



JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

November 11, 2021

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Dear Sir/Madam,

Scrip Code : 538092

Sub : Outcome of Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith please find the following :

- (i) Unaudited (Consolidated and Standalone) Financial Results of the Company for the quarter and half year ended 30th September, 2021.
- (ii) Copy of the Limited Review Report on the aforesaid results issued by M/s. JKVS & Co., Statutory Auditor of the Company.

The said Unaudited (Consolidated and Standalone) Financial Results was recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2021.

The Board Meeting commenced at 16.00 p.m. and concluded at 17.45 p.m.

Kindly take the same on your record.

Thanking You,

Yours faithfully,
For JOONKTOLLEE TEA & INDUSTRIES LTD.

Manager (Finance) & Company Secretary
Membership No. ACS 21047

Encl : As above.

21, STRAND ROAD, KOLKATA - 700 001

☎ : +91 (33) 2230-9601 (4 lines), Fax : +91 (33) 2230 2105, E-mail: info@joonktolleetea.in, Website : www.joonktolleetea.in
TEA ESTATES : JOONKTOLLEE • JAMIRAH • NILMONI • GOOMANKHAN • PULLIKANAM • COFFEE ESTATE : COWCOODY
RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD

Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Joonktollee Tea & Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Joonktollee Tea & Industries Limited (the 'Company') for the quarter and six months ended September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 of material misstatement. 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR
J K V S & Co.
Chartered Accountants
Firm Registration No.318086E



Utsav Saraf

Utsav Saraf
Partner
Membership No. 306932
UDIN: 21306932AAAAGR5882

Place: Kolkata
Date: 11th November, 2021



JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2021							(₹ in Lakhs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	4313.25	2405.66	4347.40	6718.91	5631.04	9707.15
	(b) Other Income	(22.25)	61.27	25.58	39.02	68.89	82.02
	Total Income	4291.00	2466.93	4372.98	6757.93	5699.93	9789.17
2	Expenses						
	(a) Cost of materials consumed	775.86	695.76	1552.43	1471.62	2004.59	2626.24
	(b) Purchase of Traded Goods	-	-	-	-	-	1.43
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	674.89	(139.42)	(258.22)	535.47	(917.87)	(809.02)
	(d) Employee benefits expense	1639.32	1414.08	1511.52	3053.40	2683.88	5440.08
	(e) Finance Costs	274.37	241.24	230.62	515.61	428.40	861.11
	(f) Depreciation and amortisation expense	174.07	167.21	151.95	341.28	305.96	627.82
	(g) Other expenses	668.18	657.96	666.00	1326.14	1133.83	2256.77
	Total expenses	4206.69	3036.83	3854.30	7243.52	5638.79	11004.43
3	Profit/ (Loss) before tax (1-2)	84.31	(569.90)	518.68	(485.59)	61.14	(1215.26)
4	Tax Expense:						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	(26.57)	(39.21)	(69.40)	(65.78)	(100.25)	(167.78)
5	Profit/ (Loss) for the period (3-4)	110.88	(530.69)	588.08	(419.81)	161.39	(1,047.48)
6	Other Comprehensive Income/(Loss) (OCI)						
	Items that will not be reclassified subsequently to profit or loss	36.40	22.88	(80.57)	59.28	(179.24)	36.54
	Tax on the above	(6.25)	(4.89)	18.37	(11.14)	38.56	(9.50)
	Total Other Comprehensive Income/(Loss) (net of tax)	30.15	17.99	(62.20)	48.14	(140.68)	27.04
7	Total Comprehensive Income/(Loss) for the period (Net of Tax)	141.03	(512.70)	525.88	(371.67)	20.71	(1,020.44)
8	Paid -up Equity Share Capital (Face value per share ₹ 10/-)	414.22	414.22	414.22	414.22	414.22	414.22
9	Other Equity	-	-	-	-	-	10,675.94
10	Earnings per equity share (of ₹10/- each) (not annualised)*						
	(a) Basic	2.68*	(12.81*)	14.20*	(10.13*)	3.90*	(25.29)
	(b) Diluted	2.68*	(12.81*)	14.20*	(10.13*)	3.90*	(25.29)



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021		
	(₹ in Lakhs)	
Particulars	As at 30.09.2021	As at 31.03.2021
	Unaudited	Audited
A ASSETS		
NON-CURRENT ASSETS		
a) Property, Plant & Equipment	10276.69	10480.39
b) Capital Work-in-Progress	643.99	409.83
c) Intangible Assets	43.98	50.22
d) Intangible Assets under development	26.09	26.09
e) Right to use Assets	29.39	39.19
f) Biological Assets other than bearer plants	3206.48	3209.31
g) Investment in Subsidiaries and Associates	4718.45	4718.45
h) Financial Assets		
(i) Investments	112.33	85.63
(ii) Loans	17.78	20.08
(iii) Other Financial Assets	178.93	176.21
i) Non Current Tax Assets (Net)	399.88	410.62
j) Other Non Current Assets	299.47	328.93
Total Non-Current Assets	19953.46	19954.95
CURRENT ASSETS		
a) Inventories	1540.34	2189.88
b) Biological Assets other than bearer plants	52.08	32.24
c) Financial Assets		
(i) Trade Receivables	1789.13	149.43
(ii) Cash & Cash Equivalent	163.29	25.65
(iii) Bank Balance Other than Note (ii)	6.34	12.19
(iv) Loans	77.74	63.79
(v) Other Financial Assets	98.95	7.66
d) Other Current Assets	315.27	355.76
Total Current Assets	4043.14	2836.60
TOTAL ASSETS	23996.60	22791.55
B EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share Capital	414.22	414.22
b) Other Equity	10304.27	10675.94
Total Equity	10718.49	11090.16
LIABILITIES		
NON-CURRENT LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	585.99	819.50
(ii) Lease Liabilities	9.55	17.02
b) Provisions	1093.95	1026.70
c) Other Non Current Liabilities	18.64	0.00
d) Deferred Tax Liabilities (Net)	824.91	879.54
Total Non-Current Liabilities	2533.04	2742.76
CURRENT LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	9002.30	7562.76
(ii) Lease Liabilities	15.33	15.33
(iii) Trade Payables		
Total outstanding dues to micro enterprises and small enterprises	18.37	37.71
Total outstanding dues of creditor other than micro enterprises and small enterprises	532.77	443.62
(iv) Other Financial Liabilities	708.57	493.62
b) Provisions	248.51	223.25
c) Other Current Liabilities	219.22	182.34
Total Current Liabilities	10745.07	8958.63
TOTAL LIABILITIES	13278.11	11701.39
TOTAL EQUITY AND LIABILITIES	23996.60	22791.55



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

		(₹ in Lakhs)					
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue						
	Tea	3580.38	2159.49	4067.66	5739.87	5232.58	8286.04
	Coffee	188.49	75.51	71.62	264.00	93.24	331.41
	Rubber	531.52	122.81	203.66	654.33	300.76	1015.58
	Others	12.86	47.85	4.46	60.71	4.46	74.12
	Revenue from Operations	4313.25	2405.66	4347.40	6718.91	5631.04	9707.15
2	Segment Results						
	Tea	409.68	(106.41)	1043.31	303.27	1167.93	(9.65)
	Coffee	(100.43)	(68.46)	(116.26)	(168.89)	(278.81)	(47.80)
	Rubber	76.17	(139.54)	(89.70)	(63.37)	(267.34)	(273.97)
	Others	(7.17)	0.75	(8.78)	(6.42)	(8.78)	41.85
	Total segment Profit/(Loss) before interest, tax and unallocable	378.25	(313.66)	828.57	64.59	613.00	(289.57)
	Less : Finance Costs	274.37	241.24	230.62	515.61	428.40	861.11
	Add : Interest Income	2.25	2.90	0.95	5.15	3.39	9.66
	Less : Unallocable expenditure net off Unallocable income	21.82	17.90	80.22	39.72	126.85	74.24
	Total Profit / (Loss) before Tax	84.31	(569.90)	518.68	(485.59)	61.14	(1215.26)
3	Segment Assets						
	Tea	12733.73	12654.58	13044.88	12733.73	13044.88	11322.59
	Coffee	3775.51	3957.87	3655.37	3775.51	3655.37	3986.91
	Rubber	1792.39	1914.37	1987.92	1792.39	1987.92	1889.66
	Others	0.41	12.76	67.12	0.41	67.12	55.19
	Unallocable	5694.56	5637.19	5538.01	5694.56	5538.01	5537.20
	Total Segment Assets	23996.60	24176.77	24293.30	23996.60	24293.30	22791.55
4	Segment Liabilities						
	Tea	2133.86	2207.84	2532.98	2133.86	2532.98	1721.13
	Coffee	42.79	56.96	61.38	42.79	61.38	45.89
	Rubber	334.81	333.05	352.85	334.81	352.85	317.23
	Others	-	-	-	-	-	-
	Unallocable	1178.36	1218.39	1510.80	1178.36	1510.80	1234.88
	Total Segment Liabilities	3689.82	3816.24	4458.01	3689.82	4458.01	3319.13



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

(₹ in Lakhs)

Particulars	Half year ended 30th September 2021		Half year ended 30th September 2020		Year ended 31st March, 2021	
	Amount	Amount	Amount	Amount	Amount	Amount
	(Unaudited)		(Unaudited)		(Audited)	
A) CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before Tax		(485.59)		61.14		(1,215.26)
Adjusted for:						
Depreciation & Amortisation	341.28		305.96		627.82	
Loss / (Profit) on Sale/discard of Property, Plant & Equipment (net)	(1.66)		-		73.80	
Interest Income	(5.15)		(3.39)		(9.66)	
Finance Cost	515.61		428.40		861.11	
Fair Valuation for Biological Assets other than bearer plants	(17.02)		(51.12)		0.69	
Provision for doubtful debts/Advances and Advances written off (Net)	(1.50)				18.93	
Sundry Credit bal. no longer required written back	0.38	831.94	0.18	680.03	(21.84)	1,550.85
Operating Profit before working capital changes		346.35		741.17		335.59
Adjustments for:						
(Increase)/Decrease in Trade Receivables	(1,639.70)		(1,654.89)		17.31	
(Increase)/Decrease in Inventories	649.54		(952.51)		(905.85)	
(Increase)/Decrease in Loans, Other Financial Assets & Other Assets	(37.16)		88.11		(50.98)	
Increase/(Decrease) in Trade Payables & Other Liability	287.78		975.95		80.51	
Increase/(Decrease) in Provisions	125.10	(614.44)	149.86	(1,393.48)	171.54	(687.47)
Cash Generated from Operations		(268.09)		(652.31)		(351.88)
Direct Taxes (Paid)(net of refund)		10.73		(10.90)		(38.91)
Net Cash from operating activities		(257.36)		(663.21)		(390.79)
B) CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	(344.52)		(131.95)		(606.08)	
Sale of Property, Plant and Equipment Assets	2.12		-		1.63	
(Increase)/Decrease in Advance to Related Parties	-		-		-	
Interest Income received	5.15	(337.25)	3.39	(128.56)	9.66	(594.86)
Net cash used in Investing Activities		(594.61)		(791.77)		(985.65)
C) CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Non Current Borrowings	-		-		790.95	
Repayments of Non Current Borrowings	(305.31)		(395.79)		(699.56)	
Repayments of Lease Obligation	(7.46)		(6.73)		(13.81)	
(Repayments)/Proceeds from Current Borrowings	1,511.35		1,506.49		1,697.59	
Finance Cost paid	(466.33)	732.25	(319.87)	784.10	(792.45)	982.72
Net Cash from/(used in) Financing Activities		137.64		(7.67)		(2.93)
Net Change in Cash and Cash Equivalents		137.64		(7.67)		(2.93)
D) Cash and Cash Equivalents balances						
Balances at the beginning of the year		25.65		28.58		28.58
Balances at the end of the year		163.29		20.91		25.65

Notes:

- Cash and cash equivalents consists of cash on Hand and balances with banks in current / Cash Credit accounts.
- Cash and cash equivalents consists of:

Particulars	September 30, 2021	September 30, 2020	March 31, 2021
Cash on hand	10.82	10.24	14.25
Bank Balance	152.47	10.67	11.40
Total	163.29	20.91	25.65



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CIN NO. : L01132WB1900PLC000292

Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 11th November, 2021.
2. Plantation Industry being seasonal in nature, results of the company for the part of the year cannot be taken as indicative of result of the full year.
3. The Company's management believes that it has taken into consideration all the possible impact of known events till the date of approval of its financial statements arising from COVID-19 pandemic in the preparation of the financial results. Management is of the view that considering the nature of its business operations, existing customer and supplier relationships and its market position, impact on its business operation, if any, arising from COVID-19 pandemic is not expected to be significant in relation to financial statements prepared. The actual outcome of these assumptions and estimates may vary in future due to impact of pandemic.
4. BSE Limited has approved the 'Draft Letter of Offer' for issue of Equity Shares of the Company on rights basis having face value of Rs. 10/- each to the eligible equity shareholders of the Company of an issue size upto Rs. 24.90 crores. Final letter of offer shall be sent to the eligible shareholders in due course of time.
5. The statement of Assets & Liability as at 30th September, 2021 & Cash flow statement for the period ended 30th September, 2021 is annexed.
6. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the period ended 30th September, 2021.

Place : Kolkata

Dated : 11th November, 2021




HEMANT BANGUR
(Chairman)
DIN : 00040903

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RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Joonktollee Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to,
The Board of Directors,
Joonktollee Tea & Industries Limited**

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Joonktollee Tea & Industries Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and total comprehensive income for the quarter and six months ended September 30, 2021 ("the Statement") attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on November 11, 2021, has been prepared in accordance with the recognition and measurement principles laid down in the 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 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 of material misstatement. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities :

Name of the Entity	Relationship
Keshava Plantations Private Limited	Subsidiary
Pranav Infradev Co Pvt. Ltd.	Subsidiary
The Cochin Malabar Estates and Industries Ltd	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial results of one subsidiary referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters:

The consolidated unaudited financial results includes the interim financial results of one ("1") subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 9.31 Lakhs, total net loss of Rs. 0.18 lakhs and total comprehensive loss of Rs. 0.18 lakhs for the six months ended 30th September 2021, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.



Place: Kolkata
Date: 11th November, 2021

FOR
JKVS & Co.
Chartered Accountants
Firm Registration No. 318086E

Utsav Saraf

Utsav Saraf
Partner
Membership No. 306932
UDIN: 21306932AAAACS 7479



JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2021

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	4730.03	2651.91	4864.96	7381.94	6312.28	10686.25
	(b) Other Income	(29.41)	62.90	20.55	33.49	71.39	62.51
	Total Income	4700.62	2714.81	4885.51	7415.43	6383.67	10748.76
2	Expenses						
	(a) Cost of materials consumed	780.27	700.62	1552.43	1480.89	2004.59	2626.40
	(b) Purchase of Traded Goods	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	677.87	(160.00)	(271.98)	517.87	(1018.29)	(924.52)
	(d) Employee benefits expense	1841.36	1563.81	1688.05	3405.17	2982.74	5992.02
	(e) Finance Costs	298.70	267.04	254.92	565.74	477.65	961.78
	(f) Depreciation and amortisation expense	197.50	190.65	177.11	388.15	355.41	726.55
	(g) Other expenses	756.10	731.44	743.47	1487.54	1270.14	2522.74
	Total expenses	4551.80	3293.56	4144.00	7845.36	6072.24	11904.97
3	Profit/(Loss) before share of profit/(loss) in associate (1-2)	148.82	(578.75)	741.51	(429.93)	311.43	(1156.21)
4	Share of Profit / (Loss) in associate	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	148.82	(578.75)	741.51	(429.93)	311.43	(1156.21)
6	Tax Expense:						
	(a) Current Tax	-	-	11.00	-	11.00	-
	(b) Deferred Tax	(22.35)	(40.97)	(94.86)	(63.32)	(132.72)	(200.14)
7	Profit/ (Loss) for the period (5-6)	171.17	(537.78)	825.37	(366.61)	433.15	(956.07)
8	Other Comprehensive Income/(Loss) (OCI)						
	Items that will not be reclassified subsequently to profit or loss	31.25	17.72	(83.99)	48.97	(186.07)	15.91
	Tax on the above	(4.91)	(3.55)	19.27	(8.46)	40.34	(4.14)
	Total Other Comprehensive Income/(Loss) (net of tax)	26.34	14.17	(64.72)	40.51	(145.73)	11.77
9	Profit/(Loss) attributable to Owners of the Company	171.17	(537.78)	825.37	(366.61)	433.15	(956.07)
	Non-Controlling Interest	-	-	-	-	-	-
10	Other Comprehensive Income attributable to Owners of the Company	26.34	14.17	(64.72)	40.51	(145.73)	11.77
	Non-Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive Income/(Loss) for the period (Net of Tax)	197.51	(523.61)	760.65	(326.10)	287.42	(944.30)
	Total Comprehensive Income attributable to Owners of the Company	197.51	(523.61)	760.65	(326.10)	287.42	(944.30)
	Non-Controlling Interest	-	-	-	-	-	-
12	Paid -up Equity Share Capital (Face value per share ₹ 10/-)	414.22	414.22	414.22	414.22	414.22	414.22
13	Other Equity	-	-	-	-	-	10,073.85
14	Earnings per equity share (of ₹10/- each) (not annualised)*						
	(a) Basic	4.13*	(12.98*)	19.93*	(8.85*)	10.46*	(23.08)
	(b) Diluted	4.13*	(12.98*)	19.93*	(8.85*)	10.46*	(23.08)

21, STRAND ROAD, KOLKATA - 700 001

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TEA ESTATES : JOONKTOLLEE • JAMIRAH • NILMONI • GOOMANKHAN • PULLIKANAM • COFFEE ESTATE : COWCOODY

RUBBER ESTATES : CHEMONI • ECHIPARA & PUDUKAD



JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021		
(₹ in Lakhs)		
Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
A ASSETS		
NON-CURRENT ASSETS		
a) Property, Plant & Equipment	14660.07	14872.97
b) Capital Work-in-Progress	678.93	469.07
c) Other Intangible Assets	48.13	54.96
d) Intangible Assets under development	28.44	28.44
e) Right to use Assets	29.39	39.19
f) Goodwill on Consolidation	706.98	706.98
g) Biological Assets other than bearer plants	3206.48	3209.31
h) Financial Assets		
(i) Investments	112.33	85.63
(ii) Loans	17.78	20.09
(iii) Other Financial Assets	205.16	202.43
i) Non Current Tax Assets (Net)	420.29	428.62
j) Other Non Current Assets	300.31	330.03
Total Non-Current Assets	20414.29	20447.72
CURRENT ASSETS		
a) Inventories	1718.69	2362.15
b) Biological Assets other than bearer plants	57.73	34.75
c) Financial Assets		
(i) Trade Receivables	2053.74	153.75
(ii) Cash & Cash Equivalent	180.42	35.27
(iii) Bank Balance Other than Note (ii)	6.34	12.19
(iv) Loans	79.03	64.75
(v) Other Financial Assets	9.68	9.17
d) Other Current Assets	329.72	384.14
Total Current Assets	4435.35	3056.17
TOTAL ASSETS	24849.64	23503.89
B EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share Capital	414.22	414.22
b) Other Equity	9747.74	10073.85
Equity attributable to equity holders of the parent	10161.96	10488.07
Non-Controlling Interest	-	-
Total Equity	10161.96	10488.07
LIABILITIES		
NON-CURRENT LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	626.94	871.24
(ii) Lease Liabilities	9.55	17.02
b) Provisions	1,244.08	1,157.85
c) Other Non Current Liabilities	39.91	9.73
d) Deferred Tax Liabilities (Net)	937.27	992.13
Total Non-Current Liabilities	2857.75	3047.97
CURRENT LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	9919.02	8448.22
(ii) Lease Liabilities	15.33	15.33
(iii) Trade Payables		
Total outstanding dues to micro enterprises and small enterprises	19.27	48.66
Total outstanding dues of creditor other than micro enterprises and small enterprises	591.01	446.70
(iv) Other Financial Liabilities	785.14	561.50
b) Provisions	264.57	248.97
c) Other Current Liabilities	235.59	198.47
Total Current Liabilities	11829.93	9967.85
TOTAL LIABILITIES	14687.68	13015.82
TOTAL EQUITY AND LIABILITIES	24849.64	23503.89



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

							(₹ in Lakhs)
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Tea	3992.50	2401.09	4580.28	6393.59	5904.29	9246.04
	Coffee	188.49	75.51	71.62	264.00	93.24	331.41
	Rubber	531.52	122.81	203.66	654.33	300.76	1015.58
	Others	17.52	52.50	9.40	70.02	13.99	93.22
	Revenue from Operations	4730.03	2651.91	4864.96	7381.94	6312.28	10686.25
2	Segment Results						
	Tea	503.05	(86.14)	1297.03	416.91	1474.64	165.16
	Coffee	(100.43)	(68.46)	(116.26)	(168.89)	(278.81)	(47.80)
	Rubber	76.17	(139.54)	(89.70)	(63.37)	(267.34)	(273.97)
	Others	(9.12)	2.70	(8.78)	(6.42)	(8.78)	51.95
	Total segment Profit/(Loss) before interest, tax and unallocable	469.67	(291.44)	1082.29	178.23	919.71	(104.66)
	Less : Finance Costs	298.70	267.04	254.92	565.74	477.65	961.78
	Add : Interest Income	2.25	3.34	1.26	5.59	3.63	11.42
	Less : Unallocable expenditure net off Unallocable income	24.40	23.61	87.12	48.01	134.26	101.19
	Total Profit / (Loss) before Tax	148.82	(578.75)	741.51	(429.93)	311.43	(1156.21)
3	Segment Assets						
	Tea	15639.58	15441.56	15853.01	15639.58	15853.01	13990.53
	Coffee	3775.51	3957.87	3655.37	3775.51	3655.37	3986.91
	Rubber	1792.39	1914.37	1987.92	1792.39	1987.92	1889.66
	Others	0.41	12.76	67.12	0.41	67.12	55.19
	Unallocable	3641.75	3676.80	3578.14	3641.75	3578.14	3581.60
	Total Segment Assets	24849.64	25003.36	25141.56	24849.64	25141.56	23503.89
4	Segment Liabilities						
	Tea	2472.98	2689.23	2885.82	2472.98	2885.82	2031.14
	Coffee	42.79	56.96	61.38	42.79	61.38	45.89
	Rubber	334.81	333.05	352.85	334.81	352.85	317.23
	Others	-	-	-	-	-	-
	Unallocable	1291.14	1219.37	1447.04	1291.14	1447.04	1302.10
	Total Segment Liabilities	4141.72	4298.61	4747.09	4141.72	4747.09	3696.36



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

(₹ in Lakhs)

Particulars	Half year ended 30th September 2021		Half year ended 30th September 2020		Year ended 31st March, 2021	
	Amount	Amount	Amount	Amount	Amount	Amount
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before Tax		(429.93)		311.43		(1,156.21)
Adjusted for:						
Depreciation & Amortisation	388.15		355.42		726.55	
Loss / (Profit) on Sale/discard of Property, Plant & Equipment (net)	(1.66)		-		83.47	
Interest Income	(5.59)		(3.63)		(11.43)	
Finance Cost	565.74		477.65		961.78	
Fair Valuation for Biological Assets other than bearer plants	(20.15)		(63.96)		(1.82)	
Sundry Credit bal. no longer required written back	(1.94)		0.18		(22.47)	
Provision for doubtful debts/Advances and Advances written off(Net)	(1.50)	923.05	-	765.66	21.86	1,757.94
Operating Profit before working capital changes		493.12		1,077.09		601.73
Adjustments for:						
(Increase)/Decrease in Trade Receivables	(1,900.00)		(1,839.47)		28.65	
(Increase)/Decrease in Inventories	643.46		(1,049.29)		(1,030.83)	
(Increase)/Decrease in Loans, Other Financial Assets & Other Assets	67.48		108.56		(55.07)	
Increase/(Decrease) in Trade Payables & Other Liability	358.52		871.23		92.18	
Increase/(Decrease) in Provisions	124.10	(706.44)	171.42	(1,737.55)	156.36	(808.70)
Cash Generated from Operations		(213.32)		(660.46)		(206.97)
Direct Taxes (Paid)(net of refund)		8.34		(11.86)		(44.36)
Net Cash from operating activities		(204.98)		(672.32)		(251.33)
B) CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	(361.80)		(150.39)		(685.10)	
Sale of Property, Plant and Equipment Assets (Placement)/ Redemption Fixed deposits (net)	2.33		-		0.61	
Interest Income received	5.59	(353.88)	3.63	(146.76)	11.42	(673.14)
Net cash used in Investing Activities		(558.86)		(819.08)		(924.47)
C) CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Non Current Borrowings	-		-		848.95	
Repayments of Non Current Borrowings	(306.29)		(338.63)		(701.32)	
Repayments of Lease Obligation	(7.46)		(6.73)		(13.81)	
(Repayments)/Proceeds from Current Borrowings	1,532.78		1,517.22		1,675.74	
Finance Cost paid	(515.02)		(367.41)		(892.82)	
Dividend & Corporate Dividend tax paid		704.01		804.45		916.74
Net Cash from/(used in) Financing Activities		145.15		(14.63)		(7.73)
Net Change in Cash and Cash Equivalents		145.15		(14.63)		(7.73)
D) Cash and Cash Equivalents balances						
Balances at the beginning of the year		35.27		43.00		43.00
Balances at the end of the year		180.42		28.37		35.27

Notes:

- Cash and cash equivalents consists of cash on Hand and balances with banks in current / Cash Credit accounts.
- Cash and cash equivalents consists of:

Particulars	September 30, 2021	September 30, 2020	March 31, 2021
Cash on hand	11.87	11.99	15.99
Bank Balance	168.55	16.38	19.28
Total	180.42	28.37	35.27



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JOONKTOLLEE TEA & INDUSTRIES LTD.

CIN NO. : L01132WB1900PLC000292

Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at the held on 11th November, 2021.
2. The above consolidated financial results of Joonktoll Tea & Industries Limited ('parent company') along with its subsidiaries Keshava Plantations Private Limited, Pranav Infradev Company Private Limited (together referred as 'the Group') and its associate 'The Cochin Malabar Estates and Industries Limited' have been prepared as per Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Plantation Industry being seasonal in nature, results of the parent company and the group for the part of the year cannot be taken as indicative of result of the full year.
4. The Parent Company's management believes that it has taken into consideration all the possible impact of known events till the date of approval of its financial statements arising from COVID-19 pandemic in the preparation of the financial results. Management is of the view that considering the nature of its business operations, existing customer and supplier relationships and its market position, impact on its business operation, if any, arising from COVID-19 pandemic is not expected to be significant in relation to financial statements prepared. The actual outcome of these assumptions and estimates may vary in future due to impact of pandemic.
5. BSE Limited has approved the 'Draft Letter of Offer' for issue of Equity Shares of the Parent Company on rights basis having face value of Rs. 10/- each to the eligible equity shareholders of the Parent Company of an issue size upto Rs. 24.90 crores. Final letter of offer shall be sent to the eligible shareholders in due course of time.
6. The statement of Assets & Liability as at 30th September, 2021 & Cash flow statement for the period ended 30th September, 2021 is annexed.
7. Previous period's figures have been re-arranged/re-grouped wherever necessary, to conform to the classification for the period ended 30th September, 2021.

Place : Kolkata

Dated : 11th November, 2021



HEMANT BANGUR
(Chairman)

DIN : 00040903

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