



# 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 14-11-2025**

To

<b>BSE Limited (BSE)</b> <b>Phiroze Jeejeebhoy 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.**

This is in reference to our Board meeting intimation letter dated 07-11-2025, regarding the captioned subject, we wish to inform you that the Board of Directors, at their meeting held today, Friday, 14<sup>th</sup> November, 2025 at 03:30 P.M and concluded at 09:15 P.M inter alia, considered and approved:

1. The Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half-year ended September 30, 2025, 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 Limited Review Reports on Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half-year ended September 30, 2025. A copy of the same is enclosed herewith.

The un-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**



# Agarwal Kejriwal & Co.

## CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Asian Tea & Exports Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Asian Tea & Exports Limited ("the company"), for the quarter ended September 30, 2025 ("the Statement") attached herewith, 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 Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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). 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 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 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, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw your attention regarding debtors of Rs. 158.35 lacs outstanding for more than 3 years but no provision has been made for possible loss against recovery as management is of the view that it will be recovered / adjusted in the normal course of business.

Our conclusion is not modified in respect of the above matter.

**For AGARWAL KEJRIWAL & CO.**

Chartered Accountants

Firm's Registration No.: 316112E

*Agarwal*

(M. Agarwal)

Partner

Membership No. : 052474

UDIN:25052474BMTESP6309

Place: Kolkata

Date: 14<sup>th</sup> day of November, 2025



**ASIAN TEA & EXPORTS LIMITED**

CIN: L24219WB1987PLC041876

"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India

Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101

**Statement of Standalone Financial Results for the quarter ended 30th Sept 2025**

*Rs. in Lakhs excepts for Shares & EPS*

Particulars	Standalone					
	Quarter ended			Year to Date		
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income from Operations</b>						
a) Revenue from Operations	1,306.42	826.56	1,279.26	2,132.98	2,476.93	5,091.76
b) Other Income	24.60	19.26	44.86	43.86	95.56	164.59
<b>1. Total Revenue (a+b)</b>	<b>1,331.02</b>	<b>845.82</b>	<b>1,324.12</b>	<b>2,176.84</b>	<b>2,572.49</b>	<b>5,256.35</b>
<b>2. Expenses</b>						
a) Cost of Materials Consumed	-	-	-	-	-	-
b) Purchase of Stock in Trade	491.58	563.38	1,181.10	1,054.96	2,258.00	5,786.61
c) Changes in Inventories of Finished goods, Work-in-progress and Stock in Trade	786.06	217.80	58.87	1,003.86	148.87	(853.87)
d) Employees Benefits Expense	5.41	6.48	8.29	11.89	16.01	29.03
e) Finance Costs	11.57	26.22	47.71	37.79	87.52	167.86
f) Depreciation and Amortisation expense	0.51	0.57	0.84	1.08	1.66	3.30
g) Other Expenditure	33.48	24.25	16.17	57.73	37.42	95.03
<b>2. Total Expenses</b>	<b>1,328.61</b>	<b>838.70</b>	<b>1,312.98</b>	<b>2,167.31</b>	<b>2,549.48</b>	<b>5,227.96</b>
<b>3) Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>2.42</b>	<b>7.12</b>	<b>11.14</b>	<b>9.54</b>	<b>23.01</b>	<b>28.39</b>
4) Exceptional Items	-	-	-	-	-	-
<b>5) Profit before tax (3-4)</b>	<b>2.42</b>	<b>7.12</b>	<b>11.14</b>	<b>9.54</b>	<b>23.01</b>	<b>28.39</b>
<b>6) Tax Expense:</b>						
a) Current Tax	(0.50)	1.31	5.42	0.81	5.42	7.15
b) Deferred Tax	(0.27)	(0.77)	(0.03)	(1.04)	(0.05)	(0.04)
c) Earlier year Tax Provision	-	-	-	-	-	3.39
<b>7) Profit (Loss) for the period(5-6)</b>	<b>3.19</b>	<b>6.58</b>	<b>5.75</b>	<b>9.77</b>	<b>17.64</b>	<b>17.89</b>
<b>8) Other Comprehensive Income</b>	<b>0.55</b>	<b>0.13</b>	<b>0.34</b>	<b>0.68</b>	<b>0.65</b>	<b>1.15</b>
<b>9) Total Comprehensive Income (7+8)</b>	<b>3.74</b>	<b>6.71</b>	<b>6.09</b>	<b>10.45</b>	<b>18.29</b>	<b>19.04</b>
<b>10) Paid up Equity Share Capital (F.V. Rs 10/-)</b>	<b>2,494.18</b>	<b>2,494.18</b>	<b>2,000.00</b>	<b>2,494.18</b>	<b>2,000.00</b>	<b>2,494.18</b>
<b>11) Reserves excluding revaluation reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12) Earning Per Share (EPS)</b>						
i) Before Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.01	0.03	0.03	0.04	0.09	0.07
(b) Diluted	0.01	0.03	0.03	0.04	0.09	0.07
ii) EPS after Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.01	0.03	0.03	0.04	0.09	0.07
(b) Diluted	0.01	0.03	0.03	0.04	0.09	0.07

For Asian Tea & Exports Limited



(Hariram Garg)

Chairman/Managing Director

DIN: 00216053

Place : Kolkata

Date : 14/11/2025

ASIAN TEA & EXPORTS LTD.



**ASIAN TEA & EXPORTS LIMITED**

CIN: L24219WB1987PLC041876

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**Reporting of Segmentwise Revenue, Results & Capital Employed for the quarter ended 30th Sept 2025**

Rs in Lakhs

Particulars	Standalone					
	Quarter ended			Year to Date		
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1) Segment Revenue ( net Sales/income)</b>						
a) Segment- Domestic						
i) Tea & other component	1,306.49	829.15	1,279.82	2,135.64	2,477.49	5,095.80
b) Segment-International						
i) Tea & others	-	-	-	-	-	-
c) unallocated	24.53	16.67	44.30	41.20	95.00	160.55
<b>Total</b>	<b>1,331.02</b>	<b>845.82</b>	<b>1,324.12</b>	<b>2,176.84</b>	<b>2,572.49</b>	<b>5,256.35</b>
Less Inter Segment Revenue						
<b>Net Sales/income from operations.</b>	<b>1,331.02</b>	<b>845.82</b>	<b>1,324.12</b>	<b>2,176.84</b>	<b>2,572.49</b>	<b>5,256.35</b>
<b>2) Segment Results (Profit (+)/Loss(-) before tax and interest from each segment.</b>						
a) Segment- Domestic						
i) Tea & other Component.	(4.30)	21.91	19.66	17.61	27.66	65.24
b) Segment-International						
i) Tea & others	0.00	-	-	0.00	-	-
<b>Total</b>	<b>(4.30)</b>	<b>21.91</b>	<b>19.66</b>	<b>17.61</b>	<b>27.66</b>	<b>65.24</b>
Less (i) Interest	11.55	26.22	47.71	37.77	87.52	167.86
(ii) Other un-allocable expenditure net off	(18.27)	(11.43)	(39.19)	(29.70)	(82.87)	(131.01)
<b>Total Profit/loss before Tax.</b>	<b>2.42</b>	<b>7.12</b>	<b>11.14</b>	<b>9.54</b>	<b>23.01</b>	<b>28.39</b>
<b>3) Segment Asset</b>						
a) Segment- Domestic						
i) Tea & other Component	3,627.39	4,109.95	2,611.94	3,627.39	2,611.94	3,940.60
b) Segment-International						
i) Tea & other Component.	0.00	-	-	0.00	-	-
c) Unallocated	2,649.56	2,611.73	3,658.41	2,649.56	3,658.41	3,232.50
<b>Total</b>	<b>6,276.95</b>	<b>6,721.69</b>	<b>6,270.35</b>	<b>6,276.95</b>	<b>6,270.35</b>	<b>7,173.10</b>
<b>4) Segment Liabilities</b>						
a) Segment- Domestic						
i) Tea & other Component.	80.11	58.04	30.67	80.11	30.67	354.99
b) Segment-International						
i) Tea & other Component.	785.81	1,256.32	1,778.75	785.81	1,778.75	1,417.52
c) Unallocated						
<b>Total</b>	<b>865.93</b>	<b>1,314.36</b>	<b>1,809.42</b>	<b>865.92</b>	<b>1,809.42</b>	<b>1,772.51</b>
<b>Capital Employed (Segment Assets- Segment Liabilities)</b>	<b>5,411.03</b>	<b>5,407.33</b>	<b>4,460.93</b>	<b>5,411.03</b>	<b>4,460.93</b>	<b>5,400.59</b>

**Notes:**

1. The above Audited standalone Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025. The limited review for the quarter ended 30th Sept 2025 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (LODR) Regulation 2015.

2. The Company is mainly engaged in the Business of sale of Tea, Yellow Peas, Rice, Dal, etc.

3. The Company has non-current investment in unquoted equity shares which the Company had valued at cost.

4. The figures and heads of previous year/quarters has been regrouped and re-arranged where ever necessary to make comparable to the current period/quarter.

For Asian Tea & Exports Limited



(Hariram Garg)  
Chairman/Managing Director  
DIN: 00216053

Place : Kolkata  
Date : 14/11/2025

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**Statement of Assets and Liabilities as at 30th Sept 2025**

Rs. in Lakhs

Particulars	Standalone	
	As at 30.09.2025	As at 31.03.2025
<b>ASSETS</b>		
<b>Non- Current assets</b>		
(a) Property, Plant and Equipment	7.13	9.04
(b) Investment in Subsidiary and Associates	1,422.79	1,422.79
(c) Financial Assets		
(i) Investments	587.90	586.41
(d) Deferred Tax Assets (Net)	5.43	4.62
(e) Other Non Current Assets	125.80	125.13
<b>Total Non Current Assets</b>	<b>2,149.05</b>	<b>2,148.00</b>
<b>Current Assets</b>		
(a) Inventories	-	1,003.86
(b) Financial Assets		
(i) Trade Receivables	2,002.08	2,039.77
(ii) Cash & Cash Equivalents	5.98	12.19
(iii) Other Bank Balances	5.20	4.86
(iv) Loans	436.66	1,018.66
(v) Other Financial Assets	32.18	30.88
(c) Current Tax Assets (Net)	27.60	26.96
(d) Other Current Assets	1,618.19	887.94
<b>Total Current Assets</b>	<b>4,127.89</b>	<b>5,025.12</b>
<b>TOTAL ASSETS</b>	<b>6,276.94</b>	<b>7,173.11</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,494.18	2,494.18
Other Equity	2,916.85	2,906.42
<b>Total Equity</b>	<b>5,411.03</b>	<b>5,400.60</b>
<b>Liabilities</b>		
<b>Non- current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	44.26	98.78
(b) Employee Benefit Obligations	8.92	8.61
<b>Total Non- current Liabilities</b>	<b>53.18</b>	<b>107.39</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
Borrowings- Short Term	631.25	1,198.07
Trade Payables	51.79	326.97
Other Financial Liabilities	106.41	101.26
(b) Other Current Liabilities	3.89	19.41
(c) Employee Benefit Obligations	19.40	19.41
<b>Total Current Liabilities</b>	<b>812.74</b>	<b>1,665.12</b>
<b>TOTAL LIABILITIES</b>	<b>865.91</b>	<b>1,772.51</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,276.94</b>	<b>7,173.11</b>



Place: Kolkata  
Date :14/11/2025

For Asian Tea & Exports Limited

(Hariram Garg)  
Chairman/Managing Director  
DIN: 00216053





# ASIAN TEA & EXPORTS LIMITED

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## Statement of Cash Flow for the the half year ended 30th Sept 2025

Rs. in Lakhs

Particulars	For the the half year ended 30th Sept 2025	For the the half year ended 30th Sept 2024
(A) <u>Cash Flow From Operating Activities</u>		
Profit before Income Tax	8.54	23.01
<u>Adjustments for</u>		
Fair Value of Financial assets (Net)	(1.30)	(3.02)
Fair Value of Gold	(1.49)	(0.65)
Provision for Gratuity- P/L	0.53	0.52
Depreciation and Amortisation Expense	1.08	1.66
Interest Income Received on Loans	(32.43)	(89.19)
Finance Costs	37.79	87.52
Sundry Balance Written Off (Net)	0.07	1.83
Loss on sale of Fixed Assets	(3.17)	-
Operating profit before working capital changes	10.62	21.68
<u>Adjustments for</u>		
Decrease/(Increase) in Trade Receivables	37.61	(441.40)
Decrease/(Increase) in Inventories	1,003.86	148.87
Decrease/(Increase) in Other Financial Assets -Current	(0.00)	-
Decrease/(Increase) in Other Current Assets	2.27	7.75
Decrease/(Increase) in Other Non Current Asset	0.01	-
(Decrease)/Increase in Trade Payable	(275.19)	(4.00)
(Decrease)/Increase in Other Current Liabilities	(15.51)	6.33
Cash Generated from Operations	763.67	(260.77)
Income Tax Paid (net)	(1.45)	27.92
Cash Flow before Extra Ordinary Items	762.22	(232.84)
Income/(Expenses) pertaining to previous year	-	-
Net Cash from Operating Activities	762.22	(232.85)
(B) <u>Cash Flow From Investing Activities</u>		
Proceeds from sale of Property, Plant & Equipments	4.00	-
Interest Received on Loan	32.42	89.19
Loans to Others	(150.53)	305.03
Net Cash Generated From/(Used in) Investing Activities	(114.11)	394.22
(C) <u>Cash Flow From Financial Activities</u>		
Borrowings (Repaid) / Taken	(516.19)	(72.29)
Finance Costs	(37.79)	(87.52)
Net Cash Generated From/(Used in) Financing Activities	(653.98)	(159.81)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(5.87)	1.56
Opening Cash & Cash Equivalents	17.05	14.57
Closing Cash & Cash Equivalents	11.18	16.13

The accompanying notes forms an integral part of the financial statements-

1. The Cash flow statement has been prepared under the "Indirect method" as set out in Indian Accounting Standard-7 "Cash flow Statement".
2. Previous year's figures have been regrouped wherever necessary.



For Asian Tea & Exports Limited  
Kolkata  
(Hariram Garg)  
Chairman/Managing Director  
DIN: 00216053

Place: Kolkata  
Date: 14/11/2025





# Agarwal Kejriwal & Co.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF ASIAN TEA & EXPORTS LIMITED FOR THE QUARTER ENDED SEPTEMBER 30TH, 2025

TO THE BOARD OF DIRECTORS OF  
ASIAN TEA & EXPORTS LIMITED

1. We have reviewed the unaudited consolidated financial results of Asian Tea & Exports Limited (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group"), and associates (refer Note 6 below) for the quarter and three months ended 30<sup>th</sup> September, 2025 (the 'Statement'). The Statement is being submitted by the Parent 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 Parent's Management and has been approved by the Parent's Board of Directors, has been prepared and presented 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, as amended 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. 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 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 Standards on Auditing 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following Subsidiaries:

1.	Greenol Laboratories Private Limited
2.	Sarita Nupur Vyapar Private Limited
3.	Herbby Tea Plantation Private Limited



5. 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 has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 3 subsidiaries, whose interim financial results and other financial information reflect total assets of Rs. 2,344.09 lacs as at 30<sup>th</sup> September, 2025 and total revenues of Rs 135.25 lacs and Rs. 681.36 lacs, total net loss after tax Rs. 11.20 lacs and Rs. 14.81 lacs for the quarter ended 30<sup>th</sup> September, 2025 and period ended on that date respectively.
- The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 3 associates, whose interim financial results and other financial information include Group's share of net profit of Rs. 79.08 lacs and Rs. 104.30 lacs for the quarter ended 30<sup>th</sup> September, 2025 and period ended on that date respectively.

Further, the results of the following associates have not been reviewed by any auditor and the same have only been approved by the Board of Directors of the company: -

Name of Associates	% of shareholdings as on 30-6-25
Kesavatsapur Tea Company (P) Ltd.	40.79%
Hurdeodass Co. (P) Ltd.	27.19%
Asian Tea Company Pvt Ltd	40.43%

Our conclusion on the Statement is not modified in respect of the above matter.

**For AGARWAL KEJRIWAL & CO.**

Chartered Accountants

Firm's Registration No.: 316112E



(M. Agarwal)

Partner

Membership No.: 052474

UDIN: 25052474BMTE502093



Place: Kolkata

Date: 14/11/2025

# ASIAN TEA & EXPORTS LIMITED

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Statement of Consolidated Financial Results for the quarter 30th Sept, 2025

Rs. in Lakhs except for Shares & EPS

Particulars	Consolidated					
	Quarter ended			Year to date		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income from Operations</b>						
a) Revenue from Operations	1,312.97	1,371.33	1,317.39	2,684.30	2,525.03	5,355.03
b) Other Income	103.68	45.75	80.57	149.43	183.85	210.70
<b>1. Total Revenue (a+b)</b>	<b>1,416.65</b>	<b>1,417.08</b>	<b>1,397.96</b>	<b>2,833.73</b>	<b>2,708.88</b>	<b>5,565.73</b>
<b>2. Expenses</b>						
a) Cost of Materials Consumed	-	-	-	-	-	-
b) Purchase of Stock in Trade	490.27	563.38	1,180.10	1,053.65	2,256.20	6,490.42
c) Changes in Inventories of Finished goods, Work-in-progress and Stock in Trade	786.07	752.08	58.87	1,538.15	148.87	(1,383.67)
d) Employees Benefits Expense	7.53	8.13	10.76	15.66	18.48	38.54
e) Finance Costs	16.03	30.75	63.29	46.78	115.08	212.33
f) Depreciation and Amortisation expense	7.69	7.68	8.24	15.37	16.56	33.05
g) Other Expenditure	38.66	25.69	20.59	64.35	42.05	110.11
<b>2. Total Expenses</b>	<b>1,346.25</b>	<b>1,387.71</b>	<b>1,341.85</b>	<b>2,733.96</b>	<b>2,597.24</b>	<b>5,500.78</b>
<b>3) Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>70.39</b>	<b>29.37</b>	<b>56.11</b>	<b>99.76</b>	<b>111.64</b>	<b>64.95</b>
<b>4) Exceptional Items</b>	-	-	-	-	-	-
<b>5) Profit before tax (3-4)</b>	<b>70.39</b>	<b>29.37</b>	<b>56.11</b>	<b>99.76</b>	<b>111.64</b>	<b>64.95</b>
<b>6) Tax Expense:</b>						
a) Current Tax	(0.63)	1.92	4.70	1.29	5.84	7.81
b) Deferred Tax	(0.03)	(0.75)	0.02	(0.78)	-	3.78
c) Earlier year Tax	-	-	-	-	-	3.39
<b>7) Profit/(Loss) for the period (5-6)</b>	<b>71.05</b>	<b>28.20</b>	<b>51.39</b>	<b>99.25</b>	<b>105.80</b>	<b>49.97</b>
<b>8) Other Comprehensive Income</b>	<b>0.55</b>	<b>0.13</b>	<b>0.34</b>	<b>0.68</b>	<b>0.65</b>	<b>1.15</b>
<b>9) Total Comprehensive Income (7+8)</b>	<b>71.60</b>	<b>28.33</b>	<b>51.73</b>	<b>99.93</b>	<b>106.45</b>	<b>51.12</b>
<b>10) Paid up Equity Share Capital (F.V. Rs 10/-)</b>	<b>2,494.18</b>	<b>2,494.18</b>	<b>2,000.00</b>	<b>2,494.18</b>	<b>2,000.00</b>	<b>2,494.18</b>
<b>11) Reserves excluding revaluation reserve</b>	-	-	-	-	-	-
<b>12) Earning Per Share (EPS)</b>						
i) Before Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.28	0.14	0.26	0.40	0.53	0.24
(b) Diluted	0.28	0.14	0.26	0.40	0.53	0.24
ii) EPS after Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.28	0.14	0.26	0.40	0.53	0.24
(b) Diluted	0.28	0.14	0.26	0.40	0.53	0.24

Place: Kolkata  
Date : 14.11.2025



For Asian Tea & Exports Limited

(H.R.GARG)

Chairman/Managing Director  
DIN: 00216053





(Hartram Garg)  
Chairman/Managing Director

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876

"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India

Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101

E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Reporting of Segmentwise Revenue, Results & Capital Employed for the quarter ended 30th Sept, 2025

Rs. in Lakhs

Particulars	Consolidated					
	Quarter ended			Year to date		
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>1) Segment Revenue (net Sales/income)</b>						
a) Segment- Domestic						5,359.07
I) Tea & other component	1,313.04	1,373.92	1,317.95	2,686.96	2,525.59	
b) Segment-International						206.66
I) Tea & others	103.60	43.16	80.01	146.76	183.29	
c) unallocated						5,565.73
Total	1,416.64	1,417.08	1,397.96	2,833.73	2,708.88	5,565.73
Net Sales/income from operations.	1,416.64	1,417.08	1,397.96	2,833.73	2,708.88	
<b>2) Segment Results (Profit (+)/Loss(-) before tax and interest from each segment.</b>						
a) Segment- Domestic	(8.46)	22.71	46.25	14.25	57.70	105.06
I) Tea & other Component.						
b) Segment-International						105.06
I) Tea & others	(8.46)	22.71	46.25	14.25	57.70	212.33
Total	16.03	30.75	63.29	46.78	115.08	(172.21)
Less (i) Interest	(94.88)	(37.41)	(73.14)	(132.29)	(169.02)	64.94
ii) Other un-allocable expenditure net off	70.39	29.37	56.10	99.76	111.64	
Total Profit before Tax.						
<b>3) Segment Asset</b>						
a) Segment- Domestic	5,112.00	5,926.03	4,152.05	5,112.00	4,152.05	5,687.36
I) Tea & other Component.	1.41	1.41	1.41	1.41	1.41	1.41
b) Segment-International	4,034.23	3,898.05	4,936.06	4,034.23	4,936.06	4,460.47
i) Tea & other Component.						10,149.24
c) Unallocated	9,147.64	9,825.49	9,089.52	9,147.64	9,089.52	
Total						
<b>4) Segment Liabilities</b>						
a) Segment- Domestic	786.51	982.49	518.66	786.51	518.66	1,292.23
I) Tea & other Component.						
b) Segment-International						1,853.52
i) Tea & other Component.	1,264.50	1,814.55	2,443.74	1,264.50	2,443.74	3,145.75
c) Unallocated	2,051.01	2,797.04	2,962.41	2,051.01	2,962.40	
Total						
Capital Employed (Segment Assets- Segment Liabilities)	7,096.63	7,028.45	6,127.12	7,096.63	6,127.12	7,003.49

Notes:

- The above Audited consolidated Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov 2025. The limited review for the quarter ended 30th Sept 2025 has been carried out by the Statutory Auditor as required under Regulation 33 of the SEBI(LODR) Regulation, 2015.
- The Company is mainly engaged in the Business of sale of made Tea, Yellow Peas, Rice, Dal, etc.
- The Company has non-current investment in unquoted equity shares which the Company had valued at cost.
- The figures of previous year/quarters wherever required have been rearranged or regrouped.

Place: Kolkata  
Date : 14.11.2025



For Asian Tea & Exports Limited

(H.R.GARG)  
Chairman/Managing Director  
DIN: 00216053



# ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876

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## Statement of Consolidated Asset and Liabilities as on 30th Sept 2025

Rs. in Lakhs

	PARTICULARS	AS AT 30th Sept 2025	AS AT 31st March 2025
		Consolidated	
		Audited	Audited
<b>I ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Fixed Assets		1,076.69	1,053.90
(i) Property, Plant and Equipment		332.43	332.43
(ii) Intangible Assets		2,966.16	2,860.37
(b) Non-Current Investments		18.56	18.02
(c) Deferred Tax Assets (Net)		71.10	70.23
(d) Other Non Current Assets			
Sub total		4,464.94	4,334.95
<b>2 Current Assets</b>			
(a) Inventories		23.69	1,561.83
(b) Trade Receivables		2,353.59	2,370.86
(c) Cash & Cash balances		26.20	27.87
(d) Loans		485.95	1,065.95
(e) Short term investments		32.18	30.88
(f) Current Tax Assets (Net)		33.51	32.37
(g) Other Current Assets		1,727.57	724.53
Sub total		4,682.69	5,814.29
<b>TOTAL ASSETS</b>		9,147.63	10,149.24
<b>II EQUITY &amp; LIABILITIES</b>			
<b>1 Shareholders' Fund</b>			
(a) Share Capital		2,494.18	2,494.18
(b) Reserve & Surplus		4,602.45	4,509.30
Sub total		7,096.63	7,003.48
<b>2 Non Current Liabilities</b>			
(a) Long term borrowings		49.33	103.85
(b) Long term Provisions		8.92	8.60
Sub total		58.25	112.45
<b>3 Current Liabilities</b>			
(a) Short Term Borrowings		1,088.98	1,723.40
(b) Trade Payables			
i) Total outstanding dues of micro enterprises and small enterprises			
ii) Total outstanding dues of creditors		758.19	1,264.22
- other than micro enterprise and small enterprises		126.18	26.28
(c) Other Current Liabilities		19.40	19.41
(d) Short term provisions		1,992.75	3,033.31
Sub total		9,147.63	10,149.24
<b>TOTAL EQUITY &amp; LIABILITIES</b>			

For Asian Tea & Exports Limited

(H.R.GARG)

Chairman/Managing Director

DIN: 00216053



Place : Kolkata  
Date : 14.11.2025





ASIAN TEA & EXPORTS LIMITED

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Statement of Consolidated Cash Flow for the half year ended 30th September 2025

Particulars	Rs. in Lakhs	
	For the year ended 30th Sept 2025	For the year ended 30th Sept 2024
<b>(A) Cash Flow From Operating Activities</b>		
Profit as per consolidated statement of Profit & Loss	99.76	111.64
Add: Comprehensive Income	-	-
Profit before Income Tax	99.76	111.64
<u>Adjustments for</u>		
Fair Value of Financial assets (Net)	(1.30)	(3.02)
Fair Valuation of Gold	(1.49)	(0.66)
Provision for Gratuity	0.53	0.52
Depreciation and Amortisation Expense	15.37	16.58
Interest Income Received on Loans	(33.26)	(89.19)
Finance Costs	46.78	115.08
Sundry Balance Written Off (Net)	0.07	1.83
Share of profit from Associates	(104.30)	(89.86)
Loss on sale of Fixed Assets	(3.17)	-
Operating profit before working capital changes	19.00	62.90
<u>Adjustments for</u>		
Decrease/(Increase) in Trade Receivables	279.56	215.49
Decrease/(Increase) in Inventories	1,538.16	148.87
Decrease/(Increase) in Other Current Assets	(306.02)	7.75
Decrease/(Increase) in Other Non Current Tax Asset (Net)	(0.19)	-
(Decrease)/Increase in Trade Payable	(768.38)	(338.26)
Decrease/(Increase) in Other Financial Liabilities - Current	65.48	-
(Decrease)/Increase in Other Current Liabilities	99.93	87.08
Cash Generated from Operations	927.52	183.83
Income Tax Paid (net)	(2.43)	26.41
Cash Flow before Extra Ordinary Items	925.09	210.24
Income/(Expenses) pertaining to previous year	-	-
Net Cash from Operating Activities	925.09	210.24
<b>(B) Cash Flow From Investing Activities</b>		
Payment for Property, Plant & Equipment	(45.77)	-
Proceeds from Sale of Property, Plant & Equipment	4.00	-
Interest Received on Loan	33.26	89.19
Loans to Others	(152.53)	296.03
Net Cash Generated From/(Used in) Investing Activities	(161.04)	385.22
<b>(C) Cash Flow From Financial Activities</b>		
Borrowings (Repaid)/ Taken	(718.93)	(488.01)
Finance Costs	(46.78)	(115.08)
Net Cash Generated From/(Used in) Financing Activities	(765.72)	(603.09)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(1.67)	(7.63)
Opening Cash & Cash Equivalents		
Opening Cash & Cash Equivalents	27.87	35.39
Closing Cash & Cash Equivalents	26.20	27.76

The accompanying notes forms an integral part of the financial statements-

1. The Cash flow statement has been prepared under the "Indirect method" as set out in Indian Accounting Standard-7 "Cash flow Statement"
2. Previous year's figures have been regrouped wherever necessary.

Place, Kolkata  
Date, 14.11.2025



For Asian Tea & Exports Limited

(H.R.GARG)  
Chairman/Managing Director  
DIN: 00216053

