

**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, 2026 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, 2026 ("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 7th August, 2026 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, 2026 as per Indian Accounting Standard (Ind AS) 12 "Income Taxes", which has not been ascertained by the Company.

Place: Kolkata
Dated the 7th day of August, 2026



For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN: 26234454IQNVDC9887



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

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, 2026

PART I

(₹ in Lakhs)

Sl. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Revenue :				
I	Revenue from Operation	1,476	273	1,312	7,527
II	Other Income	45	110	35	105
III	Total Revenue (I+II)	1,521	383	1,347	7,632
IV	Expenses :				
a.	Cost of materials consumed	156	0	66	681
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(884)	160	(694)	140
c.	Employee benefits expense	1,186	1,018	1,053	4,580
d.	Finance costs	130	110	111	431
e.	Depreciation and amortisation expenses	64	74	63	268
f.	Consumption of Stores and Spares	228	89	184	528
g.	Power & Fuel	199	141	182	888
h.	Selling & Distribution Expenses	16	33	43	278
i.	Other expenses	175	227	123	643
	Total Expenses	1,270	1,852	1,131	8,437
V	Profit / (Loss) before exceptional items and Taxation (III-IV)	251	(1,469)	216	(805)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before tax(V-VI)	251	(1,469)	216	(805)
VIII	Tax expenses				
	Deferred Tax	16	(60)	5	(218)
	Total Tax Expense	16	(60)	5	(218)
IX	Profit / (Loss) for the period (VII-VIII)	235	(1,409)	211	(587)
X	Other Comprehensive Income / (Loss) (net of tax)				
	Items that will not be re-classified subsequently to profit or loss	93	(7)	-	(7)
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	328	(1,416)	211	(594)
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)	-	-	-	2662.13
XIV	Earnings Per Share (₹) (not Annualised for the quarters)				
	Basic & Diluted	4.59	(27.50)	4.12	(11.46)

Notes

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th of August, 2026. 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, 2027
- 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.
- Bamonpookrie Tea Estate was severely affected by flooding on 20 July 2026, causing significant damage to residential quarters, the factory and other infrastructure. Plucking resumed on 27 July, 2026 but factory operations remain suspended pending cleaning and repair of machinery. The affected property, finished goods, stores and spares are insured, subject to policy deductibles and limits. The financial impact cannot be reliably estimated at present.
- The figures for the quarter ended 31st March, 2026 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.



Kolkata, the 7th August, 2026



By the order of the Board

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, 2026 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, 2026, 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 7th August, 2026, 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. 15 lakhs and total comprehensive income of Rs. 15 lakhs for the quarter ended 30th June, 2026, 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 :

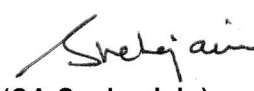
Non- provision of income tax for the quarter ended 30th June, 2026 as per Indian Accounting Standard (Ind AS) 12 "Income Taxes", which has not been ascertained by the Group.

Place: Kolkata

Dated the 7th day of August, 2026



For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN: 26234454PEAABW2632


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

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Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2026

(₹ in Lakhs)

PART I

Sl. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		Unaudited	Audited	Unaudited	Audited
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Revenue :				
I	Revenue from Operation	1,476	273	1,312	7,527
II	Other Income	60	126	47	167
III	Total Revenue (I+II)	1,536	399	1,359	7,694
IV	Expenses :				
a.	Cost of materials consumed	156	0	66	681
b.	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(884)	160	(694)	140
c.	Employee benefits expense	1,186	1,018	1,053	4,580
d.	Finance costs	130	110	111	431
e.	Depreciation and amortisation expenses	64	74	63	268
f.	Consumption of Stores and Spares	228	89	184	528
g.	Power & Fuel	199	141	182	888
h.	Selling & Distribution Expenses	16	33	43	278
i.	Other expenses	175	227	123	649
	Total Expenses	1,270	1,852	1,131	8,443
V	Profit / (Loss) before exceptional items and Taxation (III-IV)	266	(1,453)	228	(749)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before tax(V-VI)	266	(1,453)	228	(749)
VIII	Tax expenses				
	Current Tax	-	9	-	9
	MAT Credit Entitlement	-	6	-	6
	Deferred Tax	16	(60)	5	(218)
	Total Tax Expense	16	(45)	5	(203)
IX	Profit / (Loss) for the period (VII-VIII)	250	(1,408)	223	(546)
X	Other Comprehensive Income / (Loss) (net of tax)				
	Items that will not be re-classified subsequently to profit or loss	93	(7)	-	(7)
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	343	(1,415)	223	(553)
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)	-	-	-	5067.63
XIV	Earnings Per Share (₹) (not Annualised for the quarters)				
	Basic & Diluted	4.88	(27.48)	4.35	(10.66)

Notes

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th of August, 2026. 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, 2027.
- 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.
- Massive flood inundated Bamarpookrie Tea Estate on 20th July, 2026, severely affecting the labour quarters, staff quarters, factory and other critical infrastructure. Plucking has resumed from 27th July, 2026 and the factory is still not operational. The cleaning and repair of the machineries are going on. The Property, Stock of finished goods and Stores & Spares are insured subject to deductibles and policy limits. The financial impact of the flood is not ascertainable now.
- The figures for the quarter ended 31st March, 2026 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 7th August, 2026

