

# V. SINGHI & ASSOCIATES

Chartered Accountants

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Surendra Mohan Ghosh Sarani

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**The Board of Directors  
Longview Tea Company Limited  
16, Hare Street  
Kolkata- 700001**

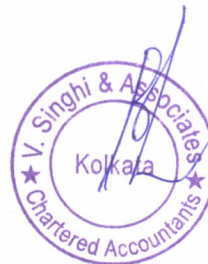
Dear Sirs,

**Sub: Report on Limited Review of Un-audited Financial Results of the  
Company for the Quarter ended 30th June, 2018**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Longview Tea Company Limited' (the 'Company') for the quarter ended 30<sup>th</sup> June, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016, dt. July 5, 2016. 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 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.
2. 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.
3. 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 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 modified by circular No. CIR/CFD/FAC/62/2016, dt. July 5, 2016 of the Listing Regulations, 2015, 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**



**(V.K. SINGHI)  
Partner**

**Membership No. 050051**

**Place: Kolkata  
Date: 13<sup>th</sup> August, 2018**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE, 2018**

Particulars	Quarter ended			Rs in Lakhs
	June 30, 2018	March 31, 2018	June 30, 2017	Year ended
	(Unaudited)	(Audited)	(Unaudited)	March 31, 2018 (Audited)
<b>1. Revenue from Operations</b>				
a) Net Sales / Income from Operation	-	26.08	-	57.22
b) Other Income	18.98	24.64	15.72	94.36
<b>Total Income</b>	<b>18.98</b>	<b>50.72</b>	<b>15.72</b>	<b>151.58</b>
<b>2. Expenses</b>				
a) Purchase of Stock-in-Trade	-	24.84	-	55.12
b) Employee Benefits Expense	14.61	17.75	11.57	57.49
c) Finance Costs	-	1.5	1.52	6.32
d) Other Expenses	1.90	2.61	1.95	11.93
<b>Total Expenses</b>	<b>16.51</b>	<b>46.70</b>	<b>15.04</b>	<b>130.86</b>
<b>3. Profit/(Loss) from operations before Exceptional Items and Tax(1-2)</b>	<b>2.47</b>	<b>4.02</b>	<b>0.68</b>	<b>20.72</b>
<b>4. Exceptional Items</b>	-	-	-	-
<b>5. Profit/(Loss) before tax (3-4)</b>	<b>2.47</b>	<b>4.02</b>	<b>0.68</b>	<b>20.72</b>
<b>6. Tax Expense</b>				
Current tax	1.18	(30.55)	-	(30.55)
Tax Adjustment for earlier year	-	(0.96)	-	(0.96)
Mat Credit Entitlement	-	12.13	-	12.13
Deferred Tax	2.00	1.07	-	1.07
<b>7. Net Profit/(Loss) for the period (5-6)</b>	<b>(0.71)</b>	<b>(14.29)</b>	<b>0.68</b>	<b>2.41</b>
<b>8. Other comprehensive Income</b>				
a)(i) Items that will not be reclassified to profit or loss				
- Remeasurement of Defined Benefit Plans	-	(9.08)	0.10	(8.77)
- Fair value loss/gain on Long term Investment	-	(2.32)	(3.85)	(4.36)
- Fair value gain on Short term Investment	-	-	7.92	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	2.72	-	2.72
b)(i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>Total Other Comprehensive Income</b>	-	<b>(8.68)</b>	<b>4.17</b>	<b>(10.41)</b>
<b>9. Total Comprehensive Income for the Period (7+8)</b>	<b>(0.71)</b>	<b>(22.97)</b>	<b>4.85</b>	<b>(8.00)</b>
<b>10. Paid-up Equity Share Capital (Face Value Rs.10/- each) inclusive of forfeited amount Rs. 0.42 Lakhs</b>	<b>300.07</b>	<b>300.07</b>	<b>300.07</b>	<b>300.07</b>
<b>11. Earnings Per Share (of Rs. 10/- each) (not annualised)</b>				
(a) Basic (Re.)	(0.02)	(0.48)	0.16	0.08
(b) Diluted (Re.)	(0.02)	(0.48)	0.16	0.08

**Notes :**

- The above Unaudited Financial Results for the quarter ended 30th June, 2018 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th August, 2018. Limited Review of the Unaudited Financial Results for the quarter ended 30th June, 2018, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Figures for the previous period /year have been re-arranged /re-grouped wherever found necessary.



By order of the Board  
For Longview Tea Company Limited

*(Signature)*

**YASHWANT KUMAR DAGA**  
(Director)  
DIN No : 00040632

