

DARJEELING ROPEWAY COMPANY LIMITED

CIN: L45202MH1936PLC294011

**Address: 104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy
Cinema Opera House, Girgaon Mumbai – 400 004**

Email ID: darjeelingropeway@gmail.com

Date: 12th February, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

**Sub: Submission of Unaudited Financial Results for the Quarter and Nine Months
ended on 31st December, 2023 along with Limited Review Report**

Ref: Security Id: DARJEELING / Code: 539770

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

Yours Faithfully,

For, Darjeeling Ropeway Company Limited

Surinder Pal Singh
Managing Director
DIN: 10379416

Darjeeling Ropeway Co Ltd						
CIN - L45202MH1936PLC294011						
104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy Cinema Opera House, Girgaon, Mumbai City, Mumbai - 400 004						
Unaudited Financial Results for the quarter and Nine Months ended on December 31, 2023						
						(Amount in Rs Lakhs)
Particulars	Quarter Ended			Year To Date		Previous Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	-	-	-	-	-	-
II Other Income	-	-	0.49	-	3.74	6.82
III Total Income (I+II)	-	-	0.49	-	3.74	6.82
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expenses	-	0.31	-	0.61	-	0.72
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	-	-	-	-	0.01	0.01
Other Expenses	0.00	0.75	0.36	1.95	1.46	6.14
Total expenses (IV)	0.00	1.06	0.36	2.57	1.47	6.87
V Profit/(Loss) before exceptional items and tax	(0.00)	(1.06)	0.12	(2.57)	2.27	(0.05)
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	(0.00)	(1.06)	0.12	(2.57)	2.27	(0.05)
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	(0.00)	(1.06)	0.12	(2.57)	2.27	(0.05)
X Tax expense: -						
(1) Current Tax	-	-	-	-	0.63	-
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	(0.01)	(0.15)	0.12	(0.22)	(0.20)
XI Profit/(Loss) for the period from continuing operation	(0.00)	(1.07)	(0.03)	(2.45)	1.42	(0.25)
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	(0.00)	(1.07)	(0.03)	(2.45)	1.42	(0.25)
XVI Earnings per equity share:						
(1) Basic	(0.00)	(0.04)	(0.00)	(0.08)	0.05	(0.01)
(2) Diluted	(0.00)	(0.04)	(0.00)	(0.08)	0.05	(0.01)
Notes:						
1. The unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 12th February, 2024. The same have been subjected to Limited Review by the Statutory Auditors.						
2. The financial results are extracted from the Audited Financial Statements of the Company which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder.						
3. During the quarter and Nine Month ended December 31st ,2023 the Company is operating in a single segment i.e. "Construction Service" . Accordingly, segment wise reporting is not applicable.						
4. The figures for the quarter ended Dec 31, 2023 and the corresponding quarter ended in the previous year as reported in attached financial results are the balancing figure between the audited figures in respect of full financial year and the published year to date figures upto the end of the second quarter of the financial year.						
5. The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current period's classification						

For, Darjeeling Ropeway Company Limited

Place: Mumbai
Date: 12-02-2024

SURINDER PAL SINGH
Managing Director
DIN:10379416

Independent Auditor's Limited Review Report on Unaudited Quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
DARJEELING ROPEWAY CO LTD

We have reviewed the accompanying statement of unaudited standalone financial results of **DARJEELING ROPEWAY CO LTD** ('the Company') for the quarter ended **31st December 2023** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This 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 rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 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 provide 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 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Thanking you

For, K M Chauhan & Associates,
Chartered Accountants
FRN No. 125924W



CA Bhavdipbhai Poriya
Partner
Membership No. 154536



Date: 12/02/2024
Place: Rajkot
UDIN: 24154536BKBNDU2872