

Opinion

We have audited the accompanying Financial Results of New Chumta Tea Co. Ltd ("the Company"), for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Financial Results :

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

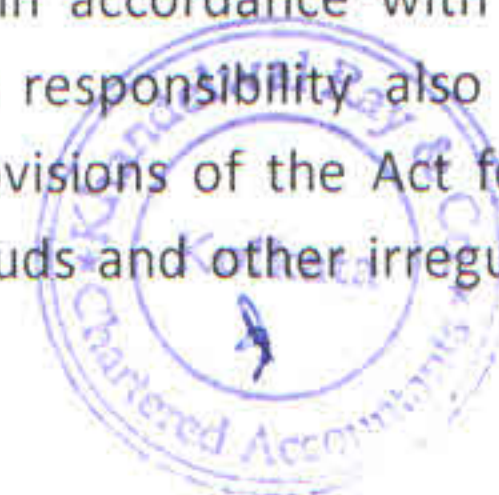
Basis for Qualified Opinion

The company's main activities in nature of NBFC accordingly they are required to be compliant with the necessary regulations in this regard.

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section in our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of



appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company had adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.



Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have compiled with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable related safeguards.

Other Matters

The annual financial results include the results for the quarter ended March, 31, 2026 being the balancing figure between the audited figures in respect of the financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

15 / 15 Sarsoona Banerjee Para Road,
Sarsonna, Kolkata 700061.
The day of 30th May, 2026.

For KHANDELWALRAY&CO.
Chartered Accountants
Registration No. 302035E



Mausumi Pal Rana
Partner
Membership No. 056356



NEW CHUMTA TEA COMPANY LIMITED
Mcleod House, 3, Netaji Subhash Road, Kolkata - 700 001
BALANCE SHEET AS AT 31ST MARCH'2026

(Rs. in lacs)

Particulars	Notes	As at 31st Mar.'2026	As at 31st Mar.'2025
		Amount	Amount
ASSETS:			
1) Financial Assets			
i) Cash and cash equivalents	1	112.85	11.38
ii) Trade Receivables	2	982.03	780.97
iii) Investments	3	2,145.09	2,825.90
iv) Inventories	4	47.18	89.18
Sub - Total		3,287.15	3,707.43
2) Non-financial Assets			
a) Current Tax Assets (Net)	5	137.83	99.73
b) Property , Plant & Equipment	6	42.25	20.78
Sub - Total		180.08	120.51
Total Assets		3,467.23	3,827.94
LIABILITIES AND EQUITY:			
LIABILITIES			
1) Financial Liabilities			
a) Borrowings	7	0.00	95.00
c) Other Payables	8	45.08	45.08
c) Other Financial Liabilities	9	107.86	94.26
Sub - Total		152.94	234.34
2) Non-financial Liabilities			
b) Deffered Tax Liability	10	0.00	35.49
Sub - Total		0.00	35.49
Total Liabilities		152.94	269.82
1) Equity			
a) Equity Share Capital	11	214.00	214.00
b) Other Equity	12	3,100.30	3,344.12
Total Equity		3,314.30	3,558.12
Total Equity and Liabilities		3,467.23	3,827.94

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



On Behalf of Board of Directors

NEW CHUMTA TEA CO. LTD

(Signature)

SHARAD BAJORIA

Chairman

DIN- 00685230

Kolkata, 30th day of MAY, 2026

NEW CHUMTA TEA COMPANY LIMITED

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

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st March-2026

(Rs. In Lacs)

Particulars	Notes	Quarter Ended			Year Ended	
		As at 31st Mar.'2026	As at 31st Dec.'2025	As at 31st Mar.'2025	As at 31st Mar.'2026	As at 31st Mar.'2025
		Amount	Amount	Amount	Amount	Amount
(1) Revenue from operations						
Sales / Income from operations		141.79	13.74	92.65	300.56	866.65
Other Operating income	13	58.68	3.97	58.94	166.83	217.37
Total Income		200.46	17.71	151.59	467.38	1084.02
(2) EXPENSES:						
Changes in Inventories	14	33.67	18.11	-13.61	49.80	-89.18
Purchases		94.95	9.77	132.35	290.45	937.49
Employees benefit expense	15	23.70	18.28	21.96	84.68	86.09
Finance Cost	16	1.07	0.4	1.93	4.08	4.41
Depreciation and amortization expense	17	4.33	1.23	1.66	8.02	6.52
Other Expenses	18	27.73	15.19	73.48	91.75	163.84
Total expenses		185.47	62.99	217.77	528.79	1109.17
3) Profit / Loss before Tax		15.01	-45.28	-66.18	-61.41	-25.15
(6) Tax expenses		0.00	0.00	0.00	0.00	0.00
(5) Profit / Loss after Tax		15.01	-45.28	-66.18	-61.41	-25.15
(6) Comprehensive Income						
Items that will not be reclassified to statement of Profit or loss		-385.07	17.08	-162.28	-252.72	108.42
Investments In Fair value measured through OCI						
'Income tax relating to above items		-70.31	0.00	0.00	-70.31	0.00
Comprehensive income (net of tax)		-314.77	17.08	-162.28	-182.42	108.42
Total comprehensive income (net of tax)		-299.75	-28.20	-228.46	-243.82	83.27
Earning per Equity share- in face value						
- Basic		-14.01	-1.32	-10.68	-11.39	3.89
- Diluted		-14.01	-1.32	-10.68	-11.39	3.89

Significant accounting policies

1. The above unaudited results have duly reviewed by the Audit Committee and Board of Directors at their meeting held on 30.05.2026
2. Non of the Investors Complain are pending or received and disposed of during the quarter



On Behalf of Board of Directors
NEW CHUMTA TEA CO. LTD

Sharad Bajoria

SHARAD BAJORIA
Chairman

DIN- 00685230

Kolkata, 30th day of MAY, 2026

Cash Flow Statement for the year ended 31st March, 2026

	As at 31.03.26		As at 31.03.25	
A. Cash Flow from Operating Activities				
Profit Before Tax		-61.41		-25.14
Adjustment for				
Depreciation and Amortization expenses	8.02		6.52	
Finance Cost	4.08		4.41	
Loss/(Profit) on Disposal of Property, Plant and Equipment (Net)	0.62		0.00	
Interest Income	166.83	179.55	217.38	228.31
Operating Profit before Working Capital Changes		118.15		203.17
Adjustment for				
Trade Receivables, Loans, Advances and other Assets	201.06		77.70	
Inventories	47.18		89.18	
Trade Payable, Other Liabilities and Provisions	13.60	261.84	33.15	200.03
Cash Generated from Operations		379.99		403.20
Direct Taxes (Paid)				
Net Cash Flow from Operating Activities		379.99		403.20
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment, Other Intangible Assets	29.69		0.00	
Sale of Property, Plant and Equipment	3.17		0.00	
Purchase of Investments	-58.23		-252.00	
Sale/Redemption of Investments	-117.24		0.00	
Interest Received	-166.83	-309.44	-217.38	-469.38
Net Cash Flow from Investing Activities				
C. Cash Flow from Financing Activities				
Intercompany Deposits paid/ Refunded (Net)	35.00		55.00	
Proceeds of Working Capital Loan from Bank (Net)	0.00		0.00	
Repayment of Loan	0.00		0.00	
Interest Paid	-4.08		-4.41	
Receipts of Govt. subsidy		30.92		50.59
Net Increase in Cash and Cash Equivalents (A+B+C)		101.47		-15.59
Cash and Cash Equivalents at the beginning of the Financial Year		11.38		26.97
Cash and Cash Equivalents at the end of the Financial Year		112.85		11.38

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



On Behalf of Board of Directors
NEW CHUMTA TEA CO. LTD

(Signature)

SHARAD BAJORIA
Chairman

DIN- 00685230

Kolkata, 30th day of MAY, 2026