

30th October, 2026

To Department of Corporate Services BSE Limited 25 th Floor, P.J. Towers, Dalal Street, Fort, Mumbai 400 001 Scrip Code: 519528	To The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 NSE Symbol: NORBTEAEXP
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Sub: Outcome of Board Meeting

Respected Sir / Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the following:

1. Statement of Standalone Un-Audited Financial Results of the company for the 2nd quarter and six months ended 30th September, 2026 along with the Auditor's "Limited Review Report".

These Standalone Un-Audited Financial Results were reviewed by the Audit Committee in its meeting held on 30.10.2026 and have been taken on record by the Board of Directors of Norben Tea & Exports Limited in its meeting held on the same date.

The Meeting of the Board of Directors held today commenced at 03:15 P.M. and concluded at 03.42 P.M.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Norben Tea & Exports Limited

NAMRATA DAS

Digitally signed by NAMRATA DAS
Date: 2026.10.30 16:41:16 +05'30'

Namrata Das
Company Secretary & Compliance Officer



A O MITTAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

GSTIN: 19AAPFA8625G1Z3 | PAN: AAPFA8625G

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS FOR THE 2ND QUARTER ENDED & FIRST HALF YEAR ENDED 30TH SEPTEMBER 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO
THE BOARD OF DIRECTORS
NORBEN TEA & EXPORTS LIMITED
CIN: L01132WB1990PLC048991
15B HEMANTA BASU SARANI,
3RD FLOOR, KOLKATA - 700 001.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Norben Tea & Exports Limited (the "Company") for the quarter and six months ended September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 ("ICAI"). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 material misstatement.

Place: Kolkata
Date: 30th October, 2026
UDIN: 26307027UKTXFT8381



For A O MITTAL & ASSOCIATES LLP
A O MITTAL & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Registration No. 014640C/400414
FRN: 014640C
Rahul Kumar Shah
(Rahul Kumar Shah)
Partner
Membership No. 307027

Head Office: A - 459, First Floor, Adarsh Path, Vidyut Nagar, Ajmer Road, Jaipur, Rajasthan, 302021
Our Branches: Ahmedabad, Chennai, Gurugram, Jaipur, Jammu, Kolkata, Nagpur, Raipur, Sikar,
Vadodara, Udaipur, Ranchi, Delhi, Jodhpur, Pune, Indore

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NORBEN TEA & EXPORTS LIMITED

CIN : L01132WB1990PLC048991

Regd. Office : 15B, Hemanta Basu Sarani, 3rd Floor, Kolkata-700001.

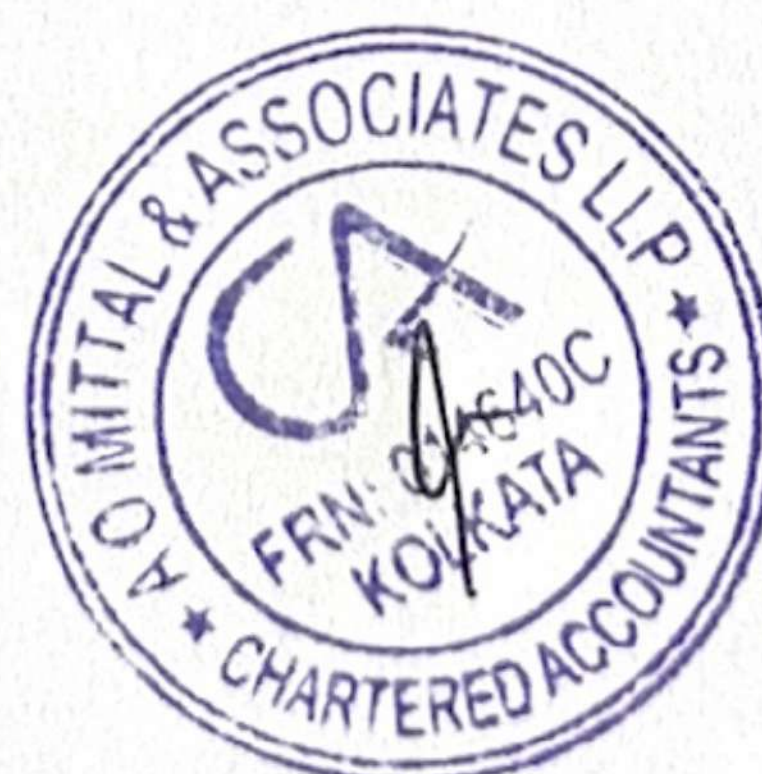
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

PART I		(Rupees in Lakhs)					
PARTICULARS		Quarter 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		(Audited)
1	Revenue from Operations	273.48	129.04	238.93	402.52	362.26	806.88
2	Other Income	4.52	0.53	0.14	5.05	1.35	6.53
	Total Income (1+2)	278.00	129.57	239.07	407.57	363.61	813.41
3	Expenses						
	(a) Cost of materials consumed (Note 5)	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	(78.70)	(82.59)	(79.51)	(161.29)	(160.81)	(0.56)
	(c) Employee Benefits Expense	147.83	98.97	149.64	246.80	246.34	444.08
	(d) Finance Costs	32.92	19.99	24.93	52.91	47.55	94.83
	(e) Depreciation and Amortisation expenses	14.50	14.50	15.00	29.00	30.00	60.42
	(f) Other Expenses	86.95	46.41	117.81	133.36	160.83	230.66
	Total Expenses	203.50	97.28	227.87	300.78	323.91	829.43
4	Profit/(Loss) before Exceptional Items and tax (1+2-3)	74.50	32.29	11.20	106.79	39.70	(16.02)
5	Exceptional items	-	-	-	-	-	-
6	Profit/(Loss) before tax (4-5)	74.50	32.29	11.20	106.79	39.70	(16.02)
7	Tax Expenses						
	- Current Tax	-	-	-	-	-	7.20
	- MAT Credit	-	-	-	-	-	6.24
	- Income Tax for Earlier Year	-	-	-	-	-	-
	- Deferred Tax Charge/(Credit)	-	-	-	-	-	0.02
	Total Tax Expense	-	-	-	-	-	13.46
8	Net Profit/(Loss) after tax (6-7)	74.50	32.29	11.20	106.79	39.70	(29.48)
9	Other Comprehensive Income/(Loss) (net of tax)						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	9.26
	- Income Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	(2.38)
	- Income Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period (net of tax)	-	-	-	-	-	6.88
10	Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the period) (8+9)	74.50	32.29	11.20	106.79	39.70	(22.60)
11	Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	1554.41	1554.41	1554.41	1554.41	1554.41	1554.41
12	Other Equity	-	-	-	-	-	327.54
13	Earnings Per Share (of Rs.10/- each)						
	(a) Basic	0.48	0.21	0.07	0.69	0.29	(0.20)
	(b) Diluted	0.48	0.21	0.09	0.69	0.29	(0.20)



Statement of Assets and Liabilities

(Rupees in lakhs)

Particulars	As at Current half year ended 30/09/2026	As at Previous Year ended 31/03/2026
	Unaudited	Audited
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	2501.62	2464.07
<u>Financial Assets</u>		
Trade Receivables	3.11	3.11
Other Financial Assets	29.25	32.25
Deferred Tax Assets (Net)	59.02	59.02
Other Non-Current Tax Assets	44.19	45.87
Sub Total - Non-Current Assets	2637.19	2604.32
(2) Current Assets		
Inventories	295.90	131.57
Biological Assets	5.48	5.48
<u>Financial Assets</u>		
Investments	-	0.00
Trade Receivables	27.07	23.57
Cash and Cash Equivalents	29.72	18.57
Bank Balances other than above	8.79	7.16
Loans & Advances	1.25	1.25
Other Financial Assets	314.00	252.57
Other Current Assets	5.46	2.03
Sub Total - Current Assets	687.67	442.20
TOTAL - ASSETS	3324.86	3046.52
B EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1554.41	1554.41
Instruments Entirely Equity in nature	-	-
Other Equity	434.34	327.54
Sub Total - Equity	1988.75	1881.95
(2) Liabilities		
Non-Current Liabilities		
<u>Financial Liabilities</u>		
Borrowings	546.28	502.32
Provisions	41.73	41.73
Trade Payables	-	-
Sub Total - Non-Current Liabilities	588.01	544.05
Current Liabilities		
<u>Financial Liabilities</u>		
Borrowings	408.38	380.62
Trade Payables	38.95	42.11
Other Financial Liabilities	23.39	17.43
Other Current Liabilities	268.96	166.60
Employee Benefit Obligations	8.42	13.76
Sub Total - Current Liabilities	748.10	620.52
TOTAL - LIABILITIES	1336.11	1164.57
TOTAL - EQUITY AND LIABILITIES	3324.86	3046.52



NORBEN TEA & EXPORTS LIMITED

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rupees in Lakhs)

	As at half year ended 30th September, 2026 (Unaudited)	As at half year ended 30th September, 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax	106.79	39.70
Adjustments for :		
Depreciation & Amortisation Expenses	29.00	30.00
(Gain)/Loss on Disposal of Assets	-	-
Contribution to Gratuity Fund	-	-
Finance Cost	52.91	47.55
Other Non-Cash Items	-	-
(Gain)/Loss on Disposal of Investments	(5.05)	(0.28)
Interest Received		
	183.65	116.97
Operating Profit before working capital changes		
Adjustments for :		
(Increase)/Decrease In Trade Receivable	(3.50)	(1.61)
(Increase)/Decrease In Inventories	(164.33)	(159.62)
(Increase)/Decrease In Other Financial Assets	(58.38)	(130.71)
(Increase)/Decrease In Loans & Advances	-	(11.00)
(Increase)/Decrease In Other Current Assets	(3.42)	0.32
Increase/(Decrease) In Trade Payable	(3.16)	6.63
Increase/(Decrease) In Employee Benefit Obligations	(5.34)	1.76
Increase/(Decrease) In Other Current Liabilities	102.36	32.71
Increase/(Decrease) In Other Financial Liabilities	5.96	22.16
Cash generated from operations	53.84	(122.39)
Direct Tax (paid) / Refund (Net)	-	0.30
Net Cash from operating activities	(A) 53.84	(122.09)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets including Capital WIP(net of subsidy)	(66.55)	(106.96)
Proceeds from Sale of Assets	-	-
Proceeds from Sale of Investment	-	-
Profit from Sale of Investments	-	-
Interest Received	5.05	0.28
Net Cash used in investing activities	(B) (61.50)	(106.68)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Borrowings	-	328.44
Proceeds/(Repayment) of Issue of Shares & Warrants	27.76	(11.23)
Proceeds/(Repayment) of Short Term Borrowings	105.03	0.16
Proceeds/(Repayment) Long Term borrowing from Bank & Financial Institution	(61.07)	(64.25)
Proceeds/(Repayment) of Unsecured Loans	-	-
Unsecured loans (Extended)/Recovered	(52.91)	(47.55)
Interest & Finance Charges		
Net Cash used in Financing Activities	(C) 18.81	205.57
Net increase/(Decrease) in cash and cash equivalents (A+B+C)	11.15	(23.20)
Cash and cash equivalents at the beginning of the year	18.57	41.67
Cash and cash equivalents at the end of the year	29.72	18.47
Earmark Balances with Bank	8.79	7.16
Cash & Bank Balances at the end of the year	38.51	25.63

Note 1. Figures shown in bracket shows cash outflow.

2. Previous year's Figures have been regrouped/rearranged wherever necessary.



- Note : 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th October, 2026. The Limited Review for the quarter and six months ended September, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2 Statement of Assets and Liabilities as on 30.09.2026 and Statement of Cash Flow for the half year ended 30.09.2026 and Previous year figures are annexed herewith.
- 3 As the ultimate income tax liability will depend on results for the year ending 31st March, 2027 in view of the seasonal nature of tea business, the provision for tax (current and deferred) will be made at the time of year end audit.
- 4 As the Company is engaged in business of cultivation, manufacture and sale of tea which is seasonal in character, figures for the quarter and six months ended 30th September, 2026 should not be construed as representative of likely result for the year ending 31st March, 2027.
- 5 Value of consumption of raw materials, if any, represents only Green Leaf purchased from third parties.
- 6 The Company operates mainly in one business segment viz. Cultivation, Manufacturing and selling of Tea, being reportable segment and all other activities revolve around the main activity.
- 7 The Company has no subsidiary/associate/joint venture company(ies), as on September 30, 2026.
- 8 Previous periods figures have been regrouped so as to conform to those of the current period.

FOR AND ON BEHALF OF THE BOARD

M. L. D.

(MANOJ KUMAR DAGA)

CHAIRMAN

DIN:00123386

Date : 30th October, 2026

Place : Kolkata.

