

LONGVIEW TEA COMPANY LTD.
CIN: L15491WB1879PLC000377
REGISTERED OFFICE: Oswal Chamber, 5th Floor, 2,
Church Lane, Kolkata 700001
EMAIL: longviewteacolimited@gmail.com
Website: www.longviewtea.org

Date: 09.06.2025

Department of Corporate Services
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001.

Scrip Code: 526568

Sub: Outcome of Board Meeting held on June 09, 2025- Unaudited Financial Results

Ref: a. *Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)*

Dear Sir/Madam,

This is to inform that the Board of Directors of Longview Tea Company Limited (“the Company”) at its meeting held on June 09, 2025, has considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024. In this regard, please find enclosed herewith the following:
 - a. Un-audited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024 (“Financial Results”); and
 - b. Limited Review Reports for Financial Results from the Statutory Auditors of the Company, in terms of Regulation 33;

The Meeting of the Board of Directors of the Company commenced at 2.00 p.m. and concluded at 4.30 p.m.

We request you to please take the above on record.

Thanking you,
Yours Sincerely,
For **Longview Tea Company Limited**

Pradip Kumar Daga
Director
DIN: 00040692

Independent Auditor's Review Report on the Unaudited Financial Results of Longview Tea Company Limited for the quarter and nine months ended 31st December, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

**The Board of Directors
Longview Tea Company Limited
Oswal Chamber, 5th Floor
2 Church Lane,
Kolkata-700001**

- 1) We were engaged to review the accompanying Statement of Unaudited Financial Results of Longview Tea Company Limited ("the Company") for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
- 2) This Statement is the responsibility of the Company's Management and approved by the Company's Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in 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. However, due to the matter described in the Basis for Disclaimer of Conclusion paragraph, we were unable to obtain sufficient and appropriate audit evidence to form a basis for an audit conclusion.
- 3) 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 from 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.



4) Basis for Disclaimer of Conclusion

1. We draw attention to Note 7 of the Notes of Unaudited Financial Results of the quarter and nine months ended 31st December, 2024. We were unable to obtain sufficient information, documents, Registers of Company, Records, Books and Papers and Books of Account and other relevant documents and statutory records necessary for preparation of the financial results which would have a significant impact on the financial statements and results. This limitation creates material uncertainty regarding the accuracy and completeness of key elements, including the company's financial position, performance and cash flows and inability to obtain sufficient appropriate audit evidence, imposed limitation or circumstances beyond the control of the management. As a result, the reported figures may not fully reflect the company's actual financial condition and the lack of information may have significant impact on the financial statements/results.
2. We draw attention to Note 6 of the Notes under the Unaudited Financial Results of the third quarter ended 31st December, 2024 regarding ongoing proceedings before the National Company Law Tribunal ("NCLT") in respect of complaints under Sections 241 read with section 242 of the Companies Act, 2013, and a show-cause notice under Section 206 from the Registrar of Companies. The outcome of hearing/interim order passed by Hon'ble court are awaited as a result of which we are unable to express any opinion in this respect till the final orders of these cases.
3. We draw attention to Note 8 of the Notes under the Unaudited Financial Results of the third quarter ended 31st December, 2024. Loans and advances provided by the Company to Related parties constitute more than 50% of the total assets. We were unable to verify documents due to non-availability of supporting audit evidence.

Disclaimer of Conclusion

Based on our review conducted as above and due to the significance of the matter described in the Basis for Disclaimer of Conclusion paragraph, it causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata.

Date: 09th June, 2025



For **V. SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E

(ANIRUDDHA SENGUPTA)
Partner

Membership No 051371
UDIN: 25051371BMUJAF8957

LONGVIEW TEA COMPANY LIMITED
Oswal Chamber, 5th Floor, 2, Church Lane, Kolkatta G.P.O.
Kolkata, West Bengal, India, 700001
CIN NO L15491WB1879PLC000377
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

Particulars	FOR QUARTER ENDED			FOR NINE MONTHS ENDED		FOR THE YEAR ENDED
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
I. Income						
a) Revenue from Operations	-	81.67	71.81	183.39	116.68	116.68
b) Other Income	4.11	57.43	72.38	151.24	182.77	225.62
Total Income	4.11	139.10	144.19	334.63	299.45	342.30
II. Expenses						
a) Purchase of Stock-in-Trade	-	83.89	71.05	184.60	112.05	112.05
b) Changes in Stock-in-Trade	-	-	-	-	-	-
c) Employee Benefits Expense	-	1.74	7.00	6.92	16.48	21.80
d) Finance Costs	-	-	0.11	-	0.34	0.41
e) Depreciation and Amortisation Expenses	0.97	1.00	1.02	3.00	3.06	4.10
f) Other Expenses	1.43	3.80	4.46	10.26	13.26	20.97
Total Expenses	2.40	90.43	83.64	204.78	145.19	159.33
Profit before tax (1-2)	1.71	48.67	60.55	129.85	154.26	182.97
Tax Expense						
- Current Tax	0.26	7.56	1.53	20.28	9.51	28.54
- Deferred Tax	(17.99)	15.36	7.67	6.30	13.54	15.49
- Income Tax relating to previous years	4.27	-	-	4.27	-	(13.20)
Net Profit for the Period/Year (3-4)	15.17	25.75	51.35	99.00	131.21	152.14
Other Comprehensive Income						
a)(i) Items that will not be reclassified to profit or loss						
- Remeasurement of Defined Benefit Plans	-	-	-	-	-	0.08
- Profit/Loss on Fair Value of Investment	0.18	1.89	1.13	4.50	3.47	1.31
(ii) Income tax relating to items that will not be reclassified to profit or loss						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	(1.36)	(0.36)	0.04	(1.97)	(0.32)	(0.10)
Total Other Comprehensive Income	(1.18)	1.53	1.17	2.53	3.15	1.29
Total Comprehensive Income for the Period/Year (5+6)	13.99	27.28	52.52	101.53	134.36	153.43
Paid-up Equity Share Capital (Face Value Rs.10/- each) inclusive of forfeited amount Rs. 0.42 Lakhs	300.07	300.07	300.07	300.07	300.07	300.07
Reserves excluding Revaluation Reserve						1,481.40
1. Earnings Per Share (Face Value of Rs. 10/- each) (not annualised)						
(a) Basic (Rs)	0.51	0.86	1.71	3.30	4.38	5.08
(b) Diluted (Rs)	0.51	0.86	1.71	3.30	4.38	5.08

Longview Tea Co. Ltd.

[Signature]

Director

Prady Kumar Dey
DIN: 00040692



Longview Tea Co Ltd
Statement of Segment Reporting
for the Quarter and Nine months ended 31st December, 2024

Particulars	(Rs. In Lakhs)					
	For Quarter Ended			For Nine Months ended		For the Year Ended
	31-12-2024 Un-audited	30-09-2024 Un-audited	31-12-2023 Un-audited	31-12-2024 Un-audited	31-12-2023 Un-audited	31-03-2024 Audited
Segment Revenue						
Revenue from Operations	-	81.67	71.81	183.39	116.68	116.68
Financial Activities	4.11	57.43	72.38	151.24	182.77	225.62
Total	4.11	139.10	144.19	334.63	299.45	342.30
Segment Results						
Trading Activities	(2.40)	(8.76)	(11.83)	(21.39)	(28.17)	(42.65)
Financial Activities	4.11	57.43	72.38	151.24	182.43	225.62
Total	1.71	48.67	60.55	129.85	154.26	182.97
Unallocated Expenses						
Operating Profit	1.71	48.67	60.55	129.85	154.26	182.97
Income Tax	(13.45)	22.92	9.20	30.85	23.05	30.83
Profit/(Loss) for the year	15.16	25.75	51.35	99.00	131.21	152.14
Other Comprehensive Income (OCI)	(1.17)	1.53	1.17	2.53	3.15	1.29
Total Comprehensive Income for the year	13.99	27.28	52.52	101.54	134.36	153.43
Information						
Segment Assets						
Trading Activities	38.23	40.30	60.79	38.23	60.79	46.60
Financial Activities	1,839.09	1,836.36	1,681.44	1,839.09	1,681.44	1,724.52
Total	1,877.31	1,876.66	1,742.23	1,877.31	1,742.23	1,771.11
Unallocated Assets	26.24	8.08	34.71	26.24	34.71	32.98
Total	1,903.55	1,884.74	1,776.94	1,903.55	1,776.94	1,804.09
Segment Liabilities						
Trading Activities	8.58	8.26	10.50	8.58	10.50	10.30
Financial Activities	-	-	-	-	-	-
Total	8.58	8.26	10.50	8.58	10.50	10.30
Unallocated Liabilities						
	1,894.97	1,876.49	1,766.44	1,894.97	1,766.44	1,793.79
Total	1,903.55	1,884.75	1,776.94	1,903.55	1,776.94	1,804.09

Longview Tea Co. Ltd.

R. K. Daga

Director

Pradip Kumar Daga

DIN: 00040692



Notes:

1. The Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other generally accepted accounting principles.
2. The above Unaudited Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9th June, 2025.
3. The Unaudited Financial Results for the quarter and nine months ended 31st December, 2024, have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. As per Ind AS-108 "Operating Segment", the Company has reported Segment information as attached.
5. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Proceedings before the National Company Law Tribunal (NCLT) in respect of complaints under Section 241 read with Section 242 of the Companies Act, 2013 filed on 28.03.2025, are continuing, which may influence the operations of the company in accordance with the order that may finally be passed by the NCLT in course of time.
Further, the Company has received show-cause notice under Section 206 of the Companies Act, 2013 from the Registrar of Companies.
7. Given the scenario of facts prior to and post the aforementioned proceedings mentioned at Sl.No.6, the present management was unable to provide information, documents, Registers of Company, Records, Books and Papers and Books of Account and other relevant documents and statutory records necessary for preparation of the financial results, as these were not handed over by the previous management despite repeated requests by virtue of non-cooperation by the erstwhile management. As a result, the correctness of certain balances and transactions could not be independently verified and have been presented based on the best available information. Such non-availability of information and continued non-cooperation by the erstwhile management posed serious constraints in the preparation of the Financial Statement and periodic compliances and reporting with several agencies including BSE Limited.
8. Loans aggregating to more than 50% of the total assets as at 31st December, 2024, have been given by the Company to related parties. The current management has not been able to obtain all supporting documents and confirmations related to these Loans, as the records have not been available. These balances have been presented based on the best information presently accessible and the management's hope to recover the missing supporting documents and confirmations.
9. Figures for the quarter ended 31.12.2024 are the balancing figures between unaudited figures for the half year ended 30.09.2024 and the unaudited figures for nine months ended 31.12.2024.

By Order of the Board of Directors
Longview Tea Co. Limited



PRADIP KUMAR DAGA
Director

DIN: 00040692

Place: Kolkata
Date: 09.06.2025

