



THE GROB TEA CO. LTD.

Date: 13th February, 2026

To,
The Secretary
National Stock Exchange of India Limited
Exchange Palza Bandra Kurla Complex
Mumbai – 400051
ISIN : INE646C01018

To,
The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range,
Kolkata – 700 001
ISIN : INE646C01018

Dear Sir,

Sub : Outcome of the Board Meeting dated 13th February, 2026

Meeting Commencement Time	02:00 P.M	
Meeting Conclusion Time	03:30 P.M.	

1. Un - Audited Financial Results for the quarter and nine months ended 31st December, 2025

The Board has approved Un-Audited Financial Results for the quarter and nine months ended 31st December, 2025.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015 which were duly recommended by the Audit Committee at its meeting held on 13th February, 2026 we enclose the following:

Un-Audited Financial Results of the Company for the quarter and nine months ended 31st December, 2025 along with Independent Auditors Review Report.

2. Considered and approved The Inter Corporate Deposit & Other Loans for F.Y. 2025-2026

The Board has proposed and approved the Inter Corporate Deposit & Other Loans for F. Y. 2025-2026 which were duly recommended by the Audit Committee at its meeting held on 13th February, 2026 as sanctioned by the Finance Committee.

3. Considered, proposed and approved Capital Expenditure (Capex) for F.Y. 2025-2026

The Board has proposed and approved the Capital Expenditure (Capex) amounting to Rs 1.5 Crore approx. for F.Y. 2025-2026 which were duly recommended by the Audit Committee at its meeting held on 13th February, 2026

Kindly acknowledge the receipts and take on the record.

Thanking You,

Yours Faithfully,

For, The Grob Tea Company Limited.

Neha Singh

(Company Secretary & Compliance Officer)

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of The Grob Tea Company for the Quarter and nine months ended 31st December, 2025 Limited pursuant to regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report to

The Board of Directors of The Grob Tea Company Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of The Grob Tea Company Limited ("the Company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 ("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 Regulation").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, 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 as amended 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.
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"). 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Basis for Qualified Conclusion

We draw attention to –

- a) Note 4 of the Statement regarding non-ascertainment / non provisioning of income tax liability (current and deferred) during the quarter and nine months ended December 31, 2025, which in our view is not in accordance with Indian Accounting Standard (Ind AS) 12, "Income Taxes" as prescribed under Section 133 of the Companies Act, 2013.
- b) Note 5 of the Statement regarding ascertainment of actuarial gain & loss on post-employment benefit expense during the quarter and nine months ended December 31, 2025 has been considered by the management on estimate basis, which in our view is not in accordance with Indian Accounting Standard (Ind AS) 19, "Employee Benefits" as prescribed under Section 133 of the Companies Act, 2013.
- c) Note 8 of the Statement regarding non-ascertainment and consequent non-recognition of the impact of the New Labour Codes in the quarterly financial results. As stated in the said note, the Company has not recognized any impact in the results for the reasons explained therein.

We are unable to comment on the consequential impact that may arise in respect of above matter in these financial results.

Our conclusion is qualified in respect of above matter.

Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai



5. Qualified Conclusion

Based on our review conducted as above, except for the possible effects of our observation in paragraph 4 (a), 4 (b) & 4 (c) 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 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 recognized accounting practices and policies, 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.



Date : February 13, 2026
Place : Kolkata

FOR GARV & Associates
Chartered Accountants
Firm's Registration No.: 301094E

Sundeep Sharma,

Sundeep Sharma
Partner

Membership No: 063273
UDIN: 260632735HL6X06561

THE GROB TEA COMPANY LIMITED

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CIN: L74110WB1895PLC000963

Statement of Un-Audited Financial Result for the Quarter and Nine Months Ended 31st December, 2025

Sl. No.	Particulars	(Rs. In Lakhs)					
		Three months ended 31/12/2025	Three months ended 30/09/2025	Corresponding Three months ended 31/12/2024	Nine months ended 31/12/2025	Corresponding Nine months ended 31/12/2024	Year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	4,780.84	3,896.08	2,691.27	10,462.12	10,237.34	11,851.44
2	Other income	135.12	138.08	108.21	485.75	453.55	735.35
	Total income	4,915.96	4,034.16	2,799.48	10,947.87	10,690.89	12,586.79
3	Expenses						
a)	Cost of materials consumed - Green Leaf Purchased	131.81	160.76	0.41	349.31	3.75	19.13
b)	Purchase of traded goods	-	-	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock in trade	1,319.22	(958.49)	71.84	(567.11)	(613.19)	664.80
d)	Employee benefits expense	1,704.58	1,995.34	1,674.15	5,496.52	5,322.95	6,556.54
e)	Finance costs	21.93	30.13	22.51	85.29	78.03	104.57
f)	Depreciation and amortisation expense	111.03	102.48	87.10	298.68	259.58	380.28
g)	Consumption of stores and spare-parts	282.52	315.58	299.77	916.51	994.06	1,291.28
h)	Other expenses	635.39	756.68	578.61	1,892.12	1,725.44	2,336.44
	Total expenses	4,206.48	2,402.48	2,734.39	8,471.32	7,770.62	11,373.04
4	Profit/(Loss) before exceptional items and tax (1+2-3)	709.48	1,631.68	65.09	2,476.55	2,920.27	1,213.75
5	Exceptional items	-	-	-	-	-	-
6	Profit/(Loss) before tax (4-5)	709.48	1,631.68	65.09	2,476.55	2,920.27	1,213.75
7	Tax expense						
	Current Tax	-	-	-	-	-	68.17
	Deferred Tax	-	-	-	-	-	139.95
8	Profit/(Loss) for the period (6-7)	709.48	1,631.68	65.09	2,476.55	2,920.27	1,005.63
9	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to Profit and Loss						
a)	Remeasurements of post-employment defined benefit obligation	(12.50)	(12.10)	25.00	(37.50)	50.00	(45.68)
b)	Equity Instruments through Other Comprehensive Income / (Loss)	(51.17)	(12.32)	(35.05)	(47.58)	28.41	(37.96)
c)	Income tax related to these items	-	-	-	-	-	9.31
	Total Other Comprehensive Income (net of tax)	(63.67)	(24.42)	(10.05)	(85.08)	78.41	(74.33)
10	Total Comprehensive Income for the period (8 + 9)	645.81	1,607.26	55.04	2,391.47	2,998.68	931.30
11	Paid-up Equity share capital	116.23	116.23	116.23	116.23	116.23	116.23
	(Face value of Rs.10/- each)						
12	Other Equity						8,659.51
13	Earnings per share						
	(of Rs.10/-each) (not annualised for quarterly result)						
a)	Basic (Rs.)	61.04	140.38	5.60	213.07	251.24	86.52
b)	Diluted (Rs.)	61.04	140.38	5.60	213.07	251.24	86.52
	See accompanying notes to the financial results						

Notes :

- The above Un-Audited financial results were reviewed by the Audit Committee and thereafter the Board of Directors has approved the above results at their respective meetings held on 13th February 2026. The Statutory Auditors have reviewed the result as required under Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
- The financial results of the Company have been prepared in accordance with the recognition and measurement principles of Ind AS notified under Companies (Indian Accounting Standard) Rules 2015 as amended from time to time.
- Tea Industry being seasonal in character, quarterly and nine months profit /(loss) figures cannot be taken as indicative of likely results for the full year.
- As per Note 3 above, it is difficult to estimate taxable profit for the year therefore no adjustment has been made in respect of Income tax and Deferred Tax as per Ind AS 12- Income Taxes as the same would be provided at the year end.
- The impact of Actuarial Gain or Loss on Post Employment Benefit as per Ind AS 19 has been considered based on management judgement.
- The company is primarily engaged in the integrated activities of cultivation, manufacturing, and sale of tea, with a predominant focus on the domestic market. The company has identified it as the only operating segment.
- The Company has entered into a Memorandum of Understanding (MoU) dated Nov 25, 2025 with the existing shareholders of Bazaloni Group Limited for the acquisition of entire equity shareholding of the said company. Bazaloni Group Limited is engaged in the business of tea. The financial impact of the proposed acquisition, subject to completion of definitive agreements and satisfaction of conditions precedent, shall be reflected in the financial results for the quarter and year ending March 31, 2026 and in subsequent periods, as applicable.
- On November 21, 2025, the Government of India notified the four Labour Codes, namely 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 as "New Labour Codes"), thereby consolidating 29 existing labour laws. The management is in the process of evaluating the impact of the aforesaid changes. The appropriate accounting effect, if any, will be considered in the fourth quarter of the financial year.
- The figures of previous periods have been regrouped/reclassified wherever necessary to make them comparable with those of the current period.

Place : Kolkata
Dated: 13th February , 2026

For and on Behalf of the Board of Directors

For The Grob Tea Co. Ltd.

Pradeep Kumar Agarwal
Managing Director
(011 00003745)

Managing Director

