



# ASIAN TEA & EXPORTS LIMITED

CIN No. L24219WB1987PLC041876

Sikkim Commerce House, 4/1, Middleton Street, Kolkata – 700 071

Tel: +91 33 2287 9732 / 7334, 4006 3601 (15 Lines)

Email: [info@asianteaexports.com](mailto:info@asianteaexports.com), Website: [www.asianteaexports.com](http://www.asianteaexports.com)

**Dated 30.05.2026**

To,

<b>BSE Limited (BSE)</b> <b>Phiroze Jeejebhoy Towers</b> <b>Dalal Street, 25<sup>th</sup> Floor Mumbai-400001</b> <b>Scrip Code:519532</b>	<b>Calcutta Stock Exchange Limited (CSE)</b> <b>7, Lyons Range Kolkata-700001</b> <b>Scrip Code:11053</b>
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**Sub: Outcome of the Board Meeting and Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.**

Dear Sir/ Madam,

This is in reference to our Board meeting intimation letter dated 22.05.2026, regarding the captioned subject, we wish to inform you that the Board of Directors, at their meeting held today, Saturday, 30<sup>th</sup> May, 2026 at 03:00 P.M and concluded at 08.00 P.M inter alia, considered and approved:

1. The Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2026 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 along with statements of Assets & Liabilities and Cash Flow, which have been duly reviewed and recommended by the Audit Committee. A copy of the same is enclosed herewith.
2. The Auditors Report on the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2026. A copy of the same is enclosed herewith.
3. Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulation, 2015 for unmodified Audit Report.
4. The appointment of M/s Yash & Associates, Chartered Accountants (FRN: 32522E) as the Internal Auditor of the Company to conduct the Internal Audit for the Financial Year 2026-27, based on the recommendation of the Audit Committee after completion of the tenure of M/s Arya Agarwal & Associates, Chartered Accountants (FRN 329343E), Chartered Accountants as the Internal Auditor. Disclosure of information with respect to the said appointment as required under Regulation 30 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are provided in **Annexure-1** to this disclosure.
5. The adoption of Policy on Prevention of Sexual Harassment (POSH) at workplace in line with the The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the constitution of the Internal Complaints Committee at Company Head Office as provided in **Annexure-2** to this disclosure.



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The Audited Financial Results will be available on the website of the stock exchanges and the website of the Company and be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

We request you to kindly take the above on records.

Thanking you,

Yours faithfully,

For Asian Tea & Exports Limited

**Priyarup Mukherjee**  
**Company Secretary and Compliance Officer**  
**Enclosure:** as above



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## Annexure-1

**Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:**

Sl. No.	Details of events that need to be provided	Information of such events(s)	Information of such events(s)
1	Name of the Firm and Firm Registration Number	M/s Yash & Associates, Chartered Accountants (FRN: 32522E)	M/s Arya Agarwal & Associates, Chartered Accountants (FRN 329343E)
2	Reason for change	Appointment as Internal Auditor of the Company.	Completion of term as Internal Auditor.
3	Date & Term of appointment/cessation	Appointed at the Board Meeting held on 30.05.2026 for the Financial Year 2026-27 i.e. 1 year.	After Completion of Financial Year 2025-26 for which the firm was appointed. The same is noted at the Board Meeting held on 30.05.2026.
4	Brief profile	The brief profile of M/s Yash & Associates, Chartered Accountants is enclosed herewith.	Not Applicable.
5	Disclosure of relationships between directors	Not Applicable.	Not Applicable.
6	Information required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 dated June 20, 2018	Not Applicable.	Not Applicable.

For Asian Tea & Exports Limited

**Priyarup Mukherjee**  
**Company Secretary and Compliance Officer**  
Enclosure: as above



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## **Annexure-2**

### **Internal Complaints Committee at Head Office of Asian Tea & Exports Limited**

- Mrs. Rama Garg, Presiding Officer
- Mrs. Kangan Agarwal Garg, Member
- Mrs. Sanchita Santra, Member
- Mr. Priyarup Mukherjee, Member
- Ms. Shreeja Mantri, External Member

**For Asian Tea & Exports Limited**

**Priyarup Mukherjee**  
**Company Secretary and Compliance Officer**  
**Enclosure:** as above



Profile of

# **Yash & Associates**

(Chartered Accountants)

ANO-507, Astra Towers  
2C/1, Action Area IIC  
Rajarhat, Kolkata-700161

## OFFICES

Head Office: ANO-507 Astra Towers,  
2C/1 Action Area IIC,  
Rajarhat, Kolkata-700061

Branch Office: Opp. Kailash Flour Mill,  
2<sup>nd</sup> Floor, Tadong,  
Gangtok-737102.

### Contact us at:

Mobile: 9831055639

Office: 033 40051214

Email: [yash.associates2002@gmail.com](mailto:yash.associates2002@gmail.com)

## MISSION STATEMENT

We Believe:

- **Success:** Your Success is our Business.
- **Change** is the only permanent thing in life. It is, therefore important for us to always remain abreast of changes in the business environment and law affecting accounting and taxation.
- **Knowledge** is never complete. It is our belief a human being remains a student throughout life. We always strive to assimilate the wealth of knowledge.
- **Knowledge** is most essential and important in the profession. In our profession, knowledge of legal aspects and its application is vital. It is, therefore our mission to be a powerhouse in knowledge in the field of accounting and fiscal laws.
- **Knowledge** is not complete unless it is shared with others. It is, therefore our endeavor to disseminate whatever knowledge we have with all.
- We always make every possible effort to complete the assignment on time.

**PARTICULARS**

<b>Name of the Firm</b>	Yash & Associates, Chartered Accountants
<b>Principal Office</b>	ANO-507, Astra Towers 2C/1, Action Area IIC, Rajarhat, Kolkata-700161
<b>Branch Office</b>	Opp. Kailash Flour Mill, 2nd Floor, Tadong, Gangtok-737102.
<b>Mail Id</b>	yash.associates2002@gmail.com
<b>ICAI Registration No.</b>	325222E
<b>RBI UCN</b>	0890671
<b>PAN No.</b>	AAAFY8372R
<b>Goods &amp; Service Tax Registration</b>	19AAAFY8372R1Z3
<b>Peer Review Certificate No.</b>	014343 (Valid till 30/06/2025) (New Certificate to be received).
<b>Details of Partners</b>	CA Yash Arya, FCA CA Tripti Agarwal, FCA
<b>Team Members- Professional</b>	Mr. Amol Sarkar, ICWA CA Sumedha Arya, FCA
<b>Number of Partners</b>	2 (Two)
<b>Number of Audit Staffs</b>	12 (Twelve)

## INTRODUCTION

- ❖ The firm “Yash & Associates” was set up in the year 2002 by CA. Yash Arya, who has more than 24 years of experience in the profession.
- ❖ Yash & Associates strives to provide quality services in the areas of Statutory Audit, Internal Audit, Investigation Audit, Due Diligence, Accounting outsourcing, Taxation (Direct and Indirect), Company Law Matters for both domestic and foreign companies, Management Consultancy, Fixed Assets Verification and similar other areas.
- ❖ The firm is well geared to take up any professional assignments in the aforementioned areas. It has an association with firms of Chartered Accountants, Management Consultants, Company Secretaries and IT Professionals, etc. to provide a comprehensive range of services.
- ❖ The partners of the firm have specialized knowledge on aforementioned topics, and there is an experienced head in each service department.
- ❖ In line with the Mission Statement, we constantly strive to acquire knowledge in such ever-changing laws.

## **VALUE ADDITION**

The firm strives to position itself in the given fields as a customized service provider as per the business requirement by working as follows: -

### **Right Team, Right Experience**

Planning the business resources coupled with compliances of law has become a challenge today. The above requires extensive theoretical knowledge and practical experience. The partners of Yash & Associates (and their associates) have sound theoretical knowledge and vast practical experience. By sharing their knowledge and practical experience with the team members and clients, we ensure effective and timely redress of issues arising on a routine basis, or that can arise later.

The partners are well versed with company law (including accounting standards), indirect taxes and direct taxes. They are in a position to provide efficient, effective, and cost-effective professional service in the aforementioned areas.

The firm is in a position to take up assignments of the statutory audit, internal audit, management audit, compliance audit, direct and indirect taxation, especially consulting in the field of Income Tax, Goods & Services Tax and business process outsourcing.

The experience of the partners and other team members of the firm will support the clients in the best possible manner, and help with the cost optimization.

## **SERVICES RENDERED**

The firm has identified the following critical parameters for an organization's success, which range from optimum utilization of resources to legal compliances. Based on diverse requirements of the business, the firm is in a position to provide the following services to enable the organizations to accomplish their objectives:

### **BUSINESS START-UP:**

- Formation of Legal Entities (LLP, Company, One Person Company, Partnership, etc.)
- Legal Drafting (MOA, AOA, Partnership Deed, etc.)
- Special Economic Zone.
- Business Advisory.
- Various other registrations for Startups under various laws.

### **AUDIT:**

- Tax Audits.
- GST Audits.
- Internal & Statutory Audits of Indian Companies & Foreign Companies having operations in India.
- Stock & Book Debts Audits.
- Investigations & Special Audits as required by the management.

**TAXATION:**

- Tax planning & Filing of Returns for all entities viz., Individuals, HUF's, Firms, Companies, Trusts, etc.
- Transfer Pricing Certification under the (Indian) Income Tax Act, 1961.
- Indirect tax advisory services – Goods and Service Tax.
- Representing clients before tax authorities.

**COMPANY LAW MATTERS:**

- Incorporation of the company.
- Consultancy on Company Law matters.
- Planning for Mergers, Acquisitions, De-mergers, and Corporate re-organizations.
- Filing of annual returns and various forms, documents.
- Clause 49 review for compliance with fiscal, corporate and tax laws.
- Secretarial Matters including share transfers.
- Maintenance of Statutory records.
- Consultancy on Public/Rights/Bonus Issue of shares.
- Change of Name, Objects, Registered Office, etc.

## **FUND RAISING:**

Financing is necessary at every stage of a business life cycle. We build detailed forecast models and advises on ideal & minimum size of funding required for the business, based on multiple sensitivity scenarios. We leverage on its experience in negotiating with all parties involved, to bargain the best deal for its client company and its promoters.

- Preparation Bank Loan Application.
- Preparation of Project Report.
- Preparation of CMA data.
- Working Capital, Term Loan, Project Finance, Bank Guarantee.
- Loan against Property, Collateral free Loans.
- MSME Loan.
- Bill Discounting.
- Venture Capital.

## **FOCUS OF YASH & ASSOCIATES**

### **Focus on Client Satisfaction and Communication**

The firm aspires to render sound professional services important to the client's satisfaction in terms of timely and effective delivery of services. The firm recognizes that open and ongoing communications with the client is imperative for ensuring timely response to the client's requirements and execution to be foremost. The firm, by utilizing the experience and expertise of the partners, has devised a risk-based audit approach to ensure that the audits, besides ensuring compliance, help in the identification of critical areas where business-related controls require improvements thereby enabling the management to take actions to consolidate the controls. A gap between the clients' expectations and perceptions of the client's requirements is highly undesirable. Thus, emphasis is on defining clients' requirements, feedback, and using this communication process to enhance services rendered.

## **PARTNERS DETAILS**

### **The Core Team**

The core team of the firm comprises of Chartered Accountants, lawyers and banking professionals offering diverse experience ranging from taxation, audit, business consultancy, information technology, corporate laws and financing. The profile of the partners of the firm is as follows:

#### **CA Yash Arya, B.Com, FCA, DISA**

- He is in the practice for the past 24 years beginning by setting up his own practice and building it up. Thus, he possesses deep knowledge of departmental working at a starting level up to the appellate level.
- He has varied experience in all areas of Audit, Investigation, Due Diligence, Taxation (Direct and Indirect), Company Law Matters for both domestic and foreign companies, Management Consultancy.
- He has been associated with the ICAI's BOS for several years and has also been invited as a Guest Lecturer on many occasions for topics related to Accounting & Auditing. He was also a member of the FRRB Committee.
- Work with clientele includes companies (large and medium-sized), firms, banks, trusts, societies, charitable and academic institutions besides few renowned individuals.

**CA Tripti Agarwal, B.Com, FCA**

- With more than 22 years of diverse industries experience in all areas of Audit, Investigation, Due Diligence, Taxation (Direct and Indirect), Company Law Matters for both domestic and foreign companies, Management Consultancy.
- Well geared to take up any professional assignments in the aforementioned areas. It has an association with firms of Chartered Accountants, Management Consultants, Company Secretaries and IT Professionals, etc.
- Work with clientele includes companies (large and medium-sized), firms, banks, trusts, societies, charitable and academic institutions besides few renowned individuals.