

D.Mitra &Co.

CHARTERED ACCOUNTANTS
21/1, GARIAHAT ROAD, KOLKATA - 700 068
EMAIL: dkmitra671945@gmail.com
PHONE - 9831341063

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE
QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS
ENDED DECEMBER 31, 2025.

TO
THE BOARD OF DIRECTORS OF
PUTIN BAREE TEA ASSOCIATION LIMITED

We have reviewed the accompanying statement of un-audited standalone financial results of PUTIN BAREE TEA ASSOCIATION LIMITED (the 'Company') for the quarter and nine months ended December 31, 2025 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

1. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on April 23, 2026 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 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. 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 Statement 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

For D. MITRA & CO.
Chartered Accountants
Firm Registration No.: 328904E

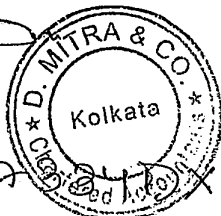
D.K. MITRA
Proprietor

M.No: 017334

UDIN: 2601732410X10LT8445

Place: KOLKATA

Date: 23.04.2026



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PUTINBAREE TEA ASSOCIATION LIMITED
CIN: L01132WB1906PLC001648
PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31st December'2025

Sr. No	Particulars	Note	As at 31st December'2025 (In Thousand)	As at 30th September'2025 (In Thousand)
I	Revenue from operations		31,740.80	25,848.65
II	Other Income		40.87	2.70
III	III. Total Revenue (I +II)		31,781.67	25,851.35
IV	Expenses:			
	Cost of Materials consumed		9,371.80	7,213.71
	Trading Purchase (RM&C)			
	Changes in inventories of work-in-progress and Stock-in-Trade		2,880.37	10,879.03
	Employee Benefit Expenses		7,597.68	10,999.93
	Financial Costs		0.15	775.17
	Depreciation and Amortization Expenses		2,434.29	2,422.55
	Other Expenses		9,462.93	15,272.46
	Total Expenses (IV)		31,747.22	25,804.78
V	Profit before exceptional and extraordinary items and tax		34.45	46.57
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		34.45	46.57
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		34.45	46.57
X	Tax expense:			
	(1) Current tax		-	-
	(2) MAT during the year		-	-
	(3) Deferred tax		-	-
	(4) Short provisions for earlier years		-	-
XI	Profit(Loss) from the period from continuing operations	(IX-X)	34.45	46.57
XII	Profit/(Loss) from discontinuing operations			
XIII	Tax expense of discounting operations			
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV	Profit/(Loss) for the period (XI + XIV)			
XVI	Earning per equity share:			
	(1) Basic		0.07	0.09
	(2) Diluted		0.07	0.09

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Notes referred to above and attached there to form an integral part of Profit & Loss Statement

PUTINBAREE TEA ASSOCIATION LTD
Aditya Agarwal
Director



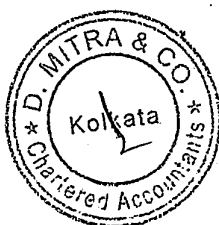
PUTINBAREE TEA ASSOCIATION LIMITED

Address: 24 NETAJI SUBHAS ROAD, 4TH FLOOR, KOLKATA, WEST BENGAL, INDIA, 700001
CIN: L01132WB1906PLC001648

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025

(Rs. in Thousand)

Part I	Particulars	Quarter Ended on	
		31-12-2025	30-09-2025
		Unaudited	Unaudited
I. Revenue From operations		31,740.80	25,848.65
II. Other Income		40.87	2.70
III. Total Income from operations (I + II)		31,781.67	25,851.35
IV. Expenses		9,371.80	7,213.71
Cost of Materials Consumed		-	-
Purchase		2,880.37	(10,879.03)
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		7,597.68	10,999.93
Employee Benefit Expenses		0.15	775.17
Finance Costs		2,434.29	2,422.55
Depreciation and Amortisation Expenses		9,462.93	15,272.46
Other expenditure		31,747.22	25,804.78
Total Expenses (IV)		34.45	46.57
V. Profit/(loss) before exceptional items and tax (I-IV)		-	-
VI. Exceptional Items		34.45	46.57
VII. Profit/ (loss) before Tax (V-VI)		-	-
VIII. Tax expense :		-	-
(1) Current tax		-	-
(3) Tax for earlier years		-	-
(2) Deferred tax		34.45	46.57
IX. Profit (Loss) for the period from continuing operations (VII-VIII)		-	-
X. Profit/(loss) from discontinued operations		-	-
XI. Tax expenses of discontinued operations		-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)		34.45	46.57
XIII. Profit/(loss) for the period (IX+XII)		-	-
XIV. Other Comprehensive Income		-	-
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)		34.45	46.57
XVI. Earnings per equity share (for continuing operation):		-	-
(1) Basic		-	-
(2) Diluted		-	-
XVII. Earnings per equity share (for discontinued operation):		-	-
(1) Basic		-	-
(2) Diluted		-	-
XVIII. Earning per equity share (for discontinued & continuing operation)		0.07	0.09
(1) Basic		-	-
(2) Diluted		-	-
XIX. Paid-up Equity Share Capital		-	-
Face value of Equity Share Capital		-	-
XX. Other Equity (Reserves excluding Revaluation Reserves)		-	-



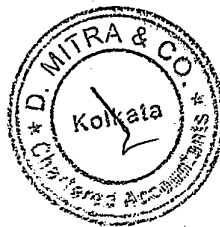
PUTINBAREE TEA ASSOCIATION LTD

Aditya Agarwal
Director

Segment wise Revenue, Results and Capital Employed for the Quarter & Year ended on 31st December, 2025

(Rs. in Thousand)

Particulars	Quarter Ended on	
	31-12-2025	30-09-2025
	Unaudited	Unaudited
Segment Revenue		
a) Refractory Items		
b) Solar Energy		
c) Unallocated income		
Total Segment Revenue	-	-
Less: Inter segment revenue	-	-
Revenue From operations		
Segment Results		
a) Refractory Items		
b) Solar Energy	-	-
Total Segment Results		
Less: Interest		
Less: Other Unallocated expenses/ (income)		
Profit/(loss) before exceptional items and tax		
Exceptional Items		
Profit/ (loss) before tax		
Less: Tax expense		
Profit/ (loss) after tax	-	-
Share of profit from Associates	-	-
Profit/(loss) for the period		
Segment assets:		
a) Refractory Items		
b) Solar Energy	-	-
c) Unallocable	-	-
Segment liability:		
a) Refractory Items	-	-
b) Solar Energy	-	-
c) Unallocable	-	-
Capital employed:		
a) Refractory Items	-	-
b) Solar Energy	-	-
c) Unallocable	-	-
Total		



PUTINBAREE TEA ASSOCIATION LTD.

Aditya Agarwal
Director

Part II
Select Information for the Quarter and three Months ended on 31st December, 2025

Particulars	Quarter Ended on	
	31-12-2025	30-09-2025
	Unaudited	Unaudited
A. PARTICULARS OF SHAREHOLDING		
1 Public shareholdings		
- No. of shares		
- % of Shareholdings		
2 Promoters and promoter group shareholding		
a) Pledged/Encumbered		
Number of shares		
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-
b) Non-encumbered		
Number of shares		
Percentage of shares (as a % of the total shareholding of promoter and promoter group)		
Percentage of shares (as a % of the total share capital of the Company)		

	As at 31/12/2025
Investors Complaint	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 23rd April, 2026. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
2. The above standalone financial results for the quarter ended December 31, 2025 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. No Investors complaint remains pending at the quarter ended on December 31, 2025.
4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's
5. Provision for Taxation, Deferred Tax Liability, if any will be considered at year end.
6. The above financial results are also available on the BSE Limited's website www.bseindia.com.

By order of the Board
For PUTIN BAREE TEA ASSOCIATION LTD

Aditya Agarwal

Director: ADITYA AGARWAL
DIN: 05309974

Place: Kolkata
Date: 23.04.2026

