



THE GROB TEA CO. LTD.

29th June 2021

To,
The Secretary
National Stock Exchange of India
Limited
Exchange Palza Bandra Kurla
Complex Mumbai - 400051
ISIN : INE646C01018

To,
The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range,
Kolkata - 700 001
ISIN : INE646C01018

Dear Sir,

Sub : Outcome of the Board Meeting dated 29th June, 2021

Meeting Commencement Time	04:00 P.M
Meeting Conclusion Time	05:15 P.M

1. Audited Financial Results for the quarter year and year ended 31st March, 2021.

Board has approved Audited Financial Results for the quarter and year ended 31st March, 2021.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015 we enclose the following:

- Audited Financial Results of the Company for the quarter and year ended 31st March, 2021 along with Audit Report.

2. Declaration of Dividend

Board has approved to Declare Dividend at Rs. 3/- per share for the Financial Year 31st March, 2021.

Kindly acknowledge the receipts and take on the record.

Thanking You,

Yours Faithfully,

For the Grob Tea Co. Ltd.

Kritika Mohata

Kritika Mohata

(Company Secretary)



THE GROB TEA CO. LTD.

29th June, 2021

To,
The Secretary
National Stock Exchange Of
India Limited
Exchange Palza Bandra Kurla
Complex Mumbai - 400051

To,
The Secretary
The Calcutta Stock Exchange
Limited
7 Lyons Range,
Kolkata - 700 001

Dear Sir,

For Audit Report with Unmodified Opinion

Enclosed please find herewith Form A for Audit Report with Unmodified Opinion in Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Thanking You,

Yours Faithfully,

For The Grob Tea Co. Ltd.

Kritika Mowata

(Company Secretary)

Encl : As Above



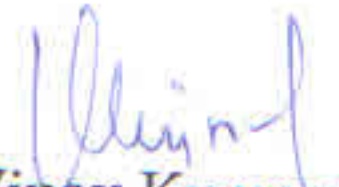
THE GROB TEA CO. LTD.

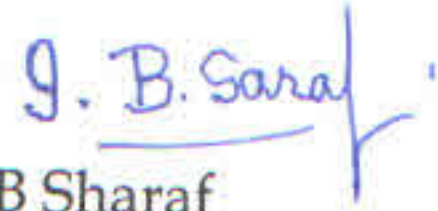
Form A
(For Audit Report with Unmodified Opinion)

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015

1	Name of the Company	The Grob Tea Co. Ltd
2	Annual Financial statements for the year ended:	March 31, 2021
3	Type of Audit Observation	Un-modified
4	Frequency of observation	N A

For THE GROB TEA CO. LTD.


Vinay Kumar Kejriwal
(CFO)


I B Sharaf
(Executive Director)


Chairman - Audit Committee

For Dhandhanias & Associates.

Chartered Accountants

(ICAI Firm Registration No. 316052E)


(CA Prabhat Kumar Dhandhanias)
Partner

Membership No. 052613

Dated : 29th June, 2021

Place : Kolkata





THE GROB TEA CO. LTD.

DECLARATION

Pursuant to Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016 dated 25th May, 2016 read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 having effect from 1st April, 2016, we hereby declare that the Audit Report so provided by the Auditors of the Company for the Financial Year ended 31st March, 2021 is **UNMODIFIED**.

For The Grob Tea Co Ltd.


(Vinay Kumar Kejriwal)
CFO

Place : Kolkata

Dated : 29th June, 2021



Estd. 1986

DHANDHANIA & ASSOCIATES

C H A R T E R E D A C C O U N T A N T S

13, Crooked Lane, Kolkata - 700 069. Phone : 4006-6758 / 2248-4813. E-mail : pkd@pkd.co.in. Web : www.pkd.co.in

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

TO THE BOARD OF DIRECTORS OF
THE GROB TEA COMPANY LIMITED

Opinion

We have audited the quarterly financial results of THE GROB TEA COMPANY LIMITED for the quarter ended 31st March, 2021 and the year to date results for the period 1st April, 2020 to 31st March, 2021, 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'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2021 (date of the quarter end) as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Emphasis of Matter

We draw attention to Note No.4 of the Ind AS financial statements, regarding diversification into business of LED Lights. The Company has advanced a sum of Rs. 1621.83 Lakhs in the LED Business. The sale of LED Products during the year was NIL. However, the management is of the opinion that the amount deployed shall be recovered without any foreseeable losses.

Management's Responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to the 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the





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aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Other Matter

The Statement includes the results for the quarter ended 31, 2021 being the balancing figure between audited figures in respect of the full Financial Year ended March 31, 2021 and the published unaudited year -to-date figures up to the third quarter of the current Financial Year, which were subjected to a limited review by us, as required under Listing Regulations.

P K Dhandhan

PRABHAT KUMAR DHANDHANIA, FCA, PARTNER

(Membership No. 052613)

For and on behalf of

DHANDHANIA & ASSOCIATES

Chartered Accountants

Firm Registration No.316052E

UDIN: 21052613AAAAAM3469

Place: Kolkata

Date: 29th Day of June 2021



THE GROB TEA COMPANY LTD

Regd Office : 86A, Topsia Road, "Haute Street" 9th Floor, Kolkata - 700 046
Phone No. +91-33-4003-1325/26, Fax No. 033-40040892, Email: grobtea@rawalwasia.co.in
CIN: L74110WB1895PLC000963

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2021

(Rs. In Lacs)

PART-1						
Sl. No.	Particulars	Three months ended 31/03/2021	Three months ended 31/12/2020	Corresponding Three months ended 31/03/2020 in the previous year	Year ended 31/03/2021	Previous Year ended 31/03/2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	1,649.56	2,830.27	1,226.99	11,028.09	8,239.49
2	Other income	53.14	21.63	12.95	91.51	66.92
	Total income	1,702.70	2,851.90	1,239.94	11,119.60	8,306.41
3	Expenses					
	a) Cost of materials consumed	319.77	222.25	249.53	1,144.37	1,010.55
	b) Purchase of green leaf	3.78	110.81	4.91	459.65	105.07
	c) Purchase of stock in trade	225.71	-	-	225.71	-
	d) Changes in inventories of finished goods, stock-in-trade and work-in-progress	1,085.89	141.11	1,015.78	(256.78)	136.49
	e) Changes in inventories of biological assets	(27.64)	79.15	19.37	(27.64)	19.37
	f) Employee benefits expense	1,052.57	1,156.77	920.41	4,770.37	4,646.31
	g) Finance costs	11.36	2.66	37.93	60.33	147.35
	h) Depreciation and amortisation expense	70.47	56.63	71.82	231.59	246.06
	i) Other expenses	384.46	472.50	319.61	1,711.16	1,711.05
	Total expenses	3,126.38	2,241.87	2,639.37	8,318.77	8,022.25
4	Profit before exceptional items and tax (1+2-3)	(1,423.68)	610.03	(1,399.43)	2,800.83	284.16
5	Exceptional items	-	-	-	-	-
6	Profit before tax (4-5)	(1,423.68)	610.03	(1,399.43)	2,800.83	284.16
7	Tax expense					
	Current Tax	190.00	-	100.00	190.00	100.00
	MAT Credit Entitlement	(183.50)	-	-	(183.50)	-
	Deferred Tax	(7.94)	-	19.37	(7.94)	19.37
8	Profit for the period (6-7)	(1,422.24)	610.03	(1,518.80)	2,802.27	164.79
9	Other Comprehensive Income (net of tax)	23.94	39.46	113.36	59.64	154.37
10	Total Comprehensive Income for the period (8 + 9)	(1,398.30)	649.49	(1,405.44)	2,861.91	319.16
11	Paid-up Equity share capital	116.23	116.23	116.23	116.23	116.23
12	(Face value of Rs.10/- each) Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year	-	-	-	7,414.16	4,565.52
13	Earnings per share (Before & after extraordinary Items) (of Rs.10/-each) (not annualised for quarterly figures):					
	a) Basic (Rs.)	(122.36)	52.48	(130.67)	241.09	14.18
	b) Diluted (Rs.)	(122.36)	52.48	(130.67)	241.09	14.18
	See accompanying notes to the financial results					

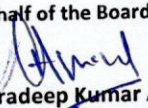


Notes:

- 1) The above audited financial results were reviewed by the Audit Committee and thereafter the Board of Directors has approved the above results at their respective meetings held on 29th June 2021.
- 2) The financial results of the Company have been prepared in accordance with the recognition and measurement principles of Ind AS notified under Companies (Indian Accounting Standard) Rules 2015 as amended from time to time.
- 3) Tea Industry being seasonal in character, quarterly profit figures cannot be taken as indicative of likely results for the full year.
- 4) The Company had in the earlier year diversified in the business of LED Street Light, Indoor Lights and all other LED Light Products and entered into Consortium agreement with a LED Product manufacturer to attain the objective of manufacturing of LED Lights. The Company had purchased for a sum of Rs. 225.71 Lakhs LED Street Lights in this year and the same is lying in stock. However, sales during the year have been NIL (PY-NIL). The Company has advanced a sum of Rs. 1621.6 Lakhs (PY Rs. 1874.43 Lakhs) to the Consortium Partner for manufacture of LED Street Lights products for the company against which the Consortium partner has manufactured LED Products as per specification of the Company. The management is taking all necessary steps to sell the LED Products and does not foresee any loss of amount deployed in the LED Business
- 5) The Company is engaged in the business of integrated activities of Cultivation, Manufacture and Sale of tea, predominantly in the domestic market and trading business of LED Lights. "Segment Reporting as per IND AS-108 " for the current financial year is enclosed herewith.
- 6) The Board of Directors has recommended a Dividend of Rs. 3 (Previous Year Rs. 2) per Equity Share for the financial year ended 31st March, 2021.
- 7) The Financial figure for the quarters ended 31st March, 2020 and 31st March 2021 are the balancing figure between the audited figures in respect to full financial year and unaudited published figures upto 3rd quarters for the respective years.
- 8) The figures of previous periods have been regrouped/reclassified wherever necessary to make them comparable with those of the current period.

Place of Signature : Kolkata
Dated: 29th June, 2021

For and on behalf of the Board of Directors


Pradeep Kumar Agarwal
(Managing Director)

THE GROB TEA COMPANY LIMITED			
STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH, 2021			
Particulars	Note No	As at 31st March, 2021	As at 31st March, 2020
		₹	₹
A ASSETS			
1 Non-Current Assets	2	3,367.93	3,339.23
a) Property Plant & Equipment		450.52	373.21
b) Capital Work in Progress			
c) Financial Assets	3	246.50	224.24
i) Investments	4	96.60	94.58
ii) Other Financial Assets	5	214.40	-
d) Deferred Tax Assets (net)	6	-	0.16
e) Other Non-Current Assets			
Total Non-Current Assets		4,375.95	4,031.42
2 Current Assets	7	902.75	429.58
a) Inventories	8	27.64	-
b) Biological Assets other than Bearer Plants			
c) Financial Assets	9	277.03	295.55
i) Trade receivables	10	36.24	63.82
ii) Cash and bank balances	10	1,420.91	121.89
iii) Bank balances other than (iii) above	11	357.20	120.68
iv) Loans	12	188.18	165.00
v) Other Financial Assets	13	1,727.98	1,994.95
d) Other Current Assets			
Total Current Assets		4,937.93	3,191.47
TOTAL ASSETS		9,313.88	7,222.89
B EQUITY AND LIABILITIES			
1 Equity	14	116.23	116.23
a) Equity Share Capital	15	7,414.16	4,565.52
b) Other Equity			
Total Equity		7,530.39	4,681.75
2 Liabilities			
Non-Current Liabilities			
a) Financial Liabilities	16	49.82	3.46
i) Borrowings	5	-	31.53
b) Deferred Tax Liability(net)	17	144.16	114.11
c) Other Non Current Liabilities	18	75.26	35.51
d) Provisions			
Total Non Current Liabilities		269.24	184.60
3 Current Liabilities			
a) Financial Liabilities	19	286.07	1,045.72
i) Borrowings	20	211.50	263.41
ii) Trade Payables	21	726.38	809.08
iii) Other Financial Liabilities	22	179.01	152.94
b) Other Current Liabilities	23	100.82	74.37
c) Provisions	24	10.47	11.02
d) Current Tax Liabilities (net)			
Total Current Liabilities		1,514.25	2,356.53
TOTAL EQUITY AND LIABILITIES		9,313.88	7,222.89



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Segment Wise Revenue , Results, Assets and Liabilities as on 31st March 2021

Particulars	Three months ended 31/03/2021	Three months ended 31/12/2020	Corresponding Three months ended 31/03/2020 in the previous year	Year ended 31/03/2021	Previous Year ended 31/03/2020
Segment Revenue :					
Tea	1,649.56	2,830.27	1,226.99	11,028	8,239.49
LED Light	-	-	-	-	-
Total Segment Revenue	1,649.56	2,830.27	1,226.99	11,028	8,239.49
Segment Result :					
Tea	-1,138.53	690.18	-1,148.86	3,380	897.26
LED Light	-	-	-	-	-
Total Segment Result	-1,138.53	690.18	-1,148.86	3,380	897.26
Less :					
- Finance Cost	11.37	2.66	29.14	60.33	147.35
Other unallocable expenditure net of unallocable income	273.78	77.49	221.43	518.74	465.75
Total Profit before tax and exceptional income	-1,423.68	610.03	-1,399.43	2,800.83	284.16
Segment Asset					
Tea	3,851.65	6,243.83	3,511.99	3,851.65	3,511.99
LED Light	1,943.08	1,975.02	1,974.97	1,943.08	1,974.97
Unallocable Corporate Asset	3,519.15	2,479.73	1,735.93	3,519.15	1,735.93
Total Segment Asset	9,313.88	10,698.58	7,222.89	9,313.88	7,222.89
Segment Liabilities :					
Tea	-	-	-	-	-
LED Light	1,482.42	1,672.89	1,657.46	1,482.42	1,657.46
Unallocable Corporate Liability	-	-	699.56	-	699.56
	301.07	125.69	184.12	301.07	184.12
Total Segment Liabilities	1,783.49	1,798.58	2,541.14	1,783.49	2,541.14



THE GROB TEA COMPANY LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2021

Particulars	Year Ended	Year Ended
	31st March, 2021	31st March, 2020
		₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	2,800.83	284.15
Adjustment for :		
Depreciation	231.59	246.06
Amortisation of Government Grant	(12.04)	(2.63)
Change in Fair Value of Biological Assets	(27.64)	19.37
Finance costs	60.33	147.35
Interest Received	(69.46)	(29.02)
Dividend on Non Current Investments	(2.27)	(1.79)
Rent Received	(10.71)	(10.24)
Liabilities no longer required written back	(1.01)	(14.80)
Loss / (Profit) on disposal of Property, Plant and Equipment	(1.42)	3.54
Loss / (Profit) on Sale of Current Investments	-	3.30
Sundry Balances Written Off	0.15	1.11
Remeasurement of post employment Defined Benefit Obligation	(17.12)	172.87
Change in Fair Value of Investment measured at FVTPL	-	-
Change in operating Assets/Liabilities		
Increase/(Decrease) in Trade Payable	(50.90)	20.71
Increase/(Decrease) in Other Current & Non Current Financial Liability	(81.73)	(207.48)
Increase/(Decrease) in Other Current & Non Current Liability	25.35	(1.73)
Increase/(Decrease) in Provisions	66.20	(218.09)
(Increase)/Decrease in Trade Receivables	18.37	160.68
(Increase)/Decrease in Inventory	(473.17)	197.36
(Increase)/Decrease in Other Current & Non Current Financial Assets	(13.3)	(45.45)
(Increase)/Decrease in Other Current & Non Current Assets	267.13	(1,335.67)
Cash generated from Operations before Tax	2,709.24	(610.39)
Income Taxes Paid	(190.55)	(112.18)
Net Cash Flow from Operating Activities (A)	2,518.70	(722.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Property, Plant and Equipment	(338.38)	(140.95)
Sale of Property, Plant and Equipment	2.20	1.41
Loans & Advances to Employee & Related party	2.68	(5.46)
Loans to Body Corporate	(239.20)	91.42
Sale of Investment in units of Mutual Funds	-	438.58
Dividend Received on non current Investment	2.27	1,791.16
Investment in Fixed deposits	(1,410.12)	(110.12)
Maturity of Fixed deposits	110.12	103.11
Subsidy received from Government	42.82	29.56
Interest Received	57.52	27.71
Rent Received	10,705.9	10,244.5
Compensation from Government from acquisition of Land	9.98	20.63
Net Cash used in Investing Activities (B)	(1,749.41)	467.92
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from / (Repayment) of Short Term Borrowings	(784.90)	407.14
Proceeds from/(Repayment of) Long Term Borrowings	71.61	1.21
Interest paid	(50.01)	(131.45)
Other borrowing costs	(10.32)	(15.90)
Dividend Paid (including tax thereon)	(23.25)	(28.03)
Net Cash generated from/(used in) Financing Activities (C)	(796.86)	232.97
Net Increase in Cash and Cash Equivalents (A+B+C)	(27.58)	(21.67)
Cash and Cash Equivalents		
Opening Balance	63.82	85.48
Closing Balance	36.24	63.82
	36.24	



- The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Ind AS - 7 on Cash Flow Statement.
- Cash and cash equivalents do not include any amount which is not available to the Company for its use.
- Figure in brackets represent cash outflow from respective activities.
- Cash and cash equivalents as at the Balance Sheet date consists of :

**31st March,
2021**

Balances with banks on Current Accounts
Cash - in - hand

33.89
2.35
36.24