Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Asian Tea & Exports Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Asian Tea & Exports Limited ("the company"), for the quarter ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting "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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). 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 of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants

4. Based on our review conducted, 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 aforesaid Indian Accounting Standards ('Ind AS') specified 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw your attention regarding debtors of Rs. 251.19 lacs outstanding for more than 3 years but no provision has been made for possible loss against recovery as management is of the view that it will be recovered / adjusted in the normal course of business.

Our conclusion is not modified in respect of the above matter.

For AGARWAL KEJRIWAL & CO.
Chartered Accountants
Firm's Registration No.: 316112E

(M. Agarwal)
Partner
Membership No. : 052474

AGARWAL KEJRIWAL & CO. * Kolkata 700 013 * Chartered Accountants

UDIN: 26052474GHVNFD9655

Place: Kolkata
Date: 14th day of November, 2026

ASIAN TEA & EXPORTS LIMITED
CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101

Statement of Standalone Financial Results for the quarter ended 30.09.2026

Rs. in Lakhs excepts for Shares & EPS

Particulars	Standalone					
	Quarter ended			Year to Date		
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
a) Revenue from Operations	482.80	1,064.70	1,306.42	1,547.50	2,132.98	5,368.17
b) Other Income	16.70	20.48	24.60	37.18	43.86	84.03
1. Total Revenue (a+b)	499.50	1,085.18	1,331.02	1,584.68	2,176.84	5,452.20
2. Expenses						
a) Cost of Materials Consumed	-	-	-		-	-
b) Purchase of Stock in Trade	490.36	387.48	491.58	877.84	1,054.96	4,730.10
c) Changes in Inventories of Finished goods, Work-in-progress and Stock in Trade	(37.62)	606.50	786.06	568.88	1,003.86	397.37
d) Employees Benefits Expense	6.58	6.36	5.41	12.94	11.89	48.50
e) Finance Costs	21.02	17.72	11.57	38.74	37.79	89.34
f) Depreciation and Amortisation expense	0.37	0.36	0.51	0.73	1.08	2.10
g) Other Expenditure	13.41	53.70	33.48	67.11	57.73	153.25
2. Total Expenses	494.12	1,072.12	1,328.61	1,566.24	2,167.31	5,420.66
3) Profit before exceptional and extraordinary items and tax (1-2)	5.38	13.06	2.42	18.44	9.54	31.54
4) Exceptional Items	-	-	-	-	-	-
5) Profit before tax (3-4)	5.38	13.06	2.42	18.44	9.54	31.54
6)Tax Expense:						
a) Current Tax	1.23	2.87	(0.50)	4.10	0.81	5.99
b) Deferred Tax	2.18	(0.39)	(0.27)	1.79	(1.04)	(1.19)
c) Earlier year Tax Provision	-	-	-	-	-	(0.80)
7) Profit (Loss) for the period(5-6)	1.97	10.58	3.19	12.55	9.77	27.54
8) Other Comprehensive Income	0.67	(0.01)	0.55	0.66	0.68	1.40
9)Total Comprehensive Income (7+8)	2.64	10.57	3.74	13.21	10.45	28.94
10) Paid up Equity Share Capital (F.V. Rs 10/-)	2,494.18	2,494.18	2,494.18	2,494.18	2,494.18	2,494.18
11) Reserves excluding revaluation reserve						
12) Earning Per Share (EPS)						
i) Before Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.01	0.04	0.01	0.05	0.04	0.11
(b) Diluted	0.01	0.04	0.01	0.05	0.04	0.11
ii) EPS after Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.01	0.04	0.01	0.05	0.04	0.11
(b) Diluted	0.01	0.04	0.01	0.05	0.04	0.11

ASIAN TEA & EXPORTS LTD. Kolkata

Place : Kolkata
Date :14/11/2026

(Hariram Garg)
Chairman/Non Executive Director
DIN: 00216053

AGARWAL KEJRIWAL & CO. Chartered Accountants Kolkata 700 013

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Reporting of Segmentwise Revenue, Results & Capital Employed for the quarter and year ended 30th Sept 2026

Rs in Lakhs

Particulars	Standalone					
	Quarter ended			Year to Date		
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue (net Sales/income)						
a) Segment- Domestic						
I) Tea & other component	482.80	1,064.70	1,306.49	1,547.50	2,135.64	5,373.01
b) Segment-International						
I) Tea & others	-	-	-	-	-	-
c) unallocated	16.70	20.48	24.53	37.18	41.20	79.19
Total	499.50	1,085.18	1,331.02	1,584.68	2,176.84	5,452.20
Less:Inter Segment Revenue.						
Net Sales/income from operations.	499.50	1,085.18	1,331.02	1,584.68	2,176.84	5,452.20
2)Segment Results (Profit (+)/Loss(-) before tax and interest from each segment.						
a) Segment- Domestic						
I) Tea & other Component.	12.58	40.28	(4.30)	52.86	17.61	61.99
b) Segment-International					-	
I) Tea & others	-	-	-	-	-	-
Total	12.58	40.28	(4.30)	52.86	17.61	61.99
Less (i) Interest	21.02	17.72	11.55	38.74	37.77	89.34
ii) Other un-allocable expenditure net off	(13.82)	9.50	(18.27)	(4.32)	(29.70)	(58.89)
Total Profit/loss before Tax.	5.38	13.06	2.42	18.44	9.54	31.54
3) Segment Asset						
a) Segment- Domestic						
I) Tea & other Component.	3,020.85	3,696.75	3,627.39	3,020.85	3,627.39	3,622.93
b)Segment-International		-				
i) Tea & other Component.	-	-	-	-	-	-
c) Unallocated	3,755.81	2,944.29	2,649.56	3,755.81	2,649.56	3,230.31
Total	6,776.66	6,641.04	6,276.95	6,776.66	6,276.95	6,853.24
4) Segment Liablities						
a) Segment- Domestic						
I) Tea & other Component.	486.80	295.58	80.11	486.80	80.11	463.49
b)Segment-International						
i) Tea & other Component.	-	-	-	-	-	-
c) Unallocated	847.10	905.34	785.81	847.10	785.81	960.19
Total	1,333.90	1,200.92	865.93	1,333.90	865.92	1,423.68
Capital Employed (Segment Assests- Segment Liabilities)	5,442.76	5,440.12	5,411.03	5,442.76	5,411.03	5,429.56

Notes:

1. The above Audited standalone Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 2026. The limited review for the quarter ended 30th Sept 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI(LODR) Regulation 2015.
2. The Company is mainly engaged in the Business of sale of Tea, Yellow Peas, Rice, Dal, etc.
3. The Company has non-current investment in unquoted equity shares which the Company had valued at cost.
4. The figures and heads of previous year/quarters has been regrouped and re-arranged where ever necessary to make comparable to the current period/quarter.

For **Asian Tea & Exports Limited**

ASIAN TEA & EXPORTS LTD. Kolkata

(Hariram Garg)
Chairman/Non Executive Director
DIN: 00216053

Place : Kolkata
Date :14/11/2026

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Statement of Assets and Liabilities as at 30th Sept 2026

Rs. in Lakhs

Particulars	Standalone	
	As at 30.09.2026	As at 31.03.2026
ASSETS		
Non- Current assets		
(a) Property, Plant and Equipment	**5.39**	6.11
(b) Investment in Subsidiary and Associates	**1,422.79**	1,422.79
(c) Financial Assets	-	-
(i) Investments	**590.38**	590.09
(d) Deferred Tax Assets (Net)	**3.33**	5.34
(e) Other Non Current Assets	**127.24**	126.51
Total Non Current Assets	**2,149.13**	2,150.84
Current Assets		
(a) Inventories	**37.62**	606.50
(b) Financial Assets	-	-
(i) Trade Receivables	**1,848.53**	1,718.31
(ii) Cash & Cash Equivalents	**12.56**	7.93
(iii) Other Bank Balances	**5.20**	5.20
(iv) Loans	**1,544.41**	1,023.21
(v)Other Financial Assets	**33.32**	31.63
(c) Current Tax Assets (Net)	**16.57**	17.61
(d) Other Current Assets	**1,129.32**	1,292.01
Total Current Assets	**4,627.53**	4,702.40
TOTAL ASSETS	**6,776.66**	6,853.24
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	**2,494.18**	2,494.18
Other Equity	**2,948.58**	2,935.37
Total Equity	**5,442.76**	5,429.55
Liabilities		
Non- current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	**(0.00)**	-
(b) Employee Benefit Obligations	**5.86**	5.65
Total Non- current Liabilities	**5.86**	5.65
Current Liabilities		
(a) Financial Liabilities		
Borrowings- Short Term	**842.61**	862.25
Trade Payables	**457.79**	434.87
Other Financial Liabilities	**(0.00)**	83.45
(b) Other Current Liabilities	**4.50**	14.50
(c) Employee Benefit Obligations	**23.14**	22.97
Total Current Liabilities	**1,328.04**	1,418.04
TOTAL LIABILITIES	**1,333.90**	1,423.70
TOTAL EQUITY AND LIABILITIES	**6,776.66**	6,853.24

For Asian Tea & Exports Limited

(Hariram Garg)
Chairman/Non Executive Director
DIN: 00216053

Place: Kolkata
Date :14/11/2026

ASIAN TEA & EXPORTS LTD. Kolkata

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Statement of Cash Flow for the half year ended 30th Sept 2026

Rs. in Lakhs

Particulars	For the Half year ended 30th Sept 2026	For the Half year ended 30th Sept 2025
(A) Cash Flow From Operating Activities		
Profit before Income Tax	18.44	9.54
Adjustments for		
Fair Value of Financial assets (Net)	(1.69)	(1.30)
Fair Value of Gold	(0.29)	(1.49)
Provision for Gratuity- P/L	0.53	0.53
Depreciation and Amortisation Expense	0.73	1.08
Interest Income Received on Loans	(33.13)	(32.43)
Finance Costs	38.74	37.79
Sundry Balance Written Off (Net)	-	0.07
Loss on sale of Fixed Assets	-	(3.17)
Operating profit before working capital changes	23.33	10.62
Adjustments for		
Decrease/(Increase) in Trade Receivables	(130.23)	37.61
Decrease/(Increase) in Inventories	568.88	1,003.86
Decrease/(Increase) in Other Financial Assets -Current	(0.00)	-
Decrease/(Increase) in Other Current Assets	777.09	2.27
Decrease/(Increase) in Other Non Current Asset	-	0.01
Decrease/(Increase) in OtherCurrent Tax Asset		-
(Decrease)/Increase in Trade Payable	22.92	(275.19)
(Decrease)/Increase in Other Current Liabilities	(10.00)	(15.51)
Cash Generated from Operations	1,251.99	763.67
Income Tax Paid (net)	(3.07)	(1.45)
Cash Flow before Extra Ordinary Items	1,248.92	762.22
Income/(Expenses) pertaining to previous year		
Net Cash from Operating Activities	1,248.92	762.22
(B) Cash Flow From Investing Activities		
Payment for Property, Plant & Equipment		4.00
Proceeds from sale of Property, Plant & Equipments	0.00	-
Purchase of Investments		-
Sales of Investments		-
Interest Received on Loan	33.13	32.42
Loans to Others	(1,135.56)	(150.53)
Net Cash Generated From/(Used in) Investing Activities	(1,102.43)	(114.11)
(C) Cash Flow From Financial Activities		
Borrowings (Repaid) / Taken	(103.12)	(616.19)
Proceeds from Issue of Shares	-	-
Finance Costs	(38.74)	(37.79)
Net Cash Generated From/(Used in) Financing Activities	(141.86)	(653.98)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	4.63	(5.87)
Opening Cash & Cash Equivalents	13.14	17.05
Closing Cash & Cash Equivalents	17.77	11.18
	17.77	

The accompanying notes forms an integral part of the financial statements-
1. The Cash flow statement has been prepared under the "Indirect method" as set out in Indian Accounting Standard-7 "Cash flow Statement".
2. Previous year's figures have been regrouped wherever necessary.

For Asian Tea & Exports Limited

(Hariram Garg)
Chairman/Non Executive Director
DIN: 00216053

Place: Kolkata
Date :14/11/2026

AGARWAL KEJRIWAL & CO. Chartered Accountants Kolkata 700 013

INDEPENDENTAUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF ASIAN TEA & EXPORTS LIMITED FOR THE QUARTER ENDED SEPTEMBER 30TH, 2026

TO THE BOARD OF DIRECTORS OF
ASIAN TEA & EXPORTS LIMITED

1. We have reviewed the unaudited consolidated financial results of Asian Tea & Exports Limited (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group",) and associates (refer Note 6 below) for the quarter and three months ended 30th September,2026 (the 'Statement'). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared and presented in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements(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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following Subsidiaries:

1.	Greenol Laboratories Private Limited
2.	Sarita Nupur Vyapar Private Limited
3.	Herbby Tea Plantation Private Limited

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it, or that it contains any material misstatement.

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 3 subsidiaries, whose interim financial results and other financial information reflect total assets of Rs. 2,435.31 lacs as at 30th September, 2026 and total revenues of Rs 8.17 lacs and Rs. 13.59 lacs, total net loss after tax Rs. 0.18 lacs and Rs. 8.98 lacs for the quarter ended 30th September, 2026 and period ended on that date respectively.

   The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 3 associates, whose interim financial results and other financial information include Group's share of net profit of Rs. 93.37 lacs and Rs. 96.38 lacs for the quarter ended 30th September, 2026 and period ended on that date respectively.

   Further, the results of the following associates have not been reviewed by any auditor and the same have only been approved by the Board of Directors of the company: -

Name of Associates	**% of shareholdings as on 30-9-2026**
Kesavatsapur Tea Company (P) Ltd.	40.79%
Hurdeodass Co. (P) Ltd.	27.19%
Asian Tea Company Pvt Ltd	40.43%

Our conclusion on the Statement is not modified in respect of the above matter.

For AGARWAL KEJRIWAL & CO.
Chartered Accountants
Firm's Registration No.: 316112E

(M. Agarwal)
Partner
Membership No.: 052474
UDIN : 26052474CVVXUC8999
Place: Kolkata
Date: 14/11/2026

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Statement of Consolidated Financial Results for the quarter 30th Sept , 2026

Rs. in Lakhs except for Shares & EPS

Particulars	Consolidated					
	Quarter ended			Year to date		
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
a) Revenue from Operations	490.90	1,070.04	1,312.97	1,560.94	2,684.30	6,852.46
b) Other Income	110.08	23.49	103.68	133.57	149.43	154.64
1. Total Revenue (a+b)	600.98	1,093.53	1,416.65	1,694.51	2,833.73	7,007.10
2. Expenses						
a) Cost of Materials Consumed	-					
b) Purchase of Stock in Trade	490.36	387.48	490.27	877.84	1,053.65	5,588.38
c) Changes in Inventories of Finished goods, Work-in-progress and Stock in Trade	(37.62)	606.50	786.07	568.88	1,538.15	931.65
d) Employees Benefits Expense	9.24	8.15	7.53	17.39	15.66	58.31
e) Finance Costs	21.02	17.72	16.03	38.74	46.78	111.91
f) Depreciation and Amortisation expense	6.65	6.57	7.69	13.22	15.37	30.60
g) Other Expenditure	14.56	57.92	38.66	72.48	64.35	221.59
2. Total Expenses	504.21	1,084.34	1,346.25	1,588.55	2,733.96	6,942.44
3) Profit before exceptional and extraordinary items and tax (1-2)	96.77	9.19	70.39	105.96	99.76	64.65
4) Exceptional Items	-		-	-		-
5) Profit before tax (3-4)	96.77	9.19	70.39	105.96	99.76	64.65
6)Tax Expense:						
a) Current Tax	1.45	2.87	(0.63)	4.32	1.29	8.53
b) Deferred Tax	(0.21)	1.89	(0.03)	1.68	(0.78)	(0.93)
c) Earlier year Tax	-	-	-	-		(0.11)
7) Profit/(Loss) for the period (5-6)	95.53	4.43	71.05	99.96	99.25	57.16
8) Other Comprehensive Income	0.67	(0.01)	0.55	0.66	0.68	1.41
9) Total Comprehensive Income (7+8)	96.20	4.42	71.60	100.62	99.93	58.57
10) Paid up Equity Share Capital (F.V. Rs 10/-)	2,494.18	2,494.18	2,494.18	2,494.18	2,494.18	2,494.18
11) Reserves excluding revaluation reserve		-				-
12) Earning Per Share (EPS)						
i) Before Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.38	0.02	0.28	0.40	0.40	0.23
(b) Diluted	0.38	0.02	0.28	0.40	0.40	0.23
ii) EPS after Extraordinary items (of Rs.10/- each) (not annualised)						
(a) Basic	0.38	0.02	0.28	0.40	0.40	0.23
(b) Diluted	0.38	0.02	0.28	0.40	0.40	0.23

ASIAN TEA & EXPORTS LTD. Kolkata

(H.R.GARG)
Chairman/Non Executive Director
DIN: 00216053

Place: Kolkata
Date : 14.11.2026

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Reporting of Segmentwise Revenue, Results & Capital Employed for the quarter ended 30th Sept , 2026

Rs. in Lakhs

Particulars	Consolidated					
	Quarter ended			Year to date		
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue (net Sales/income)						
a) Segment- Domestic						
I) Tea & other component	**490.90**	1,070.04	1,313.04	**1,560.94**	2,686.96	6,857.31
b) Segment-International						
I) Tea & others	-	-	-	-	-	-
c) unallocated	**110.08**	23.49	103.60	**133.57**	146.76	149.79
Total	**600.98**	1,093.53	1,416.64	**1,694.51**	2,833.73	7,007.10
Net Sales/income from operations.	**600.98**	1,093.53	1,416.64	**1,694.51**	2,833.73	7,007.10
2)Segment Results (Profit (+)/Loss(-) before tax and interest from each segment.						
a) Segment- Domestic						
I) Tea & other Component.	**10.96**	35.31	(8.46)	**46.27**	14.25	82.66
b) Segment-International						
I) Tea & others	-	-	-	-	-	-
Total	**10.96**	35.31	(8.46)	**46.27**	14.25	82.66
Less (i) Interest	**21.02**	17.72	16.03	**38.74**	46.78	111.91
ii) Other un-allocable expenditure net off	**(106.83)**	8.40	(94.88)	**(98.43)**	(132.29)	(93.90)
Total Profit before Tax.	**96.77**	9.19	70.39	**105.96**	99.76	64.65
3) Segment Asset						
a) Segment- Domestic						
I) Tea & other Component.	**1,822.04**	2,563.67	5,112.00	**1,822.04**	5,112.00	4,339.73
b)Segment-International						
i) Tea & other Component.	**1,719.00**	1,719.00	1.41	**1,719.00**	1.41	1.41
c) Unallocated	**5,747.36**	4,732.80	4,034.23	**5,747.36**	4,034.23	4,893.80
Total	**9,288.40**	9,015.47	9,147.64	**9,288.40**	9,147.64	9,234.94
4) Segment Liablities						
a) Segment- Domestic						
I) Tea & other Component.	**548.87**	362.83	786.51	**548.87**	786.51	697.35
b) Segment-International			-			
i) Tea & other Component.	-	-	-	-	-	-
c) Unallocated	**1,596.74**	1,602.86	1,264.50	**1,596.74**	1,264.50	1,489.07
Total	**2,145.61**	1,965.69	2,051.01	**2,145.61**	2,051.01	2,186.42
Capital Employed (Segment Assests- Segment Liabilities)	**7,142.79**	7,049.78	7,096.63	**7,142.79**	7,096.63	7,048.52

Notes:

1. The above Audited consolidated Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2026. The limited review for the quarter ended 30th Sept 2026 has been carried out by the Satutory Auditord as required under Regulation 33 of the SEBI(LODR) Regulation, 2015.

2. The Company is mainly engaged in the Business of sale of made Tea, Yellow Peas, Rice, Dal, etc.

3. The Company has non-current investment in unquoted equity shares which the Company had valued at cost.

4. The figures of previous year/quarters wherever required have been rearranged or regrouped .

For Asian Tea & Exports Limited

ASIAN TEA & EXPORTS LTD. Kolkata

(H.R.GARG)
Chairman/Non Executive Director
DIN: 00216053

Place: Kolkata
Date : 14.11.2026

AGARWAL KEJRIWAL & CO. Chartered Accountants Kolkata 700 013

ASIAN TEA & EXPORTS LIMITED

CIN: L24219WB1987PLC041876

"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India

Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101

E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Statement of Consolidated Asset and Liabilities as on 30th Sept 2026

Rs. in Lakhs

	PARTICULARS	AS AT 30th Sept 2026	AS AT 31st March 2026
		Consolidated	
		Audited	Audited
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Property, Plant and Equipment	**1,579.52**	1,406.44
	(ii) Intangible Assets	**332.43**	332.43
	(b) Non-Current Investments	**3,027.83**	2,931.15
	(c) Deferred Tax Assets (Net)	**16.57**	18.48
	(d) Other Non Current Assets	**72.57**	71.81
	Sub total	**5,028.92**	4,760.31
2	**Current Assets**		
	(a) Inventories	**61.30**	630.18
	(b) Trade Receivables	**2,077.67**	1,948.04
	(c) Cash & Cash balances	**74.51**	34.26
	(d) Loans	**1,598.27**	1,073.08
	(e) Short term investments	**33.32**	31.63
	(f) Current Tax Assets (Net)	**20.20**	21.96
	(g) Other Current Assets	**394.21**	735.48
	Sub total	**4,259.48**	4,474.63
	TOTAL ASSETS	**9,288.40**	9,234.93
II	**EQUITY & LIABILITIES**	-	
1	**Shareholders' Fund**		
	(a) Share Capital	**2,494.18**	2,494.18
	(b) Reserve & Surplus	**4,648.61**	4,554.34
	Sub total	**7,142.79**	7,048.52
2	**Non Current Liabilities**		
	(a) Long term borrowings	**434.87**	5.62
	(b) Long term Provisions	**5.86**	5.65
	Sub total	**440.73**	11.27
3	**Current Liabilities**		
	(a) Short Term Borrowings	**1,120.19**	1,428.72
	(b) Trade Payables		
	i) Total outstanding dues of micro enterprises and small enterprises		
	ii) Total outstanding dues of creditors		
	- other than micro emterprise and small enterprises	**519.86**	668.73
	(c) Other Current Liabilities	**41.69**	54.73
	(d) Short term provisions	**23.14**	22.97
	Sub total	**1,704.88**	2,175.15
	TOTAL EQUITY & LIABILITIES	**9,288.40**	9,234.94

For Asian Tea & Exports Limited

(H.R.GARG)
Chairman/Non Executive Director
DIN: 00216053

Place : Kolkata
Date : 14.11.2026

AGARWAL KEJRIWAL & CO. Chartered Accountants Kolkata 700 013

ASIAN TEA & EXPORTS LIMITED
CIN: L24219WB1987PLC041876
"Sikkim Commerce House", 4/1, Middleton Street, Kolkata-700 071, India
Phones: (91-033) 4006-3601/3602, Fax: (91-033) 2280-3101
E-mail: info@asianteaexports.com ; Website: www.asianteaexports.com

Statement of Consolidated Cash Flow for the half year ended 30th September 2026

Rs. in Lakhs

Particulars	For the year ended 30th Sept 2026	For the year ended 30th Sept 2025
(A) Cash Flow From Operating Activities		
Profit as per consolidated statement of Profit & Loss	**105.96**	99.76
Add: Comprehensive Income	-	-
Profit before Income Tax	**105.96**	99.76
Adjustments for		
Fair Value of Financial assets MF (Net)	**(1.69)**	(1.30)
Fair Valuation of Gold	**(0.30)**	(1.49)
Provision for Gratuity	**0.53**	0.53
Provision for liabilities	-	-
Depreciation and Amortisation Expense	**13.22**	15.37
Interest Income Received on Loans	**(33.13)**	(33.26)
Finance Costs	**38.74**	46.78
Sundry Balance Written Off (Net)		0.07
Share of profit from Assoicates	**(96.38)**	(104.30)
Other Inflow/outflow of cash	-	
Profit/Loss on sale of Fixed Assets	-	(3.17)
Loss on Fair valuation of Financial Assets	-	-
Operating profit before working capital changes	**26.95**	19.00
Adjustments for		
Decrease/(Increase) in Trade Receivables	**(127.07)**	279.56
Decrease/(Increase) in Inventories	**568.88**	1,538.15
Decrease/(Increase) in Other Financial Assets - Current	-	-
Decrease/(Increase) in Other Current Assets	**777.14**	(306.02)
Decrease/(Increase) in Other Non Current Asset	**(0.03)**	(0.19)
Decrease/(Increase) in Other Current Tax Asset (Net)	-	-
(Decrease)/Increase in Trade Payable	**(150.73)**	(768.38)
(Decrease)/Increase in other current financial Liabilities	**30.98**	65.48
(Decrease)/Increase in Other Current Liabilities	**165.47**	99.93
Cash Generated from Operations	**1,291.59**	927.52
Income Tax Paid (net)	**(3.27)**	(2.43)
Cash Flow before Extra Ordinary Items	**1,288.32**	925.09
Income/(Expenses) pertaining to previous year		
Net Cash from Operating Activities	**1,288.32**	925.09
(B) Cash Flow From Investing Activities		
Payment for Property, Plant & Equipment	**(192.64)**	(45.77)
Proceeds from Sale of Property, Plant & Equipmnet	-	4.00
Purchase of Investments	-	-
Interest Received on Loan	**33.13**	33.26
Other Inflow/outflow of cash	-	-
Loans to Others	**(1,139.56)**	(152.53)
Net Cash Generated From/(Used in) Investing Activities	**(1,299.07)**	(161.04)
(C) Cash Flow From Financial Activities		
Borrowings (Repaid) / Taken	**89.74**	(718.93)
Proceeds from Issue of Shares	-	-
Finance Costs	**(38.74)**	(46.78)
Net Cash Generated From/(Used in) Financing Activities	**51.00**	(765.72)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**40.25**	(1.67)
Opening Cash & Cash Equivalents		
Opening Cash & Cash Equivalents	34.26	27.87
Closing Cash & Cash Equivalents	74.51	26.20
	74.51	

The accompanying notes forms an integral part of the financial statements-
1. The Cash flow statement has been prepared under the "Indirect method" as set out in Indian Accounting Standard-7 "Cash flow Statement".
2. Previous year's figures have been regrouped wherever necessary.

For Asian Tea & Exports Limited

ASIAN TEA & EXPORTS LTD. Kolkata

Place: Kolkata
Date : 14.11.2026

(H.R.GARG)
Chairman/Non Executive Director
DIN: 00216053

AGARWAL KEJRIWAL & CO. Kolkata 700 013 Chartered Accountants