



KANCO TEA & INDUSTRIES LIMITED

Registered Office : "Jasmine Tower", 3rd Floor
31 Shakespeare Sarani, Kolkata - 700 017, India, Telefax : 2281-5217
E-mail : contact@kancotea.in, Website : www.kancotea.in
Corporate Identity Number (CIN)-L15491WB1983PLC035793

Ref: Kanco_BMeeting

14th November, 2024

To,
The Manager,
Corporate Affairs Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001

Scrip Code/ID-541005/KANCOTEA

Dear Sir,

Sub: Information pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Outcome of Board Meeting

Pursuant to Regulation 33(3) and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and six months ended 30th September, 2024 together with the Limited Review Reports in the prescribed format, as approved and taken on record by the Board of Directors in their meeting held today.

The Board Meeting commenced at 4:30 p.m. and concluded 6:00 p.m.

Thanking you,

For Kanco Tea & Industries Limited



Gherulata Kabra

Company Secretary and Compliance Officer

Membership No: F9417

Encl:a/a

NKSJ & ASSOCIATES
CHARTERED ACCOUNTANTS

Embassy Building,
Flat No. 1B, 1st Floor,
4, Shakespeare Sarani, Kolkata – 700 071

Phone: 033-40625151 / 40627100
Mobile : 98305 35004 / 94332 40011
Email: nksjandassociates@gmail.com

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO

THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kanco Tea & Industries Limited** ("the Company") for the quarter and six months ended on 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;
- We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **Kanco Tea & Industries Limited** ("the Company") for the quarter and six months ended on 30th September, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2024 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion



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- 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) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following :

Non provision of income tax for the quarter ended 30th September, 2024 as per Indian Accounting Standard (Ind AS) 12 "Income Taxes", which has not been ascertained by the Company.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN:24055048BKEBIR2110

Sneha Jain

(CA Sneha Jain)
Partner
(Membership No. 234454)

Place: Kolkata
Dated the 14th day of November, 2024



(Rs. in lakh)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue :						
I	Revenue from Operation	2,748	1,306	3,104	4,054	5,381	7,652
II	Other Income	31	57	(13)	88	44	146
III	Total Revenue (I+II)	2,779	1,363	3,091	4,142	5,425	7,798
IV	Expenses :						
	a. Cost of Materials consumed	278	216	718	494	1,473	1,673
	b. Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(128)	(703)	145	(831)	(419)	244
	c. Employee benefits expense	1,230	1,019	1,142	2,249	2,254	4,121
	d. Finance Costs	126	90	84	216	134	191
	e. Depreciation and amortisation expense	68	65	67	133	135	268
	f. Power & Fuel	273	167	309	440	549	870
	g. Consumption of Stores & Spares	177	206	138	383	341	447
	h. Selling & Distribution Expenses	72	25	103	97	162	252
	i. Other expenses	145	184	115	329	293	590
	Total Expenses	2,241	1,269	2,821	3,510	4,922	8,656
V	Profit/ (Loss) before exceptional items and Taxation (III-IV)	538	94	270	632	503	(858)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	538	94	270	632	503	(858)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	2	3	62	5	68	61
	Total Tax Expense	2	3	62	5	68	61
IX	Profit / (Loss) for the period (VII-VIII)	536	91	208	627	435	(919)
X	Other Comprehensive Income / (Loss) (net of tax)						
	Items that will not be re-classified subsequently to profit or loss	30	18	(16)	48	(30)	42
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	566	109	192	675	405	(877)
XII	Paid-up Equity Share Capital (Face value per shares Rs. 10/-)	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						3,880.56
XIV	Earning per Share (Rs.) (not Annualised for the quarter)						
	Basic & Diluted	10.46	1.78	4.06	12.24	8.49	(17.94)

Standalone Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. in lakh)

Sl. No.	Particulars	As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	6695	6712
	(b) Capital work-in-progress	109	106
	(c) Intangible Assets	11	12
	(d) Financial Assets		
	(i) Investments	1337	1337
	(ii) Trade Receivables	12	13
	(iii) Loans	7	6
	(iv) Other Financial Assets	174	171
	(e) Deferred Tax Assets (Net)	278	283
	(f) Other Non-Current Assets	25	22
	Sub-Total- Non-Current Assets	8648	8664
2	Current Assets		
	(a) Inventories	1146	458
	(b) Biological Assets other than bearer plant	59	11
	(c) Financial Assets		
	(i) Trade Receivables	640	109
	(ii) Cash and Cash Equivalents	13	26
	(iii) Other Bank Balances	18	18
	(iv) Loans	7	10
	(v) Other Financial Assets	29	-
	(d) Other Current Assets	206	447
	(e) Current Tax Asset (Net)	184	157
	Sub-Total- Current Assets	2302	1236
	TOTAL ASSETS	10950	9900



(Rs. in lakh)

Sl. No	Particulars	As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	4555	3881
		5067	4393
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	261	429
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	16	35
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	501	462
	(c) Other Non-current Liabilities	-	3
	Sub-total- Non-Current Liabilities	779	930
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3946	3304
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	16	76
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	525	468
	(iii) Other Financial Liabilities	373	494
	(b) Provisions	126	130
	(c) Other Current Liabilities	118	105
	Sub-total- Current Liabilities	5104	4577
	TOTAL EQUITY AND LIABILITIES	10950	9900

Statement of Standalone Cash Flows for the period ended 30th September, 2024

(Rs. in lakh)

Particulars	As at 30th September, 2024 (Un-Audited)	As at 30th September, 2023 (Un-Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax and after Exceptional Items	632	503
Finance Cost	216	134
Depreciation (including amortization & impairment)	133	135
Changes in Fair Value of Biological Assets	(49)	(34)
Interest Received	(5)	(5)
Operating Profit/ (Loss) before Working Capital Changes	927	733
ADJUSTMENT FOR :		
Decrease/(Increase) in Non-current Trade Receivables	1	-
Decrease/(Increase) in Current Trade Receivables	(532)	(654)
Decrease/(Increase) in Non-current Other Financial Assets	(3)	(4)
Decrease/(Increase) in Current Other Financial Assets	(29)	-
Decrease/(Increase) in Non-current Other Assets	(3)	1
Decrease/(Increase) in Current Other Assets	241	38
Decrease/(Increase) in Inventories & Biological Assets other than bearer plants	(688)	(304)
(Decrease)/ Increase in Non-current Trade Payables	(19)	(15)
(Decrease)/ Increase in Current Trade Payables	(3)	68
(Decrease)/ Increase in Current Other Financial Liabilities	(90)	158
Increase/(Decrease) in Non-current Other Liabilities	(3)	(1)
Increase/(Decrease) in Current Other Liabilities	13	(23)
Increase/(Decrease) in Non-current Provisions	40	40
Increase/(Decrease) in Current Provisions	31	(35)
Cash Generated from Operations	(117)	(198)
Income Tax (Paid)/ received (Net)	(28)	(42)
Net Cash Flow from Operating Activities	(145)	(240)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(114)	(225)
Sale of Property, Plant and Equipment	-	23
Loan Given (Net) Non-current	(1)	(2)
Loan Given (Net) Current	4	(1)
Fixed Deposits & other bank balances	-	83
Sale of Investments	-	10
Interest Received	4	4
Net Cash flow from Investing Activities	(107)	(108)



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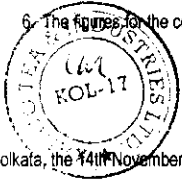
Statement of Standalone Cash Flows for the period ended 30th September, 2024

(Rs. in lakh)

Particulars	As at 30th September, 2024 (Un-Audited)	As at 30th September, 2023 (Un-Audited)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Short Term Borrowings from Banks	642	1,009
Increase / (Decrease) in Long Term Borrowings	(156)	(571)
Increase / (Decrease) in Preference Share Capital	-	(40)
Finance Cost	(247)	(61)
Dividend Paid	-	(51)
Net Cash flow from Financing Activities	239	286
Net Increase / (Decrease) in Cash and Cash Equivalents	(13)	(62)
Cash and Cash Equivalents at the beginning of the year	26	471
Cash and Cash Equivalents at the end of the year	13	409

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th of November, 2024. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
- The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2025.
- The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
- The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
- The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.



Kolkata, the 14th November, 2024

U. Kanoria
 U. Kanoria
 Chairman & Managing Director
 DIN : 00081108



**NKSJ & ASSOCIATES
CHARTERED ACCOUNTANTS**

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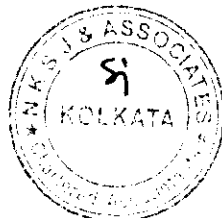
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED QUARTERLY UNAUDITED
FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF
THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS
AMENDED**

**TO
THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED**

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") of Kanco Tea & Industries Limited ("the Parent") and its subsidiary (collectively referred to as "the Group") and its share of the net profit /(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter and six months ended on 30th September, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation") read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2024, 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- This Statement includes the results of the following entities :-

Parent Company	:	Kanco Tea & Industries Limited
Wholly Owned Subsidiary	:	Winnow Investments and Securities Private Limited



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- 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) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following :

Non provision of income tax for the quarter and six months ended 30th September, 2024 as per Indian Accounting Standard (Ind AS) 12 " Income Taxes", which has not been ascertained by the Company.

- We did not review the financial statement of 1 (one) subsidiary included in the consolidated quarterly results, whose financial statements reflect the total revenue of Rs. 17 lakhs for the quarter ended 30th September, 2024 and Rs. 24 Lakhs for the six months ended 30th September, 2024. These financial statements and other financial information have been reviewed by other auditor whose report has been furnished to us by the Management, and our opinion is based solely on the report of the other auditor.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN : 24234454BKCITO7979

Sneha Jain

(CA Sneha Jain)
Partner
(Membership No: 234454)

Place: Kolkata
Dated the 14th November, 2024



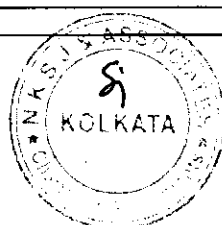
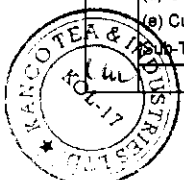
(Rs. in lakh)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue :						
I	Revenue from Operation	2,748	1,306	3,104	4,054	5,381	7,652
II	Other Income	48	64	6	112	78	217
III	Total Revenue (I+II)	2,796	1,370	3,110	4,166	5,459	7,869
	Expenses :						
a.	Cost of Materials consumed	278	216	718	494	1,473	1,673
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-	(128)	(703)	145	(831)	(419)	244
c.	Employee benefits expense	1,230	1,019	1,142	2,249	2,254	4,121
d.	Finance Costs	126	90	84	216	134	191
e.	Depreciation and amortisation expense	68	65	67	133	135	268
f.	Power & Fuel	273	167	309	440	549	870
g.	Consumption of Stores & Spares	177	206	138	383	341	447
h.	Selling & Distribution Expenses	72	25	103	97	162	252
i.	Other expenses	158	184	120	342	316	613
	Total Expenses	2,254	1,269	2,826	3,523	4,945	8,679
V	Profit/ (Loss) before exceptional items and Taxation (III-IV)	542	101	284	643	514	(810)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	542	101	284	643	514	(810)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	7
	MAT Credit Entitlement	-	-	-	-	-	6
	Income Tax Provision for Earlier Years	-	-	-	-	-	-
	Deferred Tax	2	3	62	5	68	61
	Total Tax Expense	2	3	62	5	68	74
IX	Profit / (Loss) for the period (VII-VIII)	540	98	222	638	446	(884)
X	Other Comprehensive Income / (Loss) (net of tax)						
	Items that will not be re-classified subsequently to profit or loss	30	18	(16)	48	(30)	42
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	570	116	206	686	416	(842)
XII	Paid-up Equity Share Capital (Face value per shares Rs. 10/-)	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						6,212.37
XIV	Earning per Share (Rs.) (not Annualised for the quarter)						
	Basic & Diluted	10.54	1.91	4.33	12.45	8.71	(17.26)

Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. in lakh)

Sl. No.	Particulars	As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	6695	6712
	(b) Capital work-in-progress	109	108
	(c) Intangible Assets	11	12
	(d) Financial Assets		
	(i) Investments	1966	1966
	(ii) Trade Receivables	12	13
	(iii) Loans	7	6
	(iv) Other Financial Assets	174	171
	(e) Deferred Tax Assets (Net)	799	804
	(f) Other Non-Current Assets	25	22
	Sub-Total- Non-Current Assets	9798	9814
2	Current Assets		
	(a) Inventories	1146	458
	(b) Biological Assets other than bearer plant	59	11
	(c) Financial Assets		
	(i) Trade Receivables	640	109
	(ii) Cash and Cash Equivalents	20	851
	(iii) Other Bank Balances	18	18
	(iii) Loans	1072	270
	(iv) Other Financial Assets	148	97
	(d) Other Current Assets	206	447
	(e) Current Tax Asset (Net)	194	157
	Sub-Total- Current Assets	3503	2418
	TOTAL ASSETS	13301	12232



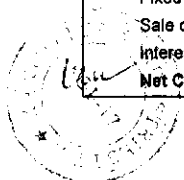
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 Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

Sl. No.	Particulars	(Rs. in lakh)	
		As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	6898	6212
		7410	6724
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	261	429
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	16	35
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	501	462
	(c) Other Non-current Liabilities	0	3
	Sub-total- Non-Current Liabilities	779	930
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3946	3304
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	16	76
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	526	469
	(iii) Other Financial Liabilities	373	494
	(b) Provisions	133	130
	(c) Other Current Liabilities	118	105
	Sub-total- Current Liabilities	5112	4578
	TOTAL EQUITY AND LIABILITIES	13301	12232

Statement of Consolidated Cash Flows for the period ended 30th September, 2024

Particulars	(Rs. in lakh)	
	As at 30th September, 2024 (Un-Audited)	As at 30th September, 2023 (Un-Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax and after Exceptional items	643	514
Finance Cost	216	134
Depreciation (including amortization & impairment)	133	135
Changes in Fair Value of Biological Assets	(49)	(34)
Interest Received	(29)	(39)
Operating Profit/ (Loss) before Working Capital Changes	914	710
ADJUSTMENT FOR :		
Decrease/(Increase) in Non-current Trade Receivables	1	-
Decrease/(Increase) in Current Trade Receivables	(532)	(854)
Decrease/(Increase) in Non-current Other Financial Assets	(3)	(4)
Decrease/(Increase) in Current Other Financial Assets	(51)	(21)
Decrease / (Increase) in Non-current Other Assets	(3)	1
Decrease / (Increase) in Current Other Assets	241	38
Decrease / (Increase) in Inventories & Biological Assets other than bearer plants	(688)	(304)
(Decrease)/ Increase in Non-current Trade Payables	(19)	(15)
(Decrease)/ Increase in Current Trade Payables	(3)	68
(Decrease)/ Increase in Current Other Financial Liabilities	(90)	158
Increase / (Decrease) in Non-current Other Liabilities	(3)	(1)
Increase / (Decrease) in Current Other Liabilities	13	(23)
Increase / (Decrease) in Non-current Provisions	40	40
Increase / (Decrease) in Current Provisions	31	(35)
Cash Generated from Operations	(152)	(242)
Income Tax (Paid)/ received (Net)	(30)	(46)
Net Cash Flow from Operating Activities	(182)	(288)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(114)	(225)
Sale of Property, Plant and Equipment	-	23
Loan Given (Net) Non-current	(1)	(2)
Loan Given (Net) Current	4	(1)
Fixed Deposits & other bank balances	-	113
Sale of Investments	-	10
Interest Received	28	38
Net Cash flow from Investing Activities	(83)	(44)



KANCO TEA & INDUSTRIES LIMITED

Regd. Office : 'Jasmine Tower', 3rd Floor, 31, Shakespeare Sarani, Kolkata - 700017
 Telefax : 22815217, E-Mail : contact@kancotea.in, Website : www.kancotea.in, CIN-L15491WB1983PLC035793
 Statement of Consolidated Cash Flows for the period ended 30th September, 2024

(Rs. in lakh)

Particulars	As at 30th	As at 30th
	September, 2024 (Un-Audited)	September, 2023 (Un-Audited)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Short Term Borrowings from Banks	642	1,009
Increase / (Decrease) in Long Term Borrowings	(156)	(1,356)
Increase / (Decrease) in Preference Share Capital	-	(40)
Loan Repaid	(805)	-
Finance Cost	(247)	(61)
Dividend Paid	-	(51)
Net Cash flow from Financing Activities	(566)	(499)
Net Increase / (Decrease) in Cash and Cash Equivalents	(831)	(831)
Cash and Cash Equivalents at the beginning of the year	851	1,290
Cash and Cash Equivalents at the end of the year	20	459

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th of November, 2024. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
 - The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2025.
 - The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
 - The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
 - The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
 - The Company has prepared Consolidated Financial Results for Consolidation of Financial Statements of Winnow Investments and Securities Private Limited, 100% subsidiary of the Company.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.



Kolkata, the 14th November, 2024

U. Kanoria

U. Kanoria
 Chairman & Managing Director
 DIN : 00081108

