TERAI TEA COMPANY LIMITED

REGD. OFFICE : 10 GOVERNMENT PLACE (EAST), 1ST FLOOR, KOLKATA - 700 069, INDIA
Telephones : +91 (033) 460-13789 / 39789 / 19789, 406-45789
E-mail : teraitea@gmail.com • Website : www.teraigroup.com
CIN : L51226WB1973PLC029009

Date: 14.02.2025

To
The Secretary
Bombay Stock Exchange Ltd.
Phiroza Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai - 400 001
Scrip Code: 530533

The Secretary
Calcutta Stock Exchange Association Ltd.
7, Lyons Range,
Kolkata-700 001
Scrip Code: 30105

Sub.: Integrated Filing (Financial) for the Third Quarter and Nine Months Ended 31st December 2024

Dear Sir/ Madam,

In reference to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the third quarter and nine months ended December 31, 2024.

We kindly request you to take the same on record.

Thanking You,

Yours faithfully,

For Terai Tea Co. Ltd.

RAJESH SINGHANIA
Digitally signed by RAJESH SINGHANIA
Date: 2025.02.14 19:08:21 +05'30'

Rajesh Singhania
Company Secretary & Compliance Officer

Enclosed: As above

A. FINANCIAL RESULTS

Saha & Majumder

Chartered Accountants

C-12, Shelcon Plaza, Sevoke Road
Siliguri - 734001
Phone: -94343 08147
Email: gmishra11@yahoo.com

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Terai Tea Company Limited

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Terai Tea Company Limited ('the Company') for the quarter ended and nine months ended 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

Saha & Majumder

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued...)

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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Saha & Majumder**
Chartered Accountants
Firm Registration Number: 303087E

GHANSHYAM MISHRA Digitally signed by GHANSHYAM MISHRA Date: 2025.02.14 15:16:14 +05'30'

Ghanshyam Mishra
Partner
Membership Number:063712

UDIN: 25063712BMLHWK2129

Place: Siliguri
Date: 14 February 2025

Terai Tea Company Limited
Corporate Identity Number: L51226WB1973PLC029009
Registered office : 10, Government Place (East), Kolkata-700069,
Tel: +91 33-46039789, E-mail id:teraitea@gmail.com, Website: www.teraigroup.com

Part I (Rs. in Lakhs)

Statement of unaudited Standalone Financial Results for the Quarter and Nine MonthsEended 31 December 2024

Sl No.	Particulars	Three Months Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**						
	Revenue From Operations	3,509.63	3,134.07	4,066.45	8,455.34	6,260.98	10,806.44
II	Other Income	12.86	838.08	292.81	1,304.03	566.79	759.54
III	**Total income (I + II)**	3,522.49	3,972.14	4,359.26	9,759.37	6,827.77	11,565.98
IV	**Expenses**						
	Cost of Materials Consumed	895.85	751.53	338.24	1,727.07	925.35	879.06
	Purchases of Stock-inTrade	2,197.78	1,442.07	4,211.58	5,713.80	5,042.42	8,161.31
	Changes in inventories of finished goods and stock-in-trade	(428.78)	302.49	-950.99	(916.54)	(1,187.94)	107.08
	Employee Benefits Expense	176.10	164.91	191.96	453.15	530.54	805.88
	Finance Costs	86.13	89.51	59.24	256.26	189.48	253.23
	Depreciation Expense	39.20	38.48	39.98	113.66	116.51	143.93
	Other Expenses	543.44	331.65	247.28	1,081.06	844.52	928.36
	Total Expenses	3,509.72	3,120.64	4,137.29	8,428.46	6,460.88	11,278.85
V	**Profit Before Tax (III - IV)**	12.77	851.50	221.96	1,330.91	366.88	287.13
VI	**Tax Expense:**						
	Current Tax	-	-	-	-	-	-
	Tax for Earlier Years	-	-	-	-	-	5.40
	Minimum Alternative Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-27.07
	Total Tax Expense	-	-	-			(21.67)
VII	**Profit / (Loss) for the period (V-VI)**	12.77	851.50	221.96	1,330.91	366.88	308.81
VIII	**Other Comprehensive Income (net of tax)**						
	(i) Items that will not be reclassified subsequently to profit or loss						
	-Remeasurements of the net defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
IX	**Total Comprehensive Income (VII+VIII)**	12.77	851.50	221.96	1,330.91	366.88	308.81
X	**Paid-up Equity share capital (face value Rs.10 each.)**	690.29	690.29	690.29	690.29	690.29	690.29
XI	**Other Equity**						7,736.36
XII	Earning per share (face value of Rs. 10 each) (not annualised for the quarters)						
	-Basic	0.19	12.38	3.22	19.35	5.31	4.49
	-Diluted	0.19	12.38	3.22	19.35	5.31	4.49

See accompanying notes to the financial results

Terai Tea Company Ltd

Managing Director

GHANSHYAM MISHRA Digitally signed by GHANSHYAM MISHRA Date: 2025.02.14 17:44:18 +05'30'

SAHA & MAJUMDER SILIGURI CHARTERED ACCOUNTANTS

Notes:

1 The unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The unaudited standalone financial results of the Company for the quarter and nine month ended 31 December 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14 February 2025.

3 Tax expense has been recognised by the Company only in the year end accounts as tea industries are seasonal in nature.

4 Results of the Company are also available on Company's website www.teraigroup.com

for **Terai Tea Company Limited**

Terai Tea Company Ltd

Managing Director

Ajit Kumar Agarwala

(Managing Director)

DIN: 00265775

Place : Kolkata

Date: 14 February 2025

GHANSHYAM MISHRA Digitally signed by GHANSHYAM MISHRA Date: 2025.02.14 17:46:50 +05'30'

SAHA & MAJUMDER CHARTERED ACCOUNTANTS SILIGURI

Standalone Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Nine months ended 31st December, 202

Particulars	Three months ended			Nine Months Ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,294.44	1,158.90	867.64	2,697.55	2,224.31	2,577.97
b) Trading	2,215.19	1,975.17	3,198.81	5,757.80	4,036.67	8,228.47
Total	**3,509.63**	**3,134.07**	**4,066.45**	**8,455.35**	**6,260.98**	**10,806.44**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	**3,509.63**	**3,134.07**	**4,066.45**	**8,455.35**	**6,260.98**	**10,806.44**
Segment Result						
a) Tea Garden & Manufacturing	280.35	134.27	(17.06)	503.85	19.86	(269.50)
b) Trading	17.41	14.95	24.02	44.00	31.04	67.16
Total	**297.76**	**149.22**	**6.96**	**547.85**	**50.90**	**(202.34)**
Less: Interest	86.13	89.51	59.24	256.25	189.49	253.23
Add:: Unallocable income	(198.86)	791.79	274.24	1039.31	505.50	742.70
Total Profit before tax	**12.77**	**851.50**	**221.96**	**1,330.91**	**366.91**	**287.13**
Capital Employed						
(Segment Assets- Segment Liabilities)	-	-				**8,424.29**

For Terai Tea Company Limited

Terai Tea Company Ltd

Ajit Kumar Agarwala
(Managing Director)

Managing Director

Place : Kolkata
Date: 14 February 2025

GHANSHYAM MISHRA
Digitally signed by GHANSHYAM MISHRA
Date: 2025.02.14 17:45:05 +05'30'

SAHA & MAJUMDER SILIGURI CHARTERED ACCOUNTANTS

Saha & Majumder
Chartered Accountants

C-12, Shelcon Plaza
Sevoke Road, Siliguri
734001
Phone: -94343 08147
Email: gmishra11@yahoo.com

Independent Auditors' Review Report on Consolidated Unaudited Quarterly Financial Results and year to date results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Terai Tea Company Limited

We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Terai Tea Company Limited ('the Company') and its associates (refer Annexure 1 for the list of associates included in the Statement) for the quarter ended and nine months ended 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

Independent Auditors' Review Report on Consolidated Unaudited Quarterly Financial Results and year to date results of Terai Tea Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued...)

Based on our review conducted and procedures performed as stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Saha & Majumder**
Chartered Accountants
Firm Registration Number: 303087E

GHANSHYAM MISHRA Digitally signed by GHANSHYAM MISHRA Date: 2025.02.14 15:15:22 +05'30'

Ghanshyam Mishra
Partner
Membership Number: 063712

UDIN: 25063712BMLHWL6496

Place: Siliguri
Date: 14 February 2025

Saha & Majunder

Annexure I to the Limited Review Report

List of entities included in the consolidated financial results:

Entity	Relationship
Abhijit Tea Company Private Limited	Associate
Amit Paridhan Private Limited	Associate
East Indian Produce Limited	Associate
Jaldacca Tea Plantations Private Limited	Associate
New Darjeeling Union Tea Company Limited	Associate
Sayedabad Tea Company Limited	Associate
Terai Dooars Tea Company Private Limited	Associate
Terai Financials Private Limited	Associate
Terai Infrastructures Private Limited	Associate
Terai Ispat and Trading Private Limited	Associate
Terai Overseas Private Limited	Associate
The Kharibari Tea Company Limited	Associate
Terai Retailors Private Limited	Wholly Owned Subsidiary

Terai Tea Company Limited
Corporate Identity Number: L51226WB1973PLC029009
Registered office : 10, Government Place (East), Kolkata-700069,
Tel: +91 33-46039789, E-mail id: teraitea@gmail.com, Website: www.teraigroup.com

(Rs. in Lakhs)

Part I

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31 December 2024

Sl No.	Particulars	Three Months Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I	**Income**						
	Revenue From Operations	3,509.63	3,134.07	4,066.45	8,455.34	6,260.98	10,806.44
II	Other Income	12.86	838.08	292.81	1,304.03	566.79	759.54
III	**Total Income (I + II)**	3,522.49	3,972.14	4,359.26	9,759.37	6,827.77	11,565.98
IV	**Expenses**						
	Cost of Materials Consumed	895.85	751.53	338.24	1,727.07	925.35	879.06
	Purchases of stock-in-trade	2,197.78	1,442.07	4,211.58	5,713.80	5,042.42	8,161.31
	Changes in inventories of finished goods and stock-in-trade	(428.78)	302.49	(950.99)	(916.54)	(1,187.94)	107.08
	Employee Benefits Expense	176.10	164.91	191.96	453.15	530.54	805.88
	Finance Costs	86.13	89.51	59.24	256.26	189.48	253.23
	Depreciation Expense	39.20	38.48	39.98	113.66	116.51	143.93
	Other Expenses	543.44	331.65	247.28	1,081.06	844.52	928.36
	Total Expenses	3,509.72	3,120.64	4,137.29	8,428.46	6,460.89	11,278.86
V	**Profit Before Tax (III-IV)**	12.77	851.50	221.96	1,330.91	366.88	287.12
VI	**Tax Expense:**						
	Current Tax	-	-	-			-
	Tax for Earlier Years	-	-	-			5.40
	Minimum Alternative Tax						-
	Deferred Tax	-	-	-			(27.07)
	Total Tax Expense	-	-	-			(21.67)
VII	**Profit / (Loss) for the Year (V-VI)**	12.77	851.50	221.96	1,330.91	366.88	308.80
VIII	**Share of (Loss) / Profit in Associates**	30.24	53.25	33.41	118.99	97.01	183.69
IX	**Profit / (Loss) for The Period (V-VI) After Tax, Share of Profit / (Loss) in**	43.01	904.75	255.37	1,449.90	463.89	492.50
X	**Other Comprehensive Income (Net of Tax)**						
	(i) Items that will not be reclassified subsequently to profit or loss						
	-Remeasurements of the net defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XI	**Total Comprehensive Income (VII+VIII)**	43.01	904.75	255.37	1,449.90	463.89	492.50
XII	**Profit Attributable to:**						
	Owners of the Company	43.01	904.75	255.37	1,449.90	463.89	492.50
	Non Controlling Interest			-	-		-
	Profit For The Period	43.01	904.75	255.37	1,449.90	463.89	492.50
XIII	**Other Comprehensive Income Attributable to:**						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling interest	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
XIV	**Total Comprehensive Income attributable to:**						
	Owners of the Company	43.01	904.75	255.37	1,449.90	463.89	492.50
	Non Controlling Interest			-	-		-
	Total Comprehensive Income for the Period	43.01	904.75	255.37	1,449.90	463.89	492.50
XV	**Paid-Up Equity Share Capital (Face Value Rs.10 each.)**	690.29	690.29	690.29	690.29	690.29	690.29
XVI	Earning Per Share (face value of Rs. 10 each) (not annualised for the quarters)						
	-Basic	0.62	13.11	3.70	21.00	6.72	7.16
	-Diluted	0.62	13.11	3.70	21.00	6.72	7.16

See accompanying notes to the financial results

Terai Tea Company Ltd

Managing Director

GHANSHYAM MISHRA

Digitally signed by GHANSHYAM MISHRA
Date: 2025.02.14
17:45:28 +05'30'

SAHA & MAJUMDER
SILIGURI
CHARTERED ACCOUNTANTS

Notes:

1 The unaudited consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The unaudited consolidated financial results of the Company for the quarter and nine month ended 31 December 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14 February 2025.

3 Tax expense has been recognised by the Company only in the year end accounts as tea industries are seasonal in nature.

4 Results of the Company are also available on Company's website www.teraigroup.com

for Terai Tea Company Limited

Terai Tea Company Ltd

Managing Director

Ajit Kumar Agarwala
(Managing Director)
DIN: 00265775

Place : Kolkata
Date: 14 February 2025

GHANSHYAM MISHRA

Digitally signed by GHANSHYAM MISHRA
Date: 2025.02.14 17:46:29 +05'30'

SAHA & MAJUMDER
SILIGURI
CHARTERED ACCOUNTANTS

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and Nine months ended 31st December, 2024

Particulars	Three months ended			Nine Months Ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Tea Garden & Manufacturing	1,294.44	1,158.90	867.64	2,697.55	2,224.31	2,577.97
b) Trading	2,215.19	1,975.17	3,198.81	5,757.80	4,036.67	8,228.47
Total	**3,509.63**	**3,134.07**	**4,066.45**	**8,455.35**	**6,260.98**	**10,806.44**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	**3,509.63**	**3,134.07**	**4,066.45**	**8,455.35**	**6,260.98**	**10,806.44**
Segment Result						
a) Tea Garden & Manufacturing	280.35	134.27	(17.06)	503.85	19.86	(269.50)
b) Trading	17.41	14.95	24.02	44.00	31.04	67.16
Total	**297.76**	**149.22**	**6.96**	**547.85**	**50.90**	**(202.34)**
Less: Interest	86.13	89.51	59.24	256.25	189.49	253.23
Add: Unallocable income	(198.86)	791.79	274.24	1039.31	505.50	742.70
Total Profit before tax	**12.77**	**851.50**	**221.96**	**1,330.91**	**366.91**	**287.13**
Capital Employed						**8,424.29**
(Segment Assets- Segment Liabilities)	-	-				

Terai Tea Company Ltd

For Terai Tea Company Limited

Ajit Kumar Agarwala

Managing Director

(Managing Director)

Place : Kolkata
Date: 14 February 2025

GHANSHYAM MISHRA

Digitally signed by GHANSHYAM MISHRA
Date: 2025.02.14 17:46:04 +05'30'

SAHA & MAJUMDER
SILIGURI
CHARTERED ACCOUNTANTS

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.