



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.terraigroup.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: 14th November, 2025

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

Dear Sir(s),

Sub: Outcome of Board Meeting

Further to our letter dated November 3, 2025, 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 14, 2025, has approved the Consolidated and Standalone Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025.

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 04:00 p.m. (IST) and concluded at 8:00 p.m. (IST).

We request you to kindly take the same on record.

Yours faithfully,

For Terai Tea Co. Ltd.

Rajesh Singhania
Company Secretary & Compliance Officer

Encl: As Above

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)

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 30 September 2025, 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 to time.

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 our review.

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 audit opinion.



Saha & Majumder

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 material misstatement.

For Saha & Majumder
Chartered Accountants
Firm Registration Number: 303087


S.N. Bhattacharjee
Partner

Membership Number: 010767

UDIN:25010767BMOABR6856

Place: Siliguri
Date: 14 November 2025



Part I (Rs. in Lakhs)

Statement of unaudited Standalone Financial Results for the quarter and six months ended 30 September 2025

Sl No.	Particulars	Three months ended			Six months ended		Year ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	Income						
	Revenue from operations	1,531.51	2,906.77	3,134.07	4,438.29	4,945.71	10,299.49
II	Other income	19.17	356.78	838.08	375.95	1,291.17	1,094.93
III	Total income (I + II)	1,550.68	3,263.56	3,972.14	4,814.23	6,236.88	11,394.42
IV	Expenses						
	Cost of materials consumed	552.48	462.53	751.53	1,015.01	831.22	1,732.11
	Purchases of stock-in-trade	228.16	2,563.98	1,442.07	2,792.14	3,516.02	6,750.79
	Changes in inventories of finished goods and stock-in-trade	371.64	(778.21)	302.49	(406.56)	(487.75)	57.41
	Employee benefits expense	235.39	139.18	164.91	374.57	277.05	720.24
	Finance costs	90.04	87.76	89.51	177.80	170.12	350.08
	Depreciation expense	33.53	29.50	38.48	63.03	74.46	129.08
	Other expenses	382.26	356.20	331.65	738.47	537.63	1,224.59
	Total expenses	1,893.51	2,860.94	3,120.64	4,754.45	4,918.74	10,964.31
V	Profit before tax (III - IV)	(342.83)	402.61	851.50	59.79	1,318.15	430.11
VI	Tax expense:						
	Current tax	-	-	-	-	-	4.64
	Tax for earlier years	-	-	-	-	-	5.55
	Minimum Alternative Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	51.87
	Total tax expense	-	-	-	-	-	62.06
VII	Profit / (Loss) for the period (V-VI)	(342.83)	402.61	851.50	59.79	1,318.15	368.05
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)	(342.83)	402.61	851.50	59.79	1,318.15	368.05
X	Paid-up equity share capital (face value Rs.10 each.)	690.29	690.29	690.29	690.29	690.29	690.29
XI	Other equity						8,104.41
XII	Earning per share (face value of Rs. 10 each) (not annualised for the quarters)						
	-Basic	(4.98)	5.83	12.38	0.87	19.16	5.35
	-Diluted	(4.98)	5.83	12.38	0.87	19.16	5.35

See accompanying notes to the financial results



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN- 25010767BMDABR6856


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 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14 November 2025.
- 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

Place : Kolkata

Date: 14 November 2025

for Terai Tea Company Limited



Ajit Kumar Agarwala
Ajit Kumar Agarwala
(Managing Director)
DIN: 00265775



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

[Signature]
PARTNER

UDIN-25010767BMDABR6856

Teraí Tea Company Limited

Corporate Identity Number: LS1226WB1973PLC029009

Registered office : East India House, 2nd Floor, 20B, British Indian Street, Kolkata-700069
Tel: +91 33-46039789, E-mail id:teraitea@gmail.com, Website: www.teraigroup.com

Standalone balance sheet

(Rs. in Lakhs)

S.No.	Particulars	As at	
		30.09.2025	31.03.2025
		(Unaudited)	(Audited)
	ASSETS		
	Non-current assets		
1	(a) Property, Plant and Equipment	5,220.61	5,130.83
	(b) Capital work-in progress	148.47	135.09
	(c) Financial assets		
	(i) Investments	705.97	705.97
	(ii) Other financial assets	29.81	42.35
	(c) Other non-current assets	396.40	414.87
	(d) Deferred tax	-	-
	(e) Income-tax assets	36.85	32.42
	Total non- current assets	6,538.11	6,461.53
2	Current assets		
	(a) Inventories	443.14	73.37
	(b) Financial assets		
	(i) Investments	5,140.77	3,996.34
	(ii) Trade receivables	240.47	56.85
	(iii) Cash and cash equivalents	53.43	5,150.33
	(iv) Other financial assets	186.92	28.51
	(c) Other current assets	306.42	372.57
	Total current assets	6,371.15	9,677.96
	Total assets	12,909.26	16,139.48
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	687.93	687.93
	(b) Other equity	8,164.20	8,104.41
	Total equity	8,852.13	8,792.34
2	Liabilities		
(A)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	769.39	4,623.55
	(b) Provisions	147.57	147.57
	(c) Deferred tax liabilities (net)	41.76	41.76
	(d) Other non-current liabilities	49.39	49.39
	Total Non- current Liabilities	1,008.11	4,862.27
(B)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,631.65	2,189.59
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises		-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	290.93	148.97
	(b) Other current liabilities	45.34	65.20
	(c) Provisions	81.11	81.11
	Total current liabilities	3,049.03	2,484.87
	Total equity and liabilities	12,909.26	16,139.48

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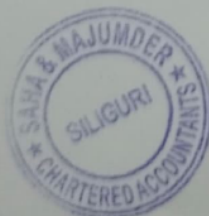
For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN- 25010767BM0ABR6854

Statement of cash flow standalone - For the six months ended			Rs. in lakhs
Particulars	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
Cash flow from operating activities			430.11
Profit before tax	59.79	1,318.15	
Adjustments for:			129.08
Depreciation	63.03	74.46	-1.52
Dividend income	-0.19	0.00	-33.05
Provision for doubtful debts	-	-	-160.02
Profit on sale of mutual fund	0.00	-99.87	-7.49
Profit/Loss on Future & Options	-	-	-87.68
Net loss / (gain) on financial asset measured at fair value	-268.37	-413.62	-83.18
Interest income	-	-	350.08
Interest expense	177.80	170.12	132.75
Provision no longer required written back	-	-	669.09
	32.07	1,049.23	
Changes in:			122.46
Trade receivables	-183.62	-742.89	45.28
Inventories	-369.77	-463.10	1,189.32
Loans, other financial assets and other assets	-61.25	254.47	-117.80
Liabilities and provisions	122.10	44.91	1,908.35
Cash generated from operations	-460.48	142.61	30.06
Income tax paid, net of refund	-4.43	-	1,938.41
Net cash from operating activities	-464.91	142.61	
Cash flow from investing activities			-157.80
Acquisition of property, plant and equipment	-166.20	-152.15	-311.35
(Purchase) / sale of investments, net	-1,144.43	-362.13	160.02
Profit on sale of investments	-	99.87	7.49
Profit/Loss on Future & Options	-	-	87.68
Gain on financial asset measured at fair value	268.37	413.62	1.52
Dividend received	0.19	-	83.18
Interest received	-	-	-129.27
Net cash provided used in investing activities	-1,042.07	-0.78	
Cash flow from financing activities			3,599.07
Proceeds / (Repayment) of borrowings	-3,412.11	42.20	-350.08
Interest paid	-177.80	-170.12	3,248.99
Net cash used in financing activities	-3,589.91	-127.92	
Net change in cash and cash equivalents	-5,096.89	13.91	5,058.13
Cash and cash equivalents at the beginning of the year	5150.33	92.20	92.20
Cash and cash equivalents at the end of the year	53.44	106.11	5,150.33

continued..



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER


UDEN - 25010767 BM0ABR 6856

Standalone Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Half year ended 30th September, 2025

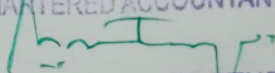
Particulars	Three months ended			Six Months Ended		Year ended
	30.09.2025	30.09.2024	30.06.2025	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,301.58	1,158.90	324.16	1,625.74	1,403.11	3,496.68
b) Trading	229.93	1,975.17	2,582.61	2,812.54	3,542.61	6,802.82
Total	1,531.51	3,134.07	2,906.77	4,438.28	4,945.72	10,299.50
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	1,531.51	3,134.07	2,906.77	4,438.28	4,945.72	10,299.50
Segment Result						
a) Tea Garden & Manufacturing	(194.45)	134.27	141.64	(52.81)	223.51	(269.65)
b) Trading	1.77	14.95	18.63	20.40	26.59	52.03
Total	(192.68)	149.22	160.27	(32.41)	250.10	(217.62)
Less: Interest	90.04	89.51	87.76	177.8	170.12	350.08
Add: Unallocable income/(loss)	-60.11	791.79	330.10	270.00	1,238.17	997.81
Total Profit before tax	(342.83)	851.50	402.61	59.79	1,318.15	430.11
Capital Employed						
(Segment Assets- Segment Liabilities)	-	-	-	-	-	8,792.34

Place : Kolkata
Date : 14 November 2025

For Terai Tea Company Limited


Ajit Kumar Agarwala
(Managing Director)
DIN: 00265775



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN- 25010767BM0ABR6856

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)

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 (refer Annexure 1 for the list of associates included in the Statement) for the quarter ended and half year ended 30 September 2025, 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 to time.

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 our review.

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 audit opinion.



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 material misstatement.

For Saha & Majumder

Chartered Accountants

Firm Registration Number: 303087E

S.N. Bhattacharjee

Partner

Membership Number: 010767

UDIN: 25010767BMOABS8301

Place: Siliguri

Date: 14 November 2025



Annexure I to the Limited Review Report

List of entities included in the unaudited consolidated financial results:

Entity	Relationship
Terai Retailers Private Limited	Subsidiary
Abhijit Tea Company Private Limited	Associate
Amit Paridhan Private Limited	Associate
East Indian Produce Limited	Associate
Jaldacca Tea Plantations Private Limited	Associate
New Darjeeling Union Tea Company Limited	Associate
Sayedabad Tea Company Limited	Associate
Terai Dooars Tea Company Private Limited	Associate
Terai Financials Private Limited	Associate
Terai Infrastructures Private Limited	Associate
Terai Ispat and Trading Private Limited	Associate
Terai Overseas Private Limited	Associate
The Khariburi Tea Company Limited	Associate



(Rs. in Lakhs)

Part I						
Statement of unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2025						
Sl No.	Particulars	Three months ended			Six months ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income					
	Revenue from operations	1,531.51	2,906.77	3,134.07	4,438.29	10,299.49
II	Other income	19.17	356.78	838.08	375.95	1,095.46
III	Total income (I + II)	1,550.68	3,263.56	3,972.15	4,814.23	11,394.95
IV	Expenses					
	Cost of materials consumed	552.48	462.53	751.53	1,015.01	1,732.11
	Purchases of stock-in-trade	228.16	2,563.98	1,442.07	2,792.14	6,750.79
	Changes in inventories of finished goods and stock-in-trade	371.64	(778.21)	302.49	(406.56)	57.41
	Employee benefits expense	235.39	139.18	164.91	374.57	720.24
	Finance costs	90.04	87.76	89.51	177.80	350.08
	Depreciation expense	33.53	29.50	38.48	63.03	129.08
	Other expenses	382.26	356.20	331.65	738.47	1,225.08
	Total Expenses	1,893.51	2,860.94	3,120.64	4,754.45	10,964.80
V	Profit before tax (III-IV)	-342.83	402.61	851.51	59.78	430.15
VI	Tax expense:					
	Current tax	-	-	-	-	4.65
	Tax for earlier years	-	-	-	-	5.55
	Minimum Alternative Tax	-	-	-	-	-
	Deferred tax	-	-	-	-	51.87
	Total tax expense	-	-	-	-	62.07
VII	Profit / (Loss) for the year (V-VI)	-342.83	402.61	851.51	59.78	368.08
VIII	Share of (loss) / profit in associates	51.25	102.34	53.25	153.59	585.05
IX	Profit / (Loss) for the period (V-VI) after tax, share of profit / (loss) in	-291.58	504.95	904.76	213.37	953.13
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)	-291.58	504.95	904.76	213.37	953.13
XII	Profit attributable to:					
	Owners of the Company	-291.58	504.95	904.76	213.37	953.13
	Non controlling interest	-	-	-	-	-
	Profit for the period	-291.58	504.95	904.76	213.37	953.13
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	-291.58	504.95	904.76	213.37	953.13
	Non controlling interest	-	-	-	-	-
	Total comprehensive income for the period	-291.58	504.95	904.76	213.37	953.13
XV	Paid-up equity share capital (face value Rs.10 each.)	690.29	690.29	690.29	690.29	690.29
XVI	Other Equity					15,362.28
XVII	Earning per share (face value of Rs. 10 each) (not annualised for the					
	-Basic	-4.22	7.32	13.11	3.09	13.86
	-Diluted	-4.22	7.32	13.11	3.09	13.86

See accompanying notes to the financial results



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN-25010767BMOABS8301

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 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14 November 2025.
- 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

Place : Kolkata

Date: 14 November 2025



for Terai Tea Company Limited

Ajit Kumar Agarwala
(Managing Director)

DIN: 00265775



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN-25010767BM0AB58301

Consolidated balance sheet

		(Rs. in Lakhs)	
S.No.	Particulars	As at	
		30.09.2025	31.03.2025
		(Unaudited)	(Audited)
	ASSETS		
	Non-current assets		
1	(a) Property, Plant and Equipment	5,220.61	5,130.83
	(b) Capital work-in progress	148.47	135.09
	(c) Financial assets		
	(i) Investments	8,112.31	7,958.81
	(ii) Other financial assets	29.81	42.35
	(d) Other non-current assets	396.40	414.87
	(e) Deferred tax	-	-
	(f) Income-tax assets	36.85	32.42
	Total non-current assets	13,944.45	13,714.37
2	Current assets		
	(a) Inventories	443.14	73.37
	(b) Financial assets		
	(i) Investments	5,140.77	3,996.34
	(ii) Trade receivables	240.47	56.85
	(iii) Cash and cash equivalents	58.57	5,155.46
	(iv) Other financial assets	186.92	28.51
	(c) Other current assets	306.42	372.57
	Total current assets	6,376.29	9,683.09
	Total assets	20,320.74	23,397.46
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	687.93	687.93
	(b) Other equity	15,575.65	15,362.28
	Total equity	16,263.58	16,050.21
2	Liabilities		
(A)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	769.39	4,623.55
	(b) Provisions	147.57	147.57
	(c) Deferred tax liabilities (net)	41.76	41.76
	(d) Other non-current liabilities	49.39	49.39
	Total Non-current Liabilities	1,008.11	4,862.27
(B)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,631.65	2,189.59
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises	-	-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	290.93	148.97
	(b) Other current liabilities	45.34	65.30
	(c) Provisions	81.11	81.12
	Total current liabilities	3,049.03	2,484.98
	Total equity and liabilities	20,320.74	23,397.46



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

[Signature]
PARTNER

25050767BMOABS8301



Terai Tea Company Limited

Corporate Identity Number: L51226WB1973PLC029009

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

Tel: +91 33-46039789, E-mail id: teraitea@gmail.com, Website: www.teraigroup.com

Statement of Cash Flow Consolidated - For the six months ended

	Rs. in lakhs		
Particulars	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Audited)
Cash flow from operating activities			
Profit before tax	59.79	1,318.15	430.11
Adjustments for:			
Depreciation	63.03	74.46	129.08
Dividend income	-0.19	0.00	-1.52
Provision for doubtful debts	-	-	-33.05
Profit on sale of mutual fund	0.00	-99.87	-160.02
Profit/Loss on Future & Options	-	-	-7.49
Net loss / (gain) on financial asset measured at fair value	-268.37	-413.62	-87.68
Interest income	-	-	-83.18
Interest expense	177.80	170.12	350.08
Provision no longer required written back	-	-	132.75
	32.07	1,049.23	669.08
Changes in:			
Trade receivables	-183.62	-742.89	122.46
Inventories	-369.77	-463.10	45.28
Loans, other financial assets and other assets	-61.25	254.47	1,189.32
Liabilities and provisions	122.10	44.91	-117.80
Cash generated from operations	-460.48	142.61	1,908.34
Income tax paid, net of refund	-4.43	-	30.06
Net cash from operating activities	-464.91	142.61	1,938.40
Cash flow from investing activities			
Acquisition of property, plant and equipment	-166.20	-152.15	-157.80
(Purchase) / sale of investments, net	-1,144.43	-362.13	-311.35
Profit on sale of investments	-	99.87	160.02
Profit/Loss on Future & Options	-	-	7.49
Gain on financial asset measured at fair value	268.37	413.62	87.68
Dividend received	0.19	-	1.52
Interest received	-	-	83.18
Net cash provided used in investing activities	-1,042.07	-0.78	-129.27
Cash flow from financing activities			
Proceeds / (Repayment) of borrowings	-3,412.11	42.20	3,599.07
Interest paid	-177.80	-170.12	-350.08
Net cash used in financing activities	-3,589.91	-127.92	3,248.99
Net change in cash and cash equivalents	-5,096.89	13.91	5,058.12
Cash and cash equivalents at the beginning of the year	5155.46	92.20	92.20
Cash and cash equivalents at the end of the year	58.57	106.11	5,150.33

continued..



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN-25010767BM10ABS8301

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Half year ended 30th September, 2025

Particulars	Three months ended			Six Months Ended		Year ended
	30.09.2025	30.09.2024	30.06.2025	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,301.58	1,158.90	324.16	1625.74	1,403.11	3,496.68
b) Trading	229.93	1,975.17	2,582.61	2,812.54	3,542.61	6,802.82
Total	1,531.51	3,134.07	2,906.77	4,438.28	4,945.72	10,299.50
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	1,531.51	3,134.07	2,906.77	4,438.28	4,945.72	10,299.50
Segment Result:						
a) Tea Garden & Manufacturing	(194.45)	134.27	141.64	(52.81)	221.51	(269.65)
b) Trading	1.77	14.95	18.63	20.40	26.59	52.03
Total	(192.68)	149.22	160.27	(32.41)	250.10	(217.62)
Less: Interest	90.04	89.51	87.76	177.8	170.12	350.08
Add: Unallocable income/(loss)	-60.11	791.79	330.10	270	1,238.17	997.81
Total Profit before tax	(342.83)	851.50	402.61	59.79	1,318.15	430.11
Capital Employed						8,792.34
(Segment Assets- Segment Liabilities)	-	-	-	-	-	-

Place : Kolkata
Date: 14 November 2025



Ajit Kumar Agarwala
(Managing Director)
DIN: 00265775



For SAHA & MAJUMDER
CHARTERED ACCOUNTANTS

PARTNER

UDIN- 25010767BM0AB58301