



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

August 9, 2022

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400 001

Dear Sir/Madam,

Scrip Code : 538092

**Sub : Outcome of Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith please find the following :

- (i) Unaudited (Consolidated and Standalone) Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2022.
- (ii) Copy of the Limited Review Report on the aforesaid results issued by M/s. Singhi & Co., Statutory Auditor of the Company.

The said Unaudited (Consolidated and Standalone) Financial Results was recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 9<sup>th</sup> August, 2022.

The Board Meeting commenced at 3.30 p.m. and concluded at 6.30 p.m.

Kindly take the same on your record.

Thanking You,

Yours faithfully,  
For JOONKTOLLEE TEA & INDUSTRIES LTD.

Manager (Finance) & Company Secretary  
Membership No. ACS 21047

Encl : As above.

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21, STRAND ROAD, KOLKATA - 700 001

☎ : +91 (33) 2230-9601 (4 lines), Fax : +91 (33) 2230 2105, E-mail: [info@joonktolleetea.in](mailto:info@joonktolleetea.in), Website : [www.joonktolleetea.in](http://www.joonktolleetea.in)  
**TEA ESTATES : JOONKTOLLEE • JAMIRAH • NILMONI • GOOMANKHAN • PULLIKANAM • COFFEE ESTATE : COWCOODY**  
**RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD**

**Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
Joonktollee Tea & Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Joonktollee Tea & Industries Limited (the 'Company') for the quarter ended June 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Other Matter:**  
The comparative financial information of the Company for the corresponding quarter ended June 30, 2021, included in these financial results, were reviewed by the predecessor auditor and the financial statements of the Company for the year ended March 31, 2022, were audited by the predecessor auditor who expressed an unmodified conclusion / opinion on that financial information / financial statement on August 12, 2021 and May 20, 2022 respectively.

Our conclusion is not modified in respect of this matter.

For Singhi & Co.  
Chartered Accountants  
Firm Registration No. 302049E



  
Pradeep Kumar Singhi  
Partner

Membership No. 050773  
UDIN: 22050773AOQXHX7785

Place: Kolkata  
Dated: August 9, 2022



# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2022 <span style="float: right;">(₹ in Lakhs)</span>					
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	(a) Revenue from Operations	2260.29	1454.86	2405.66	11204.18
	(b) Other Income	14.95	(54.67)	61.27	122.32
	<b>Total Income</b>	<b>2275.24</b>	<b>1400.19</b>	<b>2466.93</b>	<b>11326.50</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	506.46	215.22	695.76	2136.18
	(b) Purchase of Traded Goods	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(164.66)	(289.71)	(139.42)	500.67
	(d) Employee benefits expense	1464.84	1393.02	1414.08	5894.98
	(e) Finance Costs	181.53	206.93	241.24	974.28
	(f) Depreciation and amortisation expense	178.63	180.77	167.21	695.17
	(g) Other expenses	800.98	606.88	657.96	2547.45
	<b>Total expenses</b>	<b>2967.78</b>	<b>2313.11</b>	<b>3036.83</b>	<b>12748.73</b>
3	<b>Profit/ (Loss) before tax (1-2)</b>	<b>(692.54)</b>	<b>(912.92)</b>	<b>(569.90)</b>	<b>(1422.23)</b>
4	<b>Tax Expense:</b>				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	(30.05)	(7.22)	(39.21)	(101.18)
5	<b>Profit/ (Loss) for the period (3-4)</b>	<b>(662.49)</b>	<b>(905.70)</b>	<b>(530.69)</b>	<b>(1,321.05)</b>
6	<b>Other Comprehensive Income/(Loss) (OCI)</b>				
	a) Items that will not be reclassified subsequently to profit or loss	61.88	208.60	22.88	285.58
	Tax on the above	(15.88)	(51.80)	(4.89)	(67.32)
	<b>Total Other Comprehensive Income/(Loss) (net of tax)</b>	<b>46.00</b>	<b>156.80</b>	<b>17.99</b>	<b>218.26</b>
7	<b>Total Comprehensive Income/(Loss) for the period (Net of Tax)</b>	<b>(616.49)</b>	<b>(748.90)</b>	<b>(512.70)</b>	<b>(1,102.79)</b>
8	<b>Paid -up Equity Share Capital (Face value per share ₹ 10/- )</b>	<b>828.44</b>	<b>828.44</b>	<b>414.22</b>	<b>828.44</b>
9	<b>Other Equity</b>	-	-	-	11,644.24
10	<b>Earnings per equity share (of ₹10/- each) (not annualised)*</b>				
	(a) Basic	(8.00*)	(16.26*)	(12.81*)	(29.40)
	(b) Diluted	(8.00*)	(16.26*)	(12.81*)	(29.40)



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**RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD**





# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2022

(₹ in Lakhs)

	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>				
	Tea	1553.98	595.91	2159.49	8501.60
	Coffee	311.31	395.39	75.51	1015.91
	Rubber	314.59	462.98	122.81	1625.38
	Others	80.41	0.58	47.85	61.29
	<b>Revenue from Operations</b>	<b>2260.29</b>	<b>1454.86</b>	<b>2405.66</b>	<b>11204.18</b>
<b>2</b>	<b>Segment Results</b>				
	Tea	(310.58)	(991.04)	(106.41)	(755.96)
	Coffee	(149.04)	263.30	(68.46)	284.80
	Rubber	(24.16)	(30.94)	(139.54)	31.44
	Others	(8.68)	70.50	0.75	62.55
	<b>Total segment Profit/(Loss) before interest, tax and unallocable</b>	<b>(492.46)</b>	<b>(688.18)</b>	<b>(313.66)</b>	<b>(377.17)</b>
	Less : Finance Costs	181.53	206.93	241.24	974.28
	Add : Interest Income	2.99	1.98	2.90	9.40
	Less : Unallocable expenditure net off Unallocable income	21.54	19.79	17.90	80.18
	<b>Total Profit / (Loss) before Tax</b>	<b>(692.54)</b>	<b>(912.92)</b>	<b>(569.90)</b>	<b>(1422.23)</b>
<b>3</b>	<b>Segment Assets</b>				
	Tea	11814.33	10688.26	12654.58	10688.26
	Coffee	3645.91	4078.57	3957.87	4078.57
	Rubber	1789.94	1746.81	1914.37	1746.81
	Others	0.25	79.73	12.76	79.73
	Unallocable	5615.64	5640.21	5637.19	5640.21
	<b>Total Segment Assets</b>	<b>22866.07</b>	<b>22233.58</b>	<b>24176.77</b>	<b>22233.58</b>
<b>4</b>	<b>Segment Liabilities</b>				
	Tea	1964.53	1687.47	2207.84	1687.47
	Coffee	47.48	41.63	56.96	41.63
	Rubber	330.44	322.29	333.05	322.29
	Others	-	-	-	-
	Unallocable	1126.60	1242.72	1218.39	1242.72
	<b>Total Segment Liabilities</b>	<b>3469.05</b>	<b>3294.11</b>	<b>3816.24</b>	<b>3294.11</b>



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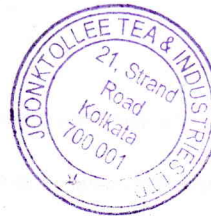
# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## Notes:

1. The above unaudited standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 9<sup>th</sup> August 2022.
2. Plantation Industry being seasonal in nature, results of the company for the part of the year cannot be taken as indicative of result of the full year.
3. The figures for the quarter ended 31st March 2022, for the company are the balancing figures in respect of the full financial year and the published year to date figures upto third quarter of the respective financial year.
4. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the three months ended 30th June, 2022.

Place : Kolkata  
Dated : 9th August, 2022



**HEMANT BANGUR**  
(Chairman)  
DIN : 00040903

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**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Review Report to,  
The Board of Directors,  
Joonktollee Tea & Industries Limited

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Joonktollee Tea & Industries Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its jointly controlled entities and associate company for the quarter ended June 30, 2022 which are included in the accompanying 'Consolidated Statement' of profit and loss for the quarter ended June 30, 2022 ("the Statement"). The statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on August 9, 2022, 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 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities :

Name of the Entity	Relationship
Keshava Plantations Private Limited	Subsidiary
Pranav Infradev Co Pvt. Ltd.	Subsidiary
The Cochin Malabar Estates and Industries Ltd	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial results of two subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters:

- a) The consolidated unaudited financial statement includes the interim financial statement of one ("1") subsidiary which have not been reviewed by their auditor, whose interim financial statement reflect total revenue of Rs. 4.66 Lakhs, total net loss of Rs. 0.082 lakhs and total comprehensive loss of Rs. 0.082 lakhs for the quarter ended 30<sup>th</sup> June 2022 and as considered in the consolidated unaudited financial statement. According to the information and explanations given to us by the Management, these interim financial statement are not material to the Group.
- b) We did not review the interim financial statement of one ("1") subsidiary included in the statement, whose interim financial statement reflect total revenue of Rs. 248.38 Lakhs, total net loss of Rs. 3.97 lakhs and total comprehensive loss of Rs. 1.02 lakhs for the quarter ended June 30, 2022 and as considered in the consolidated unaudited financial results. The consolidated financial results also includes the Group's share of total comprehensive income (comprising of profit and other comprehensive income) of Rs. Nil for the quarter ended June 30, 2022 in respect of one ("1") associate whose financial statements have not been reviewed by us. This financial results has been reviewed by other auditor, whose results has been furnished to us by the management. Our conclusion in so far as it relates to the amount and disclosures included in respect of this subsidiary and associate is based solely on the report of the other auditor and procedure performed by us as stated in paragraph 3 above.
- c) The comparative financial information of the Company for the corresponding quarter ended June 30, 2021, included in these financial results, were reviewed by the predecessor auditor and the financial statements of the Company for the year ended March 31, 2022, were audited by the predecessor auditor who expressed an unmodified conclusion / opinion on that financial information / financial statement on August 12, 2021 and May 20, 2022 respectively.

Our conclusion on the Statement is not modified in respect of the above matters.

For Singhi & Co.  
Chartered Accountants  
Firm Registration No. 302049E



*P. Singh*

Pradeep Kumar Singhi  
Partner

Membership No. 050773

UDIN: 22050773AOQXVU4001

Place: Kolkata  
Dated: August 9, 2022





# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2022					(₹ in Lakhs)
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	(a) Revenue from Operations	2444.61	1536.06	2651.91	12241.11
	(b) Other Income	8.19	(44.60)	62.90	113.34
	<b>Total Income</b>	<b>2452.80</b>	<b>1491.46</b>	<b>2714.81</b>	<b>12354.45</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	512.36	216.01	700.62	2152.47
	(b) Purchase of Traded Goods	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(310.61)	(261.53)	(160.00)	579.28
	(d) Employee benefits expense	1643.23	1519.27	1563.81	6518.78
	(e) Finance Costs	209.16	234.29	267.04	1076.61
	(f) Depreciation and amortisation expense	201.35	204.97	190.65	790.45
	(g) Other expenses	889.90	668.27	731.44	2829.68
	<b>Total expenses</b>	<b>3145.39</b>	<b>2581.28</b>	<b>3293.56</b>	<b>13947.27</b>
3	<b>Profit/(Loss) before share of profit/(loss) in associate (1-2)</b>	<b>(692.59)</b>	<b>(1089.82)</b>	<b>(578.75)</b>	<b>(1592.82)</b>
4	<b>Share of Profit / (Loss) in associate</b>	-	-	-	-
5	<b>Profit/ (Loss) before tax (3+4)</b>	<b>(692.59)</b>	<b>(1089.82)</b>	<b>(578.75)</b>	<b>(1592.82)</b>
6	<b>Tax Expense:</b>				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	(26.05)	(23.82)	(40.97)	(110.99)
7	<b>Profit/ (Loss) for the period (5-6)</b>	<b>(666.54)</b>	<b>(1,066.00)</b>	<b>(537.78)</b>	<b>(1,481.83)</b>
8	<b>Other Comprehensive Income/(Loss) (OCI)</b>				
	a ) Items that will not be reclassified subsequently to profit or loss	63.79	251.16	17.72	301.52
	Tax on the above	(14.84)	(63.00)	(3.55)	(71.46)
	<b>Total Other Comprehensive Income/(Loss) (net of tax)</b>	<b>48.95</b>	<b>188.16</b>	<b>14.17</b>	<b>230.06</b>
9	<b>Profit/(Loss) attributable to Owners of the Company</b>	<b>(666.54)</b>	<b>(1,066.00)</b>	<b>(537.78)</b>	<b>(1,481.83)</b>
	<b>Non-Controlling Interest</b>	-	-	-	-
10	<b>Other Comprehensive Income attributable to Owners of the Company</b>	<b>48.95</b>	<b>188.16</b>	<b>14.17</b>	<b>230.06</b>
	<b>Non-Controlling Interest</b>	-	-	-	-
11	<b>Total Comprehensive Income/(Loss) for the period (Net of Tax)</b>	<b>(617.59)</b>	<b>(877.84)</b>	<b>(523.61)</b>	<b>(1,251.77)</b>
	<b>Total Comprehensive Income attributable to Owners of the Company</b>	<b>(617.59)</b>	<b>(877.84)</b>	<b>(523.61)</b>	<b>(1,251.77)</b>
	<b>Non-Controlling Interest</b>	-	-	-	-
12	<b>Paid -up Equity Share Capital (Face value per share ₹ 10/- )</b>	<b>828.44</b>	<b>828.44</b>	<b>414.22</b>	<b>828.44</b>
13	<b>Other Equity</b>	-	-	-	<b>10,893.17</b>
14	<b>Earnings per equity share (of ₹10/- each) (not annualised)*</b>				
	(a) Basic	(8.05*)	(19.14*)	(12.98*)	(32.97)
	(b) Diluted	(8.05*)	(19.14*)	(12.98*)	(32.97)

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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2022

		(₹ in Lakhs)			
Particulars		Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
	Tea	1733.64	665.16	2401.09	9512.36
	Coffee	311.31	395.39	75.51	1015.91
	Rubber	314.59	462.98	122.81	1625.38
	Others	85.07	12.53	52.50	87.46
	Revenue from Operations	2444.61	1536.06	2651.91	12241.11
2	Segment Results				
	Tea	(277.70)	(1139.57)	(86.14)	(809.32)
	Coffee	(149.04)	263.30	(68.46)	284.80
	Rubber	(24.16)	(30.94)	(139.54)	31.44
	Others	(7.22)	75.34	2.70	75.06
	Total segment Profit/(Loss) before interest, tax and unallocable	(458.12)	(831.87)	(291.44)	(418.02)
	Less : Finance Costs	209.16	234.29	267.04	1076.61
	Add : Interest Income	3.37	3.28	3.34	11.36
	Less : Unallocable expenditure net off Unallocable income	28.68	26.94	23.61	109.55
	Total Profit / (Loss) before Tax	(692.59)	(1089.82)	(578.75)	(1592.82)
3	Segment Assets				
	Tea	14526.18	13270.94	15441.56	13270.94
	Coffee	3645.91	4078.57	3957.87	4078.57
	Rubber	1789.94	1746.81	1914.37	1746.81
	Others	0.25	79.73	12.76	79.73
	Unallocable	3642.77	3680.68	3676.80	3680.68
	Total Segment Assets	23605.05	22856.73	25003.36	22856.73
4	Segment Liabilities				
	Tea	2391.61	1974.00	2689.23	1974.00
	Coffee	47.48	41.63	56.96	41.63
	Rubber	330.44	322.29	333.05	322.29
	Others	-	-	-	-
	Unallocable	1127.64	1286.40	1219.37	1286.40
	Total Segment Liabilities	3897.17	3624.32	4298.61	3624.32



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# JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

## Notes:

1. The above unaudited consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 9<sup>th</sup> August 2022.
2. The above consolidated financial results of Joonktoll Tea & Industries Limited ('parent company') along with its subsidiaries Keshava Plantations Private Limited, Pranav Infradev Company Private Limited (together referred as 'the Group') and its associate 'The Cochin Malabar Estates and Industries Limited' have been prepared as per Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Plantation Industry being seasonal in nature, results of the parent company and the group for the part of the year cannot be taken as indicative of result of the full year.
4. The figures for the quarter ended 31st March 2022, for the parent company are the balancing figures in respect of the full financial year and the published year to date figures upto third quarter of the respective financial year.
5. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the three months ended 30th June,2022.

Place : Kolkata  
Dated : 9th August, 2022



**HEMANT BANGUR**  
(Chairman)  
DIN : 00040903

21, STRAND ROAD, KOLKATA - 700 001

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