

NKSJ & ASSOCIATES
CHARTERED ACCOUNTANTS

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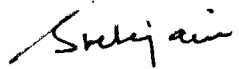
LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED FOR QUARTER ENDED 30TH JUNE, 2025 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED

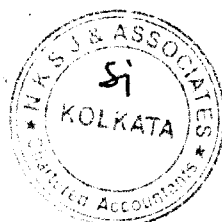
- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kanco Tea & Industries Limited** ("the Company") for the quarter ended on 30th June, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 31st July, 2025 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 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review of the Statement in accordance with the Standard 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion
- 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) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following:

Non- provision of income tax for the quarter ended 30th June, 2025 as per Indian Accounting Standard (Ind AS) 12 "Income Taxes", which has not been ascertained by the Company.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN:25234454BMLGZJ6123


(CA Sneha Jain)
Partner
(Membership No. 234454)

Place: Kolkata
Dated the 31st day of July, 2025



KANCO TEA & INDUSTRIES LIMITED

Regd. Office : 'Jasmine Tower', 3rd Floor, 31, Shakespeare Sarani, Kolkata - 700017

Telefax : 22815217, E-Mail : contact@kancotea.in, Website : www.kancotea.in, CIN-L15491WB1983PLC035793

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2025

(₹ in Lakhs)

PART I

Sl. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Revenue :				
I	Revenue from Operation	1,312	427	1,306	6,360
II	Other Income	35	376	57	406
III	Total Revenue (I+II)	1,347	803	1,363	6,766
IV	Expenses :				
a.	Cost of materials consumed	66	37	216	716
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(694)	190	(703)	(107)
c.	Employee benefits expense	1,053	940	1,019	4,192
d.	Finance costs	111	27	90	348
e.	Depreciation and amortisation expenses	63	62	65	263
f.	Consumption of Stores and Spares	184	159	206	625
g.	Power & Fuel	182	86	167	706
h.	Selling & Distribution Expenses	43	24	25	194
i.	Other expenses	123	223	184	660
	Total Expenses	1,131	1,748	1,269	7,597
V	Profit / (Loss) before exceptional items and Taxation (III-IV)	216	(945)	94	(831)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before tax(V-VI)	216	(945)	94	(831)
VIII	Tax expenses				
	Current Tax	-	-	-	-
	MAT Credit Entitlement	-	-	-	-
	Deferred Tax	5	37	3	35
	Total Tax Expense	5	37	3	35
IX	Profit / (Loss) for the period (VII-VIII)	211	(982)	91	(866)
X	Other Comprehensive Income / (Loss) (net of tax)				
	Items that will not be re-classified subsequently to profit or loss	-	176	18	242
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	211	(806)	109	(624)
XII	Paid-up equity share capital (Face value per Share ₹10/-)	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)	-	-	-	3256.4
XIV	Earnings Per Share ₹10/- each (not Annualised for the quarters) - Basic and Diluted	4.12	(19.17)	1.78	(16.90)

Notes

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 31st of July, 2025. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
- The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2026.
- The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
- The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
- The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
- The figures for the quarter ended 31st March, 2025 is the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto nine months of the respective years which were subject to limited review.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

By the order of the Board



Kolkata, the 31st July, 2025



U. Kanoria
U. Kanoria
Chairman & Managing Director
DIN : 00081108

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LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED FOR QUARTER ENDED 30TH JUNE, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
KANCO TEA & INDUSTRIES LIMITED

Opinion

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of **M/s Kanco Tea & Industries Limited** ('the Company') and its share of profit of its wholly owned subsidiary (the Company and its Subsidiary together referred to as "the Group"), for the quarter ended 30th June, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 31st July, 2025, 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 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have conducted our review of the Statement in accordance with the Standard 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. This Statement includes the results of the following entities :-

M/s. Winnow Investments and Securities Private Limited, Wholly Owned Subsidiary Company

The consolidated unaudited financial result includes the Group's share of net profit after tax of Rs. 12 lakhs and total comprehensive income of Rs. 12 lakhs for the quarter ended 30th June, 2025, in respect of 1 (One) subsidiary, based on their interim financial statements, which have not been reviewed by us. The report on the financial statements and financial information of this entity has been furnished to us by the management and our review on the Statement in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the reports of such management and the procedures performed by us as stated in paragraph above.

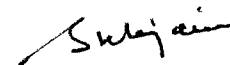
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following :

Non- provision of income tax for the quarter ended 30th June, 2025 as per Indian Accounting Standard.(Ind AS) 12 "Income Taxes", which has not been ascertained by the Group.

Place: Kolkata

Dated the 31st day of July, 2025

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN: 25234454BMLGZK3376



(CA Sneha Jain)

Partner

(Membership No. 234454)



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Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2025

PART I

(₹ in Lakhs)

S No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		Unaudited	Audited	Unaudited	Audited
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Revenue :				
I	Revenue from Operation	1,312	427	1,306	6,360
II	Other Income	47	392	64	463
III	Total Revenue (I+II)	1,359	819	1,370	6,823
IV	Expenses :				
a.	Cost of materials consumed	66	37	216	716
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(694)	190	(703)	(107)
c.	Employee benefits expense	1,053	940	1,019	4,192
d.	Finance costs	111	27	90	348
e.	Depreciation and amortisation expenses	63	62	65	263
f.	Consumption of Stores and Spares	184	159	206	625
g.	Power & Fuel	182	86	167	706
h.	Selling & Distribution Expenses	43	24	25	194
i.	Other expenses	123	223	184	673
	Total Expenses	1,131	1,748	1,269	7,610
V	Profit / (Loss) before exceptional items and Taxation (III-IV)	228	(929)	101	(787)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before tax(V-VI)	228	(929)	101	(787)
VIII	Tax expenses				
	Current Tax	-	7	-	7
	MAT Credit Entitlement	-	5	-	5
	Income Tax for Earlier Years	-	-	-	-
	Deferred Tax	5	37	3	35
	Total Tax Expense	5	49	3	47
IX	Profit / (Loss) for the period (VII-VIII)	223	(978)	98	(834)
X	Other Comprehensive Income / (Loss) (net of tax) Items that will not be re-classified subsequently to profit or loss	-	176	18	242
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	223	(802)	116	(592)
XII	Paid-up equity share capital (Face value per Share ₹10/-)	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)	-	-	-	5620.70
XIV	Earnings Per Share ₹10/- each (not Annualised for the quarters) - Basic and Diluted	4.35	(19.09)	1.91	(16.28)

Notes

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 31st of July, 2025. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
- The Company is primarily engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in character, figures for the current period cannot be taken as indicative of likely result for the year ending 31st March, 2026.
- The Company has prepared Consolidated Financial Results on annual basis for Consolidation of Financial Statements of Winnow Investments and Securities Private Limited, 100% Subsidiary of the Company.
- The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
- The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
- The ultimate tax liability can be ascertained at the end of the year in view of the seasonal nature of tea business and therefore provision for Current Tax has not been made.
- The figures for the quarter ended 31st March, 2025 is the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto nine months of the respective years which were subject to limited review.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

By the order of the Board



U. Kanoria

Chairman & Managing Director

DIN : 00081108

Kolkata, the 31st July, 2025



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Extract of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2025

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1.	Total Income from Operations	1,359	819	1,370	6,823
2.	Net Profit/(Loss) for the period before exceptional items and tax	228	(929)	101	(787)
3.	Net Profit/(Loss) for the period before tax	228	(929)	101	(787)
3.	Net Profit/(Loss) for the period after tax	223	(978)	98	(834)
4.	Total Comprehensive Income for the period Comprising Profit/(Loss) (after tax) and Other Comprehensive Income (after tax)	223	(802)	116	(592)
5.	Equity Share Capital	512.28	512.28	512.28	512.28
6.	Other Equity (As per balance sheet of previous accounting year)				5,620.70
7.	Earnings Per Share ₹10/- each (not Annualised for the quarters) - Basic and Diluted	4.35	(19.09)	1.91	(16.28)

Note:

- 1 The above is an extract of the detailed format of Quarterly Results filed with the Bombay Stock Exchange Limited and Calcutta Stock Exchange Limited, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the Quarterly Results along with
- Report of the Statutory Auditors are available on the Stock Exchange website: <http://www.bseindia.com> and <http://www.cse-india.com> and on the Company website: <http://kancotea.in>.

- 2 Key numbers of Unaudited Standalone Results of the Company are as under

Particulars	Quarter Ended			Year Ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
Total Income from Operations	1,347	803	1,363	6,766
Net Profit/(Loss) for the period before exceptional items and tax	216	(945)	94	(831)
Net Profit/(Loss) for the period before tax	216	(945)	94	(831)
Net Profit/(Loss) for the period after tax	211	(982)	91	(866)
Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	211	(806)	109	(624)

- 3 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 31st July, 2025. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.



By the order of the Board

U. Kanoria
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Chairman & Managing Director

DIN : 00081108

Kolkata, the 31st July, 2025