TERAI TEA COMPANY LIMITED

REGD. OFFICE : EAST INDIA HOUSE, 2ND FLOOR, 20B, BRITISH INDIAN STREET
(Also Known as 20B, Abdul Hamid Street) KOLKATA-700069, WEST BENGAL, INDIA
Telephones : +91 (033) 4064-5789 • E-mail : teraitea@gmail.com • Website : www.teraigroup.com
CIN : L51226WB1973PLC029009 • GSTIN: 19AABCT0258P1ZW

To
The Secretary
Bombay Stock Exchange Ltd.
Phiroza jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai - 400 001
Scrip Code: 530533

Date: 13th November, 2026

The Secretary
Calcutta Stock Exchange Association Ltd.
7, Lyons Range,
Kolkata-700 001
Scrip Code: 30105

Dear Sir(s),

Sub: Outcome of Board Meeting

With further reference to our letter dated November 4, 2026, and in compliance with Regulation 33 and other relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Friday, November 13, 2026, has approved the Consolidated and Standalone Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

Accordingly, please find enclosed the said Financial Results along with the Limited Review Report thereon issued by our Statutory Auditors, M/s. Saha & Majumder, Chartered Accountants.

The Meeting of the Board of Directors commenced at 2:00 p.m. (IST) and concluded at 4:30 p.m. (IST).

We request you to kindly take the same on record.

Yours faithfully,

For Terai Tea Co. Ltd.

RAJESH SINGHANIA
Digitally signed by RAJESH SINGHANIA
Date: 2026.11.13 17:14:10 +05'30'

Rajesh Singhania
Company Secretary & Compliance Officer

Encl: As Above

C-12, Shelcon Plaza, Sevoke Road
Siliguri - 734001
Phone: -94343 08147
Email: gmishra11@yahoo.com

Saha & Majumder
Chartered Accountants

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of TeraiTea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Terai Tea Company Limited

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Terai Tea Company Limited ('the Company') for the quarter ended and half year ended 30September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time totime.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on ourreview.

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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 auditopinion.

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)(continued...)

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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed,or that it contains any materialmisstatement.

For **Saha &Majumder**
CharteredAccountants
Firm Registration Number: 303087



S.N. Bhattacharjee
Partner
Membership Number: 010767

UDIN: 26010767BNFBPX8268

Place: Siliguri
Date: 13th November 2026

Terai Tea Company Limited

Corporate Identity Number: L51226WB1973PLC029009
Registered office : East India House, 2nd Floor, 20B, British Indian Street, Kolkata-700069
Tel: +91 33-40645789, E-mail id:teraitea@gmail.com, Website: www.teraigroup.com

Part I

(Rs. in Lakhs)

Statement of unaudited Standalone Financial Results for the quarter and six months ended 30 September 2026

Sl No.	Particulars	Three months ended			Six months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**						
	Revenue from operations	2,686.43	622.59	1,531.51	3,309.02	4,438.29	8,871.39
II	Other income	0.27	479.14	19.17	479.41	375.95	1,395.24
III	**Total income (I + II)**	**2,686.70**	**1,101.72**	**1,550.68**	**3,788.42**	**4,814.23**	**10,266.63**
IV	**Expenses**						
	Cost of materials consumed	885.31	371.61	552.48	1,256.92	1,015.01	1,530.30
	Purchases of stock-in-trade	1,238.99	-	228.16	1,238.99	2,792.14	5,575.73
	Changes in inventories of finished goods and stock-in-trade	(117.65)	(349.71)	371.64	(467.36)	(406.56)	-61.99
	Employee benefits expense	158.09	112.06	235.39	270.15	374.57	733.36
	Finance costs	69.61	62.28	90.04	131.89	177.80	324.45
	Depreciation expense	28.72	26.25	33.53	54.97	63.03	116.71
	Other expenses	415.21	260.25	382.26	675.45	738.47	1,534.35
	Total expenses	**2,678.28**	**482.74**	**1,893.51**	**3,161.02**	**4,754.44**	**9,752.91**
V	**Profit before tax (III - IV)**	**8.42**	**618.98**	**(342.83)**	**627.42**	**59.79**	**513.72**
VI	**Tax expense:**						
	Current tax	-	-	-	-	-	-
	Tax for earlier years	-	-	-	-	-	(20.25)
	Minimum Alternative Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	(425.95)
	Totat tax expense	-	-	-			**(446.20)**
VII	**Profit / (Loss) for the period (V-VI)**	**8.42**	**618.98**	**(342.83)**	**627.42**	**59.79**	**959.92**
VIII	**Other comprehensive income (net of tax)**						
	(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	-Remeasurements of the net defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income (net of tax)	-	-	-			-
IX	**Total comprehensive income (VII+VIII)**	**8.42**	**618.98**	**(342.83)**	**627.42**	**59.79**	**959.92**
X	**Paid-up equity share capital (face value Rs.10 each.)**	687.93	687.93	687.93	687.93	687.93	687.93
XI	**Other equity**						9,064.34
XII	Earning per share (face value of Rs. 10 each) (not annualised for the quarters)						
	-Basic	0.12	9.00	(4.98)	9.12	0.87	13.95
	-Diluted	0.12	9.00	(4.98)	9.12	0.87	13.95

See accompanying notes to the financial results

For Terai Tea Co. Ltd.

Managing Director

Notes:

1 The unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The unaudited standalone financial results of the Company for the quarter and six month ended 30 September 2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 13 November 2026.

3 Tax expense has been recognised by the Company only in the year end accounts as tea industries are seasonal in nature.

4 Results of the Company are also available on Company's website www.teraigroup.com

for **Terai Tea Company Limited**

Terai Tea Company Ltd

Managing Director

(Managing Director)
DIN: 00265775

Place : Kolkata
Date: 13 November 2026

Standalone balance sheet

(Rs. in Lakhs)

S.No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	Non-current assets		
1	(a) Property, Plant and Equipment	5,150.77	5,153.86
	(b) Capital work-in progress	30.65	30.57
	(c) Financial assets		
	(i) Investments	680.40	680.40
	(ii) Other financial assets	20.00	39.94
	(c) Other non-current assets	231.90	419.37
	(d) Deferred tax	384.20	384.20
	(e) Income-tax assets	17.94	17.94
	Total non- current assets	**6,515.86**	**6,726.27**
2	**Current assets**		
	(a) Inventories	565.93	128.25
	(b) Financial assets		
	(i) Investments	5,731.77	5,332.66
	(ii) Trade receivables	817.26	461.03
	(iii) Cash and cash equivalents	73.72	55.85
	(iv) Other financial assets	370.96	43.15
	(c) Other current assets	587.26	1,697.30
	Total current assets	**8,146.91**	**7,718.25**
	Total assets	**14,662.77**	**14,444.52**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity share capital	687.93	687.93
	(b) Other equity	9,691.75	9,064.34
	Total equity	**10,379.68**	**9,752.27**
2	**Liabilities**		
(A)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,062.77	1,447.57
	(b) Provisions	11.61	137.10
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non-current liabilities	196.63	320.43
	Total Non- current Liabilities	**1,271.01**	**1,905.10**
(B)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,591.55	2,395.02
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises		-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	305.59	225.18
	(b) Other current liabilities	39.45	71.71
	(c) Provisions	75.50	95.24
	Total current liabilities	**3,012.09**	**2,787.15**
	Total equity and liabilities	**14,662.77**	**14,444.52**

continued...

For Teral Tea Co. Ltd.

Managing Director

Statement of cash flow standalone - For the six months ended

Rs. in lakhs

Particulars	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
Cash flow from operating activities			
Profit before tax	627.42	59.79	513.72
Adjustments for:			
Depreciation	54.97	63.03	116.71
Dividend income	0.00	(0.19)	(0.21)
Provision for doubtful debts	-	-	2.04
Profit on sale of mutual find	0.00	0.00	(350.21)
Profit/Loss on Future & Options	-	-	0.00
Loss on Fixed Assets			3.52
Net loss / (gain) on financial asset measured at fair value	(399.11)	(268.37)	306.64
Interest income	-	-	(19.70)
Interest expense	131.89	177.80	324.45
Provision no longer required written back	-		(21.12)
	415.17	**32.07**	**875.84**
Changes in:			
Trade receivables	(356.23)	(183.62)	(406.23)
Inventories	(437.68)	(369.77)	(54.89)
Loans, other financial assets and other assets	989.63	(61.25)	(1,341.46)
Liabilities and provisions	(220.88)	122.10	378.53
Cash generated from operations	**390.01**	**(460.48)**	**(548.20)**
Income tax paid, net of refund	-	-4.43	34.73
Net cash from operating activities	**390.01**	**(464.91)**	**(513.47)**
Cash flow from investing activities			
Acquisition of property,plant and equipment	(51.97)	(166.20)	(35.22)
(Purchase) / sale of investments, net	(399.11)	(1,144.43)	(1,310.74)
Profit on sale of investments	-	-	350.21
Loss on Fixed Assets	-	-	(3.52)
Gain on financial asset measured at fair value	399.11	268.37	(306.64)
Dividend received	-	0.19	0.21
Interest received	-	-	19.70
Net cash provided used in investing activities	**(51.97)**	**(1,042.07)**	**(1,286.00)**
Cash flow from financing activities			
Proceeds / (Repayment) of borrowings	(188.28)	(3,412.11)	(2,970.56)
Interest paid	(131.89)	(177.80)	(324.45)
Net cash used in financing activities	**(320.17)**	**(3,589.91)**	**(3,295.01)**
Net change in cash and cash equivalents	**17.87**	**(5,096.89)**	**(5,094.48)**
Cash and cash equivalents at the beginning of the year	55.85	5150.33	5,150.33
Cash and cash equivalents at the end of the year	**73.72**	**53.44**	**55.85**

continued

For Teral Tea Co. Ltd.

Managing Director

Standalone Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Half year ended 30th September, 2026

Particulars	Three months ended			Six Months Ended		Year ended
	30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,440.34	1,301.58	622.59	2,062.93	1,625.74	3,254.29
b) Trading	1,246.09	229.93	-	1,246.09	2,812.54	5,617.10
Total	**2,686.43**	**1,531.51**	**622.59**	**3,309.02**	**4,438.28**	**8,871.39**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Opera	**2,686.43**	**1,531.51**	**622.59**	**3,309.02**	**4,438.28**	**8,871.39**
Segment Result						
a) Tea Garden & Manufacturing	147.41	-194.45	206.12	353.53	-52.81	(450.16)
b) Trading	7.10	1.77	-	7.10	20.40	41.37
Total	154.51	**-192.68**	**206.12**	**360.63**	**(32.41)**	**(408.79)**
Less: Interest	69.61	90.04	62.28	131.89	177.80	324.45
Add:. Unallocable	-76.48	-60.11	475.14	398.66	270.00	1,246.96
Total Profit before tax	8.42	**-342.83**	**618.98**	**627.42**	**59.79**	**513.72**
Capital Employed						
(Segment Assets- Segment Liabi	-		-			**9,752.27**

For Terai Tea Company Limited

Terai Tea Company Ltd

Ajit Kumar Agarwala
(Managing Director)
DIN:00265775

Managing Director

Place : Kolkata
Date: 13 November 2026

Saha & Majumder
Chartered Accountants

C-12, Shelcon Plaza
Sevoke Road, Siliguri-734001
Phone: -94343 08147
Email: gmishra11@yahoo.com

Independent Auditors' Review Report on Consolidated Unaudited Quarterly Financial Resultsand year to date results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (asamended)

To the Board of Directors of Terai Tea Company Limited

We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Terai Tea Company Limited ('the Company') and its associates, subsidiaries (refer Annexure 1 for the list of associates and subsidiaries included in the Statement) for the quarter ended and half year ended 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time totime.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on ourreview.

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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 auditopinion.



Saha & Majumder

Independent Auditors' Review Report on Consolidated Unaudited Quarterly Financial Results and year to date results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)(continued...)

Based on our review conducted and procedures performed as stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any materialmisstatement.

For **Saha & Majumder**
Chartered Accountants
Firm Registration Number: 303087E



S.N. Bhattacharjee
Partner
Membership Number: 010767

UDIN: 26010767OHGXSD9102

Place: Siliguri
Date: 13th November 2026

Saha & Majumder

Annexure I to the Limited Review Report

List of entities included in the unaudited consolidated financial results:

Entity	**Relationship**
Terai Retailors Private Limited	Subsidiary
Abhijit Tea Company Private Limited	Associate
AmitParidhan Private Limited	Associate
East Indian Produce Limited	Associate
New Darjeeling Union Tea Company Limited	Associate
Sayedabad Tea Company Limited	Associate
Terai Financial Services Private Limited	Associate
Terai Infrastructures Private Limited	Associate
TeraiIspat and Trading Private Limited	Associate
Terai Overseas Private Limited	Associate
The Kharibari Tea Company Limited	Associate



Terai Tea Company Limited

Corporate Identity Number: L51226WB1973PLC029009

Registered office : East India House, 2nd Floor, 20B, British Indian Street, Kolkata-700069

Tel: +91 33-40645789, E-mail id:teraitea@gmail.com, Website: www.teraigroup.com

Part I

(Rs. in Lakhs)

Statement of unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2026

Sl No.	Particulars	Three months ended			Six months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**						
	Revenue from operations	2,686.43	622.59	1,531.51	3,309.02	4,438.29	8,871.39
II	Other income	0.27	479.14	19.17	479.41	375.95	1,395.40
III	**Total income (I + II)**	**2,686.70**	**1,101.72**	**1,550.68**	**3,788.42**	**4,814.23**	**10,266.79**
IV	Expenses						
	Cost of materials consumed	885.31	371.61	552.48	1,256.92	1,015.01	1,530.30
	Purchases of stock-in-trade	1,238.99	-	228.16	1,238.99	2,792.14	5,575.73
	Changes in inventories of finished goods and stock-in-trade	(117.65)	(349.71)	371.64	(467.36)	(406.56)	(61.99)
	Employee benefits expense	158.09	112.06	235.39	270.15	374.57	733.36
	Finance costs	69.61	62.28	90.04	131.89	177.80	324.45
	Depreciation expense	28.72	26.25	33.53	54.97	63.03	116.71
	Other expenses	415.21	260.25	382.26	675.45	738.47	1,534.50
	Total Expenses	**2,678.28**	**482.74**	**1,893.51**	**3,161.02**	**4,754.45**	**9,753.07**
V	**Profit before tax (III-IV)**	8.42	618.98	(342.83)	627.41	59.78	513.72
VI	**Tax expense:**						
	Current tax	-	-	-			-
	Tax for earlier years	-	-	-			(20.26)
	Minimum Alternative Tax						-
	Deferred tax	-	-	-			(425.95)
	Total tax expense	-	-	-			(446.21)
VII	**Profit / (Loss) for the year (V-VI)**	**8.42**	**618.98**	**(342.83)**	**627.41**	**59.78**	**959.93**
VIII	**Share of (loss) / profit in associates**	**42.50**	**56.50**	**51.25**	**99.00**	**153.59**	**(441.47)**
IX	**Profit / (Loss) for the period (V-VI) after tax, share of profit / (loss) in**	**50.92**	**675.48**	**(291.58)**	**726.41**	**213.37**	**518.46**
X	**Other comprehensive income (net of tax)**						
	(i) Items that will not be reclassified subsequently to profit or loss						
	-Remeasurements of the net defined benefit plans	-	-	-			-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
	Other comprehensive income (net of tax)	-	-	-			-
XI	**Total comprehensive income (VII+VIII)**	**50.92**	**675.48**	**(291.58)**	**726.41**	**213.37**	**518.46**
XII	**Profit attributable to:**						
	Owners of the Company	50.92	675.48	(291.58)	726.41	213.37	518.46
	Non controlling interest			-	-		-
	Profit for the period	**50.92**	**675.48**	**(291.58)**	**726.41**	**213.37**	**518.46**
XIII	**Other comprehensive income attributable to:**						
	Owners of the Company	-	-	-	-	-	-
	Non controlling interest	-	-	-	-	-	-
	Other comprehensive income for the period	-	-	-		-	-
XIV	**Total comprehensive income attributable to:**						
	Owners of the Company	50.92	675.48	(291.58)	726.41	213.37	518.46
	Non controlling interest			-	-		-
	Total comprehensive income for the period	50.92	675.48	(291.58)	726.41	213.37	518.46
XV	**Paid-up equity share capital (face value Rs.10 each.)**	687.93	687.93	687.93	687.93	687.93	687.93
XVI	**Other Equity**						15,880.75
XVII	Earning per share (face value of Rs. 10 each) (not annualised for the						
	-Basic	0.74	9.82	(0.42)	10.56	3.09	7.54
	-Diluted	0.74	9.82	(0.42)	10.56	3.09	7.54

See accompanying notes to the financial results

For Terai Tea Co. Ltd.

Managing Director

Notes:

1. The unaudited consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The unaudited consolidated financial results of the Company for the quarter and six month ended 30 September 2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 13 November 2026.

3. Tax expense has been recognised by the Company only in the year end accounts as tea industries are seasonal in nature.

4. Results of the Company are also available on Company's website www.teraigroup.com

for **Terai Tea Company Limited**

Terai Tea Company Ltd

Managing Director

Ajit Kumar Agarwala
(Managing Director)
DIN: 00265775

Place : Kolkata
Date: 13 November 2026

Consolidated balance sheet

(Rs. in Lakhs)

S.No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	Non-current assets		
1	(a) Property, Plant and Equipment	5,150.77	5,153.86
	(b) Capital work-in progress	30.65	30.57
	(c) Financial assets		
	(i) Investments	7,590.77	7,491.77
	(ii) Other financial assets	20.00	39.94
	(d) Other non-current assets	231.90	419.37
	(e) Deferred tax	384.20	384.20
	(f) Income-tax assets	17.94	17.94
	Total non- current assets	**13,426.23**	**13,537.64**
2	**Current assets**		
	(a) Inventories	565.93	128.25
	(b) Financial assets		
	(i) Investments	5,731.77	5,332.66
	(ii) Trade receivables	817.26	461.03
	(iii) Cash and cash equivalents	73.72	56.63
	(iv) Other financial assets	370.96	47.61
	(c) Other current assets	592.33	1,697.30
	Total current assets	**8,151.98**	**7,723.49**
	Total assets	**21,578.21**	**21,261.13**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity share capital	687.93	687.93
	(b) Other equity	16,607.16	15,880.75
	Total equity	**17,295.09**	**16,568.68**
2	**Liabilities**		
(A)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,062.77	1,447.57
	(b) Provisions	11.61	137.10
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non-current liabilities	196.63	320.43
	Total Non- current Liabilities	**1,271.01**	**1,905.10**
(B)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,591.55	2,395.02
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises	-	-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	305.59	225.18
	(b) Other current liabilities	39.45	71.91
	(c) Provisions	75.50	95.24
	Total current liabilities	**3,012.09**	**2,787.35**
	Total equity and liabilities	**21,578.21**	**21,261.13**

For Teral Tea Co. Ltd.

Managing Director

Statement of cash flow consolidated - For the six months ended

Rs. in lakhs

Particulars	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
Cash flow from operating activities			
Profit before tax	627.42	59.79	513.72
Adjustments for:			
Depreciation	54.97	63.03	116.71
Dividend income	-	-0.19	-0.21
Provision for doubtful debts	-	-	2.04
Profit on sale of mutual find	0.00	-	-350.21
Profit/Loss on Future & Options			0.00
Loss on Fixed Assets			3.52
Net loss / (gain) on financial asset measured at fair value	(399.11)	(268.37)	306.64
Interest income	-	-	(19.70)
Interest expense	131.89	177.80	324.45
Provision no longer required written back	-		(21.12)
	415.17	**32.07**	**875.85**
Changes in:			
Trade receivables	(356.23)	(183.62)	(406.23)
Inventories	(437.68)	(369.77)	(54.89)
Loans, other financial assets and other assets	988.85	(61.25)	(1,345.92)
Liabilities and provisions	(220.88)	122.10	378.63
Cash generated from operations	**389.23**	**(460.48)**	**(552.55)**
Income tax paid, net of refund	-	(4.43)	34.73
Net cash from operating activities	**389.23**	**(464.91)**	**(517.82)**
Cash flow from investing activities			
Acquisition of property,plant and equipment	(51.97)	(166.20)	-35.22
(Purchase) / sale of investments, net	(399.11)	(1,144.43)	-1,310.74
Profit on sale of investments	-	-	350.21
Profit/Loss on Future & Options	-	-	-3.52
Gain on financial asset measured at fair value	399.11	268.37	-306.64
Dividend received	-	0.19	0.21
Interest received	-	-	19.70
Net cash provided used in investing activities	**(51.97)**	**(1,042.07)**	**(1,286.00)**
Cash flow from financing activities			
Proceeds / (Repayment) of borrowings	(188.28)	(3,412.11)	-2,970.56
Interest paid	(131.89)	(177.80)	-324.45
Net cash used in financing activities	**(320.17)**	**(3,589.91)**	**(3,295.01)**
Net change in cash and cash equivalents	**17.09**	**(5,096.89)**	**(5,098.83)**
Cash and cash equivalents at the beginning of the year	56.63	5155.46	5,155.46
Cash and cash equivalents at the end of the year	**73.72**	**58.57**	**56.63**

continued..

For Terai Tea Co. Ltd.

Managing Director

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Half year ended 30th September, 2026

Particulars	Three months ended			Six Months Ended		Year ended
	30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,440.34	1,301.58	622.59	2,062.93	1,625.74	3,254.29
b) Trading	1,246.09	229.93	-	1,246.09	2,812.54	5,617.10
Total	**2,686.43**	**1,531.51**	**622.59**	**3,309.02**	**4,438.28**	**8,871.39**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	**2,686.43**	**1,531.51**	**622.59**	**3,309.02**	**4,438.28**	**8,871.39**
Segment Result						
a) Tea Garden & Manufacturing	147.41	-194.45	206.12	353.53	-52.81	(450.16)
b) Trading	7.10	1.77	-	7.10	20.40	41.37
Total	154.51	**-192.68**	**206.12**	**360.63**	**(32.41)**	**(408.79)**
Less: Interest	69.61	90.04	62.28	131.89	177.80	324.45
Add:: Unallocable income/(loss)	-76.48	-60.11	475.14	398.66	270.00	1,246.96
Total Profit before tax	8.42	**-342.83**	**618.98**	**627.42**	**59.79**	**513.72**
Capital Employed						
(Segment Assets- Segment Liabilities)	-		-			**9,752.27**

For Terai Tea Company Limited

Terai Tea Company Ltd

Authorised Signatory

Ajit Kumar Agarwala
(Managing Director)
DIN:00265775

Managing Director

Place : Kolkata
Date: 13 November 2026