

# NKSJ & ASSOCIATES

## Chartered Accountants

Embassy Building, Flat No 1B, 1<sup>st</sup> Floor  
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### INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED QUARTERLY UNAUDITED FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED 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 Consolidated Financial Results ("the Statement") of Kanco Tea & Industries Limited ("the Parent") and its subsidiary (collectively referred to as "the Group") and its share of the net profit /(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter and six months ended on 30<sup>th</sup> September, 2025 ("the Statement") attached herewith, being submitted by the Parent 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 13<sup>th</sup> November, 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 5<sup>th</sup> 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.
- This Statement includes the results of the following entities :-

Parent Company	:	Kanco Tea & Industries Limited
Wholly Owned Subsidiary	:	Winnow Investments and Securities Private Limited



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- 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 recognised 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 and six months ended on 30<sup>th</sup> September, 2025 as per Indian Accounting Standard (Ind AS) 12 " Income Taxes", which has not been ascertained by the Company.

- We did not review the financial statement of 1 (one) subsidiary included in the consolidated quarterly results, whose financial statements reflect the total revenue of Rs.17 lakhs for the quarter ended 30<sup>th</sup> September, 2025 and Rs. 29 Lakhs for the six months ended 30<sup>th</sup> September,2025. These financial statements and other financial information have been reviewed by other auditor whose report has been furnished to us by the Management, and our opinion is based solely on the report of the other auditor.

For NKSJ & Associates  
Chartered Accountants  
(Registration No. 329563E)  
UDIN : 25234454BMLHAQ5060



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

Place: Kolkata  
Dated the 13<sup>th</sup> November, 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 Consolidated Financial Results for the Quarter and Six Months ended 30th September, 2025

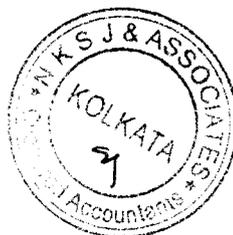
(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended 31.03.2025 (Audited)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	
	Revenue :						
I	Revenue from Operation	3,122	1,312	2,748	4,434	4,054	6,360
II	Other Income	42	47	48	89	112	463
III	Total Revenue (I+II)	3,164	1,359	2,796	4,523	4,166	6,823
IV	Expenses :						
a.	Cost of Materials consumed	459	66	278	525	494	716
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-	(457)	(694)	(128)	(1,151)	(831)	(107)
c.	Employee benefits expense	1,412	1,053	1,230	2,465	2,249	4,192
d.	Finance Costs	108	111	126	219	216	348
e.	Depreciation and amortisation expense	64	63	68	127	133	263
f.	Power & Fuel	304	182	273	486	440	706
g.	Consumption of Stores & Spares	163	184	177	347	383	625
h.	Selling & Distribution Expenses	104	43	72	147	97	194
i.	Other expenses	183	123	158	306	342	673
	Total Expenses	2,340	1,131	2,254	3,471	3,523	7,610
V	Profit/ (Loss) before exceptional items and Taxation (III-IV)	824	228	542	1,052	643	(787)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	824	228	542	1,052	643	(787)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	7
	MAT Credit Entitlement	-	-	-	-	-	5
	Income Tax Provision for Earlier Years	-	-	-	-	-	-
	Deferred Tax	(153)	5	2	(148)	5	35
	Total Tax Expense	(153)	5	2	(148)	5	47
IX	Profit / (Loss) for the period (VII-VIII)	977	223	540	1,200	638	(834)
X	Other Comprehensive Income / (Loss) (net of tax)						
	Items that will not be re-classified subsequently to profit or loss	-	-	30	-	48	242
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	977	223	570	1,200	686	(592)
XII	Paid-up Equity Share Capital (Face value per shares ` 10/- )	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						5,620.70
XIV	Earning per Share (₹) (not Annualised for the quarter)						
	Basic & Diluted	19.07	4.35	10.54	23.42	12.45	(16.28)

Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

(₹ in Lakhs)

Sl. No.	Particulars	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	6979	6948
	(b) Capital work-in-progress	36	36
	(c) Intangible Assets	8	9
	(d) Financial Assets		
	(i) Investments	2001	2001
	(ii) Trade Receivables	16	18
	(iii) Loans	6	5
	(iv) Other Financial Assets	181	177
	(e) Deferred Tax Assets (Net)	396	765
	(f) Other Non-Current Assets	56	25
	Sub-Total- Non-Current Assets	9679	9984
2	Current Assets		
	(a) Inventories	1563	491
	(b) Biological Assets other than bearer plant	70	19
	(c) Financial Assets		
	(i) Trade Receivables	704	50
	(ii) Cash and Cash Equivalents	35	938
	(iii) Bank Balances other than (ii) above	18	17
	(iii) Loans	1070	264
	(iv) Other Financial Assets	0	154
	(d) Other Current Assets	445	315
	(e) Current Tax Asset (Net)	776	233
	Sub-Total- Current Assets	4681	2481
	TOTAL ASSETS	14360	12465



KANCO TEA & INDUSTRIES LIMITED

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Consolidated Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

(₹ in Lakhs)

Sl. No.	Particulars	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	6821	5621
		7333	6133
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2220	1684
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	1	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	9	14
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	423	384
	(c) Other Non-current Liabilities	1	1
	Sub-total- Non-Current Liabilities	2655	2084
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2975	2916
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	81	91
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	604	542
	(iii) Other Financial Liabilities	406	486
	(b) Provisions	2	9
	(c) Other Current Liabilities	304	204
	Sub-total- Current Liabilities	4372	4248
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14360</b>	<b>12465</b>

Statement of Consolidated Cash Flows for the period ended 30th September, 2025

(₹ in Lakhs)

Particulars	As at 30th September, 2025 (Un-Audited)	As at 30th September, 2024 (Un-Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) Before Tax and after Exceptional items	1052	643
Finance Cost	219	216
Depreciation (including amortization & impairment)	127	133
Changes in Fair Value of Biological Assets	(50)	(49)
Interest Received	(34)	(29)
<b>Operating Profit/ (Loss) before Working Capital Changes</b>	<b>1,314</b>	<b>914</b>
<b>ADJUSTMENT FOR :</b>		
Decrease/(Increase) in Non-current Trade Receivables	2	1
Decrease/(Increase) in Current Trade Receivables	(654)	(532)
Decrease/(Increase) in Non-current Other Financial Assets	(4)	(3)
Decrease/(Increase) in Current Other Financial Assets	(18)	(51)
Decrease/(Increase) in Non-current Other Assets	(31)	(3)
Decrease/(Increase) in Current Other Assets	41	241
Decrease/(Increase) in Inventories & Biological Assets other than bearer plants	(1,073)	(688)
(Decrease)/ Increase in Non-current Trade Payables	(3)	(19)
(Decrease)/ Increase in Current Trade Payables	51	(3)
(Decrease)/ Increase in Current Other Financial Liabilities	(61)	(90)
Increase/(Decrease) in Non-current Other Liabilities	-	(3)
Increase/(Decrease) in Current Other Liabilities	99	13
Increase/(Decrease) in Non-current Provisions	39	40
Increase/(Decrease) in Current Provisions	-	31
<b>Cash Generated from Operations</b>	<b>(298)</b>	<b>(152)</b>
Income Tax (Paid)/ received (Net)	(32)	(30)
<b>Net Cash Flow from Operating Activities</b>	<b>(330)</b>	<b>(182)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(157)	(114)
Loan Given (Net) Non-current	-	(1)
Loan Given (Net) Current	(1)	4
Fixed Deposits & other bank balances	(1)	-
Interest Received	34	28
<b>Net Cash flow from Investing Activities</b>	<b>(125)</b>	<b>(83)</b>



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Statement of Consolidated Cash Flows for the period ended 30th September, 2025

(₹ in Lakhs)

Particulars	(₹ in Lakhs)	
	As at 30th September, 2025 (Un-Audited)	As at 30th September, 2024 (Un-Audited)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Short Term Borrowings from Banks	59	642
Increase / (Decrease) in Long Term Borrowings	536	(156)
Loan Repaid	(805)	(805)
Finance Cost	(238)	(247)
<b>Net Cash flow from Financing Activities</b>	<b>(448)</b>	<b>(566)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(903)</b>	<b>(831)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>938</b>	<b>851</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>35</b>	<b>20</b>

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th of November, 2025. The Statutory Auditors have carried out a "Limited Review" of the aforesaid results.
2. 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.
3. The Company has one reportable segment, which is tea. Accordingly, no disclosure under Ind AS-108 dealing with Segment Reporting has been made.
4. The cost of materials consumed represents only green leaf purchased from third parties and change in inventory for own green leaves.
5. 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.
6. The Company has prepared Consolidated Financial Results for Consolidation of Financial Statements of Winnow Investments and Securities Private Limited, 100% subsidiary of the Company.
7. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

Kolkata, the 13th November, 2025



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



# NKSJ & ASSOCIATES

## Chartered Accountants

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**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF KANCO TEA & INDUSTRIES LIMITED 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 and six months ended on 30<sup>th</sup> September, 2025 and year to date from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 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 13<sup>th</sup> November, 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 5<sup>th</sup> 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 recognised 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 and six months ended on 30<sup>th</sup> September, 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:25234454BMLHAP6881



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

Place: Kolkata  
Dated the 13<sup>th</sup> day of November, 2025



(₹ in lakh)

Sl. No.	Particulars	Quarter Ended			Six Months 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)
	Revenue :						
I	Revenue from Operation	3,122	1,312	2,748	4,434	4,054	6,360
II	Other Income	25	35	31	60	88	406
III	Total Revenue (I+II)	3,147	1,347	2,779	4,494	4,142	6,766
IV	Expenses :						
a.	Cost of Materials consumed	459	66	278	525	494	716
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(457)	(694)	(128)	(1,151)	(831)	(107)
c.	Employee benefits expense	1,412	1,053	1,230	2,465	2,249	4,192
d.	Finance Costs	108	111	126	219	216	348
e.	Depreciation and amortisation expense	64	63	68	127	133	263
f.	Power & Fuel	304	182	273	486	440	706
g.	Consumption of Stores & Spares	163	184	177	347	383	625
h.	Selling & Distribution Expenses	104	43	72	147	97	194
i.	Other expenses	178	123	145	301	329	660
	Total Expenses	2,335	1,131	2,241	3,466	3,510	7,597
V	Profit/ (Loss) before exceptional items and Taxation (III-IV)	812	216	538	1,028	632	(831)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	812	216	538	1,028	632	(831)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	(153)	5	2	(148)	5	35
	Total Tax Expense	(153)	5	2	(148)	5	35
IX	Profit / (Loss) for the period (VII-VIII)	965	211	536	1,176	627	(866)
X	Other Comprehensive Income / (Loss) (net of tax)						
	Items that will not be re-classified subsequently to profit or loss	-	-	30	-	48	242
XI	Total Comprehensive Income/(Loss) for the period (X+XI)	965	211	566	1,176	675	(624)
XII	Paid-up Equity Share Capital (Face value per shares ₹ 10/- )	512.28	512.28	512.28	512.28	512.28	512.28
XIII	Other Equity (as per balance sheet of previous accounting year)						3,256.40
XIV	Earning per Share (₹) (not Annualised for the quarter)						
	Basic & Diluted	18.84	4.12	10.46	22.96	12.24	(16.90)

Standalone Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
A	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant & Equipment	6979	6948
(b)	Capital work-in-progress	36	36
(c)	Intangible Assets	8	9
(d)	Financial Assets		
(i)	Investments	1372	1372
(ii)	Trade Receivables	16	18
(iii)	Loans	6	5
(iv)	Other Financial Assets	181	177
(e)	Deferred Tax Assets (Net)	396	248
(f)	Other Non-Current Assets	56	25
	Sub-Total- Non-Current Assets	9050	8838
2	Current Assets		
(a)	Inventories	1563	491
(b)	Biological Assets other than bearer plant	70	19
(c)	Financial Assets		
(i)	Trade Receivables	704	50
(ii)	Cash and Cash Equivalents	30	127
(iii)	Bank Balances other than (ii) above	18	17
(iv)	Loans	5	4
(v)	Other Financial Assets	0	5
(d)	Other Current Assets	274	315
(e)	Current Tax Asset (Net)	257	227
	Sub-Total- Current Assets	2921	1255
	<b>TOTAL ASSETS</b>	<b>11971</b>	<b>10093</b>



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Standalone Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

(₹ in lakh)

Sl. No.	Particulars	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	(a) Equity Share Capital	512	512
	(b) Other Equity	4433	3257
		4945	3769
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2220	1684
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	1	-
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	9	14
	(iii) Other Financial Liabilities	1	1
	(b) Provisions	423	384
	(c) Other Non-current Liabilities	1	1
	Sub-total- Non-Current Liabilities	2655	2084
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2975	2916
	(ii) Trade Payables		
	(a) Total outstanding dues of Micro and Small Enterprises	81	91
	(b) Total outstanding dues of creditors other than Micro and Small Enterprises	604	541
	(iii) Other Financial Liabilities	406	486
	(b) Provisions	2	2
	(c) Other Current Liabilities	303	204
	Sub-total- Current Liabilities	4371	4240
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11971</b>	<b>10093</b>

Statement of Standalone Cash Flows for the period ended 30th September, 2025

(₹ in lakh)

Particulars	As at 30th September, 2025 (Un-Audited)	As at 30th September, 2024 (Un-Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) Before Tax and after Exceptional items	1028	632
Finance Cost	219	216
Depreciation (including amortization & impairment)	127	133
Changes in Fair Value of Biological Assets	(50)	(49)
Interest Received	(5)	(5)
<b>Operating Profit/ (Loss) before Working Capital Changes</b>	<b>1,319</b>	<b>927</b>
<b>ADJUSTMENT FOR :</b>		
Decrease/(Increase) in Non-current Trade Receivables	2	1
Decrease/(Increase) in Current Trade Receivables	(654)	(532)
Decrease/(Increase) in Non-current Other Financial Assets	(4)	(3)
Decrease/(Increase) in Current Other Financial Assets	5	(29)
Decrease/(Increase) in Non-current Other Assets	(31)	(3)
Decrease/(Increase) in Current Other Assets	41	241
Decrease/(Increase) in Inventories & Biological Assets other than bearer plants	(1,073)	(688)
(Decrease)/ Increase in Non-current Trade Payables	(3)	(19)
(Decrease)/ Increase in Current Trade Payables	51	(3)
(Decrease)/ Increase in Current Other Financial Liabilities	(61)	(90)
Increase/(Decrease) in Non-current Other Liabilities	-	(3)
Increase/(Decrease) in Current Other Liabilities	99	13
Increase/(Decrease) in Non-current Provisions	39	40
Increase/(Decrease) in Current Provisions	-	31
<b>Cash Generated from Operations</b>	<b>(270)</b>	<b>(117)</b>
Income Tax (Paid)/ received (Net)	(30)	(28)
<b>Net Cash Flow from Operating Activities</b>	<b>(300)</b>	<b>(145)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(157)	(114)
Loan Given (Net) Non-current	-	(1)
Loan Given (Net) Current	(1)	4
Fixed Deposits & other bank balances	(1)	-
Interest Received	5	4
<b>Net Cash flow from Investing Activities</b>	<b>(154)</b>	<b>(107)</b>



KANCO TEA & INDUSTRIES LIMITED

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Statement of Standalone Cash Flows for the period ended 30th September, 2025

(₹ in lakh)

Particulars		As at 30th September, 2025 (Un-Audited)	As at 30th September, 2024 (Un-Audited)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Increase / (Decrease) in Short Term Borrowings from Banks	59	642
	Increase / (Decrease) in Long Term Borrowings	536	(156)
	Finance Cost	(238)	(247)
	<b>Net Cash flow from Financing Activities</b>	<b>357</b>	<b>239</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(97)</b>	<b>(13)</b>
	<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>127</b>	<b>26</b>
	<b>Cash and Cash Equivalents at the end of the year</b>	<b>30</b>	<b>13</b>

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th of November, 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 corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.



Kolkata, the 13th November, 2025

*U. Kanoria*

U. Kanoria  
Chairman & Managing Director  
DIN : 00081108

