General information about company	
Scrip code*	530959
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE012E01035
Name of company	DIANA TEA COMPANY LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	05-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-10-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	The Company is primarily engaged in the business of growing and manufactu accordingly there are no separate reportable segments as per Ind AS 108 dealir segment reporting.
Start date and time of board meeting	05-11-2026 15:30
End date and time of board meeting	05-11-2026 16:25
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank&#65533;s staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a &#65533;high value debt listed entity&#65533; according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	05-02-2025

Indicate Company website link for updated RPT policy of the Company		https://www.dianatea.in/202503204_Policy_on_Related_Party_Transactions.p
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure on defaults in loans or debt securities is not applicable, as the C not made any such defaults.

Financial Results • Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	3395.26	6012.84
	Other income	62.44	158.88
	Total income	**3457.7**	**6171.72**
2	**Expenses**		
(a)	Cost of materials consumed	0	13.87
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-257.76	-719.33
(d)	Employee benefit expense	1909.43	3439.74
(e)	Finance costs	74.76	164.02
(f)	Depreciation, depletion and amortisation expense	56.5	110.92
(g)	**Other Expenses**		
1	Other Expenses	962.01	1897.68
	Total other expenses	**962.01**	**1897.68**
	Total expenses	**2744.94**	**4906.9**
3	**Total profit before exceptional items and tax**	**712.76**	**1264.82**
4	Exceptional items	0	0
5	**Total profit before tax**	**712.76**	**1264.82**
6	**Tax expense**		
7	Current tax	0	0.32
8	Deferred tax	0	0
9	**Total tax expenses**	**0**	**0.32**
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	**Net Profit Loss for the period from continuing operations**	**712.76**	**1264.5**
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	**Total profit (loss) for period**	**712.76**	**1264.5**
17	Other comprehensive income net of taxes	11.47	86.73
18	**Total Comprehensive Income for the period**	**724.23**	**1351.23**
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		

	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			
	Paid-up equity share capital	749.55	749.55	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	4.75	8.44	
	Diluted earnings (loss) per share from continuing operations	4.75	8.44	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	4.75	8.44	
	Diluted earnings (loss) per share from continuing and discontinued operations	4.75	8.44	
24	Debt equity ratio			Tex Inf
25	Debt service coverage ratio			Tex Inf
26	Interest service coverage ratio			Tex Inf
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-r
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	
	Capital work-in-progress	
	Investment property	
	Goodwill	
	Other intangible assets	
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	
	Trade receivables, non-current	
	Loans, non-current	
	Other non-current financial assets	
1	Other non-current financial assets	
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	
	Deferred tax assets (net)	
	Other non-current assets	
1	Other non-current assets	
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	
2	**Current assets**	
	Inventories	
	Current financial asset	
	Current investments	
	Trade receivables, current	
	Cash and cash equivalents	
	Bank balance other than cash and cash equivalents	
	Loans, current	
	Other current financial assets	

1	Other current financial assets	
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	
	Total current financial assets	
	Current tax assets (net)	
	Other current assets	
1	Biological Assets other than Bearer Plants	
2	Other current assets	
3		
4		
5		
	Details of other current assets	
	Total of other current assets	
	Total current assets	
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	
	Other equity	
	Total equity attributable to owners of parent	
	Non controlling interest	
	Total equity	
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	
	Provisions, non-current	
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	

	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other current financial liabilities	
1	Other current financial liabilities	
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	
	Other current liabilities	
1	Other current liabilities	
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	
	Provisions, current	
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	
	Total equity and liabilities	
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	0
	Date of end of reporting period	30-09-2026	3
	Whether results are audited or unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	S
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	FVTOCI of Investments	11.47	86.73
	Total Amount of items that will not be reclassified to profit and loss	11.47	86.73
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	11.47	86.73

Cash flow statement, indirect		
Particulars		Half Year ended (
	Date of start of reporting period	
	Date of end of reporting period	
	Whether results are audited or unaudited	
	Nature of report standalone or consolidated	
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	
	Adjustments for decrease (increase) in inventories	
	Adjustments for decrease (increase) in trade receivables, current	
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	
	Adjustments for decrease (increase) in other non-current assets	
	Adjustments for other financial assets, non-current	
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
	Adjustments for provisions, current	
	Adjustments for provisions, non-current	
	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	
	Adjustments for share-based payments	
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	
	Other adjustments for which cash effects are investing or financing cash flow	
	Other adjustments to reconcile profit (loss)	
	Other adjustments for non-cash items	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
	Total adjustments for reconcile profit (loss)	**-1667.72**
	Net cash flows from (used in) operations	**-402.9**
	Dividends received	
	Interest paid	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	

	Net cash flows from (used in) operating activities	**-444.61**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	
	Cash flows used in obtaining control of subsidiaries or other businesses	
	Other cash receipts from sales of equity or debt instruments of other entities	
	Other cash payments to acquire equity or debt instruments of other entities	
	Other cash receipts from sales of interests in joint ventures	
	Other cash payments to acquire interests in joint ventures	
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
	Proceeds from sales of property, plant and equipment	
	Purchase of property, plant and equipment	
	Proceeds from sales of investment property	
	Purchase of investment property	
	Proceeds from sales of intangible assets	
	Purchase of intangible assets	
	Proceeds from sales of intangible assets under development	
	Purchase of intangible assets under development	
	Proceeds from sales of goodwill	
	Purchase of goodwill	
	Proceeds from biological assets other than bearer plants	
	Purchase of biological assets other than bearer plants	
	Proceeds from government grants	
	Proceeds from sales of other long-term assets	
	Purchase of other long-term assets	
	Cash advances and loans made to other parties	
	Cash receipts from repayment of advances and loans made to other parties	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
	Dividends received	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	Net cash flows from (used in) investing activities	
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	
	Payments from changes in ownership interests in subsidiaries	
	Proceeds from issuing shares	
	Proceeds from issuing other equity instruments	
	Payments to acquire or redeem entity's shares	
	Payments of other equity instruments	
	Proceeds from exercise of stock options	
	Proceeds from issuing debentures notes bonds etc	
	Proceeds from borrowings	
	Repayments of borrowings	
	Payments of lease liabilities	
	Dividends paid	
	Interest paid	
	Income taxes paid (refund)	

	Other inflows (outflows) of cash	
	Net cash flows from (used in) financing activities	
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	
	Net increase (decrease) in cash and cash equivalents	
	Cash and cash equivalents cash flow statement at beginning of period	
	Cash and cash equivalents cash flow statement at end of period	

Format for Disclosure of Related Party Transactions (applicabl

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date o Audit Commit Meetin where t ratificati was approv
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Loan			Approved		
2	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Loan			Approved		
3	Diana Tea Co Ltd	AABCD1021G	Diana Capital Ltd.	AAACD8671R	Holding Company	Interest paid			Approved		
4	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director (Sales & Marketing)	Loan			Approved		
5	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director (Sales & Marketing)	Loan			Approved		
6	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Loan			Approved		
7	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Loan			Approved		
8	Diana Tea Co Ltd	AABCD1021G	Singhania Commercial Corporation	AAKFS5526K	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Rent		Approved		
9	Diana Tea Co Ltd	AABCD1021G	Singhania Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Rent		Approved		
10	Diana Tea Co Ltd	AABCD1021G	Singhania Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Electricity charges		Approved		

11	Diana Tea Co Ltd	AABCD1021G	Singhania Builders Limited	AAECS2679E	Enterprise owned/ influenced by Key Managerial Personnel or their relatives	Any other transaction	Building maintanance charges		Approved		
12	Diana Tea Co Ltd	AABCD1021G	Sandeep Singhania	AMAPS6652C	Managing Director	Any other transaction	Salary		Approved		
13	Diana Tea Co Ltd	AABCD1021G	Sarita Singhania	AJMPS1886R	Wholetime Director (Sales & Marketing)	Any other transaction	Salary		Approved		
14	Diana Tea Co Ltd	AABCD1021G	Devang Singhania	DQAPS8354C	Wholetime Director	Any other transaction	Salary		Approved		
15	Diana Tea Co Ltd	AABCD1021G	Namrata saraf	AFMPC0685E	Company Secretary	Any other transaction	Salary		Approved		
16	Diana Tea Co Ltd	AABCD1021G	Shachi Singhania	BNOPS8462G	Relative Of Key Manegerial Personnel	Any other transaction	Salary		Approved		
17	Diana Tea Co Ltd	AABCD1021G	Varda Singhania	DQTPS1910P	Relative Of Key Manegerial Personnel	Any other transaction	Salary		Approved		
18	Diana Tea Co Ltd	AABCD1021G	Shatakshi Singhania	DQTPS2209M	Relative Of Key Manegerial Personnel	Any other transaction	Salary		Approved		
Total value of transaction during the reporting period											