

DARJEELING ROPEWAY COMPANY LIMITED

CIN: L45202MH1936PLC294011

Address: 104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy
Cinema Opera House, Girgaon, Mumbai – 400 004

Email ID: darjeelingropeway@gmail.com

Date: 23rd July, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Quarter ended on 30th June, 2025

Ref: Security Id: DARJEELING / Code: 539770

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the Quarter ended June 30, 2025.

Kindly take the same on your record and oblige us.

Thanking You

For, Darjeeling Ropeway Company Limited

Ashok Dilipkumar Jain
Managing Director
DIN: 03013476

DARJEELING ROPEWAY COMPANY LIMITED

CIN - L45202MH1936PLC294011

104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy Cinema Opera House,
Girgaon, Mumbai City, Mumbai - 400 004**Standalone Financial Results of the quarter ended on June 30,2025**

Particulars		Quarter Ended			Year Ended	
		30.06.2025	31.03.2025	30.06.2024	30.06.2025	30.06.2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited
I	Revenue From Operations	-	-	91.01	-	91.01
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	-	-	91.01	-	91.01
IV	EXPENSES:					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	-	-	66.58	-	66.58
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	(26.18)	-	(26.18)
	Employee Benefits Expenses	0.33	0.92	5.69	0.33	5.69
	Finance costs	-	-	-	-	-
	Depreciation and amortization expenses	2.85	1.09	-	2.85	-
	Other Expenses	14.39	50.24	3.27	14.39	3.27
	Total expenses (IV)	17.58	52.25	49.35	17.58	49.35
V	Profit/(Loss) before exceptional items and tax	(17.58)	(52.25)	41.65	(17.58)	41.65
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax	(17.58)	(52.25)	41.65	(17.58)	41.65
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax	(17.58)	(52.25)	41.65	(17.58)	41.65
X	Tax expense: -					
	(1) Current Tax	-	(10.90)	10.90	-	10.90
	(2) MAT Credit Entitlement	-	-	-	-	-
	(3) Deferred Tax	(0.22)	0.81	-	(0.22)	-
XI	Profit/(Loss) for the period from continuing operation	(17.36)	(42.17)	30.75	(17.36)	30.75
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
XV	Profit/(Loss) for the period	(17.36)	(42.17)	30.75	(17.36)	30.75
XVI	Earnings per equity share:					
	(1) Basic	(0.57)	(1.38)	1.01	(0.57)	1.01
	(2) Diluted	(0.57)	(1.38)	1.01	(0.57)	1.01

Place: Mumbai
Date : 23/07/2025Ashok Dilipkumar Jain
Managing Director
DIN: 03013476

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 30.06.2025: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 23rd July, 2025.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
6. As the Company is having only one segment namely Trading of Agricultural Products, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.
7. There was no adjustment in the profit & loss for Q1 (F.Y. 2025-26) under IND AS.

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of Darjeeling Ropeway Co Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
DARJEELING ROPEWAY CO LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **DARJEELING ROPEWAY CO LTD** ('the Company') for the quarter ended 30th June 2025 and year to date from April 01, 2025 to June 30, 2025 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 Regulations1").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANTS

ICAI Firm Registration Number: 125924W



CA Bhavdip P Poriya

Partner

Membership No. 154536

UDIN: 25154536BMLFED9520

Date: 23/07/2025

Place of Signature: Rajkot

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

- Not Applicable

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable