# TONGANI TEA COMPANY LIMITED

**CIN : L01132WB1893PLC000742**

04th November, 2026

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 following:

1. Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30th September, 2026 alongwith the Auditor's "Limited Review Report".

The meeting of the Board of Directors held on 04th November, 2026, commenced at 3:15 P.M. and concluded at 3:48 P.M.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For TONGANI TEA COMPANY LIMITED

Indrani Roy
Digitally signed by Indrani Roy
Date: 2026.11.04 17:30:34 +05'30'

INDRANI ROY
Company Secretary & Compliance Officer

Encl.: As above.

**15-B, HEMANTA BASU SARANI, 3rd FLOOR, KOLKATA - 700 001 INDIA**
**PHONE : 2248-7685,2210-0540 FAX : 91-33-2210 0541 E-mail : info@tonganitea.com**
**Website : www.tonganitea.com**

ATRS & CO
CHARTERED ACCOUNTANTS

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amitagarwal98833@gmail.com
agarwaltibrewalco@gmail.com
Poddar Court, Gate No- 3 7th Floor,
Suite No.- QA 18, Rabindra Sarani Kolkata- 700001

**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.**
**Review Report**

**To**
**The Board of Directors**
**Tongani Tea Company Limited**

1) We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Tongani Tea Company 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.

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 the recognition and measurement principles laid down in 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. 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.

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 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.

For **A T R S & CO**
**(Previously Known as Agarwal Tibrewal & Co.)**
Chartered Accountants
(Firm Registration No. 328977E)

**Amit Agarwal**
Partner
Membership No. 303411

Place: Kolkata
Dated: 04/11/2026
**UDIN: 26303411MKCICT2634**

# 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, 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 | 385.71 | 180.16 | 373.76 | 565.87 | 536.00 | 871.61 |
| 2 | Other Income | 8.27 | 2.60 | 5.85 | 10.87 | 9.87 | 25.16 |
| | **Total Income (1+2)** | **393.98** | **182.76** | **379.61** | **576.74** | **545.87** | **896.77** |
| 3 | **Expenses** | | | | | | |
| | (a) Cost of materials consumed (Note 5) | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | 0.95 | - | 0.95 | 0.39 | 0.39 |
| | (c) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress | (11.74) | (91.77) | (43.22) | (103.51) | (82.01) | (8.15) |
| | (d) Employee Benefits Expense | 200.24 | 152.81 | 206.44 | 353.05 | 343.91 | 592.80 |
| | (e) Finance Costs | 22.97 | 18.68 | 18.02 | 41.65 | 34.60 | 60.10 |
| | (f) Depreciation and Amortisation expenses | 6.85 | 6.85 | 6.78 | 13.70 | 13.55 | 31.72 |
| | (g) Other Expenses | 75.84 | 54.96 | 59.78 | 130.80 | 100.60 | 184.59 |
| | **Total Expenses** | **294.16** | **142.48** | **247.80** | **436.64** | **411.04** | **861.45** |
| 4 | **Profit/(Loss) before Exceptional Items and tax (1+2-3)** | **99.82** | **40.28** | **131.81** | **140.10** | **134.83** | **35.32** |
| 5 | Exceptional items | - | - | - | - | - | - |
| 6 | **Profit/(Loss) before tax (4-5)** | **99.82** | **40.28** | **131.81** | **140.10** | **134.83** | **35.32** |
| 7 | **Tax Expenses** | | | | | | |
| | -Current Tax | - | - | - | - | - | 9.32 |
| | -MAT Credit | - | - | - | - | - | |
| | -Deferred Tax Assets | - | - | - | - | - | (6.96) |
| | - Income Tax for earlier years | - | - | - | - | - | - |
| | **Total Tax Expense** | - | - | - | - | - | **2.36** |
| 8 | **Net Profit/(Loss) after tax (6-7)** | **99.82** | **40.28** | **131.81** | **140.10** | **134.83** | **32.96** |
| 9 | **Other Comprehensive Income/(Loss) (net of tax)** | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | - | - | - | - | - | 4.44 |
| | - Income Tax relating to the item that will not be reclassified to profit or loss | - | - | - | - | - | (1.15) |
| | (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)** | - | - | - | - | - | 3.29 |
| 10 | **Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the preiod) (8+9)** | **99.82** | **40.28** | **131.81** | **140.10** | **134.83** | **36.25** |
| 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 | 1270.34 | 1270.34 | 1247.09 | 1270.34 | 1247.09 | 1270.34 |
| 13 | **Earnings Per Share (Weighted)** (of Rs.10/- each) | | | | | | |
| | (a) Basic | 53.72 | 21.68 | 70.94 | 75.40 | 72.57 | 17.74 |
| | (b) Diluted | 53.72 | 21.68 | 70.94 | 75.40 | 72.57 | 17.74 |

ATRS & CO. Chartered Accountants Formerly Agarwal Toshniwal & Co.

TONGANI TEA COMPANY LTD. KOLKATA

**Standalone 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 | 1165.25 | 1114.23 |
| Capital Work-in-Progress | - | - |
| Goodwill | - | - |
| Other Intangible Assets | - | - |
| Financial Assets | | |
| Investments | 217.79 | 217.79 |
| Loans & Advances | 201.00 | 201.00 |
| Other Financial Assets | 11.88 | 16.08 |
| Other Non-Current Assets | 17.03 | 17.03 |
| **Sub Total - Non-Current Assets** | **1612.95** | 1566.13 |
| (2) **Current Assets** | | |
| Inventories | 202.32 | 107.57 |
| Biological Assets | 0.73 | 0.73 |
| Financial Assets | | |
| Investments | 21.40 | 21.40 |
| Trade Receivables | 12.58 | 8.92 |
| Cash and Cash Equivalents | 15.45 | 20.08 |
| Bank Balances other than above | 0.92 | 0.92 |
| Loans & Advances | 264.00 | 275.00 |
| Other Financial Assets | 59.24 | 50.62 |
| Current Assets | 370.82 | 367.90 |
| **Sub Total - Current Assets** | **947.46** | 853.14 |
| **TOTAL - ASSETS** | **2560.41** | **2419.27** |
| **B EQUITY AND LIABILITIES** | | |
| (1) **Equity** | | |
| Equity Share Capital | 18.58 | 18.58 |
| Other Equity | | |
| Reserves and Surplus | 1390.84 | 1263.74 |
| Other Reserves | 6.60 | 6.60 |
| **Sub Total - Equity** | **1416.02** | 1288.92 |
| (2) **Liabilities** | | |
| **Non-Current Liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 478.64 | 379.01 |
| Provisions | 63.07 | 63.07 |
| Deferred Tax Liabilities (Net) | 40.77 | 40.77 |
| Other Non-Current Liabilities | 0.07 | 0.07 |
| **Sub Total - Non- Current Liabilities** | **582.55** | 482.92 |
| **Current Liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 415.46 | 432.96 |
| Trade Payables | 111.45 | 161.54 |
| Other Financial Liabilities | 5.31 | 10.53 |
| Other Liabilities | 17.62 | 18.02 |
| Employee Benefit Obligations | 12.00 | 24.00 |
| Current Tax Liabilities (Net) | - | 0.38 |
| Provisions | - | - |
| **Sub Total - Current Liabilities** | **561.84** | 647.43 |
| **TOTAL - LIABILITIES** | **1144.39** | 1130.35 |
| **TOTAL - EQUITY AND LIABILITIES** | **2560.41** | **2419.27** |

ATRS & CO. Chartered Accountants Formerly Agarwal Tibrewal & Co.

TONGANI TEA COMPANY LTD. KOLKATA

CIN : L01132WB1893PLC000742

## 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 and extraordinary items | | **140.10** | **134.83** |
| **Adjustments for :** | | | |
| Depreciation & Amortisation Expenses | | **13.70** | **13.55** |
| (Gain)/Loss on Disposal of Assets | | **-** | **-** |
| (Gain)/Loss on Disposal of Investments | | **-** | **-** |
| Excess Liabilities Wrtten Back | | **-** | **(1.01)** |
| Finance Cost | | **41.65** | **34.60** |
| Interest Received | | **10.87** | **(8.86)** |
| Operating Profit before working capital changes | | **206.32** | 173.11 |
| **Adjustments for :** | | | |
| (Increase)/Decrease In Trade Receivable | | **(3.66)** | (38.64) |
| (Increase)/Decrease In Inventories | | **(94.75)** | (82.23) |
| (Increase)/Decrease In Investments | | **-** | - |
| (Increase)/Decrease In Other Financial Assets | | **(4.42)** | (15.74) |
| (Increase)/Decrease In Other Current Assets | | **(2.92)** | (0.73) |
| Increase/(Decrease) In Trade Payable | | **(50.09)** | 11.78 |
| Increase/(Decrease) In Provisions (Net) | | **(12.38)** | (13.40) |
| Increase/(Decrease) In Other Current Liabilities | | **(0.40)** | (1.93) |
| Increase/(Decrease) In Other Financial Liabilities | | **(5.22)** | (2.64) |
| Cash generated from operations | | **32.48** | 29.58 |
| Direct Tax (paid) / Refund (Net) | | **-** | - |
| **Net Cash from operating activities** | (A) | **32.48** | 29.58 |
| **B. CASH FLOW FROM INVESTING ACTIVITIES :** | | | |
| Purchase of Fixed Assets including Capital WIP (net of subsidy) | | **(64.72)** | (22.65) |
| Proceeds from Sale of Assets | | **-** | - |
| Proceeds from Sale of Investments | | **-** | - |
| Interest Received | | **(10.87)** | 8.86 |
| **Net Cash used in investing activities** | (B) | **(75.59)** | (13.79) |
| **C CASH FLOW FROM FINANCING ACTIVITIES :** | | | |
| **Proceeds/(Repayment) of Borrowings** | | | |
| Proceeds/(Repayment) of Secured Current Borrowings from Bank | | **1.13** | **(11.50)** |
| Proceeds/(Repayment) Secured Non Current borrowing from Bank & Financial Institution | | **81.00** | **(6.60)** |
| Proceeds/(Repayment) Non Current Unsecured Borrowings | | **-** | **40.00** |
| Unsecured Loans (Extended) / Recovered | | **11.00** | 11.00 |
| Dividend Paid | | **(13.00)** | (13.00) |
| Interest & Finance Charges | | **(41.65)** | (34.60) |
| **Net Cash used in Financing Activities** | (C) | **38.48** | (14.70) |
| Net increase/(Decrease) in cash and cash equivalents (A+B+C) | | **(4.63)** | 1.09 |
| Cash and cash equivalents at the beginning of the year | | **21.00** | 26.07 |
| Cash and cash equivalents at the end of the year | | **16.37** | 27.16 |
| Earmark Balances with Bank | | **0.92** | 0.79 |
| **Cash & Bank Balances at the end of the year** | | **15.45** | 26.37 |

Note 1 Figures shown in bracket shows cash outflow.

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

ATRS & CO. Chartered Accountants Formerly Agarwal Toshniwal & Co.

TONGANI TEA COMPANY LTD. KOLKATA

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 4th November, 2026. The Limited Review for the quarter and six months ended 30th September, 2026 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, 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.

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, 2026 should not be construed as representative of likely result for the year ending 31st March, 2027.

4 Statement of Assets & 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.

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, 2026.

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 : 4th November, 2026
Place : Kolkata.

TONGANI TEA COMPANY LTD. KOLKATA

ATRS & CO. Chartered Accountants Formerly Agarwal Toshniwal & Co.