



# DIANA TEA COMPANY LTD

Diana • Baintgoorie • Good Hope

Ref : DTCL/ BSE /2025

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

To

The Manager

Corporate Relationship Department

BSE Limited

1st Floor, New Trading Wing,

Rotunda Building,

P J Towers, Dalal Street, Fort,

Mumbai - 400001

Scrip Code: 530959

Sub: : Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

Dear Sir/ Madam,

The Board of Directors of the Company at its meeting held today, i.e., November 14, 2025, which commenced at 5:00 P.M. and concluded at 5:35 P.M. has inter-alia- Considered and Approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In this regard, we enclose herewith the Unaudited Financial Results for the quarter and half year ended September 30, 2025 and Limited Review Reports issued by the Statutory Auditors of the Company.

The un-audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information is also available on the Company's website [www.dianatea.in](http://www.dianatea.in) and on the website of BSE Limited viz. [www.bseindia.com](http://www.bseindia.com)

We request you to take the above on record and disseminate the same to the stakeholders.

Kindly take the above on your record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully

For DIANA TEA COMPANY LIMITED

NAMRAT

A SARAF

NAMRATA SARAF

COMPANY SECRETARY AND COMPLIANCE OFFICER

MEMB NO.: A40824

Encl.: As Above



**AARES GROUP**

Regd. Office : Sir RNM House (4th Floor), 3B, Lal Bazar Street, Kolkata - 700 001  
Phone : 2248 8672, 4066 1590-93, Fax : 2248 7571 E-mail : [contactus@dianatea.in](mailto:contactus@dianatea.in)  
Website : [www.dianatea.in](http://www.dianatea.in) CIN : L15495WB1911PLC002275 GST : 19AABCD1021G1Z8

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Diana Tea Company Limited for the quarter and six months ended September 30, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To

The Board of Directors of  
Diana Tea Company Limited

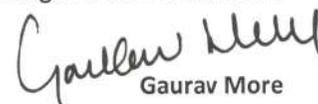
1. We have reviewed the accompanying statement of unaudited standalone financial results of Diana Tea Company Limited (the 'Company') for the quarter and six months ended September 30, 2025 together with notes thereon ('The Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").
2. The preparation of the Statement 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 read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 14, 2025. Our responsibility is to issue a conclusion on the financial results based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. 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 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. We draw attention to the following matters:
  - a) The company has not made provision for part of gratuity liability as per actuarial valuation as per Ind AS 19 - Employee Benefits.  
Our conclusion is not qualified in respect of above matter.
5. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

For B Nath & Co

Chartered Accountants

Firm Registration No: 307057E



  
Gaurav More  
Partner

Membership No.:306466

UDIN- 25306466BMOSFN9405

Place: Kolkata

Date: November 14, 2025



# DIANA TEA COMPANY LTD

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(₹ in Lakh)							
Statement of Unaudited Standalone Financial Results for the Quarter/ Half Year ended 30th September, 2025							
PARTICULARS		Three Month Ended			Six Month 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)
<b>1</b>	<b>Income</b>						
	a. Revenue from Operations	2,935.95	2,002.02	2,171.26	4,937.97	3,646.63	7,082.45
	b. Other Income	71.43	58.38	244.89	129.81	300.42	445.92
	<b>Total Income</b>	<b>3,007.38</b>	<b>2,060.40</b>	<b>2,416.15</b>	<b>5,067.78</b>	<b>3,947.05</b>	<b>7,528.37</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	12.95	59.87	272.44	72.82	302.89	324.32
	b. Purchase of Trading goods	-	-	99.94	-	99.94	99.94
	c. Changes in inventories of finished goods	(83.75)	(315.16)	(695.45)	(398.91)	(1,006.20)	(36.26)
	d. Employee benefits expense	1,749.91	1,320.30	1,510.29	3,070.21	2,741.65	5,038.29
	e. Finance cost	80.93	93.19	92.35	174.12	177.63	356.75
	f. Depreciation and Amortisation	50.72	48.43	50.22	99.15	100.18	204.50
	g. Other expenses	750.71	687.81	653.09	1,438.52	1,208.68	2,024.43
	<b>Total Expense</b>	<b>2,561.47</b>	<b>1,894.44</b>	<b>1,982.88</b>	<b>4,455.91</b>	<b>3,624.77</b>	<b>8,011.97</b>
<b>3</b>	<b>Profit Before Tax (1-2)</b>	<b>445.91</b>	<b>165.96</b>	<b>433.27</b>	<b>611.87</b>	<b>322.28</b>	<b>(483.60)</b>
<b>4</b>	<b>Tax Expense</b>						
	a. Current & Deferred Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(26.36)
	c. Mat Credit Entitlement	-	-	-	-	-	-
	d. Income Tax Relating to Earlier Years	-	-	-	-	-	1.20
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25.16)</b>
<b>5</b>	<b>Net Profit/ (Loss) For The Period (3-4)</b>	<b>445.91</b>	<b>165.96</b>	<b>433.27</b>	<b>611.87</b>	<b>322.28</b>	<b>(458.44)</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
	(a) Items that will not be Reclassified to Profit & Loss						
	FVTOCI of Investments	(8.89)	40.39	82.69	31.50	126.96	(1.33)
	Tax Effect on above	-	-	-	-	-	0.14
<b>7</b>	<b>Total Comprehensive Income (5+6)</b>	<b>437.02</b>	<b>206.35</b>	<b>515.96</b>	<b>643.37</b>	<b>449.24</b>	<b>(459.63)</b>
<b>8</b>	<b>Paid up Equity Share Capital (Face value of ` 5/- each)</b>	<b>749.55</b>	<b>749.55</b>	<b>749.55</b>	<b>749.55</b>	<b>749.55</b>	<b>749.55</b>
<b>9</b>	<b>Earnings per Share (Face value of ` 5/- each)</b>						
	- Basic & diluted (not annualised)	2.97	1.11	2.89	4.08	2.15	(3.06)



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# DIANA TEA COMPANY LTD

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(₹ in Lakh)		
Standalone Statement of Assets and Liabilities		
PARTICULARS	As at 30.09.2025	As at 31.03.2025
<b>A) ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipment	7,508.71	7,468.82
(b) Capital work-in-progress	3.09	-
(c) Other Intangible Assets	-	-
(d) Financial assets :		
(i) Investments	384.44	379.14
(ii) Other financial assets	63.17	42.45
(d) Deferred tax assets (net)	39.73	39.73
(e) Other Non Current Assets	268.18	268.18
<b>Total Non-Current Assets</b>	<b>8,267.32</b>	<b>8,198.32</b>
<b>Current Assets</b>		
(a) Inventories	1,216.47	862.55
(b) Financial assets:		
(i) Investments	19.59	25.67
(ii) Trade receivables	722.97	115.71
(iii) Cash and cash equivalents	15.23	268.41
(iv) Bank balance other than (iii) above	1.84	21.82
(v) Loans	2,301.00	2,098.65
(vi) Other financial assets	96.10	170.78
(c) Other current assets	62.18	107.11
<b>Total Current Assets</b>	<b>4,435.38</b>	<b>3,670.70</b>
<b>Total Assets</b>	<b>12,702.70</b>	<b>11,869.02</b>
<b>B) EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	749.55	749.55
(b) Other Equity	6,333.75	5,689.44
<b>Total Equity</b>	<b>7,083.30</b>	<b>6,438.99</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities:		
(i) Borrowings	987.69	889.09
<b>Total Non-Current Liabilities</b>	<b>987.69</b>	<b>889.09</b>
<b>Current liabilities</b>		
(a) Financial liabilities:		
(i) Borrowings	3,295.66	3,467.21
(ii) Trade payables		
a) Outstanding dues of Micro & small enterprises	19.31	31.22
b) Outstanding dues other than Micro & small ent.	588.25	364.66
(iii) Other financial Liabilities	403.04	200.11
(b) Other current liabilities	61.80	111.76
(c) Provisions	263.65	365.98
<b>Total Current Liabilities</b>	<b>4,631.71</b>	<b>4,540.94</b>
<b>Total Equity and Liabilities</b>	<b>12,702.70</b>	<b>11,869.02</b>



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# DIANA TEA COMPANY LTD

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## CASH FLOW STATEMENT

(₹ in Lakh)

	Period ended 30th September, 2025		Period ended 30th September, 2024	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before tax		611.87		322.28
<b>Adjustments for :</b>				
Depreciation & Amortization Expense	99.15		100.18	
Finance Costs	174.12		177.63	
Dividend Income	(1.05)		(1.00)	
Asset discard during the period	-		-	
Interest Income	(113.61)	158.61	(107.24)	169.57
<b>Operating Profit before Working Capital Changes</b>		<b>770.48</b>		<b>491.85</b>
<b>Adjustments for:</b>				
(Increase)/ Decrease in Inventories	(353.92)		(943.92)	
(Increase)/ Decrease in Trade Receivables, Advances & Other Assets	(1,003.22)		(670.59)	
Increase/ (Decrease) in Trade Payables, Other Liabilities & Provision	221.11	(1,136.03)	1,400.05	(214.46)
<b>Cash Generated from Operations</b>		<b>(365.55)</b>		<b>277.39</b>
Taxes Paid (Net of Refund)		(20.25)		(27.88)
<b>Net Cash (Outflow)/ Inflow from Investing Activity</b>		<b>(345.30)</b>		<b>305.27</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Sale Proceeds of Property, Plant & Equipments	42.98		(228.51)	
Interest Received	113.61		107.24	
Dividend Received	1.05		1.00	
Acquisition of Investments	0.78	158.42	(159.56)	(279.83)
<b>Net Cash (Outflow)/Inflow from Investing Activities</b>		<b>158.42</b>		<b>(279.83)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Long Term Borrowings	98.60		124.69	
Dividend Paid	-		-	
Interest and Other Finance Charges Paid	(164.90)	(66.30)	(191.92)	(67.23)
<b>Net Cash Inflow/(Out flow) from Financing Activities</b>		<b>(66.30)</b>		<b>(67.23)</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents (A + B + C)</b>		<b>(253.18)</b>		<b>(41.79)</b>
Cash & Cash Equivalents as at Opening		268.41		74.26
Cash & Cash Equivalents as at Closing		<b>15.23</b>		<b>32.47</b>

### Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> November, 2025. The results for the quarter and half year ended September 30, 2025 has been subjected to Limited Review by the Statutory Auditors.
- Tea Industry being seasonal in nature, the results of the Company varies from quarter to quarter and results for the quarter are not representative of the Annual Results of the Company.
- The Production of green leaf (raw material consumed by the Company for the manufacture of tea) from the company's own tea estates involved integrated process having various stages such as nursery, planting, cultivation etc. their values at the intermediate stages could not be ascertained. Cost of material consumed represents purchase of Green Leaf.
- The company is primarily engaged in the business of growing and manufacturing of tea and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.
- The Company is engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern, and as such the foregoing results should not be construed as being representative of likely results for the year ended 31st March 2026. Hence Provision for taxation (both current and deferred) has not been considered as the same is computed at the end of the year.
- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- The results will be available on the Company's Website "[www.dianatea.in](http://www.dianatea.in)" and at the stock exchange website of BSE Ltd. at "[www.bseindia.com](http://www.bseindia.com)"

Place: Kolkata  
Date: 14.11.2025

For Diana Tea Company Limited  
For DIANA TEA COMPANY LIMITED

  
Sandeep Singhania  
Managing Director  
DIN: 00343837



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