

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

Date: 30.06.2025

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 30, 2025- Audited 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 30, 2025, has considered and approved the following:

- a. Audited Financial Results of the Company for the Quarter and Financial year ended March 31, 2025. In this regard, please find enclosed herewith the
- i. Audited Financial Results for the Quarter and Financial Year ended March 31, 2025,
 - ii. the Audit Report issued by the Statutory Auditors and
 - iii. a statement on impact of audit Qualifications for Audit report with modified opinion on audited financial results for the quarter and year ended 31.03.2025.
- b. The Board of Directors has approved the changes in the KMPs authorised under Regulation 30(5) of the Listing Regulations with effect from 1st July, 2025. The contact details of these KMPs authorised under Regulation 30(5) of the Listing Regulations are given below:

S. No.	Name of the KMP	Designation	Contact Details (E-mail)
1.	Mr. Shantanu Daga	Chief Executive Officer	Shantanu86@gmail.com
2.	Ms. Rohini Mukherjee	Chief Financial Officer	rohini.mukherjee9@gmail.com
3.	Ms. Jyoti	Company Secretary	jyotinagpal29@gmail.com

The Meeting of the Board of Directors of the Company commenced at 12.00 p.m. and concluded at 4.10 p.m.

We request you to please take the above on record.

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

Pradip
Kumar Daga

Digitally signed by
Pradip Kumar Daga
Date: 2025.06.30
16:16:13 +05'30'

Pradip Kumar Daga
Director
DIN: 00040692

V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani

Ground Floor, Kolkata – 700001

Phone : +91 33 2210 1125/26

E-mail: kolkata@vsinghi.com

Website : www.vsinghi.in

INDEPENDENT AUDITORS' REPORT ON FINANCIAL RESULTS OF LONGVIEW TEA COMPANY LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors

Longview Tea Company Limited

Oswal Chamber, 5th Floor

2, Church Lane, Kolkata-700001

Report on the Audit of the Financial Results

Disclaimer of Opinion

We were engaged to audit the accompanying Financial Results ("the Statement") of **Longview Tea Company Limited** ("the Company") for the quarter and year ended on 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated July 19, 2019.

We do not express an opinion on the accompanying Statement of the Company. Because of the significance of the matter described in the "Basis for Disclaimer of Opinion" section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on this statement.

Basis for Disclaimer of Opinion

1. As described in Note 6(a) of the Notes to the Financial Results, regarding pending outcome of the ongoing proceedings before the National Company Law Tribunal ("NCLT") in respect of complaints under Section 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 NCLT are awaited. As a result, we are unable to express any opinion in this respect till the final orders are received in these cases. We are unable to comment on the possible adjustments and /or disclosures, if any, that may be required to be made in the Financial Statements / Results in respect of this matter. We will continue to evaluate the impact of this matter on our opinion based on any change in circumstances or additional information that may become available.
2. With reference to Note 6(b) of the Notes to the Financial Results of the quarter and year ended 31st March, 2025, 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/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 our 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.



Management's Responsibilities for the Financial Results

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Results that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our responsibility is to conduct an audit of the Company's Financial Results in accordance with the Standards on Auditing specified under Section 143(10) of the Act and to issue an auditor's report. However, because of the matters described in the "Basis for Disclaimer of Opinion" section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these Financial Results.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

Other Matter

The Financial Results include the results for the quarter ended March 31, 2025 being the derived figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were reviewed by us, as required under the Listing Regulations.

For V. Singhi & Associates
Chartered Accountants
Firm Registration Number: 311017E



Naveen Taparia

(Naveen Taparia)
Partner

Membership No.: 058433

UDIN : 25058433BMMHNP8086

Place: Kolkata
Date: 30th June, 2025

LONGVIEW TEA COMPANY LIMITED
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Statement of Audited Financial Results for the quarter and year ended 31st March, 2025

Particulars	FOR QUARTER ENDED			FOR THE YEAR ENDED	
	AUDITED	UNAUDITED	AUDITED	AUDITED	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1. Income					
a) Revenue from Operations	-	-	-	183.39	116.68
b) Other Income	(40.82)	4.11	-	110.42	225.62
Total Income	(40.82)	4.11	42.84	293.81	342.30
2. Expenses					
a) Purchase of Stock-in-Trade	-	-	-	184.60	112.05
b) Employee Benefits Expense	6.58	-	5.32	13.50	21.80
c) Finance Costs	-	-	0.07	-	0.41
d) Depreciation	0.98	0.97	1.04	3.98	4.10
e) Other Expenses	34.09	1.43	7.71	44.35	20.97
Total Expenses	41.65	2.40	14.14	246.43	159.33
3. Profit/(Loss) before tax (1-2)	(82.47)	1.71	28.70	47.38	182.97
4. Tax Expense					
Current tax	(4.45)	4.53	5.83	20.09	15.34
Deferred Tax	(11.03)	(17.99)	1.95	(4.73)	15.49
5. Net Profit/(Loss) for the Period/Year (3-4)	(66.99)	15.17	20.92	32.02	152.14
6. Other Comprehensive Income					
(i) Items that will not be reclassified to profit or loss					
- Remeasurement of Defined Benefit Plans	(0.45)	-	0.08	(0.45)	0.08
- Profit/(Loss) on Fair Value of Investment	(2.99)	0.18	(2.16)	1.51	1.31
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.72	(1.36)	0.22	(0.25)	(0.10)
Total Other Comprehensive Income	(1.72)	(1.18)	(1.86)	0.81	1.29
7. Total Comprehensive Income for the Period/Year (5+6)	(68.71)	13.99	19.06	32.83	153.43
8. 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
9. Reserves excluding Revaluation Reserve				1,514.25	1,481.40
10. Earnings Per Share (Face Value of Rs. 10/- each) (not annualised)					
(a) Basic (Rs.)	(2.24)	0.51	0.70	1.07	5.08
(b) Diluted (Rs.)	(2.24)	0.51	0.70	1.07	5.08



Longview Tea Co. Ltd.

Pradeep
Director

Pradeep Kumar Daga
DIN: 00040692

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Statement of Assets and Liabilities as at 31st March, 2025

	(Rs. in Lakhs)	
	As at 31st March, 2025 (AUDITED)	As at 31st March, 2024 (AUDITED)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	26.94	30.92
(b) Financial Assets Investments	229.49	257.64
(c) Deferred Tax Assets (Net)	37.47	32.98
Total Non - Current Assets	293.90	321.54
Current Assets		
(a) Financial Assets		
(i) Investments	397.54	527.19
(ii) Cash and Cash Equivalents	1.31	0.32
(iii) Bank Balances other than (ii) above	88.85	16.80
(iv) Loans	1,041.73	922.75
(v) Other Financial Assets	0.61	0.13
(b) Current Tax Assets (Net)	0.49	-
(c) Other Current Assets	8.91	15.36
Total Current Assets	1,539.44	1,482.55
Total Assets	1,833.34	1,804.09
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	300.07	300.07
(b) Other Equity	1,514.25	1,481.40
Total Equity	1,814.32	1,781.47
Liabilities		
Non-Current Liabilities		
Provisions	-	2.14
Total Non-Current Liabilities	-	2.14
Current Liabilities		
(a) Other Current Liabilities	16.22	7.36
(b) Provisions	2.80	0.79
(c) Current Tax Liabilities (Net)	-	12.33
Total Current Liabilities	19.02	20.48
Total Equity and Liabilities	1,833.34	1,804.09



Longview Tea Co. Ltd.

Pradip

Director

Pradip Kumar Daga

DIN: 00040692

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Statement of Cash Flows for the year ended 31st March, 2025

	(Rs. in Lakhs)	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
A. Cash flow from Operating Activities		
Profit Before Tax	47.38	182.97
Adjustments for:		
Depreciation	3.98	4.10
Interest Expense	-	0.41
Interest Income	(80.67)	(72.02)
Dividend Income	(0.29)	(0.26)
(Gain)/Loss on fair value changes of Investments	14.75	(144.15)
(Profit)/Loss on sale of Investments	(12.41)	(74.64)
Operating Profit/(Loss) before Working Capital changes	(27.26)	(221.10)
Adjustments for Changes in Working Capital		
(Increase)/Decrease in Other Current Assets	6.45	(7.30)
Increase/(Decrease) in Non-Current Liabilities	(2.14)	1.83
Increase/(Decrease) in Current Liabilities	15.06	19.37
Cash generated from/(used in) Operating Activities	(7.89)	(42.65)
Income Tax Paid/(Refund) (Net)	32.90	2.21
Net Cash from / (used in) Operating Activities	(40.79)	(40.44)
B. Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	-	(0.50)
Purchase of Current Investments	(6.81)	(402.90)
Sale proceeds from Investments	163.79	387.11
Investment in Term Deposits	(72.05)	(14.80)
Interest on Loans and Advances & Term Deposits	11.21	7.54
Loans and Advances Refunded	-	64.00
Loans and Advances Granted	(50.00)	-
Dividend Income	0.29	-
Net Cash from/(used in) Investing Activities	46.43	0.26
C. Cash flow from Financing Activities		
Loan repaid	-	(5.00)
Interest paid	-	(0.59)
Net Cash from/(used in) Financing Activities	-	(5.59)
Net Cash Inflows/(Outflows)	5.64	(5.33)
Opening Cash and Cash Equivalents	(4.33)	1.00
Closing Cash and Cash Equivalents	1.31	(4.33)

Notes:

a) Cash and cash equivalents represents:

i) Balance with Banks (In Current Accounts)	1.20	0.30
ii) Cash on hand	0.11	0.02
iii) Temporary Overdrawn Book Balance	-	(4.65)
	1.31	(4.33)

b) The above Statement of Cash Flows has been prepared using the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) - 7 on Cash Flow Statement.

c) Figures for previous year have been regrouped/ rearranged wherever necessary.



Longview Tea Co. Ltd.

PCoole
Director

Poojip Kumar Daga

DIN: 00040692

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Statement of Segment Reporting for the quarter and year ended 31st March, 2025

Particulars	For Quarter Ended			(Rs. In Lakhs) For Year ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
Trading Activities	-	-	-	183.39	116.68
Financial Activities	(40.82)	4.11	42.84	110.42	225.62
Total	(40.82)	4.11	42.84	293.81	342.30
Segment Results					
Trading Activities	(41.65)	(2.40)	(14.14)	(63.04)	(42.65)
Financial Activities	(40.82)	4.11	42.84	110.42	225.62
Total	(82.47)	1.71	28.70	47.38	182.97
Unallocated Expenses					
Operating Profit	(82.47)	1.71	28.70	47.38	182.97
Income Tax	(15.48)	(13.45)	7.78	15.36	30.83
Profit/(Loss) for the year	(66.99)	15.16	20.92	32.02	152.14
Other Comprehensive Income (OCI)	(1.72)	(1.17)	(1.86)	0.81	1.29
Total Comprehensive Income for the year	(68.71)	13.99	19.06	32.83	153.43
Segment Assets					
Trading Activities	37.16	38.23	46.60	37.16	46.60
Financial Activities	1,758.22	1,839.09	1,724.52	1,758.22	1,724.52
Total	1,795.38	1,877.31	1,771.11	1,795.38	1,771.11
Unallocated Assets	37.96	26.24	32.98	37.96	32.98
Total	1,833.34	1,903.55	1,804.09	1,833.34	1,804.09
Segment Liabilities					
Trading Activities	19.02	8.58	10.30	19.02	10.30
Financial Activities	-	-	-	-	-
Total	19.02	8.58	10.30	19.02	10.30
Unallocated Liabilities	1,814.32	1,894.97	1,793.79	1,814.32	1,793.79
Total	1,833.34	1,903.55	1,804.09	1,833.34	1,804.09



Longview Tea Co. Ltd.

Pradip

Director

Pradip Kumar Daga
DIN: 00040692

Notes:

1. The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other generally accepted accounting principles.
2. The above Audited Financial Results for the quarter and year ended 31st March, 2025 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 30th June, 2025.
3. The Audited Financial Results for the quarter and year ended 31st March, 2025, 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 Segments", 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. (a) 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 Office of the Registrar of Companies (West Bengal) ("ROC"). The Company has replied to the said notice and the matter is yet to be decided by the ROC.

(b) 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.

(c) The present management has not been able to obtain all the supporting documents and loan confirmations from related parties, 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.
7. Figures for the quarter ended 31.03.2025 are the balancing figures between audited figures for the year ended 31.03.2025 and the unaudited figures for nine months ended 31.12.2024.

By Order of the Board of Directors Ltd.
For Longview Tea Company Limited

Pradip Kumar Daga

Director

PRADIP KUMAR DAGA
(Director)
DIN: 00040692

Place: Kolkata
Date: 30th June, 2025



Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs. in Lakhs, unless otherwise stated)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover/Total income		
	2	Total Expenditure	293.81	No adjustment could be made for the reasons cited in Note 6 of the Notes to the Financial Results.
	3	Net Profit/(Loss)	246.43	
	4	Earnings Per Share (Rs.)	47.38	
	5	Total Assets	1.07	
	6	Total Liabilities	1,833.34	
	7	Net Worth	19.02	
	8	Any other financial item(s) (as felt appropriate by the management)	1,814.32	
			NIL	
II.	Audit Qualification (each audit qualification separately):			
	Qualification-1			
	a. Details of Audit Qualification:	As described in Note 6(a) of the Notes to the Financial Results of the quarter and year ended 31 st March, 2025, regarding pending outcome of the ongoing proceedings before the National Company Law Tribunal ("NCLT") in respect of complaints under Section 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 NCLT are awaited. As a result, we are unable to express any opinion in this respect till the final orders are received in these cases. We are unable to comment on the possible adjustments and /or disclosures, if any, that may be required to be made in the Financial Statements / Results in respect of this matter. We will continue to evaluate the impact of this matter on our opinion based on any change in circumstances or additional information that may become available.		
	b. Type of Audit Qualification ::	Disclaimer of Opinion		
	c. Frequency of qualification:	First time		
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not quantified		
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:	Estimation not possible		
	(ii) If management is unable to estimate the impact, reasons for the same:	Estimation not possible for the reasons cited in Note 6(a) of the Notes to the Financial Results for the quarter and year ended 31 st March, 2025		
	(iii) Auditors' Comments on (i) or (ii) above:	N.A.		



Longview Tea Co. Ltd.

Prady
Director

Prady Kumar Dasg
Director

Qualification-2 :	
a. Details of Audit Qualification:	As described in Note 6(b) of the Notes to the Financial Results of the quarter and year ended 31 st March, 2025, 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 / 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.
b. Type of Audit Qualification :	Disclaimer of Opinion
c. Frequency of qualification:	First time
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not quantified
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i) Management's estimation on the impact of audit qualification:	Estimation not possible
(ii) If management is unable to estimate the impact, reasons for the same:	Estimation not possible for the reasons cited in Note 6(b) of the Notes to the Financial Results for the quarter and year ended 31 st March, 2025
(iii) Auditors' Comments on (i) or (ii) above:	N.A.
iii. Signatories:	
• Chief Executive Officer	<i>Shantanu</i>
• Chief Financial Officer	<i>Rohini Kukherjee</i>
• Audit Committee Chairman	<i>A. B. Saha</i>
• Statutory Auditor	<i>Naseer Safaria</i>

Place: Kolkata

Date: 30th June, 2025



Longview Tea Co. Ltd.

(Signature)

Director

Pradip Kumar Daga

DIN: 00040692