

OK

MANABARRIE TEA CO. LIMITED

CIN: L01132WB1885PLC000505

28/1, SHAKESPEARE SARANI,

11& 12 GANGA JAMUNA

KOLKATA – 700 017

PHONE: 2287-2373/4603-4207

FAX: (91-33) 2287-1371

EMAIL –manabarrietea@kredogroup.in

WEBSITE: www.winsomeindia.com

Date: 08.08.2018

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata- 700 001

Sir,

Sub: Un-Audited Financial Results and Limited Review Report under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Please find enclosed herewith the Un-Audited Financial Results (Provisional) of the Company for the quarter ended 30th June, 2018.

Further enclosing herewith limited review report on the quarterly financial results of the Company for the quarter ended 30th June, 2018 from the Statutory Auditors of the Company.

Please acknowledge the receipt.

Thanking you

Yours truly,

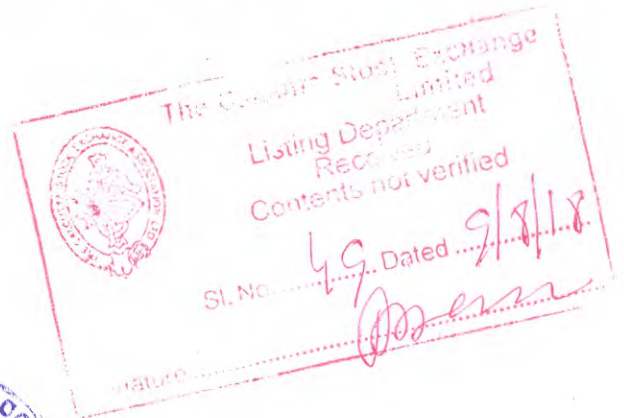
For Manabarrie Tea Co. Limited

Punam Kumari Sharma

Punam Kumari Sharma

Company secretary

Encl: As above





DHANDHANIA & ASSOCIATES

C H A R T E R E D A C C O U N T A N T S

13, Crooked Lane, Kolkata - 700 069. Phone : 4006-6758 / 2248-4813. E-mail : pkd@pkd.co.in. Web : www.pkd.co.in

The Board of Director
Manabarrie Tea Company Limited
28/1 Shakespeare Sarani
Kolkata - 700 017

1. We have reviewed the accompanying statement of unaudited financial results of Manabarrie Tea Company Limited (the "company") for the quarter ended 30th June, 2018 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter ended 30th June, 2018 together with the notes thereon (the "Statement"). The statement has been prepared by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulation 2015 (the "Listing Regulation, 2015"), which has been initialled by us for identification purposes. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review 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.
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. Regarding Provision for Deferred Taxes, Provision for Income Tax in terms of 'Accounting for taxes on income' (Ind AS -12), the management opined that these cannot be ascertained at this stage and will be accounted for at the end of the year.
5. Based on our review conducted as above, nothing has come to our attention except non-provisioning for Deferred Tax and Income Tax as per Ind AS 12 as mentioned in the paragraph above that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

K Dhandhanie

KARUNA DHANDHANIA, FCA, Partner

Membership No: 086026

For and on behalf of

DHANDHANIA & ASSOCIATES

Chartered Accountants

Firm Registration No. 316052E

Date: The 8th day of August, 2018

Place: Kolkata



MANABARRIE TEA COMPANY LIMITED

Regd. Office : 28/1 Shakespeare Sarani, Kolkata - 700 017

CIN No L01132WB1885PLC000505

Telephone : 91-33-22872373 Tele Fax: 91-33-22871371

Email : winsome@cal2.vsnl.net.in, manabarrietea@kledogroup.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

(₹. In lakhs except per share data)

Particulars	Quarter Ended On			Year Ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
I Revenue from Operations	670.07	328.40	549.67	2,544.67
II Other Income	1.19	9.64	0.75	10.47
III Total Revenues (I+II)	671.26	338.04	550.42	2,555.13
IV Expenses				
(a) Cost of Materials Purchased	254.93	62.00	186.50	625.43
(b) Changes in inventories of finished goods, Stock in Trade, work in progress and raw material	(122.96)	165.91	(108.81)	29.01
(c) Changes in inventories of Biological Assets (unplucked Green Leaf)	(13.31)	(8.32)	(10.52)	(1.30)
(d) Employee benefits expenses	244.65	269.54	230.09	1,013.55
(e) Finance Cost	64.84	57.12	58.96	235.72
(f) Depreciation and amortisation expenses	30.96	33.77	32.93	125.06
(h) Other expenses	220.65	165.53	149.43	660.47
Total Expenses	679.75	745.54	538.58	2,687.93
V Profit / (Loss) before exceptional items and tax (III-IV)	(8.49)	(407.50)	11.83	(132.80)
VI Exceptional Items	-	-	-	-
VII Profit / (Loss) before tax (V-VI)	(8.49)	(407.50)	11.83	(132.80)
VIII Tax Expenses	-	-	-	(27.00)
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	(8.49)	(407.50)	11.83	(105.80)
X Profit / (Loss) from discontinued operations	-	-	-	-
XI Tax Expense of discontinued operations	-	-	-	-
XII Profit / (Loss) from discontinued operations(after tax) (X-XI)	-	-	-	-
XIII Profit / (Loss) for the period (IX+XII)	(8.49)	(407.50)	11.83	(105.80)
XIV Other Comprehensive Income				
A) Items that will not be reclassified to Profit or Loss				
Remeasurements of post-employment defined benefit obligation	0.21	18.36	6.56	1.10
B) Items that be reclassified to Profit or Loss	-	-	-	-
XV Total Comprehensive Income for the period (XIII+ XIV) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(8.28)	(389.14)	18.39	(104.70)
XVI Earnings Per Shares (EPS) of ₹10/- each				
(a) Basic EPS (₹ /Share)	(1.77)	(84.90)	2.46	(22.04)
(b) Diluted EPS (₹ /Share)	(1.77)	(84.90)	2.46	(22.04)



MANABARRIE TEA CO. LTD

(Signature)
Director

Notes to Accounts

- 1 The above un-audited results for the quarter and year ended June 30th, 2018 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on August 8th, 2018.
- 2 Tea is designated as agricultural produce at the point of harvest and is measured at their fair value less cost to sell as at each reporting date. Any changes in fair value are recognised in the statement of profit and loss in the year in which they arise.
- 3 The Company is engaged only in the Business of integrated activities of manufacture and sale of tea predominantly in the domestic market. Hence, there is no reportable segment as per Ind AS-108 on "Segment Reporting" prescribed under Section 133 of the Companies Act, 2013.
- 4 As the Company is engaged in the business of cultivation, manufacture and sale of tea (single business segment), which is seasonal in character, figures for the quarter ended 30th June, 2018 should not be constructed as representative of likely result for year ending 31st March, 2019.
- 5 Regarding Provision for Deferred Taxes, Provision for Income Tax in terms of 'Accounting for taxes on income' (Ind AS-12), the management opined that these cannot be ascertained at this stage and will be accounted for at the end of the year.
- 5 The figures for the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2018 and the unaudited published year-to-date figures up to third quarter ended 31st December, 2017.
- 7 There have been no investor grievances during the quarter ended 30th June, 2018.
- 8 Figures for the previous period have been regrouped/ rearranged, wherever necessary.

Place: Kolkata
Date: The 8th Day of August, 2018



By Order of the Board
For Manabarrie Tea Company Limited


N.C. Biswas
(Director)
DIN No:00792563