

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: 12.08.2025

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

Scrip Code: 526568

Sub: Outcome of Board Meeting held on August 12, 2025- Unaudited Financial Results

Ref: *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 August 12, 2025 has considered and approved unaudited Financial Results of the Company for the Quarter ended June 30, 2025. In this regard, please find enclosed herewith the following:

- a. Un-audited Financial Results of the Company for the Quarter ended June 30, 2025 (“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 12.00 p.m. and concluded at 1.15 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 ended 30th June, 2025 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 ended 30th June, 2025 ("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 ended 30th June, 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 and results. This limitation created 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 and 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 quarter ended 30th June, 2025 regarding ongoing proceedings before the National Company Law Tribunal ("NCLT") in respect of complaints made under Section 241 read with Section 242 of the Companies Act, 2013, and a show-cause notice issued under Section 206 from the Registrar of Companies. The final outcome of hearing/interim order passed by Hon'ble court is awaited as a result whereof we are unable to express any opinion in this respect.

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 whether it contains any material misstatement.

Place: Kolkata.

Date: 12th August, 2025



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

Naven Taparia

(NAVEEN TAPARIA)

Partner

Membership No 058433

UDIN: 25058433BMMHN24609

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Statement of Un-audited Financial Results for the quarter ended 30th June, 2025

(Rs. in Lakhs)

Particulars	FOR QUARTER ENDED			FOR THE YEAR ENDED
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
1. Income				
a) Revenue from Operations	-	-	101.72	183.39
b) Other Income	88.16	(40.82)	89.70	110.42
Total Income	88.16	(40.82)	191.42	293.81
2. Expenses				
a) Purchase of Stock-in-Trade	-	-	100.71	184.60
b) Employee Benefits Expense	0.60	6.58	5.18	13.50
c) Depreciation	0.97	0.98	1.03	3.98
d) Other Expenses (Refer Note-9)	25.01	34.09	5.03	44.35
Total Expenses	26.58	41.65	111.95	246.43
3. Profit/(Loss) before tax (1-2)	61.58	(82.47)	79.47	47.38
4. Tax Expense				
Current tax	9.60	(4.45)	12.45	20.09
Deferred Tax	26.79	(11.03)	8.93	(4.73)
5. Net Profit/(Loss) for the Period/Year (3-4)	25.19	(66.99)	58.09	32.02
6. Other Comprehensive Income				
(i) Items that will not be reclassified to profit or loss				
- Remeasurement of Defined Benefit Plans	-	(0.45)	-	(0.45)
- Profit/(Loss) on Fair Value of Investment	2.47	(2.99)	2.43	1.51
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.32)	1.72	(0.25)	(0.25)
Total Other Comprehensive Income	2.15	(1.72)	2.18	0.81
7. Total Comprehensive Income for the Period/Year (5+6)	27.34	(68.71)	60.27	32.83
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
9. Reserves excluding Revaluation Reserve				1,514.25
10. Earnings Per Share (Face Value of Rs. 10/- each) (not annualised)				
(a) Basic (Rs.)	0.84	(2.24)	1.94	1.07
(b) Diluted (Rs.)	0.84	(2.24)	1.94	1.07

Longview Tea Co. Ltd.

Pradip

Director

Pradip Kumar Daga
(Chairman)

DIN: 00040692



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Statement of Segment Reporting for the quarter ended 30th June, 2025

Particulars	For Quarter Ended			(Rs. In Lakhs)
	30-06-2025		For Year ended	
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
Trading Activities	-	-	101.72	183.39
Financial Activities	88.16	(40.82)	89.70	110.42
Total	88.16	(40.82)	191.42	293.81
Segment Results				
Trading Activities	(26.59)	(41.65)	(10.23)	(63.04)
Financial Activities	88.16	(40.82)	89.70	110.42
Total	61.58	(82.47)	79.47	47.38
Unallocated Expenses				
Operating Profit	61.58	(82.47)	79.47	47.38
Income Tax (Incl. Deferred Tax)	36.39	(15.48)	21.38	15.36
Profit/(Loss) for the year	25.19	(66.99)	58.09	32.02
Other Comprehensive Income (OCI)	2.15	(1.72)	2.18	0.81
Total Comprehensive Income for the year	27.34	(68.71)	60.27	32.83
Segment Assets				
Trading Activities	39.83	37.16	161.70	37.16
Financial Activities	1,818.27	1,758.22	1,719.49	1,758.22
Total	1,858.10	1,795.38	1,881.19	1,795.38
Unallocated Assets	10.36	37.96	23.80	37.96
Total	1,868.46	1,833.34	1,904.99	1,833.34
Segment Liabilities				
Trading Activities	17.72	19.02	38.55	19.02
Financial Activities	-	-	-	-
Total	17.72	19.02	38.55	19.02
Unallocated Liabilities	1,850.74	1,814.32	1,866.44	1,814.32
Total	1,868.46	1,833.34	1,904.99	1,833.34

Longview Tea Co. Ltd.

Poojit Kumar Daga

Director

Poojit Kumar Daga
(Chairman)

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 ended 30th June, 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 12th August, 2025.
3. The Unaudited Financial Results for the quarter ended 30th June, 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 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 (ROC) which has been replied suitably and no further communication has been received from ROC.
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 30th June, 2025, 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 related parties have refused to provide confirmations and supporting documents with respect to the said loans. 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. Other Expenses includes Fines and Penalty of Rs.21.57 lakhs imposed by BSE Limited for violation of Regulation 13(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



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


PRADIP KUMAR DAGA
(Director) **Director**
DIN: 00040692
(Chairman)

Place: Kolkata
Date: 12th August, 2025