



TEA TIME LTD.

"TRINITY PLAZA", 3rd Floor,
84/1A, Topsia Road (South), Kolkata - 700 046, India
Phone : (033) 4055 6800 / 2285 1079 & 81
Fax : (033) 4055 6863, E-mail : teatimeltd@teatimeltd.co.in
CIN : L01132WB1979PLC032246

Date: 13th November, 2020

✓ The Secretary
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata - 700001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED
30TH SEPTEMBER, 2020**

Dear Sir,

Please find enclosed the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2020 which was considered and approved by the Board of Directors at their meeting held today, i.e. 13th November, 2020, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above is for your information and records.

Thanking you,

Yours Faithfully,

FOR TEA TIME LIMITED


[K.K. GANERIWALA]
DIRECTOR

ENCL: AS ABOVE



TO BOARD OF DIRECTORS
TEA TIME LIMITED
TRINITY PLAZA, 3RD FLOOR,
84/1A, TOPSIA ROAD, KOLKATA-700046.

Limited Review Report on the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2020, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **TEA TIME LIMITED** (the "Company") for the quarter and half year ended 30th September, 2020 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing regulations"). These statements are the responsibility of the Company's Management and have been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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 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 financial statements are 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.

3. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the applicable Indian Accounting Standards (Ind-AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

4. Without qualifying our opinion, we draw attention to the following:
- Management's evaluation of COVID 19 impact on the future performance of the company. (Refer Note 2)

Place: Kolkata
Date: 13.11.2020



For S Ghose & Co LLP
Chartered Accountants
FRN- 302184E/E300007

Ranjan K Paul
CA Ranjan Kumar Paul
Partner

M.No.060084
UDIN:20060084AAAABO4710

TEA TIME LIMITED

CIN: L01132WB1979PLC032246

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - teatimeltd@teatimeltd.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter and Half Year ended September 30, 2020

Rs. In Lakhs

Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	a) Revenue from operations	-	-	-	-	1.49	1.49
	b) Other Income	-	-	-	-	-	0.02
	Total Revenue	-	-	-	-	1.49	1.51
2	Expenses						
	a) Cost of raw materials & components consumed	-	-	-	-	-	-
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-	-
	c) Employee benefits expense	0.39	0.72	-	1.11	-	0.90
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	3.18	9.31	4.62	12.49	11.67	27.04
3	Total Expenses	3.57	10.03	4.62	13.60	11.67	27.94
4	Profit before exceptional items & tax (1-3)	(3.57)	(10.03)	(4.62)	(13.60)	(10.18)	(26.43)
5	Exceptional Items	-	-	-	-	-	-
6	Profit before tax (4-5)	(3.57)	(10.03)	(4.62)	(13.60)	(10.18)	(26.43)
7	Tax expense						
	- Tax relating to earlier years	-	-	-	-	2.30	2.30
8	Net profit / (loss) after tax (6-7)	(3.57)	(10.03)	(4.62)	(13.60)	(12.48)	(28.73)
9	Other comprehensive income	-	-	-	-	-	-
10	Total comprehensive income	(3.57)	(10.03)	(4.62)	(13.60)	(12.48)	(28.73)
11	Paid up equity share capital (Face value Rs. 10/- each)	290.39	290.39	290.39	290.39	290.39	290.39
12	Other Equity	-	-	-	-	-	2,145.95
13	Earnings per share						
	- Basic and Diluted (not annualised) (Rs.)	(0.12)	(0.35)	(0.16)	(0.47)	(0.43)	(0.99)



TEA TIME LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sl.	Particulars	As at 30.09.2020	As at 31.03.2020
		Unaudited	Audited
I.	ASSETS		
	Non-current assets		
a)	Financial assets		
	i) Investments	279.17	279.17
	ii) Loans and Deposits	2,098.75	2,098.75
b)	Other non current assets	-	-
	Total - Non-current assets	2,377.92	2,377.92
	Current assets		
a)	Financial assets		
	i) Cash and cash equivalents	0.88	0.86
	ii) Loans and Deposits	47.42	47.42
b)	Other current assets	10.65	10.65
	Total - Current assets	58.95	58.93
	TOTAL - ASSETS	2,436.87	2,436.85
II.	EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	290.39	290.39
b)	Other equity	2,132.35	2,145.95
	Total - Equity	2,422.74	2,436.34
	Liabilities		
	Current liabilities		
a)	Other current liabilities	14.13	0.51
b)	Provisions	-	-
	Total - Liabilities	14.13	0.51
	TOTAL - EQUITY AND LIABILITIES	2,436.87	2,436.85



TEA TIME LIMITED
STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Sl.	Particulars	For the half year ended 30.09.2020	For the half year ended 30.09.2019
		Unaudited	Unaudited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	(13.60)	(10.18)
	Adjustment for :		
	Interest Received	-	(1.49)
	Income from Mutual Funds	-	-
	Operating Profit/(Loss) before Working Capital Changes	(13.60)	(11.67)
	Movements in Working Capital:		
	Increase/(Decrease) in Other Current Liabilities	13.62	3.23
	Decrease/(Increase) in Long-Term Loans and Deposits	-	7.50
	Decrease/(Increase) in Short-Term Loans and Deposits	-	3.59
	Cash Generated/(Used) in Operation	0.02	2.65
	Direct Tax Paid	-	(4.00)
	Net Cash from Operating Activities (A)	0.02	(1.35)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest Received	-	1.49
	Income from Mutual Funds	-	-
	Net Cash from Investing Activities (B)	-	1.49
C.	CASH FLOW FROM FINANCING ACTIVITIES (C)		
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	0.02	0.14
	Cash and Cash Equivalent at the beginning of the period	0.86	1.26
	Cash and Cash Equivalent at the end of the period	0.88	1.40
	Balances with Banks		
	- Current Account	0.73	1.33
	Cash in Hand	0.15	0.07
		0.88	1.40

Notes:

1. The above Financial Results for the quarter and half year ended September 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2020. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
2. On account of the scenario prevailing due to the COVID-19 Pandemic, the Board of Directors have assessed the Company's liquidity position as on September 30, 2020. It does not anticipate any challenge in the Company's ability to continue as a going concern.
3. Previous period/year figures have been regrouped/rearranged wherever necessary.

FOR AND ON BEHALF OF BOARD OF DIRECTORS

PLACE: KOLKATA
DATE: NOVEMBER 13, 2020



[Signature]
DIRECTOR

[Signature]