

Limited Review Report on Unaudited Financial Results of New Chumta Tea Co. Ltd for the Quarter & Half Year ended 30th September, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of
M/s. New Chumta Tea Company Limited,

We have reviewed the accompanying unaudited financial results of **New Chumta Tea Co. Ltd** ("the Company") for the quarter & half year ended 30th September, 2025 together with notes thereon (herein after referred to as "the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended, ("the Listing Regulation").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, in their meeting held on 14th November, 2025 has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standards 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. Our responsibility is to issue a report on the Statement 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," 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting Standards as 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, 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 mis-statement.

For Khandelwal Ray & Co.
Chartered Accountants
(Registration No. 302035E)

15 / 15 Sarsoona Banerjee Para Road,
Sarsonna, Kolkata 700061.

The day of 14th November, 2025.



Dipankar Biswas
Dipankar Biswas
Partner
Membership No. 050821

NEW CHUMTA TEA COMPANY LIMITED
Mcleod House, 3, Netaji Subhash Road, Kolkata - 700 001
BALANCE SHEET AS AT 30th Sep'2025

Particulars	Notes	(Rs. in lacs)	
		As at 30th Sep.'2025	As at 31st Mar.'2025
		Amount	Amount
ASSETS:			
1) Financial Assets			
i) Cash and cash equivalents	1	8.97	11.38
ii) Trade Receivables	2	782.56	780.97
iii) Investments	3	2,762.12	2,825.90
iv) Inventories	4	91.16	89.18
Sub - Total		3,644.81	3,707.43
2) Non-financial Assets			
a) Current Tax Assets (Net)	6	105.07	99.73
b) Property , Plant & Equipment	7	49.68	20.78
Sub - Total		154.75	120.51
Total Assets		3,799.56	3,827.94
LIABILITIES AND EQUITY:			
LIABILITIES			
1) Financial Liabilities			
a) Borrowings	8	2.00	95.00
b) Trade Payable	9	-	-
c) Other Payables	10	45.08	45.08
c) Other Financial Liabilities	11	74.76	94.26
Sub - Total		121.83	234.34
2) Non-financial Liabilities			
a) Current Tax Liabilities (Net)	12	-	-
b) Deffered Tax Liability	13	35.49	35.49
Sub - Total		35.49	35.49
Total Liabilities		157.32	269.82
1) Equity			
a) Equity Share Capital	14	214.00	214.00
b) Other Equity	15	3,428.24	3,344.12
Total Equity		3,642.24	3,558.12
Total Equity and Liabilities		3,799.56	3,827.94

In terms of our report on even date, the accompanying notes are an Integral part of the financial statements



For New Chumta Tea Co. Ltd.

(Signature)

Sri Sharad Bajoria
 Executive Chairman

DIN- 00685230

Kolkata, 14th Day of November, 2025

NEW CHUMTA TEA COMPANY LIMITED

Mcleod House, 3, Netaji Subhash Road, Kolkata - 700 001

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30th Sep-2025

(Rs. In Lacs)

Particulars	Notes	THREE MONTHS ENDED			SIX MONTHS ENDED		
		As at 30th Sep.'2025	As at 30th Sep.'2024	As at 30th June.'2025	As at 30th Sep.'2025	As at 30th Sep.'2024	As at 31st Mar.'2025
		Amount	Amount	Amount	Amount	Amount	Amount
(1) Revenue from operations							
Sales / Income from operations	16	31.93	181.45	113.1	145.03	525.47	866.65
Other Operating income	17	2.81	77.31	101.37	104.18	98.63	217.37
Total Income		34.74	258.76	214.47	249.21	624.10	1084.02
(2) EXPENSES:							
Changes in Inventories	18	-51.77	-105.93	49.79	-1.98	-176.67	-89.18
Purchases	19	125.08	304.67	60.65	185.73	682.86	937.49
Employees benefit expense	20	18.68	20.67	24.02	42.70	42.23	92.04
Finance Cost	21	1.14	1.07	1.47	2.61	1.87	4.41
Depriciation and amortization expense	22	1.23	0.65	1.23	2.46	1.30	6.52
Other Expenses	23	25.81	27.1	23.02	48.83	49.77	157.89
Total expenses		120.18	248.23	160.18	280.36	601.36	1109.17
3) Profit/(Loss) before Tax before exceptional items		-85.44	10.53	54.29	-31.15	22.74	-25.14
(5) Profit /Loss before tax (3-4)		-85.44	10.53	54.29	-31.15	22.74	-25.14
(6) Tax expenses		-	-	-	-	-	-
(7) Profit for the Year (5-6)		-85.44	10.53	54.29	-31.15	22.74	-25.14
(8) Other Comprehensive Income							
Items that will not be reclassified to statement of Profit or loss							
Investments In Fair value measured through OCI		-87.49	124.28	202.76	115.27	356.00	108.42
'Income tax relating to above items							
Other comprehensive income (net of tax)		-87.49	124.28	202.76	115.27	356.00	108.42
Total comprehensive income (net of tax)		-172.93	134.81	257.05	84.12	378.74	83.28
Earning per Equity share- in face value							
- Basic		-8.08	6.30	12.01	3.75	17.70	3.89
- Diluted		-8.08	6.30	12.01	3.75	17.70	3.89

Significant accounting policies:-

- 1) The above Un-audited financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 14th November, 2025.
- 2) No Provision has been made for Income Tax, Necessary Provision will be made at the year end.
- 3) The Company operates in one reportable segment only.
- 4) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other accounting



For New Chumta Tea Co. Ltd.

Sri Sharad Bajoria

Sri Sharad Bajoria
Executive Chairman

DIN- 00685230

Kolkata, 14th Day of November, 2025

NEW CHUMTA TEA CO. LTD.

Cash Flow Statement for the year ended 30th September, 2025

	As at 30.09.25		As at 30.09.24	
A. Cash Flow from Operating Activities				
Profit Before Tax		-31.15		22.73
Adjustment for				
Depreciation and Amortization expenses	-2.46		1.30	
Finance Cost	-2.61		1.87	
Loss/(Profit) on Disposal of Property, Plant and Equipment (Net)	-		-	
Interest Income	-104.18	-109.25	-98.63	-95.46
Operating Profit before Working Capital Changes		-140.39		-72.73
Adjustment for				
Trade Receivables, Loans, Advances and other Assets	-30.49		20.70	
Inventories	91.16		176.67	
Trade Payable, Other Liabilities and Provisions	74.93	135.60	-52.73	144.64
Cash Generated from Operations		-4.79		71.91
Direct Taxes (Paid)				
Net Cash Flow from Operating Activities		-4.79		71.91
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment, Other Intangible Assets	-49.68		-	
Sale of Property, Plant and Equipment	3.08		-	
Purchase of Investments	63.78		-311.90	
Sale/Redemption of Investments	-		-	
Interest Received	-	17.18	98.63	-213.27
Net Cash Flow from Investing Activities				
C. Cash Flow from Financing Activities				
Intercompany Deposits paid/ Refunded (Net)	-		-	
Proceeds of Working Capital Loan from Bank (Net)	-		127.27	
Repayment of Loan	-33.00		-	
Interest Paid	2.61		-	
Receipts of Govt. subsidy		-30.39	-1.87	125.40
Net Increase in Cash and Cash Equivalents (A+B+C)		-18.00		-15.96
Cash and Cash Equivalents at the beginning of the Financial Year		26.97		26.97
Cash and Cash Equivalents at the end of the Financial Year		8.97		11.01

The Above Cash flow statement has been prepared under the " Indirect Method" as set out in the Ind AS 7-"Statement of Cash Flow"



For New Chumta Tea Co. Ltd.

(Signature)

Sri Sharad Bajoria
Executive Chairman
DIN- 00685230

Kolkata, 14th Day of November, 2025