



# Warren Tea Limited

Registered Office: Deohall Tea Estate

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## EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Figures in ₹ lakhs)

PARTICULARS	Quarter Ended on 30.09.2017	Year to Date Ended on 30.09.2017	Quarter Ended on 30.09.2016
Total Income from Operations	4417	6827	3399
Net Profit for the period before Tax	1455	1525	1326
Net Profit for the period after Tax	1455	1525	1326
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	1393	1416	1269
Equity Share Capital	1195	1195	1195
Earnings per Share (of ₹ 10/- each)			
- Basic and Diluted Earnings (In Rupees)	12.18	12.76	11.10

### Notes :

- The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended on 30th September, 2017 filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results are available on the Stock Exchange websites ([www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com)) and on the Company's website.
- The Financial Results of the Company have been prepared in accordance with The Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed in the Companies Act, 2013. The Company adopted for the first time Ind AS from 1st April, 2017 with the date of transition as 1st April, 2016.
- The Ind AS compliant financial results pertaining to the corresponding quarter and half year ended 30th September, 2016 have not been subjected to limited review or audit. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.  
Figures for the previous periods have been reclassified wherever necessary to make them Ind AS compliant and comparable with that of the current periods.
- The Reconciliation of Net Profit reported under previous Generally Accepted Accounting Principles (GAAP) to Total Comprehensive Income in accordance with Ind AS is given below:

	Quarter ended 30th September, 2016 ₹ in Lakhs	Half Year ended 30th September, 2016 ₹ in Lakhs
Net Profit as reported as per previous GAAP	883	353
Add/(Less) :		
Effect of changes in value of Inventories of Finished Goods	338	313
Effect of changes in value of Biological Asset (Green Leaf) as per Ind AS 41	77	105
Effect on recognition of Government Grant	(29)	(29)
Total Comprehensive Income	<u>1269</u>	<u>742</u>