TONGANI TEA COMPANY LIMITED

CIN : L01132WB1893PLC000742

3rd November, 2025

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
KOLKATA – 700 001.

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 followings:

1. Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30th September, 2025 alongwith the Auditor's "Limited Review Report".

The meeting of the Board of Directors held on 3rd November, 2025, commenced at 1:45 p.m. and concluded at 2:25 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For TONGANI TEA COMPANY LIMITED

ARINDAM ROYCHOWDHURY

Digitally signed by ARINDAM ROYCHOWDHURY
Date: 2025.11.03 14:36:56 +05'30'

ARINDAM ROYCHOWDHURY
Company Secretary & Compliance Officer

Encl.: As above.

LILHA & ASSOCIATES

CHARTERED ACCOUNTANTS

2A, Grant Lane, 4th Floor, Room No. 4D, Kolkata-700012;

Contact No.: +91 9748331553; E-mail: lovkush.2000@gmail.com

Unmodified Opinion is expressed on the Quarterly Unaudited (with limited review by auditors) Financial Results (for companies other than banks) for the Second Quarter Ended & First Half year ended 30th September, 2025 Independent Auditor's Limited Review Report on Quarter ended Unaudited Standalone Ind AS Financial Result for second Quarter Ended 30th September, 2025 (From 01/07/2025 to 30/09/2025) & First Half year ended 30th September, 2025 (from 01/04/2025 to 30/09/2025) of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report to
The Board of Directors
Tongani Tea Company Limited
[CIN: L01132WB1893PLC000742]

1. We have reviewed the accompanying Standalone Ind AS Statement of Unaudited financial results of **Tongani Tea Company Limited ("the Company")** for the **Second Quarter** ended 30th September, 2025 (from 01/07/2025 to 30/09/2025) & **First Half year** ended 30th September, 2025 (from 01/04/2025 to 30/09/2025), being submitted by the Company in compliance with Indian Accounting Standards **("Ind AS")** pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principals laid down in Indian Accounting Standard 34 **(Ind AS 34)** ***"Interim Financial Reporting"*** as prescribed under Section 133 of the Companies Act, 2013 **("the Act")** read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 & Regulation 52 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the standards on review engagement **(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 is limited primarily to inquiries of the 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. 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 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 recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 LILHA & ASSOCIATES
Firm Registration No. 328627E
Chartered Accountants

LILHA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Kolkata – 700 012
3rd day of Nov, 2025
UDIN: 25315421BMNTVP2770

LOVKUSH LILHA
(Partner)
Membership No. 315421

TONGANI TEA COMPANY LIMITED

CIN : L01132WB1893PLC000742

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

Phone :2248-7685, 2210-0540 ; Fax : 91-33-2210-0541

E-mail:info@tonganitea.com : Website : www.tonganitea.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

PART I — Rupees In Lakhs

	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)			(Unaudited)		(Audited)
1	Revenue from Operations	373.76	162.24	427.88	536.00	620.80	924.68
2	Other Income	5.85	4.02	6.12	9.87	11.65	28.33
	Total Income (1+2)	**379.61**	**166.26**	**434.00**	**545.87**	**632.45**	**953.01**
3	**Expenses**						
	(a) Cost of materials consumed (Note 5)	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	0.39	-	0.39	0.50	0.80
	(c) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	(43.22) -	(38.79)	(25.66)	(82.01)	(49.75)	(2.61)
	(d) Employee Benefits Expense	206.44	137.47	194.66	343.91	333.17	604.29
	(e) Finance Costs	18.02	16.58	15.56	34.60	32.33	46.61
	(f) Depreciation and Amortisation expenses	6.78	6.77	6.90	13.55	13.80	30.88
	(g) Other Expenses	59.78	40.82	75.13	100.60	132.05	208.95
	Total Expenses	**247.80**	**163.24**	**266.59**	**411.04**	**462.10**	**888.92**
4	**Profit/(Loss) before Exceptional Items and tax (1+2-3)**	**131.81**	**3.02**	**167.41**	**134.83**	**170.35**	**64.09**
5	Exceptional items	-	-	-	-	-	-
6	**Profit/(Loss) before tax (4-5)**	**131.81**	**3.02**	**167.41**	**134.83**	**170.35**	**64.09**
7	**Tax Expenses**						
	-Current Tax	-	-	-	-	-	7.20
	-MAT Credit	-	-	-	-	-	
	-Deferred Tax Assets	-	-	-	-	-	1.06
	- Income Tax for earlier years	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	**8.26**
8	**Net Profit/(Loss) after tax (6-7)**	**131.81**	**3.02**	**167.41**	**134.83**	**170.35**	**55.83**
9	**Other Comprehensive Income/(Loss) (net of tax)**						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.34)
	- Income Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	0.09
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	- 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)	-	-	-	-	-	(0.25)
10	**Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the preiod) (8+9)**	**131.81**	**3.02**	**167.41**	**134.83**	**170.35**	**55.58**
11	Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	18.58	18.58	18.58	18.58	18.58	18.58
12	Other Equity	1247.09	1247.09	1191.51	1247.09	1191.51	1247.09
13	**Earnings Per Share (Weighted)** (of Rs.10/- each)						
	(a) Basic	70.94	1.63	90.10	72.57	91.68	30.05
	(b) Diluted	70.94	1.63	90.10	72.57	91.68	30.05

Standalone Statement of Assets and Liabilities

(Rupees in lakhs)

Particulars	As at Current half year ended 30/09/2025	As at Previous Year ended 31/03/2025
	Unaudited	Audited
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	1040.20	1031.10
Capital Work-in-Progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
<u>Financial Assets</u>		
Investments	217.79	217.79
Loans & Advances	201.00	201.00
Other Financial Assets	18.08	9.28
Other Non-Current Assets	25.96	25.96
Sub Total - Non-Current Assets	**1503.03**	1485.13
(2) Current Assets		
Inventories	168.17	85.94
Biological Assets	0.73	0.73
<u>Financial Assets</u>		
Investments	21.40	21.40
Trade Receivables	44.52	5.88
Cash and Cash Equivalents	26.37	25.29
Bank Balances other than above	0.79	0.78
Loans & Advances	210.00	221.00
Other Financial Assets	40.66	33.72
Current Assets	331.53	330.80
Sub Total - Current Assets	**844.17**	725.54
TOTAL - ASSETS	**2347.20**	**2210.67**
B EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	18.58	18.58
<u>Other Equity</u>		
Reserves and Surplus	1362.32	1240.49
Other Reserves	6.60	6.60
Sub Total - Equity	**1387.50**	1265.67
(2) Liabilities		
Non-Current Liabilities		
<u>Financial Liabilities</u>		
Borrowings	259.51	231.45
Provisions	62.54	62.54
Deferred Tax Liabilities (Net)	46.58	46.58
Other Non-Current Liabilities	0.07	0.07
Sub Total - Non- Current Liabilities	**368.70**	340.64
Current Liabilities		
<u>Financial Liabilities</u>		
Borrowings	422.44	428.60
Trade Payables	141.65	129.87
Other Financial Liabilities	1.62	4.26
Other Liabilities	13.29	16.23
Employee Benefit Obligations	12.00	22.00
Current Tax Liabilities (Net)	-	3.40
Provisions	-	-
Sub Total - Current Liabilities	**591.00**	604.36
TOTAL - LIABILITIES	**959.70**	945.00
TOTAL - EQUITY AND LIABILITIES	**2347.20**	**2210.67**

LILHA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

TONGANI TEA COMPANY LTD. KOLKATA

TONGANI TEA COMPANY LIMITED

CIN : L01132WB1893PLC000742

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rupees in lakhs)

			As at half year ended 30th September, 2025 (Unaudited)	As at half year ended 30th September, 2024 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**			
	Net Profit/(Loss) before tax and extraordinary items		134.83	170.35
	Adjustments for :			
	Depreciation & Amortisation Expenses		13.55	13.80
	(Gain)/Loss on Disposal of Assets		-	-
	(Gain)/Loss on Disposal of Investments		-	-
	Excess Liabilities Wrtten Back		(1.01)	-
	Finance Cost		34.60	32.31
	Interest Received		(8.86)	(11.65)
	Operating Profit before working capital changes		173.11	204.81
	Adjustments for :			
	(Increase)/Decrease In Trade Receivable		(38.64)	(32.45)
	(Increase)/Decrease In Inventories		(82.23)	(56.07)
	(Increase)/Decrease In Investments		-	58.00
	(Increase)/Decrease In Other Financial Assets		(15.74)	(5.43)
	(Increase)/Decrease In Other Current Assets		(0.73)	17.27
	Increase/(Decrease) In Trade Payable		11.78	16.43
	Increase/(Decrease) In Provisions (Net)		(13.40)	(9.54)
	Increase/(Decrease) In Other Current Liabilities		(1.93)	(1.93)
	Increase/(Decrease) In Other Financial Liabilities		(2.64)	(3.36)
	Cash generated from operations		29.58	187.73
	Direct Tax (paid) / Refund (Net)		-	-
	Net Cash from operating activities	(A)	29.58	187.73
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**			
	Purchase of Fixed Assets including Capital WIP (net of subsidy)		(22.65)	(44.87)
	Proceeds from Sale of Assets		-	-
	Proceeds from Sale of Investments		-	-
	Interest Received		8.86	11.65
	Net Cash used in investing activities	(B)	(13.79)	(33.22)
C	**CASH FLOW FROM FINANCING ACTIVITIES :**			
	Proceeds/(Repayment) of Borrowings			
	Proceeds/(Repayment) of Secured Current Borrowings from Bank		(11.50)	(37.53)
	Proceeds/(Repayment) Secured Non Current borrowing from Bank & Financial Institution		(6.60)	(14.87)
	Proceeds/(Repayment) Non Current Unsecured Borrowings		40.00	15.00
	Unsecured Loans (Extended) / Receovered		11.00	(101.42)
	Dividend Paid		(13.00)	-
	Interest & Finance Charges		(34.60)	(32.31)
	Net Cash used in Financing Activities	(C)	(14.70)	(171.13)
	Net increase/(Decrease) in cash and cash equivalents (A+B+C)		1.09	(16.62)
	Cash and cash equivalents at the beginning of the year		26.07	60.77
	Cash and cash equivalents at the end of the year		27.16	44.15
	Earmark Balances with Bank		0.79	0.88
	Cash & Bank Balances at the end of the year		26.37	43.27

Note 1 Figures shown in bracket shows cash outflow.

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

TONGANI TEA COMPANY LTD. KOLKATA

LILHA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

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 3rd November, 2025. The Limited Review for the quarter and six months ended 30th September, 2025 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

2 As the ultimate income tax liability will depend on results for the year ending 31st March, 2026 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.

3 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, 2025 should not be construed as representative of likely result for the year ending 31st March, 2026.

4 Statement of Assets & Liabilities as on 30.09.2025 and Statement of Cash Flow for the half year ended 30.09.2025 and Previous year figures are annexed herewith.

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 30th September, 2025.

8 Previous period's figures have been regrouped so as to conform to those of the current period.

FOR AND ON BEHALF OF THE BOARD

(MANOJ KUMAR DAGA)
CHAIRMAN
DIN : 00123386

Date : 3rd November, 2025
Place : Kolkata.

DANGANI TEA COMPANY LTD. KOLKATA

LILHA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS