Limited Review Report on Unaudited Standalone Financial Results of Diana Tea Company Limited for the Quarter Ended June 30, 2026 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 ended June 30, 2026 (the "Statement") attached herewith, 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. This 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 the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") 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 and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. **Emphasis of Matter**

   We draw attention to the fact that the Company has not recognized a provision for a portion of its gratuity liability as determined by an independent actuarial valuation carried out in accordance with Ind AS 19 – Employee Benefits. The actuarially determined present value of the defined benefit obligation, to the extent not provided for, represents a departure from the measurement and recognition requirements prescribed under Ind AS 19.

   Our Opinion is not modified in respect of above matter.

B. Nath & Co. Kolkata Chartered Accountants

5. Based on our review conducted as stated in paragraph 3 above, paragraph 4 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 Standard ("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 Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B Nath & Co**
Chartered Accountants
Firm Registration No: 307057E

B. Nath & Co. ★ Kolkata ★ Chartered Accountants

Gaurav More
Partner
Membership No.:306466
UDIN- 26306466IWEPHG7198

Place: Kolkata
Date: August 12, 2026

DIANA TEA COMPANY LTD

Diana | Baintgoorie | Good Hope

						(₹ in Lakh)
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2026						
	Particulars	**Quarter Ended**			**Year Ended**	
		30.06.2026 (Unaudited)	**31.03.2026 (Audited)**	**30.06.2025 (Unaudited)**	**31.03.2026 (Audited)**	
1	**Income**					
	a. Revenue from Operations	2,617.58	762.43	2,002.02	8,807.12	
	b. Other Income	96.44	54.23	58.38	243.38	
	Total Income	2,714.02	816.66	2,060.40	9,050.50	
2	**Expenses**					
	a. Cost of materials consumed	13.87	2.28	59.87	75.10	
	b. Purchase of Trading Goods		-		-	
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	(461.57)	(151.51)	(315.16)	115.19	
	d. Employee benefits expense	1,530.31	1,054.48	1,320.30	5,425.27	
	e. Finance cost	89.26	60.67	93.19	305.19	
	f. Depreciation and amortisation expense	54.42	53.85	48.43	203.98	
	g. Other expenses	935.67	795.07	687.81	2,776.96	
	Total Expense	2,161.96	1,814.84	1,894.44	8,901.69	
3	**Profit Before Tax (1-2)**	552.06	(998.18)	165.96	148.81	
4	**Tax Expense**					
	a. Current Tax	-	25.20	-	25.20	
	b. Deferred Tax	-	(62.41)	-	(62.41)	
	c. Mat Credit Entitlement	-	-	-	-	
	d. Income Tax Relating to Earlier Years	0.32	5.40	-	10.59	
	Total	0.32	(31.81)	-	(26.62)	
5	**Net Profit/ (Loss) For The Period (3-4)**	551.74	(966.37)	165.96	175.43	
6	**Other Comprehensive Income**					
	(a) Items that will not be Reclassified to Profit & Loss					
	FVTOCI of Investments	75.26	(46.32)	40.39	(17.62)	
	Tax effect on above		1.83		1.83	
7	**Total Other Comprehensive Income**	75.26	(44.49)	40.39	(15.79)	
8	**Total Comprehensive Income (5+7)**	627.00	(1,010.86)	206.35	159.64	
9	Paid up Equity Share Capital (Face value of ₹ 5/- each)	749.55	749.55	749.55	749.55	
10	**Earnings per Share (Face value of ₹ 5/-each)**					
	- Basic & diluted (not annualised)	3.68	(6.45)	1.11	1.17	

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2026. The results for the quarter ended June 30, 2026 has been subjected to Limited Review by the Statutory Auditors.

2 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.

3 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.

4 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 2027. Hence Provision for taxation (both current and deferred) has not been considered as the same is computed at the end of the year.

5 Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.

6 The results will be available on the Company's website "www.dianatea.in" and at the stock exchange website of BSE Ltd. at "www.bseindia.com"

B. Nath & Co. Kolkata Chartered Accountants

DIANA TEA CO. LTD. KOL

For Diana Tea Company Limited

For DIANA TEA COMPANY LIMITED

Sandeep Singhania
Managing Director
DIN: 00343837

Director/Managing Director

Place: Kolkata
Date: 12.08.2026

AARES GROUP

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