



LONGVIEW TEA CO. LTD.

CIN NO. L15491WB1879PLC000377

Website : www.longviewtea.org

E-mail : info@longviewtea.org

July 18, 2024

The Manager
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building,
P J Towers, Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Scrip Code: 526568

Sub: Outcome of Board Meeting held on July 18, 2024

The Board of Directors of the Company at its meeting held on July 18, 2024, *inter-alia* has:

1. Approved and taken on records the Un-Audited Financial Results for the quarter ended June 30, 2024 along with the Limited Review done by the Statutory Auditors of the Company M/s V Singhi & Associates, Chartered Accountants;

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the copy of the Unaudited Financial Results of the Company along with the Limited Review Report for the quarter ended June 30, 2024 is enclosed herewith for your taking on record.

The meeting of the Board of Directors commenced at 12.05 p.m. and concluded at 12.30 p.m.

Kindly take the same on record and oblige.

Thanking you,

Yours faithfully,

For Longview Tea Company Limited

(Sujata Pandey)
Company Secretary

Encl: as above

V. SINGHI & ASSOCIATES

Chartered Accountants

Phone: 2210-1125

e-mail: vsinghiandco@gmail.com

Four Mangoe Lane
Surendra Mohan Ghosh Sarani
Kolkata – 700 001

Independent Auditors Review Report on the Unaudited Financial Results of Longview Tea Company Limited for the quarter ended 30th June, 2024 Pursuant to the Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015, as amended.

**To The Board of Directors
Longview Tea Company Limited
62, Hazra Road,
Kolkata-700019**

- 1) We have reviewed the accompanying statement of Unaudited Financial Results of Longview Tea Company Limited ("the Company") for the quarter ended 30th June, 2024 ("the Statement"), being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the 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 "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 issue a report on the Statement based on our review.
- 3) We conducted our review of the Statement 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 provides 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 of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **V. SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E



Naveen Taparia

(Naveen Taparia)
Partner

Membership No: 058433

UDIN: 24058433BKFCFH8465

Place: Kolkata.

Date: 18th July, 2024

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs)

Particulars	FOR QUARTER ENDED			FOR THE YEAR ENDED
	UN-AUDITED	AUDITED	UN-AUDITED	AUDITED
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
1. Income				
a) Revenue from Operations	101.72	-	-	116.68
b) Other Income	89.70	42.84	62.13	225.62
Total Income	191.42	42.84	62.13	342.30
2. Expenses				
a) Purchase of Stock-in-Trade	100.71	-	41.00	112.05
b) Changes in Stock-in-Trade	-	-	(41.00)	-
c) Employee Benefits Expense	5.18	5.32	3.89	21.80
d) Finance Costs	-	0.07	0.11	0.41
e) Depreciation and Amortisation Expenses	1.03	1.04	1.02	4.10
f) Other Expenses	5.03	7.71	3.48	20.97
Total Expenses	111.95	14.14	8.50	159.33
3. Profit/(Loss) before tax (1-2)	79.47	28.70	53.63	182.97
4. Tax Expense				
Current tax	12.45	19.03	4.40	28.54
Deferred Tax	8.93	1.95	2.05	15.49
Income Tax related to previous year	-	(13.20)	-	(13.20)
5. Net Profit/(Loss) for the Period/Year (3-4)	58.09	20.92	47.18	152.14
6. Other Comprehensive Income				
a)(i) Items that will not be reclassified to profit or loss				
- Remeasurement of Defined Benefit Plans	-	0.08	-	0.08
- Profit/Loss on Sale of Investment	-	-	-	-
- Profit/Loss on Fair Value of Investment	2.43	(2.16)	1.62	1.31
(ii) Income tax relating to items that will not be reclassified to profit or loss				
Current Tax	-	-	-	-
Deferred Tax	(0.25)	0.22	(0.25)	(0.10)
Total Other Comprehensive Income	2.18	(1.86)	1.37	1.29
7. Total Comprehensive Income for the Period/Year (5+6)	60.27	19.06	48.55	153.43
8. Paid-up Equity Share Capital (Face Value Rs.10/- each) inclusive of forfeited amount Rs. 0.42 Lakhs	300.07	300.07	300.07	300.07
9. Reserves excluding Revaluation Reserve				1,481.40
10. Earnings Per Share (Face Value of Rs. 10/- each) (not annualised)				
(a) Basic (Rs)	1.94	0.70	1.57	5.08
(b) Diluted (Rs)	1.94	0.70	1.57	5.08



LONGVIEW TEA COMPANY LIMITED

Statement of Segment Reporting

Phone No. 033-40142222

(Rs. in lakhs)

Particulars	For Quarter Ended			For Year ended
	30-06-2024 Un-audited	31-03-2024 Audited	30-06-2023 Un-audited	31-03-2024 Audited
Segment Revenue				
Revenue from Operations	101.72	-	-	116.68
Financial Activities	89.70	42.84	62.13	225.62
Total	191.42	42.84	62.13	342.30
Segment Results				
Trading Activities	(10.23)	(14.14)	(8.49)	(42.65)
Financial Activities	89.70	42.84	62.13	225.62
Total	79.47	28.70	53.63	182.97
Unallocated Expenses				
Operating Profit	79.47	28.70	53.63	182.97
Income Tax incld. Deferred Tax	21.38	7.78	6.45	30.83
Profit/(Loss) for the Period/ Year	58.09	20.92	47.18	152.14
Other Comprehensive Income (OCI)	2.18	(1.86)	1.37	1.29
Total Comprehensive Income for the Period/ Year	60.27	19.06	48.55	153.43
Information				
Segment Assets				
Trading Activities	239.90	63.53	179.66	63.53
Financial Activities	1,641.29	1,707.58	1,501.47	1,707.58
Total	1,881.19	1,771.11	1,681.13	1,771.11
Unallocated Assets	23.80	32.98	46.85	32.98
Total	1,904.99	1,804.09	1,727.98	1,804.09
Segment Liabilities				
Trading Activities	38.55	10.30	51.40	10.30
Financial Activities	-	-	-	-
Total	38.55	10.30	51.40	10.30
Unallocated Liabilities	1,866.44	1,793.79	1,676.58	1,793.79
Total	1,904.99	1,804.09	1,727.98	1,804.09



Notes:

1. The Unaudited Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other generally accepted accounting principles.
2. The above Unaudited Financial Results for the quarter ended 30th June, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 18th July, 2024.
3. The Unaudited Financial Results for the quarter ended 30th June, 2024, have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. As per Ind AS- 108 "Operating Segment", the Company has reported Segment information as attached.
5. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Figures for the previous period/year have been re-arranged/re-grouped wherever found necessary.

**By Order of the Board of Directors
For Longview Tea Company Limited**



YASHWANT KUMAR DAGA
(Director)
DIN: 00040632

Place: Kolkata
Date: 18th July, 2024

