

Terai Tea Co. Ltd.

Registered office : 10, Government Place (East), Kolkata-700069, CIN No- L51226WB1
 Tel. No: 033-40214444, e-mail id-teraittea@gmail.com, , Web site: www.teraigro
 Statement of standalone Un-audited Financial Results for the quarter and Half Year ended 30

SL No.	Particulars	Quarter ended		
		Unaudited	Unaudited	Unaudited
		30.09.2017	30.06.2017	30.06.2016
1	Revenue From Operations	1,809.18	902.89	2,800.00
2	Other Income	44.31	19.92	-
	Total Income (1+2)	1,853.49	922.81	2,800.00
3	EXPENSES			
	(a) Cost of materials Consumed	1,090.56	514.49	1,300.00
	(b) Purchase of Stock-in-trade	-	-	600.00
	(c) Changes in Inventories of finished goods and stock in trade	(292.93)	(295.91)	(200.00)
	(d) Employee benefit expenses	181.77	103.00	100.00
	(e) Finance Cost	116.17	94.24	100.00
	(f) Depreciation & amortization expenses	47.58	38.00	-
	(g) Other expenses	583.97	378.27	500.00
	Total Expenses	1,727.12	832.09	2,600.00
4	Profit/(loss) before Tax(1+2-3)	126.38	90.72	200.00
5	Tax Expense			
	(a) Current Tax	-	-	-
	(b) Deferred Tax	-	-	-
	(c) Tax adjustment for earlier years	-	-	-
6	Profit/(Loss) for the period(4-5)	126.38	90.72	200.00
7	Other Comprehensive Income			
	a) Items that will not be reclassified to profit or loss			
	Remeasurements of post-employment defined benefit obligations	(0.33)	(11.88)	-
	b) Income Tax relating to these items	-	-	-
	Total Other Comprehensive Income (net of tax)	(0.33)	(11.88)	-
8	Total Comprehensive Income for the period(6+7)	126.04	78.84	200.00
9	Paid-up Equity Share Capital (Face value Rs.10/- per share)	690.29	690.29	690.29
10	Earning Per Share (before and after extraordinary items (of Rs.10/- per share) (not Annualised)			
	a) Basic	1.84	1.32	-
	b) Diluted	1.84	1.32	-

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STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2017

Particulars	As at 30.09.2017 (Rs. in lakhs)
ASSETS	
Non-current assets	
(a) Property Plant & Equipment	3,135.65
(b) Capital work-in-progress	-
(c) Financial Assets	
Investments	898.25
Loans	8.90
Other financial assets	116.26
(d) Other Non Current Assets	112.84
Sub Total - Non Current Assets	4,271.90
Current assets	
(a) Inventories	1,470.19
(b) Financial Assets	
Investment	670.29
Trade Receivables	1,395.49
Cash and Cash equivalents	33.97
Loans	1.96
Other financial assets	461.42
(c) Other Current Assets	1,705.37
Sub Total - Current Assets	6,738.70
Total - Assets	10,010.60
EQUITY AND LIABILITIES	
Equity	
(a) Share capital	699.74
(b) Other Equity	3,599.34
Sub Total - Equity	4,299.08
Non-current liabilities	
(a) Financial liabilities	
Borrowings	2,279.59
(b) Provisions	91.80
(c) Deferred tax liabilities (Net)	33.96
(d) Other Long Term Liabilities	15.83
Sub Total - Non Current Liabilities	2,421.18
Current liabilities	
(a) Financial liabilities	
Borrowings	2,524.03
Trade payables	620.99
Others	113.08
(b) Other current liabilities	20.60
(c) Provisions	6.67
(d) Current Tax Liabilities (Net)	4.98
Sub Total - Current Liabilities	3,290.34
Total - Equity and Liabilities	10,010.60

Notes:

- 1 The Companies has adopted Indian Accounting Standard (Ind AS) prescribe under the Companies Act, 2013 read with the relevant rules thereunder with effect from April 01, 2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016. The financial result, presented in accordance with IND AS 101, "First Time Adoption of Indian Accounting Standards" have been prepared in accordance with recognition and measurement principles in Ind AS 34 "Internal Financial Reporting". The figure for the quarter ended September 30, 2017 presented here are also Ind AS Compliant.
- 2 The Ind AS compliant financial result pertaining to quarter ended September 30, 2016 has not been subjected to limited review in line with SEBI Circular no. CIR/CFD/FAC/62/2016 dt. July 05, 2016. However, the management has exercised necessary due diligence to ensure that the Financial result provided a true and fair view of the affairs.
- 3 The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on December, 13, 2017 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) Regulation, 2015 has been completed by the Statutory Auditor.
- 4 The format for unaudited quarterly results as prescribed vide SEBI circular no. CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI circular dated 5th July, 2016 and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS. The Company has also availed exemption given in para 2.7 read with para 2.6 of SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016 and based on such exemption has not disclosed the figure related to quarter and year ended 31st March 2017.
- 5 The previous periods figure have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

TERAI TEA COMPANY LIMITED

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Tel. No: 033-40214444, e-mail id-teraitea@gmail.com, , Web site: www.teragroup.com

Statement of standalone Un-audited Financial Results for the quarter/ Half year ended 30th September

Sl no.	Particulars	Quarter ended			Six Months
		30.09.17	30.06.17	30.09.16	30.09.16
		Unaudited	Unaudited	Unaudited	Unaudited
1	Total Income from Operations(Net)	1853.49	922.81	2851.51	
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	126.38	90.72	249.21	
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	126.38	90.72	249.21	
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	126.38	90.72	249.21	
5	Total Comprehensive income for the period [Comprising Profit/(loss) for the period (after Tax) and other Comprehensive income (after Tax)]	126.04	78.84	248.93	
6	Equity Share Capital(Rs. 10/- Paid-up)	690.29	690.29	690.29	
7	Earnings Per Share(Face Value of Rs.10/- each)				
	a) Basic	1.84	1.32	3.62	
	b) Diluted	1.84	1.32	3.62	

NOTES:

- The Companies has adopted Indian Accounting Standard (Ind AS) prescribe under the Companies Act, 2013 read with thereunder with effect from April 01, 2017 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016. The financial result, presented in accordance with IND AS 101. "First Time Adoption of Indian Accounting Standard". The financial result, presented in accordance with IND AS 101. "First Time Adoption of Indian Accounting Standard" in accordance with recognition and measurement principles in Ind AS 34 "Interim Financial Reporting". The Figure for September 30, 2017 presented here are also Ind AS Compliant.
- The Ind AS compliant financial result pertaining to quarter ended September 30, 2016 has not been subjected to limit Circular no. CIR/CFD/FAC/62/2016 dt. July 05, 2016. However, the management has exercised necessary due diligence and the financial result provided a true and fair view of the affairs.
- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting on December, 13, 2017 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) completed by the Statutory Auditor.
- The previous periods figure have been regrouped /rearranged wherever necessary, to confirm to the current period figures.
- There were no exceptional items during the quarter ended September, 30, 2017
- Results of the Company are also available on its website www.teragroup.com.

FOR TERA TEA COMPANY LIMITED

(Signature)



Saha & Majumder

Chartered Accountants

LIMITED REVIEW REPORT

To
The Board of Directors
Terai Tea Company Limited
10, Government Place (East), 1st Floor,
Kolkata-700069

1. We have reviewed the accompanying statement of Un audited Standak M/s Terai Tea Co Ltd ("the company") for the quarter and Six month ende ("the Statement") being submitted by the Company pursuant to Regula Obligation and Disclosure Requirements) Regulations ,2015("the Listir modified by SEBI Circular No. CIR /CFD/FAC/62/2016 Dated 5th July, 2016 the fact that the figures for the corresponding quarter and six September,2016 including the reconciliation of net profit for the quarte corresponding quarter reported under previous GAAP ,as reported in have been approved by the Company's Board of Directors have not been
2. This statement which is the responsibility of the Company's managem Board of Directors has been prepared in accordance with the recognit principles laid down in the Indian Accounting Standard 34 "Interim Financ 34") prescribed under section 133 of the Companies Act, 2013 read wi there under and other accounting principles generally accepted in India. issue a report on these financial statements based on our review.
3. We Conducted our review in accordance with the Standard on Review Eng Review of Interim Financial Information performed by the independent issued by the Institute of Chartered Accountants of India . This Standard and perform the review to obtain moderate assurance as to whether th are free of material misstatements.



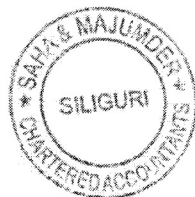
Saha & Majumder

Chartered Accountants


4. Based on our review conducted as above, nothing has to come to our attention to believe that the accompanying statement of Un-audited Financials in accordance with applicable Indian Accounting Standards specified under the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Regulations, 2013 and recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), 2015 read with Circular No. CIF/CFD/FAC/62/2016 Dated July 2016 in the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Date: 13th December, 2017



FOR Saha & Majumder
Chartered Accountants
FRN NO - 300176


S.N. Bhattacharya
Partner
M. No. 01076