

General information about company		
Scrip code*	530959	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE012E01035	
Name of company	DIANA TEA COMPANY LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	29-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	The Company is primarily engaged in the business of growing and manufacturing of tea and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.	
Start date and time of board meeting	29-05-2025 15:30	
End date and time of board meeting	29-05-2025 17:10	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	05-02-2025	
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.dianatea.in/202503204_Policy_on_Related_Party_Transactions.pdf">https://www.dianatea.in/202503204_Policy_on_Related_Party_Transactions.pdf</a>	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results ♦ Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	956.01	7082.45	
	Other income	68.22	445.92	
	<b>Total income</b>	<b>1024.23</b>	<b>7528.37</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	11.52	324.32	
(b)	Purchases of stock-in-trade	0	99.94	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	414.35	-36.26	
(d)	Employee benefit expense	1062.16	5038.29	
(e)	Finance costs	80.23	356.75	
(f)	Depreciation, depletion and amortisation expense	59.29	204.5	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	312.28	2024.43	
	<b>Total other expenses</b>	<b>312.28</b>	<b>2024.43</b>	
	<b>Total expenses</b>	<b>1939.83</b>	<b>8011.97</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-915.6</b>	<b>-483.6</b>	
4	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>-915.6</b>	<b>-483.6</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	0	1.2	
8	Deferred tax	-26.36	-26.36	
<b>9</b>	<b>Total tax expenses</b>	<b>-26.36</b>	<b>-25.16</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-889.24</b>	<b>-458.44</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-889.24</b>	<b>-458.44</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	-51.05	-1.19	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-940.29</b>	<b>-459.63</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	749.55	749.55	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve		4574.13	
<b>23</b>	<b>Earnings per share</b>			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-5.93	-3.06	
	Diluted earnings (loss) per share from continuing operations	-5.93	-3.06	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-5.93	-3.06	
	Diluted earnings (loss) per share from continuing and discontinued operations	-5.93	-3.06	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	7468.82
	Capital work-in-progress	0
	Investment property	379.14
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	42.45
	<b>Total non-current financial assets</b>	<b>42.45</b>
	Deferred tax assets (net)	39.73
	Other non-current assets	268.18
	<b>Total non-current assets</b>	<b>8198.32</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	862.55
	<b>Current financial asset</b>	
	Current investments	25.67
	Trade receivables, current	115.71
	Cash and cash equivalents	268.41
	Bank balance other than cash and cash equivalents	21.82
	Loans, current	2098.65
	Other current financial assets	170.78
	<b>Total current financial assets</b>	<b>2701.04</b>
	Current tax assets (net)	0
	Other current assets	107.11
	<b>Total current assets</b>	<b>3670.7</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>11869.02</b>
	<b>Total current assets</b>	3670.7
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	11869.02
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	749.55
	Other equity	5689.44
	<b>Total equity attributable to owners of parent</b>	6438.99
	Non controlling interest	
	<b>Total equity</b>	6438.99
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	

	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	889.09
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	0
	<b>Total non-current financial liabilities</b>	889.09
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	889.09
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	3467.21
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	31.22
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	364.66
	<b>Total Trade payable</b>	395.88
	Other current financial liabilities	200.11
	<b>Total current financial liabilities</b>	4063.2
	Other current liabilities	111.76
	Provisions, current	365.98
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	4540.94
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	5430.03
	<b>Total equity and liabilities</b>	11869.02
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	FVTOCI of Investments	-51.19	-1.33
2	Tax effect on above	0.14	0.14
	Total Amount of items that will not be reclassified to profit and loss	-51.05	-1.19
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-51.05	-1.19

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-483.6
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	346.13
	Adjustments for decrease (increase) in inventories	4.23
	Adjustments for decrease (increase) in trade receivables, current	-152.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-50.8
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	204.5
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	1.53
	Adjustments for interest income	205.95
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-3.64
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	140.58
	Net cash flows from (used in) operations	-343.02
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-7.25
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-335.77
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	564.51
	Proceeds from sales of investment property	0.5
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	1.53
	Interest received	187.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	85.86
	<b>Net cash flows from (used in) investing activities</b>	<b>-289.51</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	1354.1
	Repayments of borrowings	195.75
	Payments of lease liabilities	0
	Dividends paid	0.64
	Interest paid	338.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>819.43</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>194.15</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>194.15</b>
	Cash and cash equivalents cash flow statement at beginning of period	74.26
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>268.41</b>



Format for Disclosure of Related Party Transactions (applicable only for half-yearly filing)														
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Loan			Approved			11.75	88.21	41.28
2	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Loan			Approved			58.68	88.21	41.28
3	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Interest paid			Approved			2.71	2.67	5.38
4	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director	Loan			Approved			31.06	37.54	4.03
5	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director	Loan			Approved			64.57	37.54	4.03
6	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Loan			Approved			50	0	25
7	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Loan			Approved			25	0	25
8	Diana Tea Co Ltd	AABCD1021G	Singhanian Commercial Corporation	AAKFS5526K	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Rent		Approved			1.44	0	0
9	Diana Tea Co Ltd	AABCD1021G	Singhanian Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Rent		Approved			3.6	0	0
10	Diana Tea Co Ltd	AABCD1021G	Singhanian Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Electricity Charges		Approved			1.95	0.41	0.3
11	Diana Tea Co Ltd	AABCD1021G	Singhanian Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Building Maintenance Charges		Approved			0.56	0	0
12	Diana Tea	AABCD1021G	Sandeep Singhania	AMAPS6652C	Managing Director	Any other transaction	Salary		Approved			33.6	0	0

	Co Ltd													
13	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director	Any other transaction	Salary		Approved			26.88	0	0
14	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Any other transaction	Salary		Approved			9.67	0	0
15	Diana Tea Co Ltd	AABCD1021G	Namrata saraf	AFMPC0685E	Company Secretary	Any other transaction	Salary		Approved			1.08	0	0
16	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Relative of Key Managerial Personnel	Any other transaction	Salary		Approved			2	0	0
17	Diana Tea Co Ltd	AABCD1021G	Shachi Singhania	BNOPS8462G	Relative of Key Managerial Personnel	Any other transaction	Salary		Approved			5.04	0	0
18	Diana Tea Co Ltd	AABCD1021G	Varda Singhania	DQTPS1910P	Relative of Key Managerial Personnel	Any other transaction	Salary		Approved			3.36	0	0
19	Diana Tea Co Ltd	AABCD1021G	Shatakshi Singhania	DQTPS2209M	Relative of Key Managerial Personnel	Any other transaction	Salary		Approved			3.36	0	0
Total value of transaction during the reporting period												336.31		

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	B Nath & Co	Yes	30-11-2027

