

# ARCUTTIPORE TEA COMPANY LIMITED

4A, Council House Street,  
M. M. S. Chambers,  
1st Floor, Kolkata-700001  
Phone: 033-40667153  
Email: [Arcuttipore008@rediffmail.com](mailto:Arcuttipore008@rediffmail.com)  
CIN: L15491WB1900PLC000220

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Date: 03.12.2018

To  
The Manager  
Department of Corporate Services  
BSE Ltd.  
Dalal Street, Fort  
Mumbai - 400 001

Sub. - : Reg.33: - Un-audited Financial Results for the Quarter and six months ended 30<sup>th</sup> September, 2018

Ref. - : Scrip Code - 530261

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14<sup>th</sup> November, 2018, has approved the Un-audited financial results for the Quarter and Six months ended 30<sup>th</sup> September, 2018. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Arcuttipore Tea Company Limited

**ARCUTTIPORE TEA CO. LTD**

*Harsh Kumar Bajoria*  
**Managing Director**

Harsh Kumar Bajoria (DIN: 00893180)  
Managing Director

Encl: As above



# ARCUTTIPORE TEA CO. LTD.

**Manufacturers of Quality Teas**

CIN No. : L15491WB1900PLC000220

☎ 033-65406001/ ☎ 033-40667153

Registered Office :  
4A, COUNCIL HOUSE STREET  
M.M.S. CHAMBERS, 1ST FLOOR  
KOLKATA - 700 001

E-mail : arcuttipore008@rediffmail.com

ARCUTTIPORE TEA COMPANY LTD.  
4A COUNCIL HOUSE STREET, MMS CHAMBERS, KOLKATA - 700001  
CIN: L15491WB1900PLC000220  
Statement of Standalone Unaudited Results for the Quarter ended 30/09/2018

		Quarter Ended			Half Year Ended		(Rs. In Lacs/amount)
	Particulars	3 months ended 30/09/2018	Preceding 3 months ended 30/06/2018	Corresponding 3 months ended in the previous year 30/09/2017	Year to date figure for current period 30/09/2018	Year to date figure for the previous year ended 30/09/2017	Year ended 31/03/2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	327.15	102.74	274.14	429.89	352.82	117.09
	Other Income						
II		21.41	4.46	4.25	25.88	4.83	22.79
III	<b>Total Income (I+II)</b>	<b>348.56</b>	<b>107.20</b>	<b>278.39</b>	<b>455.77</b>	<b>357.65</b>	<b>139.88</b>
IV	Expenses						
	Cost of Materials Consumed	81.90	56.53	69.01	138.43	128.05	40.59
	Purchases of Stock-in-Trade	67.04	99.95	46.77	166.99	75.94	-8.97
	Changes in Inventories of finished goods, Stock-in-Trade and work-in progress	37.78	-169.22	-11.31	-131.45	-92.24	111.89
	Employee benefits expense	22.65	22.83	31.33	45.48	60.69	23.42
	Finance Costs	10.00	10.30	10.78	20.64	19.03	15.57
	Depreciation and amortisation expenses	5.57	5.57	5.05	11.14	10.11	5.82
	Other Expenses	85.10	78.14	88.84	162.91	161.23	45.48
	<b>Total Expenses (IV)</b>	<b>310.04</b>	<b>104.10</b>	<b>240.47</b>	<b>414.14</b>	<b>362.81</b>	<b>233.80</b>
V	Profit/(loss) before exceptional items and tax (I-IV)	38.52	3.10	37.92	41.63	-5.16	-93.92
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and tax(V-VI)	38.52	3.10	37.92	41.63	-5.16	-93.92
VIII	Tax Expense:						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	38.52	3.10	37.92	41.63	-5.16	-93.92
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	38.52	3.10	37.92	41.63	-5.16	-93.92
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.73	0.06	0.76	0.78	-0.10	-1.77
	(2) Diluted	0.73	0.06	0.76	0.78	-0.10	-1.77
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.73	0.06	0.76	0.78	-0.10	-1.77
	(2) Diluted	0.73	0.06	0.76	0.78	-0.10	-1.77

ARCUTTIPORE TEA CO. LTD

*K. S. Sanyal*  
Managing Director

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**Notes:**

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th November, 2018 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

Date : - 14th November, 2018  
Place : - KOLKATA

For ARCUTTIPORE TEA CO. LTD.

  
Managing Director

HARSH KUMAR BAJORIA  
MANAGING DIRECTOR  
DIN NO.: 00893180



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ARCUTTIPORE TEA COMPANY LTD.  
4A COUNCIL HOUSE STREET, MMS CHAMBERS, KOLKATA - 700001  
CIN: L15491WB1900PLC000220

Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2018)	(31/03/2018)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	842.81	856.86
(b) Capital work-in-progress	8.49	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financial Assets		
(i) Investments	45.00	45.00
(ii) Trade receivables	40.77	28.18
(iii) Loans	18.21	17.34
(i) Deferred tax assets (net)	8.31	8.31
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	142.35	111.62
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	37.25	40.34
(iii) Cash and cash equivalents	36.25	1.93
(iv) Bank balances other than (iii) above	0.13	1.02
(v) Loans	89.89	80.07
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	0.49	13.22
<b>Total Assets</b>	<b>1269.95</b>	<b>1203.89</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	18.69	97.07
(b) Other Equity	0.00	0.00
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	466.85	535.56
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	8.31	8.31
(d) Other non-current liabilities	0.00	0.00
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	462.44	276.08
(ii) Trade payables	187.89	165.43
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
(b) Other current liabilities	125.77	121.44
(c) Provisions	0.00	0.00
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>1269.95</b>	<b>1203.89</b>

**ARCUTTIPORE TEA CO. LTD.**  
For ARCUTTIPORE TEA CO. LTD.

Date : - 14th November, 2018  
Place : - KOLKATA

HARSH KUMAR BAJORIA  
MANAGING DIRECTOR  
DIN NO.: 00893180

*Harsh Kumar Bajoria*  
Managing Director

GARDEN : ARCUTTIPORE TEA ESTATE, P.O. SILCHAR-788 001, ASSAM



# MRK ASSOCIATES (CHARTERED ACCOUNTANTS)

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## Limited review report for Arcuttipore Tea Company Ltd. (Annexure V)

### Review Report to the Board of Directors

We have reviewed the accompanying statement of Unaudited Financial Results of **M/SARCUTTIPORE TEA COMPANY LTD.** for the period ended 30<sup>th</sup> September 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 MRK Associates  
Chartered Accountants  
(FRN 007726C)

*Sanjiv Kumar Tiwari*

Signature  
(Sanjiv Kumar Tiwari)  
(Partner)  
(Membership No. 308983)

Place: Kolkata  
Date: 14.11.2018

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Naskar Para Road, Tollygunge Haridevpur, Kolkata – 700041  
Administration office: 4A Council House Street, Kolkata - 700001

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