	68.89	71.63	115.83
	<b>Total Income</b>	<b>4372.98</b>	<b>1326.95</b>	<b>2948.44</b>	<b>5699.93</b>	<b>5168.73</b>	<b>8402.61</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	1552.43	452.16	787.79	2004.59	1474.80	1661.42
	(b) Purchase of Traded Goods	-	-	4.55	-	4.55	7.96
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(258.22)	(659.65)	(260.30)	(917.87)	(240.40)	(100.72)
	(d) Employee benefits expense	1511.52	1172.36	1553.24	2683.88	2837.41	5576.97
	(e) Finance Costs	230.62	197.78	142.23	428.40	294.53	639.30
	(f) Depreciation and amortisation expense	151.95	154.01	161.23	305.96	312.86	634.99
	(g) Other expenses	666.00	467.83	698.79	1133.83	1401.52	2380.25
	<b>Total expenses</b>	<b>3854.30</b>	<b>1784.49</b>	<b>3087.53</b>	<b>5638.79</b>	<b>6085.27</b>	<b>10800.17</b>
3	<b>Profit/ (Loss) before tax (1-2)</b>	<b>518.68</b>	<b>(457.54)</b>	<b>(139.09)</b>	<b>61.14</b>	<b>(916.54)</b>	<b>(2397.56)</b>
4	<b>Tax Expense:</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	(69.40)	(30.85)	(26.88)	(100.25)	(59.68)	(103.65)
5	<b>Profit/ (Loss) for the period (3-4)</b>	<b>588.08</b>	<b>(426.69)</b>	<b>(112.21)</b>	<b>161.39</b>	<b>(856.86)</b>	<b>(2,293.91)</b>
6	<b>Other Comprehensive Income/(Loss) (OCI)</b>						
	a) Items that will not be reclassified subsequently to profit or loss	(80.57)	(98.67)	(24.25)	(179.24)	(63.77)	(224.38)
	Tax on the above	18.37	20.19	8.51	38.56	16.57	63.71
	<b>Total Other Comprehensive Income/(Loss) (net of tax)</b>	<b>(62.20)</b>	<b>(78.48)</b>	<b>(15.74)</b>	<b>(140.68)</b>	<b>(47.20)</b>	<b>(160.67)</b>
7	<b>Total Comprehensive Income/(Loss) for the period (Net of Tax)</b>	<b>525.88</b>	<b>(505.17)</b>	<b>(127.95)</b>	<b>20.71</b>	<b>(904.06)</b>	<b>(2,454.58)</b>
8	<b>Paid -up Equity Share Capital (Face value per share ₹ 10/- )</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>
9	<b>Other Equity</b>	-	-	-	-	-	11,696.38
10	<b>Earnings per equity share (of ₹ 10/- each) (not annualised)*</b>						
	(a) Basic	14.20*	(10.30*)	(2.71*)	3.90*	(20.69*)	(55.38)
	(b) Diluted	14.20*	(10.30*)	(2.71*)	3.90*	(20.69*)	(55.38)



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**RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD**



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020		
Particulars	₹ in Lakhs)	
	As at 30.09.2020	As at 31.03.2020
	Unaudited	Audited
<b>A ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
a) Property, Plant & Equipment	10193.56	10435.28
b) Capital Work-in-Progress	655.84	585.03
c) Intangible Assets	73.72	1.33
d) Intangible Assets under development	-	82.67
e) Right to use Assets	48.98	58.78
f) Biological Assets other than bearer plants	3232.18	3235.60
g) Investment in Subsidiaries and Associates	4718.45	4718.45
h) Financial Assets		
(i) Investments	64.00	114.27
(ii) Loans	200.72	201.20
i) Non Current Tax Assets (Net)	382.61	371.70
j) Other Non Current Assets	267.49	291.01
<b>Total Non-Current Assets</b>	<b>19837.55</b>	<b>20095.32</b>
<b>CURRENT ASSETS</b>		
a) Inventories	2236.55	1284.04
b) Biological Assets other than bearer plants	61.18	6.64
c) Financial Assets		
(i) Trade Receivables	1821.64	166.75
(ii) Cash & Cash Equivalent	20.91	28.58
(iii) Bank Balance Other than Note (ii)	15.10	15.10
(iv) Loans	42.84	45.38
(v) Other Financial Assets	7.27	7.18
d) Other Current Assets	250.26	326.06
<b>Total Current Assets</b>	<b>4455.75</b>	<b>1879.73</b>
<b>TOTAL ASSETS</b>	<b>24293.30</b>	<b>21975.05</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share Capital	414.22	414.22
b) Other Equity	11717.08	11696.38
<b>Total Equity</b>	<b>12131.30</b>	<b>12110.60</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	312.76	615.12
(ii) Lease Liabilities	24.88	28.16
b) Provisions	1100.26	892.21
c) Deferred Tax Liabilities (Net)	899.02	1037.83
<b>Total Non-Current Liabilities</b>	<b>2336.92</b>	<b>2573.32</b>
<b>CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	6786.43	5279.94
(ii) Lease Liabilities	14.55	18.00
(iii) Trade Payables		
Total outstanding dues to micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	973.20	491.20
(iv) Other Financial Liabilities	1508.21	984.28
b) Provisions	322.16	251.38
c) Other Current Liabilities	220.53	266.33
<b>Total Current Liabilities</b>	<b>9825.08</b>	<b>7291.13</b>
<b>TOTAL LIABILITIES</b>	<b>12162.00</b>	<b>9864.45</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>24293.30</b>	<b>21975.05</b>



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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>1 Segment Revenue</b>						
Tea	4067.66	1164.92	2620.77	5232.58	4483.35	7167.43
Coffee	71.62	21.62	59.86	93.24	287.01	447.41
Rubber	203.66	97.10	197.49	300.76	306.81	627.34
Others	4.46	-	19.93	4.46	19.93	44.60
<b>Revenue from Operations</b>	<b>4347.40</b>	<b>1283.64</b>	<b>2898.05</b>	<b>5631.04</b>	<b>5097.10</b>	<b>8286.78</b>
<b>2 Segment Results</b>						
Tea	1043.31	124.62	190.40	1167.93	(76.12)	(1219.14)
Coffee	(116.26)	(162.55)	(102.52)	(278.81)	(240.12)	(93.88)
Rubber	(89.70)	(177.64)	(74.68)	(267.34)	(250.93)	(308.88)
Others	(8.78)	-	22.71	(8.78)	16.53	58.51
<b>Total segment Profit/(Loss) before interest, tax and unallocable</b>	<b>828.57</b>	<b>(215.57)</b>	<b>35.91</b>	<b>613.00</b>	<b>(550.64)</b>	<b>(1563.39)</b>
Less : Finance Costs	230.62	197.78	142.23	428.40	294.53	639.30
Add : Interest Income	0.95	2.44	1.51	3.39	13.51	24.27
Less : Unallocable expenditure net off Unallocable income	80.22	46.63	34.28	126.85	84.88	219.14
<b>Total Profit / (Loss) before Tax</b>	<b>518.68</b>	<b>(457.54)</b>	<b>(139.09)</b>	<b>61.14</b>	<b>(916.54)</b>	<b>(2397.56)</b>
<b>3 Segment Assets</b>						
Tea	13044.88	11701.51	12591.47	13044.88	12591.47	10471.46
Coffee	3655.37	3715.54	3567.69	3655.37	3567.69	3771.88
Rubber	1987.92	2070.21	1812.02	1987.92	1812.02	2103.07
Others	67.12	73.19	11.46	67.12	11.46	66.72
Unallocable	5538.01	5804.36	5349.39	5538.01	5349.39	5561.92
<b>Total Segment Assets</b>	<b>24293.30</b>	<b>23364.81</b>	<b>23332.03</b>	<b>24293.30</b>	<b>23332.03</b>	<b>21975.05</b>
<b>4 Segment Liabilities</b>						
Tea	2532.98	2071.24	1534.48	2532.98	1534.48	1623.71
Coffee	61.38	74.60	42.16	61.38	42.16	47.36
Rubber	352.85	357.06	214.77	352.85	214.77	320.16
Others	-	-	-	-	-	-
Unallocable	1510.80	1300.19	1572.57	1510.80	1572.57	1279.95
<b>Total Segment Liabilities</b>	<b>4458.01</b>	<b>3803.09</b>	<b>3363.98</b>	<b>4458.01</b>	<b>3363.98</b>	<b>3271.18</b>



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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2020

(₹ in Lakhs)

Particulars	Half year ended 30th September 2020		Half year ended 30th September 2019		Year ended 31st March, 2020	
	Amount	Amount	Amount	Amount	Amount	Amount
	(Unaudited)		(Unaudited)		(Audited)	
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>						
Net Profit before Tax		61.14		(916.54)		(2,397.56)
Adjusted for:						
Depreciation & Amortisation	305.96		312.86		634.99	
Loss / (Profit) on Sale/discard of Property, Plant & Equipment (net)	-		0.19		6.08	
Loss / (Profit) on Sale of Non Current Investment	-		-		-	
Interest Income	(3.39)		(13.51)		(24.27)	
Finance Cost	428.40		294.53		639.30	
Fair Valuation for Biological Assets other than bearer plants	(51.12)		(1.79)		61.74	
Provision for doubtful debts/Advances and Advances written off (Net)					(2.00)	
Sundry Credit bal. no longer required written back	0.18	680.03	(1.98)	590.30	(10.89)	1,304.95
<b>Operating Profit before working capital changes</b>		741.17		(326.24)		(1,092.61)
Adjustments for:						
(Increase)/Decrease in Trade Receivables	(1,654.89)		(1,076.47)		29.11	
(Increase)/Decrease in Inventories	(952.51)		(212.84)		(93.93)	
(Increase)/Decrease in Loans, Other Financial Assets & Other Assets	88.11		(172.89)		(133.64)	
Increase/(Decrease) in Trade Payables & Other Liability	975.95		322.08		17.38	
Increase/(Decrease) in Provisions	149.86	(1,393.48)	31.27	(1,108.85)	176.48	(4.60)
<b>Cash Generated from Operations</b>		(652.31)		(1,435.09)		(1,097.21)
Direct Taxes (Paid) (net of refund)		(10.90)		(12.77)		(54.71)
<b>Net Cash from operating activities</b>		(663.21)		(1,447.86)		(1,151.92)
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>						
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	(131.95)		(196.41)		(537.81)	
Sale of Property, Plant and Equipment Assets	-		2.83		5.34	
(Increase)/Decrease in Loans to Related Parties			330.00		330.00	
Interest Income received	3.39		13.50		24.27	
<b>Net cash used in Investing Activities</b>		(128.56)		149.92		(178.20)
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Non Current Borrowings	-		-		21.34	
Repayments of Non Current Borrowings	(395.79)		(300.00)		(508.00)	
Repayments of Lease Obligation	(6.73)		(6.06)		(12.44)	
(Repayments)/Proceeds from Current Borrowings	1,506.49		1,928.94		2,454.50	
Finance Cost paid	(319.87)		(319.27)		(627.06)	
<b>Net Cash from/(used in) Financing Activities</b>		784.10		1,303.61		1,328.34
<b>Net Change in Cash and Cash Equivalents</b>		(7.67)		5.67		(1.78)
<b>D) Cash and Cash Equivalents balances</b>						
Balances at the beginning of the year		28.58		30.36		30.36
<b>Balances at the end of the year</b>		20.91		36.03		28.58

**Notes:**

- Cash and cash equivalents consists of cash on Hand and balances with banks in current / Cash Credit accounts.
- Cash and cash equivalents consists of:

Particulars	September 30, 2020	September 30, 2019	March 31, 2020
Cash on hand	10.24	5.39	9.50
Bank Balance	10.67	30.64	19.08
<b>Total</b>	<b>20.91</b>	<b>36.03</b>	<b>28.58</b>



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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 11<sup>th</sup> November 2020.
2. Plantation Industry being seasonal in nature, results of the company for the part of the year cannot be taken as indicative of result of the full year.
3. The Company's management believes that it has taken into consideration all the possible impact of known events till the date of approval of its financial statements arising from COVID-19 pandemic in the preparation of the financial results. Management is of the view that considering the nature of its business operations, existing customer and supplier relationships and its market position, impact on its business operation, if any, arising from COVID-19 pandemic is not expected to be significant in relation to financial statements prepared. The actual outcome of these assumptions and estimates may vary in future due to impact of pandemic.
4. The Taxation Law (Amendments) Ordinance 2019 ('the Ordinance'), provides an option to domestic companies to pay income-tax at a lower rate of 22% (plus applicable surcharge and cess) instead of the normal rate of 25% (plus applicable surcharge and cess) depending on the conditions specified in this behalf under section 115 BAA of the Income Tax Act, 1961. A domestic company can avail of the lower tax rate only if it opts for not availing of certain exemptions or incentives specified in this behalf in the Ordinance. There is no time limit prescribed under the above to choose the option of lower tax rate under section 115BBA, however, once chosen it is irreversible.  
Based on the Management estimates, the Company has determined that exercising the option of lower rate will not be beneficial at this point of time. Hence, the company has provided for Income tax as well as deferred tax at a normal rate applicable to company.
5. On the basis of notification dated 6th November,2020 by Govt. of Assam providing 3 year tax holiday on Agricultural Income Tax,no provision on agricultural income tax has been created for the half year ended 30th September,2020. Further, existing provision of deferred tax in respect of tax holiday period has been reversed.
6. The Board of Directors at its meeting held on 14th July, 2020 approved the issue of Equity Shares of Rs.10/- each of the Company on Rights Basis of an issue size upto Rs.24.90 Crores, to eligible equity shareholders of the Company. Approval from the members of the Company through Postal Ballot has been obtained on 14th September, 2020. The company is in process of filing "Draft Letter of Offer" to the stock exchanges for approval.
7. The statement of Assets & Liability as at 30th September, 2020 & Cash flow statement for the period ended 30th September, 2020 is annexed.
8. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the period ended 30th September,2020.



  
**HEMANT BANGUR**

(Chairman)

DIN : 00040903

Place : Kolkata

Dated : 11th November, 2020

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**Independent Auditor's Review Report on the Quarterly and Half Year ended Unaudited Consolidated Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**Review Report to,  
The Board of Directors,  
Joonktollee Tea & Industries Limited**

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Joonktollee Tea & Industries Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and total comprehensive income for the quarter and half year ended September 30, 2020 ("the Statement") attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on November 11, 2020, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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," issued by Institute of Chartered Accountants of India. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities :

Name of the Entity	Relationship
Keshava Plantations Private Limited	Subsidiary
Pranav Infradev Co Pvt. Ltd.	Subsidiary
The Cochin Malabar Estates and Industries Ltd	Associates

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial results of two subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under





# **J K V S & CO**

Chartered Accountants

.....contd.

and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

## **6. Other Matters:**

The consolidated unaudited financial results includes the interim financial results of one ("1") subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 9.53 Lakhs , total net profit after tax of Rs. 1.11 lakhs , total assets of Rs. 2,052.18 Lakh and net assets of Rs. 2,031.40 lakh for the half year ended 30<sup>th</sup> September 2020, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

**For J K V S & CO**  
**Chartered Accountants**  
**Firm Registration No. 318086E**



*Utsav Saraf*

**(Utsav Saraf)**  
**Partner**

**Membership No. 306932**  
**UDIN: 20306932AAAACB9935**

**Place: Kolkata**  
**Dated: November 11, 2020**



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2020							(₹ in Lakhs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	4864.96	1447.32	3326.56	6312.28	5671.01	9212.53
	(b) Other Income	20.55	50.84	52.02	71.39	70.02	93.73
	<b>Total Income</b>	<b>4885.51</b>	<b>1498.16</b>	<b>3378.58</b>	<b>6383.67</b>	<b>5741.03</b>	<b>9306.26</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	1552.43	452.16	787.78	2004.59	1474.80	1661.42
	(b) Purchase of Traded Goods	-	-	0.21	-	0.21	2.57
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(271.98)	(746.31)	(236.33)	(1018.29)	(286.27)	(62.89)
	(d) Employee benefits expense	1688.05	1294.69	1751.90	2982.74	3158.89	6140.99
	(e) Finance Costs	254.92	222.73	170.83	477.65	333.15	725.09
	(f) Depreciation and amortisation expense	177.11	178.30	191.28	355.41	369.16	743.19
	(g) Other expenses	743.47	526.67	793.37	1270.14	1576.16	2654.13
	<b>Total expenses</b>	<b>4144.00</b>	<b>1928.24</b>	<b>3459.04</b>	<b>6072.24</b>	<b>6626.10</b>	<b>11864.50</b>
<b>3</b>	<b>Profit/(Loss) before share of profit/(loss) in associate (1-2)</b>	<b>741.51</b>	<b>(430.08)</b>	<b>(80.46)</b>	<b>311.43</b>	<b>(885.07)</b>	<b>(2558.24)</b>
<b>4</b>	<b>Share of Profit / (Loss) in associate</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>741.51</b>	<b>(430.08)</b>	<b>(80.46)</b>	<b>311.43</b>	<b>(885.07)</b>	<b>(2558.24)</b>
<b>6</b>	<b>Tax Expense:</b>						
	(a) Current Tax	11.00	-	-	11.00	-	-
	(b) Deferred Tax	(94.86)	(37.86)	(35.43)	(132.72)	(75.93)	(130.53)
<b>7</b>	<b>Profit/ (Loss) for the period (5-6)</b>	<b>825.37</b>	<b>(392.22)</b>	<b>(45.03)</b>	<b>433.15</b>	<b>(809.14)</b>	<b>(2,427.71)</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss) (OCI)</b>						
	a ) Items that will not be reclassified subsequently to profit or loss	(83.99)	(102.08)	(25.75)	(186.07)	(66.77)	(238.04)
	Tax on the above	19.27	21.07	8.91	40.34	17.36	67.27
	<b>Total Other Comprehensive Income/(Loss) (net of tax)</b>	<b>(64.72)</b>	<b>(81.01)</b>	<b>(16.84)</b>	<b>(145.73)</b>	<b>(49.41)</b>	<b>(170.77)</b>
<b>9</b>	<b>Profit/(Loss) attributable to Owners of the Company</b>	<b>825.37</b>	<b>(392.22)</b>	<b>(45.03)</b>	<b>433.15</b>	<b>(809.14)</b>	<b>(2,427.71)</b>
	<b>Non-Controlling Interest</b>	-	-	-	-	-	-
<b>10</b>	<b>Other Comprehensive Income attributable to Owners of the Company</b>	<b>(64.72)</b>	<b>(81.01)</b>	<b>(16.84)</b>	<b>(145.73)</b>	<b>(49.41)</b>	<b>(170.77)</b>
	<b>Non-Controlling Interest</b>	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income/(Loss) for the period (Net of Tax)</b>	<b>760.65</b>	<b>(473.23)</b>	<b>(61.87)</b>	<b>287.42</b>	<b>(858.55)</b>	<b>(2,598.48)</b>
	<b>Total Comprehensive Income attributable to Owners of the Company</b>	<b>760.65</b>	<b>(473.23)</b>	<b>(61.87)</b>	<b>287.42</b>	<b>(858.55)</b>	<b>(2,598.48)</b>
	<b>Non-Controlling Interest</b>	-	-	-	-	-	-
<b>12</b>	<b>Paid -up Equity Share Capital (Face value per share ₹ 10/- )</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>	<b>414.22</b>
<b>13</b>	<b>Other Equity</b>	-	-	-	-	-	11,018.15
<b>14</b>	<b>Earnings per equity share (of ₹ 10/- each) (not annualised)*</b>						
	(a) Basic	19.93*	(9.47*)	(1.09*)	10.46*	(19.53*)	(58.61)
	(b) Diluted	19.93*	(9.47*)	(1.09*)	10.46*	(19.53*)	(58.61)



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TEA ESTATES : JOONKTOLLEE • JAMIRAH • NILMONI • GOOMANKHAN • PULLIKANAM • COFFEE ESTATE : COWCOODY

RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD





# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020		
Particulars	(₹ in Lakhs)	
	As at 30.09.2020	As at 31.03.2020
	Unaudited	Audited
<b>A ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
a) Goodwill on Consolidation	706.98	706.98
b) Property, Plant & Equipment	14601.98	14864.27
c) Capital Work-in-Progress	691.46	635.94
d) Other Intangible Assets	74.72	3.32
e) Intangible Assets under development	-	82.67
f) Right to use Assets	48.98	58.78
g) Biological Assets other than bearer plants	3232.18	3235.60
h) Financial Assets		
(i) Investments	64.00	114.27
(ii) Loans	226.95	227.42
i) Non Current Tax Assets (Net)	396.13	384.27
j) Other Non Current Assets	268.78	293.87
<b>Total Non-Current Assets</b>	<b>20312.16</b>	<b>20607.39</b>
<b>CURRENT ASSETS</b>		
a) Inventories	2380.61	1331.32
b) Biological Assets other than bearer plants	74.02	6.64
c) Financial Assets		
(i) Trade Receivables	2021.86	182.40
(ii) Cash & Cash Equivalent	28.37	43.00
(iii) Bank Balance Other than Note (ii)	15.10	15.10
(iv) Loans	44.26	46.60
(v) Other Financial Assets	7.84	8.41
d) Other Current Assets	257.34	351.55
<b>Total Current Assets</b>	<b>4829.40</b>	<b>1985.02</b>
<b>TOTAL ASSETS</b>	<b>25141.56</b>	<b>22592.41</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share Capital	414.22	414.22
b) Other Equity	11305.57	11018.15
<b>Equity attributable to equity holders of the parent</b>	<b>11719.79</b>	<b>11432.37</b>
Non-Controlling Interest	-	-
<b>Total Equity</b>	<b>11719.79</b>	<b>11432.37</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	375.29	620.56
(ii) Lease Liabilities	24.88	28.16
b) Provisions	1,242.81	1,019.70
c) Deferred Tax Liabilities (Net)	1026.07	1188.13
<b>Total Non-Current Liabilities</b>	<b>2669.05</b>	<b>2856.55</b>
<b>CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	7692.77	6175.54
(ii) Lease Liabilities	14.55	18.00
(iii) Trade Payables		
Total outstanding dues to micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	1042.33	559.42
(iv) Other Financial Liabilities	1409.30	1037.13
b) Provisions	359.41	275.31
c) Other Current Liabilities	234.36	238.09
<b>Total Current Liabilities</b>	<b>10752.72</b>	<b>8303.49</b>
<b>TOTAL LIABILITIES</b>	<b>13421.77</b>	<b>11160.04</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25141.56</b>	<b>22592.41</b>



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**RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD**



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES  
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>1 Segment Revenue</b>						
Tea	4580.28	1324.01	3045.05	5904.29	5048.75	8075.45
Coffee	71.62	21.62	59.86	93.24	287.01	447.41
Rubber	203.66	97.10	197.49	300.76	306.81	627.34
Others	9.40	4.59	24.16	13.99	28.44	62.33
<b>Revenue from Operations</b>	<b>4864.96</b>	<b>1447.32</b>	<b>3326.56</b>	<b>6312.28</b>	<b>5671.01</b>	<b>9212.53</b>
<b>2 Segment Results</b>						
Tea	1297.03	177.61	277.04	1474.64	2.27	(1269.63)
Coffee	(116.26)	(162.55)	(102.52)	(278.81)	(240.12)	(93.88)
Rubber	(89.70)	(177.64)	(74.68)	(267.34)	(250.93)	(308.88)
Others	(8.78)	-	23.68	(8.78)	18.61	62.65
<b>Total segment Profit/(Loss) before interest, tax and unallocable</b>	<b>1082.29</b>	<b>(162.58)</b>	<b>123.52</b>	<b>919.71</b>	<b>(470.17)</b>	<b>(1609.74)</b>
Less : Finance Costs	254.92	222.73	170.83	477.65	333.15	725.09
Add : Interest Income	1.26	2.37	1.13	3.63	3.13	14.72
Less : Unallocable expenditure net off Unallocable income	87.12	47.14	34.28	134.26	84.88	238.13
<b>Total Profit / (Loss) before Tax</b>	<b>741.51</b>	<b>(430.08)</b>	<b>(80.46)</b>	<b>311.43</b>	<b>(885.07)</b>	<b>(2558.24)</b>
<b>3 Segment Assets</b>						
Tea	15853.01	14438.92	15231.25	15853.01	15231.25	13046.72
Coffee	3655.37	3715.54	3567.69	3655.37	3567.69	3771.88
Rubber	1987.92	2070.21	1827.11	1987.92	1827.11	2103.07
Others	67.12	73.19	11.46	67.12	11.46	66.72
Unallocable	3578.14	3808.89	3373.37	3578.14	3373.37	3604.02
<b>Total Segment Assets</b>	<b>25141.56</b>	<b>24106.75</b>	<b>24010.88</b>	<b>25141.56</b>	<b>24010.88</b>	<b>22592.41</b>
<b>4 Segment Liabilities</b>						
Tea	2885.82	2704.24	1842.49	2885.82	1842.49	2086.40
Coffee	61.38	74.60	42.16	61.38	42.16	47.36
Rubber	352.85	357.06	214.77	352.85	214.77	320.16
Others	-	-	-	-	-	-
Unallocable	1447.04	1156.73	1572.57	1447.04	1572.57	1210.03
<b>Total Segment Liabilities</b>	<b>4747.09</b>	<b>4292.63</b>	<b>3671.99</b>	<b>4747.09</b>	<b>3671.99</b>	<b>3663.95</b>



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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2020

(₹ in Lakhs)

Particulars	Half year ended 30th September 2020		Half year ended 30th September 2019		Year ended 31st March, 2020	
	Amount	Amount	Amount	Amount	Amount	Amount
	(Unaudited)		(Unaudited)		(Audited)	
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>						
Net Profit before Tax		311.43		(885.07)		(2,558.24)
Adjusted for:						
Depreciation & Amortisation	355.42		369.16		743.19	
Loss / (Profit) on Sale/discard of Property, Plant & Equipment (net)	-		0.19		10.40	
Loss / (Profit) on Sale of Mutual Fund	-		-		-	
Interest Income	(3.63)		(3.13)		(14.72)	
Finance Cost	477.65		333.15		725.09	
Fair Valuation for Biological Assets other than bearer plants	(63.96)		(4.69)		67.79	
Sundry Credit bal. no longer required written back	0.18		(1.74)		(11.21)	
Provision for doubtful debts/Advances and Advances written off(Net)	-	765.66	0.25	693.19	0.42	1,520.96
<b>Operating Profit before working capital changes</b>		1,077.09		(191.88)		(1,037.28)
Adjustments for:						
(Increase)/Decrease in Trade Receivables	(1,839.47)		(1,279.20)		2.49	
(Increase)/Decrease in Inventories	(1,049.29)		(255.91)		(60.42)	
(Increase)/Decrease in Loans, Other Financial Assets & Other Assets	108.56		(136.46)		(157.55)	
Increase/(Decrease) in Trade Payables & Other Liability	871.23		391.53		(17.01)	
Increase/(Decrease) in Provisions	171.42	(1,737.55)	34.59	(1,245.45)	185.49	(47.00)
<b>Cash Generated from Operations</b>		(660.46)		(1,437.33)		(1,084.28)
Direct Taxes (Paid) (net of refund)		(11.86)		(12.78)		(58.68)
<b>Net Cash from operating activities</b>		(672.32)		(1,450.11)		(1,142.96)
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>						
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	(150.39)		(306.16)		(652.06)	
Sale of Property, Plant and Equipment Assets	-		2.83		5.34	
Interest Income received	3.63		3.13		14.72	
<b>Net cash used in Investing Activities</b>		(146.76)		(300.20)		(632.00)
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Non Current Borrowings	-		-		29.34	
Repayments of Non Current Borrowings	(338.63)		(300.00)		(508.80)	
Repayments of Lease Obligation	(6.73)		(6.06)		(12.44)	
(Repayments)/Proceeds from Current Borrowings	1,517.22		2,413.27		2,974.79	
Finance Cost paid	(367.41)		(342.34)		(699.42)	
Dividend & Corporate Dividend tax paid						
<b>Net Cash from/(used in) Financing Activities</b>		804.45		1,764.87		1,783.47
<b>Net Change in Cash and Cash Equivalents</b>		(14.63)		14.56		8.51
<b>D) Cash and Cash Equivalents balances</b>						
Balances at the beginning of the year		43.00		34.49		34.49
<b>Balances at the end of the year</b>		28.37		49.05		43.00

**Notes:**

- Cash and cash equivalents consists of cash on Hand and balances with banks in current / Cash Credit accounts.
- Cash and cash equivalents consists of:

Particulars	September 30, 2020	September 30, 2019	March 31, 2020
Cash on hand	11.99	7.07	11.88
Bank Balance	16.38	41.98	31.12
<b>Total</b>	<b>28.37</b>	<b>49.05</b>	<b>43.00</b>



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**RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD**



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 11th November 2020.
2. The above consolidated financial results of Joonktolllee Tea & Industries Limited ('parent company') along with its subsidiaries Keshava Plantations Private Limited, Pranav Infradev Company Private Limited (together referred as 'the Group') and its associate 'The Cochin Malabar Estates and Industries Limited' have been prepared as per Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Plantation Industry being seasonal in nature, results of the parent company and the group for the part of the year cannot be taken as indicative of result of the full year.
4. The Parent Company's management believes that it has taken into consideration all the possible impact of known events till the date of approval of its financial statements arising from COVID-19 pandemic in the preparation of the financial results. Management is of the view that considering the nature of its business operations, existing customer and supplier relationships and its market position, impact on its business operation, if any, arising from COVID-19 pandemic is not expected to be significant in relation to financial statements prepared. The actual outcome of these assumptions and estimates may vary in future due to impact of pandemic.
5. The Taxation Law (Amendments) Ordinance 2019 ('the Ordinance'), provides an option to domestic companies to pay income-tax at a lower rate of 22% (plus applicable surcharge and cess) instead of the normal rate of 25% (plus applicable surcharge and cess) depending on the conditions specified in this behalf under section 115 BAA of the Income Tax Act, 1961. A domestic company can avail of the lower tax rate only if it opts for not availing of certain exemptions or incentives specified in this behalf in the Ordinance. There is no time limit prescribed under the above to choose the option of lower tax rate under section 115BBA, however, once chosen it is irreversible.  
Based on the Management estimates, the Group has determined that exercising the option of lower rate will not be beneficial at this point of time. Hence, the company has provided for Income tax as well as deferred tax at a normal rate applicable to company.
6. On the basis of notification dated 6th November,2020 by Govt. of Assam providing 3 year tax holiday on Agricultural Income Tax,no provision on agricultural income tax has been created for the half year ended 30th September,2020. Further, existing provision of deferred tax in respect of tax holiday period has been reversed.
7. The Board of Directors of parent company at its meeting held on 14th July, 2020 approved the issue of Equity Shares of Rs.10/- each of the Company on Rights Basis of an issue size upto Rs.24.90 Crores, to eligible equity shareholders of the Company. Approval from the members of the Company through Postal Ballot has been obtained on 14th September, 2020. The company is in process of filing "Draft Letter of Offer" to the stock exchanges for approval.
8. The statement of Assets & Liability as at 30th September, 2020 & Cash flow statement for the period ended 30th September,2020 is annexed.
9. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the period ended 30th September,2020.

Place : Kolkata

Dated : 11th November, 2020



HEMANT BANGUR

(Chairman)

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