



DIANA TEA COMPANY LTD

Diana | Baintgoorie | Good Hope

Date : 28th May, 2026

To,
BSE Limited
The Manager
Corporate Relationship Department
1st Floor, New Trading Wing,
Rotunda Building,
'Phiroze Jeejeebhoy Towers'
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 530959

Sub: : Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

Dear Sir/ Madam,

With reference to our letter dated 22nd May, 2026, the Board of Directors of the Company at its meeting held today, i.e., May 28, 2026, which commenced at 3.15 P.M. and concluded at 5.10 P.M. has, inter-alia:

1. Approval of Audited Financial Results:

Consider and Approved the Audited Financial Results of Diana Tea Company Limited (the "Company") for the quarter and financial year ended March 31, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "SEBI Listing Regulations").

In this regard, we enclose herewith the aforesaid Results in the prescribed format along with the Auditor's Report containing unmodified opinion as received from the Statutory Auditors of the Company and a declaration with respect to the Audit Report with unmodified opinion on the aforesaid Results.

However the aforesaid Audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations and information are also available on the Company's website www.dianatea.in and on the website of BSE limited viz. www.bseindia.com.

Requisite details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is attached as **Annexure B** to this letter.

We request you to take the above on record and disseminate the same to the stakeholders.

Kindly take the above information on record.



AARES GROUP

Regd. Office : Sir RNM House (4th Floor), 3B, Lal Bazar Street, Kolkata - 700 001

Phone : 4066 1590-93, E-mail : contactus@dianatea.in

Website : www.dianatea.in CIN : L15495WB1911PLC002275 | GST : 19AABCD1021G1Z8



DIANA TEA COMPANY LTD

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Thanking you,

Yours faithfully

For DIANA TEA COMPANY LIMITED

**Namrata
Saraf**

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Namrata Saraf
Date: 2026.05.28
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Namrata Saraf

Company Secretary & Compliance Officer

M No.- A40824



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Dear Sir/Madam,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Annual Audited Financial Results for the financial year ended March 31, 2026

Pursuant to the second proviso to the Regulation 33(3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby confirm that M/s. B. Nath & Co., Chartered Accountants, Kolkata (FRN: 307057E), Statutory Auditors of the Company have not expressed any modified opinion(s) on the Annual Audited Financial Results of Diana Tea Company Limited for the financial year ended on 31st March, 2026.

Kindly take the above information on record.

Thanking you,

Yours faithfully

For DIANA TEA COMPANY LIMITED

Sandeep Digitally signed by
Singhania Sandeep Singhania
Date: 2026.05.28
17:39:58 +05'30'

Sandeep Singhania
Managing Director
DIN-00343837



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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
OF DIANA TEA COMPANY LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the statement of standalone annual financial results of Diana Tea Company Limited (hereinafter referred to as the "Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date ("the Standalone Financial Results" comprising of Standalone Statement of Profit and Loss for the quarter/year ended on March 31, 2026, Standalone Balance Sheet as at March 31, 2026 and Standalone Statement of Cash Flows for the year ended on March 31, 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 (the 'Listing Regulations') which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and;
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the standalone net loss and other comprehensive income and other financial information for the year ended March 31, 2026.

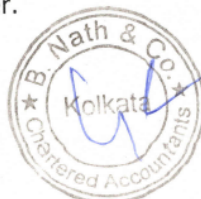
Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of 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 Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.

Emphasis of Matter

We draw attention to the fact that the Company has not recognized a provision for a portion of its gratuity liability as determined by an independent actuarial valuation carried out in accordance with Ind AS 19 – Employee Benefits. The actuarially determined present value of the defined benefit obligation, to the extent not provided for, represents a departure from the measurement and recognition requirements prescribed under Ind AS 19.

Our Opinion is not modified in respect of above matter.



Management's Responsibilities for the Standalone Financial Results

These standalone annual results have been prepared on the basis of the standalone financial results. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

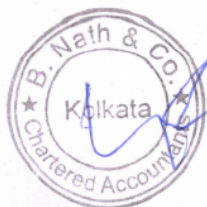
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, 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 for 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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.

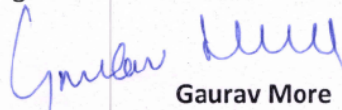
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2026 is not modified in respect of this matter.



For B Nath & Co.
Chartered Accountants
Registration number-307057E


Gaurav More

Partner
Membership no-306466
UDIN-26306466ZYSXLW7703

Place: Kolkata

Date: May 28, 2026



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Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2026

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
	a. Revenue from Operations	762.43	3,106.72	956.01	8,807.12	7,082.45
	b. Other Income	54.23	59.34	68.21	243.38	445.92
1	Total Income	816.66	3,166.06	1,024.22	9,050.50	7,528.37
	Expenses					
	a. Cost of materials consumed	2.28	-	11.52	75.10	324.32
	b. Purchase of Trading Goods	-	-	-	-	99.94
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	(151.51)	665.61	414.35	115.19	(36.26)
	d. Employee benefits expense	1,054.48	1,300.58	1,062.17	5,425.27	5,038.29
	e. Finance cost	60.67	70.40	80.23	305.19	356.75
	f. Depreciation and amortisation expense	53.85	50.98	59.29	203.98	204.50
	g. Other expenses	795.07	543.37	312.28	2,776.96	2,024.43
2	Total Expense	1,814.84	2,630.94	1,939.83	8,901.69	8,011.97
3	Profit Before Tax (1-2)	(998.18)	535.12	(915.60)	148.81	(483.60)
	Tax Expense					
	a. Current Tax	25.20	-	-	25.20	-
	b. Deferred Tax	(62.41)	-	(26.36)	(62.41)	(26.36)
	c. Mat Credit Entitlement	-	-	-	-	-
	d. Income Tax relating to earlier years	5.40	5.19	-	10.59	1.20
4	Total Tax Expense	(31.81)	5.19	(26.36)	(26.62)	(25.16)
5	Net Profit/ (Loss) For The Period (3-4)	(966.37)	529.93	(889.24)	175.43	(458.44)
	Other Comprehensive Income					
	(a) Items that will not be Reclassified to Profit & Loss					
	Remeasurement of the net defined benefit plans					-
	FVTOCI of Investments	(46.32)	(2.80)	(51.19)	(17.62)	(1.33)
	Tax effect on above	1.83	-	0.14	1.83	0.14
6	Total Other Comprehensive Income	(44.49)	(2.80)	(51.05)	(15.79)	(1.19)
7	Total Comprehensive Income (5+6)	(1,010.86)	527.12	(940.29)	159.64	(459.63)
8	Paid-up Equity Share Capital	749.55	749.55	749.55	749.55	749.55
9	Reserve excluding Revaluation Reserve as at Balance Sheet				4,776.77	4,574.13
10	Basic Earning Per Share (EPS) (Rs.) (*not annualised)	(6.45)	3.53	(5.93)	1.17	(3.06)
11	Diluted Earning Per Share (EPS) (Rs.) (*not annualised)	(6.45)	3.53	(5.93)	1.17	(3.06)
	- Basic & diluted (not annualised)	(6.45)	3.53	(5.93)	1.17	(3.06)



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DIANA TEA COMPANY LTD

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Statement of Standalone Assets and Liabilities as at 31st March 2026		
	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	7,667.39	7,468.82
(b) Capital work-in-progress	0.00	0.00
(c) Other Intangible Assets	-	-
(d) Financial assets :		
(i) Investments	334.65	379.14
(ii) Other Financial assets	54.58	42.45
(e) Deferred tax assets (net)	102.40	39.73
(f) Other Non Current Assets	268.18	268.18
Total Non-Current Assets	8,427.20	8,198.32
Current Assets		
(a) Inventories	703.85	862.55
(b) Financial assets:		
(i) Investments	-	25.67
(ii) Trade receivables	273.04	115.71
(iii) Cash and cash equivalents	630.36	268.41
(iv) Bank balance other than (iii) above	17.46	21.82
(v) Loans	1,929.70	2,098.65
(vi) Other Financial assets	76.89	170.78
(c) Other Current Assets	160.34	107.11
Total Current Assets	3,791.64	3,670.70
Total Assets	12,218.84	11,869.02
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	749.55	749.55
(b) Other Equity	5,849.71	5,689.44
Total Equity	6,599.26	6,438.99
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	784.64	889.09
(b) Deferred Tax Assets (Net)	-	-
(c) Other non current liabilities	-	-
Total Non-Current Liabilities	784.64	889.09
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	3,670.02	3,467.21
(ii) Trade payables		
(a) Total Outstanding Dues Of Micro Enterprises	89.10	31.22
(b) Total Outstanding Dues Of Creditors Other Than	443.21	364.66
(iii) Other financial Liabilities	206.30	200.11
(b) Other current liabilities	68.65	111.76
(c) Provisions	357.66	365.98
Total Current Liabilities	4,834.94	4,540.94
Total Equity and Liabilities	12,218.84	11,869.02



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[Signature]



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DIANA TEA COMPANY LTD

STANDALONE CASH FLOW STATEMENT

Diana | Baintgoorie | Good Hope

	Year ended 31st March, 2026		Year ended 31st March, 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		148.81		(483.60)
Adjustments for :				
Depreciation & Amortization Expense	203.98		204.50	
Finance Costs	293.91		346.13	
Loss on Sale of Fixed Asset (Net)	0.12		0.12	
Amortization of Loan Processing Charges	0.80			
Deferred Government Grants	(2.64)		(3.76)	
Loss on Discard of Tea Plantation	-		-	
Dividend Income	(1.16)		(1.53)	
Income from Mutual Fund	(4.26)		(18.99)	
Interest Income	(221.74)		(205.95)	
Sundry Balances Written Back	-	269.01	-	320.52
Operating Profit before Working Capital Changes		417.82		(163.08)
Adjustments for:				
(Increase)/ Decrease in Inventories	158.70		4.23	
(Increase)/ Decrease in Trade Receivables, Advances & Other Assets	(43.77)		(152.36)	
Increase/ (Decrease) in Trade Payables, Other Liabilities & Provision	95.58	210.51	(50.80)	(198.93)
Cash Generated from Operations		628.33		(362.01)
Taxes Paid (Net of Refund)		39.83		(7.25)
Net Cash (Outflow)/ Inflow from Operating Activities		588.50		(354.76)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipment's	(409.18)		(564.51)	
Sale of Property, Plant & Equipment's	6.50		0.50	
Capital Subsidy Received	-		-	
Advances for Capital Goods	0.00		-	
Interest Received	315.64		187.11	
Dividend Received	1.16		1.53	
Income from Mutual Fund	4.26		18.99	
Sale of Investments	61.59		598.02	
Acquisition of Investments	(8.42)	(28.45)	(512.16)	(270.52)
Net Cash (Outflow)/Inflow from Investing Activities		(28.45)		(270.52)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	298.03		1,354.10	
Repayment of Long Term Borrowings	(200.47)		(195.75)	
Dividend Paid (including Tax on Dividend)	(0.50)		(0.64)	
Interest and Other Finance Charges Paid	(295.16)	(198.10)	(338.28)	819.43
Net Cash Inflow/(Out flow) from Financing Activities		(198.10)		819.43
Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)		361.95		194.15
Cash & Cash Equivalents as at Opening		268.41		74.26
Cash & Cash Equivalents as at Closing		630.36		268.41

Notes:

- The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28th May 2026.
- The Production of green leaf (raw material consumed by the Company for the manufacture of tea) from the company's own tea estates involved integrated process having various stages such as nursery, planting, cultivation etc. their values at the intermediate stages could not be ascertained. Cost of material consumed represents purchase of Green Leaf.
- The company is primarily engaged in the business of growing and manufacturing of tea and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.
- The Company is engaged in the business of cultivation, manufacture and sale of tea, which is seasonal in nature and hence, provision for taxation (both current and deferred) has been computed at year end basis and given effect to the results of the last quarter ended March 31, 2026.
- The Government of India vide notification dated November 21, 2025 has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. In accordance with the requirements of Ind AS 19, 'Employee Benefits', changes to employee benefit resulting from legislative amendments constitute a plan amendment, necessitating the immediate recognition of any variation in the costs upon such notification. However, implication of the Labour Code including on account of past service costs and other costs are currently under evaluation and also the underlying rules thereof are yet to be notified. The developments and further clarifications in this respect will continue to be monitored and consequential adjustments will be given effect to on determination in subsequent period.
- The figures for the quarter ended March 31, 2026 represents the derived figures between the audited figures in respect of the year ended March 31, 2026 and the unaudited published period to date figures upto December 31, 2025, which was subjected to limited review.
- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- The results will be available on the Company's website "www.dianatea.in" and at the stock exchange website of BSE Ltd at "www.bseindia.com"



AARES GROUP



For Diana Tea Company Limited

For DIANA TEA COMPANY LIMITED

Place: Kolkata
Date: 28th May 2026

Sandeep Singhania

Managing Director

Direct Managing Director

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