KANCO TEA & INDUSTRIES LIMITED

Registered Office : "Jasmine Tower", 3rd Floor
31 Shakespeare Sarani, Kolkata - 700 017, India, Telefax : 2281-5217
E-mail : contact@kancotea.in, Website : www.kancotea.in
Corporate Identity Number (CIN)-L15491WB1983PLC035793

Ref: KTIL_BMeeting

12th November, 2026

To,
Corporate Affairs Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001

Scrip Code/ID-541005/KANCOTEA

Dear Sir,

Sub: Information pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Outcome of Board Meeting

Pursuant to Regulation 33(3) and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Thursday, 12th November, 2026 considered and approved the unaudited standalone and consolidated Financial Results for the quarter and six months ended 30th September, 2026 together with the Limited Review Reports. The extract of the consolidated unaudited results will also be published in the newspapers in the prescribed format. The Board Meeting commenced at 4:30 p.m. and concluded at 7:20 P.M.

Thanking you,
For **Kanco Tea & Industries Limited**

Charulata Kabra
Company Secretary and Compliance Officer
Membership No: F9417

Encl:a/a

NKSJ & ASSOCIATES

Chartered Accountants

Flat No. 4N, 4th Floor Manideepa Building,
4, Dr. Meghnad Saha Sarani,
Kolkata – 700026

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED QUARTERLY UNAUDITED FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") of Kanco Tea & Industries Limited ("the Parent") and its subsidiary (collectively referred to as "the Group") and its share of the net profit /(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter and six months ended on 30th September, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation") read with relevant circulars issued by the SEBI from time to time;

- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th November, 2026, 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

- 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

- This Statement includes the results of the following entities :-

Parent Company	:	Kanco Tea & Industries Limited
Wholly Owned Subsidiary	:	Winnow Investments and Securities Private Limited

NKSJ & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

NKSJ & ASSOCIATES

Chartered Accountants

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E-Mail nksjandassociates@gmail.com

- 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) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following :

  Non provision of income tax for the quarter and six months ended on 30th September, 2026 as per Indian Accounting Standard (Ind AS) 12 " Income Taxes", which has not been ascertained by the Company.

- We did not review the financial statement of 1 (one) subsidiary included in the consolidated quarterly results, whose financial statements reflect the total revenue of Rs.21 lakhs for the quarter ended 30th September, 2026 and Rs. 36 Lakhs for the six months ended 30th September, 2026. These financial statements and other financial information have been reviewed by other auditor whose report has been furnished to us by the Management, and our opinion is based solely on the report of the other auditor.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN : 26234454RSAOCV4219

(CA Sneha Jain)
Partner
(Membership No. 234454)

Place: Kolkata
Dated the 12th November, 2026

NKSJ & ASSOCIATES KOLKATA Chartered Accountants

KANCO TEA & INDUSTRIES LIMITED

Regd. Office : 'Jasmine Tower', 3rd Floor, 31, Shakespeare Sarani, Kolkata - 700017

Telefax : 22815217, E-Mail : contact@kancotea.in, Website : www.kancotea.in, CIN-L15491WB1983PLC035793

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue :						
I	Revenue from Operation	2,357	1,476	3,122	3,833	4,434	7,527
II	Other Income	411	60	42	471	89	167
III	Total Revenue (I+II)	2,768	1,536	3,164	4,304	4,523	7,694
IV	Expenses :						
	a. Cost of Materials consumed	68	156	459	224	525	681
	b. Changes in inventories of finished goods,work-in-progress and Stock-in-trade	173	(884)	(457)	(711)	(1,151)	140
	c. Employee benefits expense	997	1,186	1,412	2,183	2,465	4,580
	d. Finance Costs	131	130	108	261	219	431
	e. Depreciation and amortisation expense	65	64	64	129	127	268
	f.Power & Fuel	263	199	304	462	486	888
	g.Consumption of Stores & Spares	110	228	163	338	347	528
	h.Selling & Distribution Expenses	50	16	104	66	147	278
	i. Other expenses	229	175	183	404	306	649
	Total Expenses	2,086	1,270	2,340	3,356	3,471	8,443
V	Profit/ (Loss) before extra-ordinary items and Taxation (III-IV)	682	266	824	948	1,052	(749)
VI	Extra-ordinary Items	303	-	-	303	-	-
VII	Profit/ (Loss) before tax (V-VI)	379	266	824	645	1,052	(749)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	9
	MAT Credit Entitlement	-	-	-	-	-	6
	Income Tax Provision for Earlier Years	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expense	1	16	(153)	17	(148)	(218)
IX	Profit / (Loss) for the period (VII-VIII)	1	16	(153)	17	(148)	(203)
X	Other Comprehensive Income / (Loss) (net of tax)	378	250	977	628	1,200	(546)
	Items that will not be re-classified subsequently to profit or loss	(1)	93	-	92	-	(7)
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	377	343	977	720	1,200	(553)
XII	Paid-up Equity Share Capital (Face value per shares ₹ 10/-)	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						5,067.63
XIV	Earnings Per Share (₹) (not Annualised for the quarters)						
	Basic & Diluted	7.38	4.88	19.07	12.26	23.42	(10.66)

Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	7005	7020
	(b) Capital work-in-progress	22	21
	(c) Intangible Assets	5	7
	(d) Financial Assets		
	(i) Investments	2110	2110
	(ii) Trade Receivables	18	20
	(iii) Loans	16	5
	(iv) Other Financial Assets	189	185
	(e) Deferred Tax Assets (Net)	448	976
	(f) Other Non-Current Assets	42	41
	Sub-Total- Non-Current Assets	9855	10385
2	Current Assets		
	(a) Inventories	1107	478
	(b) Biological Assets other than bearer plant	67	13
	(c) Financial Assets		
	(i) Trade Receivables	506	78
	(ii) Cash and Cash Equivalents	287	1163
	(iii) Bank Balances other than (ii) above	17	17
	(iii) Loans	1268	264
	(iv) Other Financial Assets	34	2
	(d) Other Current Assets	662	338
	(e) Current Tax Asset (Net)	839	293
	Sub-Total- Current Assets	4787	2646
	TOTAL ASSETS	14642	13031

KANCO TEA & INDUSTRIES LTD. KOL-17

S K N & ASSOCIATES KOLKATA Chartered Accountants

KANCO TEA & INDUSTRIES LIMITED

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Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	5776	5067
		6288	5579
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3395	2760
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	124	124
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	484	484
	(c) Other Non-current Liabilities	0	3
	Sub-total- Non-Current Liabilities	4004	3372
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2773	2567
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	81	100
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	713	602
	(iii) Other Financial Liabilities	399	521
	(b) Provisions	4	11
	(c) Other Current Liabilities	380	279
	Sub-total- Current Liabilities	4350	4080
	TOTAL EQUITY AND LIABILITIES	14642	13031

Statement of Consolidated Cash Flows for the period ended 30th September, 2026

(₹ in lakh)

	Particulars	As at 30th September, 2026 (Un-Audited)	As at 30th September, 2025 (Un-Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) Before Tax and after Exceptional items	645	1052
	Finance Cost	261	219
	Depreciation (including amortization & impairment)	129	127
	Changes in Fair Value of Biological Assets	(54)	(50)
	Interest Received	(41)	(34)
	Operating Profit/ (Loss) before Working Capital Changes	**940**	**1,314**
	ADJUSTMENT FOR :		
	Decrease/(Increase) in Non-current Trade Receivables	2	2
	Decrease/(Increase) in Current Trade Receivables	(429)	(654)
	Decrease/(Increase) in Non-current Other Financial Assets	(4)	(4)
	Decrease/(Increase) in Current Other Financial Assets	(32)	(18)
	Decrease /(Increase) in Non-current Other Assets	(1)	(31)
	Decrease /(Increase) in Current Other Assets	(327)	41
	Decrease /(Increase) in Inventories & Biological Assets other than bearer plants	(629)	(1,073)
	(Decrease)/ Increase in Non-current Trade Payables	-	(3)
	(Decrease)/ Increase in Current Trade Payables	94	51
	(Decrease)/ Increase in Current Other Financial Liabilities	(59)	(61)
	Increase /(Decrease) in Non-current Other Liabilities	(3)	-
	Increase /(Decrease) in Current Other Liabilities	92	99
	Increase /(Decrease) in Non-current Provisions	-	39
	Increase /(Decrease) in Current Provisions	2	-
	Cash Generated from Operations	**(354)**	**(298)**
	Income Tax (Paid)/ received (Net)	(35)	(32)
	Net Cash Flow from Operating Activities	**(389)**	**(330)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(110)	(157)
	Loan Given (Net) Non-current	(11)	-
	Loan Given (Net) Current	(4)	(1)
	Fixed Deposits & other bank balances	-	(1)
	Interest Received	41	34
	Net Cash flow from Investing Activities	**(84)**	**(125)**

NKSJ & ASSOCIATES KOLKATA Chartered Accountants

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KANCO TEA & INDUSTRIES LIMITED

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Statement of Consolidated Cash Flows for the period ended 30th September, 2026

(₹ in lakh)

	Particulars	As at 30th September, 2026 (Un-Audited)	As at 30th September, 2025 (Un-Audited)
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase / (Decrease) in Short Term Borrowings from Banks	206	59
	Increase / (Decrease) in Long Term Borrowings	715	536
	Loan Repaid	(1,000)	(805)
	Finance Cost	(324)	(238)
	Net Cash flow from Financing Activities	**(403)**	**(448)**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(876)**	**(903)**
	Cash and Cash Equivalents at the beginning of the year	**1,163**	**938**
	Cash and Cash Equivalents at the end of the year	**287**	**35**

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th of November, 2026. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
2. The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2027.
3. The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
4. The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
5. The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
6. Bamonpookrie Tea Estate was severely affected by floods on 20/07/2026 resulting in extensive damage to workers' residential quarters, the tea processing factory and other estate infrastructure. Consequently, normal operations were significantly disrupted.
   The plucking operations resumed on 27th July 2026, while factory operations could be restored only on 14th September 2026.Due to the disruption caused by the floods, the estate suffered an estimated production loss of 1,16,250 kg of made tea up to September 2026, valued at ₹303.41 lakhs. As the loss was not covered under any insurance policy and no insurance recovery being there, the estimated financial impact of ₹303.41 lakhs arising from the loss of production has been disclosed separately under "Extraordinary Items" in the financial statements.
   The full extent of losses arising from the floods, including the adverse impact on product quality, operational disruptions and other consequential losses, is yet to be assessed and quantified.
7. The Company has prepared Consolidated Financial Results for Consolidation of Financial Statements of Winnow Investments and Securities Private Limited, 100% subsidiary of the Company.
8. The figures for the corresponding previous period have been restated/regrouped whereever necessary, to make them comparable.

U.Kanoria
Chairman & Managing Director
DIN : 00081108

Kolkata, the 12th November, 2026

N K S J & ASSOCIATES KOLKATA Chartered Accountants

NKSJ & ASSOCIATES

Chartered Accountants

Flat No. 4N, 4th Floor, Manideepa Building,
4, Dr. Meghnad Saha Sarani,
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LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kanco Tea & Industries Limited** ("the Company") for the quarter and six months ended on 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the " the Regulation")) read with relevant circulars issued by the SEBI from time to time;

- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th November , 2026 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

- 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

- 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) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following :

  Non provision of income tax for the quarter and six months ended on 30th September, 2026 as per Indian Accounting Standard (Ind AS) 12 "Income Taxes", which has not been ascertained by the Company.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN : 26234454MVINWA8477

NKSJ & ASSOCIATES KOLKATA Chartered Accountants

(CA Sneha Jain)
Partner
(Membership No. 234454)

Place: Kolkata
Dated the 12th day of November, 2026

KANCO TEA & INDUSTRIES LIMITED

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Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue :						
I	Revenue from Operation	2,357	1,476	3,122	3,833	4,434	7,527
II	Other Income	390	45	25	435	60	105
III	Total Revenue (I+II)	2,747	1,521	3,147	4,268	4,494	7,632
IV	Expenses :						
	a. Cost of Materials consumed	68	156	459	224	525	681
	b. Changes in inventories of finished goods,work-in-progress and Stock-in-trade	173	(884)	(457)	(711)	(1,151)	140
	c. Employee benefits expense	997	1,186	1,412	2,183	2,465	4,580
	d. Finance Costs	131	130	108	261	219	431
	e. Depreciation and amortisation expense	65	64	64	129	127	268
	f.Power & Fuel	263	199	304	462	486	888
	g.Consumption of Stores & Spares	110	228	163	338	347	528
	h.Selling & Distribution Expenses	50	16	104	66	147	278
	i. Other expenses	228	175	178	403	301	643
	Total Expenses	2,085	1,270	2,335	3,355	3,466	8,437
V	Profit/ (Loss) before extra-ordinary items and Taxation (III-IV)	662	251	812	913	1,028	(805)
VI	Extra-ordinary Items	303	-	-	303	-	-
VII	Profit/ (Loss) before tax (V-VI)	359	251	812	610	1,028	(805)
VIII	Tax Expense						
	Deferred Tax	1	16	(153)	17	(148)	(218)
	Total Tax Expense	1	16	(153)	17	(148)	(218)
IX	Profit / (Loss) for the period (VII-VIII)	358	235	965	593	1,176	(587)
X	Other Comprehensive Income / (Loss) (net of tax)						
	Items that will not be re-classified subsequently to profit or loss	(1)	93	-	92	-	(7)
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	357	328	965	685	1,176	(594)
XII	Paid-up Equity Share Capital (Face value per shares ₹ 10/-)	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						2,662.13
XIV	Earnings Per Share (₹) (not Annualised for the quarters)						
	Basic & Diluted	6.99	4.59	18.84	11.58	22.96	(11.46)

Standalone Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	7005	7020
	(b) Capital work-in-progress	22	21
	(c) Intangible Assets	5	7
	(d) Financial Assets		
	(i) Investments	1481	1481
	(ii) Trade Receivables	18	20
	(iii) Loans	16	5
	(iv) Other Financial Assets	189	185
	(e) Deferred Tax Assets (Net)	448	465
	(f) Other Non-Current Assets	42	41
	Sub-Total- Non-Current Assets	9226	9245
2	Current Assets		
	(a) Inventories	1107	478
	(b) Biological Assets other than bearer plant	67	13
	(c) Financial Assets		
	(i) Trade Receivables	506	78
	(ii) Cash and Cash Equivalents	281	156
	(iii) Bank Balances other than (ii) above	17	17
	(iv) Loans	8	4
	(v) Other Financial Assets	0	-
	(d) Other Current Assets	662	338
	(e) Current Tax Asset (Net)	317	287
	Sub-Total- Current Assets	2965	1371
	TOTAL ASSETS	12191	10616

KANCO TEA & INDUSTRIES KOL-17

NKSJ & ASSOCIATES KOLKATA Chartered Accountants

KANCO TEA & INDUSTRIES LIMITED

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Standalone Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	3336	2662
		3848	3174
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3395	2760
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	124	124
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	484	484
	(c) Other Non-current Liabilities	-	3
	Sub-total- Non-Current Liabilities	4004	3372
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2773	2567
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	81	100
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	713	601
	(iii) Other Financial Liabilities	399	521
	(b) Provisions	4	2
	(c) Other Current Liabilities	369	279
	Sub-total- Current Liabilities	4339	4070
	TOTAL EQUITY AND LIABILITIES	12191	10616

Statement of Standalone Cash Flows for the period ended 30th September, 2026

(₹ in lakh)

	Particulars	As at 30th September, 2026 (Un-Audited)	As at 30th September, 2025 (Un-Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) Before Tax and after Exceptional items	610	1028
	Finance Cost	261	219
	Depreciation (including amortization & impairment)	129	127
	Changes in Fair Value of Biological Assets	(54)	(50)
	Interest Received	(5)	(5)
	Operating Profit/ (Loss) before Working Capital Changes	**941**	**1,319**
	ADJUSTMENT FOR :		
	Decrease/(Increase) in Non-current Trade Receivables	2	2
	Decrease/(Increase) in Current Trade Receivables	(429)	(654)
	Decrease/(Increase) in Non-current Other Financial Assets	(4)	(4)
	Decrease/(Increase) in Current Other Financial Assets	-	5
	Decrease /(Increase) in Non-current Other Assets	(1)	(31)
	Decrease /(Increase) in Current Other Assets	(327)	41
	Decrease /(Increase) in Inventories & Biological Assets other than bearer plants	(629)	(1,073)
	(Decrease)/ Increase in Non-current Trade Payables	-	(3)
	(Decrease)/ Increase in Current Trade Payables	94	51
	(Decrease)/ Increase in Current Other Financial Liabilities	(59)	(61)
	Increase /(Decrease) in Non-current Other Liabilities	(3)	-
	Increase /(Decrease) in Current Other Liabilities	91	99
	Increase /(Decrease) in Non-current Provisions	-	39
	Increase /(Decrease) in Current Provisions	2	-
	Cash Generated from Operations	**(322)**	**(270)**
	Income Tax (Paid)/ received (Net)	(30)	(30)
	Net Cash Flow from Operating Activities	**(352)**	**(300)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(110)	(157)
	Loan Given (Net) Non-current	(11)	-
	Loan Given (Net) Current	(4)	(1)
	Fixed Deposits &' other bank balances	-	(1)
	Interest Received	5	5
	Net Cash flow from Investing Activities	**(120)**	**(154)**



KANCO TEA & INDUSTRIES LIMITED

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Statement of Standalone Cash Flows for the period ended 30th September, 2026

(₹ in lakh)

	Particulars	As at 30th September, 2026 (Un-Audited)	As at 30th September, 2025 (Un-Audited)
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase / (Decrease) in Short Term Borrowings from Banks	206	59
	Increase / (Decrease) in Long Term Borrowings	715	536
	Finance Cost	(324)	(238)
	Net Cash flow from Financing Activities	**597**	**357**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**125**	**(97)**
	Cash and Cash Equivalents at the beginning of the year	**156**	**127**
	Cash and Cash Equivalents at the end of the year	**281**	**30**

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th of November, 2026. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
2. The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2027.
3. The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
4. The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
5. The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
6. Bamonpookrie Tea Estate was severely affected by floods on 20/07/2026 resulting in extensive damage to workers' residential quarters, the tea processing factory and other estate infrastructure. Consequently, normal operations were significantly disrupted.
   The plucking operations resumed on 27th July 2026, while factory operations could be restored only on 14th September 2026.Due to the disruption caused by the floods, the estate suffered an estimated production loss of 1,16,250 kg of made tea up to September 2026, valued at ₹303.41 lakhs. As the loss was not covered under any insurance policy and no insurance recovery being there, the estimated financial impact of ₹303.41 lakhs arising from the loss of production has been disclosed separately under "Extraordinary Items" in the financial statements.
   The full extent of losses arising from the floods, including the adverse impact on product quality, operational disruptions and other consequential losses, is yet to be assessed and quantified.
7. The figures for the corresponding previous period have been restated/regrouped whereever necessary, to make them comparable.

U.Kanoria
Chairman & Managing Director
DIN : 00081108

Kolkata, the 12th November, 2026

KANCO TEA & INDUSTRIES LTD. KOLKATA

NKSJ & ASSOCIATES KOLKATA Chartered Accountants