DIANA TEA COMPANY LTD

Diana | Baintgoorie | Good Hope

Date: 05th November, 2026

To
BSE Limited
The Manager
Corporate Relationship Department
1st Floor, New Trading Wing,
Rotunda Building, P J Towers,
Dalal Street, Fort,
Mumbai - 400001

Scrip Code: 530959

Sub: : Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

Dear Sir/ Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., November 05, 2026, which commenced at 3:30 P.M. and concluded at 4:25 P.M., inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In this regard, we enclose herewith the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Limited Review Report issued by the Statutory Auditors of the Company.

The aforesaid Unaudited Financial Results shall also be published in newspapers in the prescribed format in accordance with Regulation 47 of the Listing Regulations. Further, the above information is also available on the Company's website at www.dianatea.in and on the website of BSE Limited at www.bseindia.com.

We request you to kindly take the above information and accompanying documents on record and disseminate the same to the stakeholders.

Thanking you,
Yours faithfully

For DIANA TEA COMPANY LIMITED

Namrata Saraf
Digitally signed by Namrata Saraf
Date: 2026.11.05 16:45:44 +05'30'

NAMRATA SARAF
COMPANY SECRETARY AND COMPLIANCE OFFICER
Membership No.: A40824

Encl.: As Above

B. Nath & Co.
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Diana Tea Company Limited for the quarter and six months ended September 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Diana Tea Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Diana Tea Company Limited (the 'Company') for the quarter and six months ended September 30, 2026 together with notes thereon ('The Statement') 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 Regulation").

2. 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 read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 05, 2026. Our responsibility is to issue a conclusion on the financial results based on our review.

3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. 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 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.

4. **Emphasis of Matter**
We draw attention to the fact that the Company has not recognized a provision for a portion of its gratuity liability as determined by an independent actuarial valuation carried out in accordance with Ind AS 19 – Employee Benefits. The actuarially determined present value of the defined benefit obligation, to the extent not provided for, represents a departure from the measurement and recognition requirements prescribed under Ind AS 19.

5. Our Opinion is not modified in respect of above matter. 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') specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

B. Nath & Co. Kolkata Chartered Accountants

For B Nath & Co.
Chartered Accountants
Firm Registration No: 307057E

Gaurav More
Partner
Membership No.:306466
UDIN- 26306466AGVBFN2320

Place: Kolkata
Date: November 05, 2026

22, R. N. Mukherjee Road, 3rd Floor, Kolkata - 700 001
✆ : 8910509929 / 9836627993, E-mail : contact.bnath@gmail.com

DIANA TEA COMPANY LTD

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(₹ in Lakh)

Statement of Unaudited Standalone Financial Results for the Quarter/ Half Year ended 30th September, 2026

	PARTICULARS	Three Month Ended			Six Month 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)
1	**Income**						
	a. Revenue from Operations	3,395.26	2,617.58	2,935.95	6,012.84	4,937.97	8,807.12
	b. Other Income	62.44	96.44	71.43	158.88	129.81	243.38
	Total Income	3,457.70	2,714.02	3,007.38	6,171.72	5,067.78	9,050.50
2	**Expenses**						
	a. Cost of materials consumed	0.00	13.87	12.95	13.87	72.82	75.10
	b. Purchase of Trading goods	-	-	-	-	-	-
	c. Changes in inventories of finished goods	(257.76)	(461.57)	(83.75)	(719.33)	(398.91)	115.19
	d. Employee benefits expense	1,909.43	1,530.31	1,749.91	3,439.74	3,070.21	5,425.27
	e. Finance cost	74.76	89.26	80.93	164.02	174.12	305.19
	f. Depreciation and Amortisation	56.50	54.42	50.72	110.92	99.15	203.98
	g. Other expenses	962.01	935.67	750.71	1,897.68	1,438.52	2,776.96
	Total Expense	2,744.94	2,161.96	2,561.47	4,906.90	4,455.91	8,901.69
3	**Profit Before Tax (1-2)**	712.76	552.06	445.91	1,264.82	611.87	148.81
4	**Tax Expense**						
	a. Current & Defferd Tax	-	-	-	-	-	25.20
	b. Deferred Tax	-	-	-	-	-	(62.41)
	c.Mat Credit Entitlement						-
	d. Income Tax Relating to Earlier Years	0.00	0.32	-	0.32	-	10.59
	Total	0.00	0.32	-	0.32	-	(26.62)
5	**Net Profit/ (Loss) For The Period (3-4)**	712.76	551.74	445.91	1,264.50	611.87	175.43
6	**Other Comprehensive Income**						
	(a) Items that will not be Reclassified to Profit & Loss						
	FVTOCI of Investments	11.47	75.26	(8.89)	86.73	31.50	(17.62)
	Tax Effect on above	-					1.83
7	**Total Comprehensive Income (5+6)**	724.23	627.00	437.02	1,351.23	643.37	159.64
8	Paid up Equity Share Capital (Face value of ` 5/- each)	749.55	749.55	749.55	749.55	749.55	749.55
9	**Earnings per Share (Face value of ` 5/- each) - Basic & diluted (not annualised)**	4.75	3.68	2.97	8.44	4.08	1.17

B. Nath & Co. Chartered Accountants Kolkata

DIANA TEA CO. LTD. KOL

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(₹ in Lakh)

Standalone Statement of Assets and Liabilities

	PARTICULARS	As at 30.09.2026	As at 31.03.2026
A)	**ASSETS**		
	Non-Current Assets		
	(a) Property, plant and equipment	7,792.33	7,667.39
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial assets :		
	(i) Investments	421.40	334.65
	(ii) Other financial assets	70.44	54.58
	(d) Deferred tax assets (net)	103.97	102.40
	(e) Other Non Current Assets	268.18	268.18
	Total Non-Current Assets	8,656.32	8,427.20
	Current Assets		
	(a) Inventories	1,320.64	703.85
	(b) Biological Assets other than Bearer Plants	49.22	-
	(c) Financial assets:		
	(i) Investments	-	-
	(ii) Trade receivables	628.71	273.04
	(iii) Cash and cash equivalents	629.08	630.36
	(iv) Bank balance other than (iii) above	1.34	17.46
	(v) Loans	1,966.00	1,929.70
	(vi) Other financial assets	134.64	76.89
	(d) Other current assets	48.11	160.34
	Total Current Assets	4,777.74	3,791.64
	Total Assets	13,434.06	12,218.84
B)	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share capital	749.55	749.55
	(b) Other Equity	7,200.93	5,849.71
	Total Equity	7,950.48	6,599.26
	Liabilities		
	Non-Current Liabilities		
	(a) Financial liabilities:		
	(i) Borrowings	1,500.40	784.64
	Total Non-Current Liabilities	1,500.40	784.64
	Current liabilities		
	(a) Financial liabilities:		
	(i) Borrowings	2,622.61	3,670.02
	(ii) Trade payables		
	a) Outstanding dues of Micro & small enterprises	53.26	89.10
	b) Outstanding dues other than Micro & small ent.	646.49	443.21
	(iii) Other financial Liabilities	313.06	206.30
	(b) Other current liabilities	59.79	68.65
	(c) Provisions	287.97	357.66
	Total Current Liabilities	3,983.18	4,834.94
	Total Equity and Liabilities	13,434.06	12,218.84

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CASH FLOW STATEMENT (₹ in Lakh)

	Period ended 30th September, 2026		Period ended 30th September, 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		1,264.82		611.87
Adjustments for :				
Depreciation & Amortization Expense	110.92		99.15	
Changes in Fair Value of Biological Assets	(49.22)		-	
Finance Costs	164.02		174.12	
Dividend Income	(1.33)		(1.05)	
Asset discard during the period	-		-	
Interest Income	(95.73)	128.66	(113.61)	158.61
Operating Profit before Working Capital Changes		**1,393.48**		770.48
Adjustments for:				
(Increase)/ Decrease in Inventories	(616.79)		(353.92)	
(Increase)/ Decrease in Trade Receivables, Advances & Other Assets	(377.05)		(1,003.22)	
Increase/ (Decrease) in Trade Payables, Other Liabilities & Provision	(851.76)	(1,845.60)	221.11	(1,136.03)
Cash Generated from Operations		**(452.12)**		(365.55)
Taxes Paid (Net of Refund)		(7.51)		(20.25)
Net Cash (Outflow)/ Inflow from operating Activity		**(444.61)**		(345.30)
B. CASH FLOW FROM INVESTING ACTIVITIES				
(Acquistion) /Sale Proceeds of Property, Plant & Equipments	(124.94)		42.98	
Interest Received	95.73		113.61	
Dividend Received	1.33		1.05	
Acquisition of Investments	(86.75)	(114.63)	0.78	158.42
Net Cash (Outflow)/Inflow from Investing Activities		**(114.63)**		158.42
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	715.76		98.60	
Dividend Paid	-		-	
Interest and Other Finance Charges Paid	(157.80)	557.96	(164.90)	(66.30)
Net Cash Inflow/(Out flow) from Financing Activities		**557.96**		(66.30)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)		**(1.28)**		(253.18)
Cash & Cash Equivalents as at Opening		630.36		268.41
Cash & Cash Equivalents as at Closing		**629.08**		15.23

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th November, 2026. The results for the quarter and half year ended September 30, 2026 has been subjected to Limited Review by the Statutory Auditors.
2. Tea Industry being seasonal in nature , the results of the Company varies from quarter to quarter and results for the quarter are not represantative of the Annual Results of the Company.
3. The Production of green leaf (raw material consumed by the Company for the manufacture of tea) from the company's own tea estates involved integrated process having various stages such as nursery, planting, cultivation etc. their values at the intermediate stages could not be ascertained. Cost of material consumed represents purchase of Green Leaf.
4. The company is primarily engaged in the business of growing and manufacturing of tea and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.
5. The Company is engaged in the business of cultivation ,manufacture and sale of tea , which is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern, and as such the foregoing results should not be construed as being representative of likely results for the year ended 31st March 2027. Hence Provision for taxation (both current and deferred) has not been considered as the same is computed at the end of the year.
6. Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
7. The results will be available on the Company's Website **"www.dianatea.in"** and at the stock exchange website of BSE Ltd. at **"www.bseindia.com"**

For **Diana Tea Company Limited**

For DIANA TEA COMPANY LIMITED

Sandeep Singhania
Managing Director
DIN: 00413837

Director / Managing Director

Place: Kolkata
Date: 05.11.2026

B. Nath & Co. Kolkata Chartered Accountants

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