



# THE GROB TEA CO. LTD.

Date: 8<sup>th</sup> August, 2025

To,  
The Secretary  
National Stock Exchange of India Limited  
Exchange Palza Bandra Kurla Complex  
Mumbai - 400051  
SCRIP SYMBOL : GROBTEA

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7 Lyons Range,  
Kolkata - 700 001  
SCRIP ID :017201

Dear Sir,

**Sub: Outcome of the Board Meeting dated 8<sup>th</sup> August, 2025**

Meeting Commencement Time	02:00 P.M
Meeting Conclusion Time	03:15 P.M.

**1. Un - Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2025.**

Board has approved Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2025.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015 we enclose the following:

The Statement of Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025 along with Limited Review Report.

**2. Discontinuation of LED Segment Business**

On recommendation of Audit Committee and Finance Committee, the Board of Directors of the Company has considered and approved the discontinuation of LED Lights Business of the Company as the company is primarily engaged in the integrated activities of cultivation, manufacturing and sale of Tea. The trading operations relating to LED Lights Business are considered insignificant. Accordingly, the submission of the segment Report now longer required.

*(Details as required Pursuant to Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 is attached in **Annexure-1**)*

**3. Approval of Cost Audit Report**

The Board has considered and approved the Cost Audit Report as prepared by Cost Auditor of the Company M/s D Sabyasachi & Co, (Firm Registration No: 000369) Cost Accountants, for the financial year 2024-2025.

**4. Consider and approved The Inter Corporate Deposit & Other Loans for F.Y. 2025-2026**

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 8<sup>th</sup> August 2025 as sanctioned by the Finance Committee.

Kindly acknowledge the receipts and take on the record.

Thanking You,

Yours Faithfully,

**For, The Grob Tea Company Limited.**

**NEHA SINGH** Digitally signed  
by NEHA SINGH  
Date: 2025.08.08  
15:16:49 +05'30'

**Neha Singh**  
(Company Secretary & Compliance Officer)



*Details as required Pursuant to Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015*

**1. Discontinuation of LED Lights Business**

SN.	Requirement	Disclosure
1.	Name of the Segment being discontinued	LED Lights
2.	Date of Discontinuation /Expected timeline	W.e.f 01.04.2025
3.	Reason for Discontinuation	The company is primarily engaged in the integrated activities of cultivation, manufacturing and sale of Tea. The trading operations relating to LED lights are considered insignificant by the Chief Operating Decision Maker (CODM) and therefore the LED lights business is discontinued.
4.	Details of Impact of Overall business operations of the Company	There is no material impact on financial, operation or otherwise activities of the company
5.	Further Actions planned	The stock lying with the company will be disposed at competitive price in near future



**GARV & Associates**

Chartered Accountants

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**Independent Auditor's Review Report on Unaudited Financial Results of The Grob Tea Company Limited for the quarter ended 30 June, 2025 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 June 30, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 ended June 30, 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 ended June 30, 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.

We are unable to comment on the consequential impact that may arise in this regard in these financial results.



**Network : GARV & Affiliates**

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



Our conclusion is qualified in respect of above matter.

5. Qualified Conclusion

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

6. Attention is drawn to the fact that the figures for the three months ended 31 March, 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Date : August 8, 2025  
Place : Kolkata



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

*Sundeep Sharma.*  
Sundeep Sharma  
Partner

Membership No: 063273  
UDIN: 25063273BMOPWX2032

**THE GROB TEA COMPANY LIMITED**

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CIN: L74110WB1895PLC000963

**Statement of Un-Audited Financial Result for the Quarter Ended 30th June, 2025**

(Rs. In Lakhs)

Sl. No.	Particulars	Three months ended 30/06/2025	Three months ended 31/03/2025	Corresponding Three months ended 30/06/2024	Year ended 31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	1,785.20	1,614.10	2,396.24	11,851.44
2	Other income	212.55	281.80	141.75	735.35
	<b>Total income</b>	<b>1,997.75</b>	<b>1,895.90</b>	<b>2,537.99</b>	<b>12,586.79</b>
3	<b>Expenses</b>				
a)	Cost of materials consumed - Green Leaf Purchased	56.74	15.38	2.33	19.13
b)	Changes in inventories of finished goods, work-in-progress and stock in trade	(927.84)	1,277.99	(593.39)	664.80
c)	Employee benefits expense	1,796.60	1,233.59	1,713.17	6,556.54
d)	Finance costs	33.23	26.54	30.23	104.57
e)	Depreciation and amortisation expense	85.17	120.70	85.97	380.28
f)	Consumption of stores and spare-parts	318.41	297.22	296.94	1,291.28
g)	Other expenses	500.05	631.00	490.61	2,356.44
	<b>Total expenses</b>	<b>1,862.36</b>	<b>3,602.42</b>	<b>2,025.86</b>	<b>11,373.04</b>
4	<b>Profit/(Loss) before exceptional items and tax (1+2-3)</b>	<b>135.39</b>	<b>(1,706.52)</b>	<b>512.13</b>	<b>1,213.75</b>
5	Exceptional items	-	-	-	-
6	<b>Profit/(Loss) before tax (4-5)</b>	<b>135.39</b>	<b>(1,706.52)</b>	<b>512.13</b>	<b>1,213.75</b>
7	<b>Tax expense</b>				
	Current Tax	-	68.17	-	68.17
	Deferred Tax	-	139.95	-	139.95
8	<b>Profit/(Loss) for the period (6-7)</b>	<b>135.39</b>	<b>(1,914.64)</b>	<b>512.13</b>	<b>1,005.63</b>
9	<b>Other Comprehensive Income (net of tax)</b>				
	Items that will not be reclassified to Profit and Loss				
a)	Remeasurements of post-employment defined benefit obligation	(12.90)	(95.68)	10.00	(45.68)
b)	Equity Instruments through Other Comprehensive Income / (Loss)	15.91	(66.37)	50.56	(37.96)
c)	Income tax related to these items	-	9.31	-	9.31
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>3.01</b>	<b>(152.74)</b>	<b>60.56</b>	<b>(74.33)</b>
10	<b>Total Comprehensive Income for the period (8 + 9)</b>	<b>138.40</b>	<b>(2,067.38)</b>	<b>572.69</b>	<b>931.30</b>
11	<b>Paid-up Equity share capital</b>	<b>116.23</b>	<b>116.23</b>	<b>116.23</b>	<b>116.23</b>
12	<b>Other Equity</b>				<b>8,659.51</b>
13	<b>Earnings per share</b>				
	(of Rs.10/-each) (not annualised for quarterly result)				
a)	<b>Basic (Rs.)</b>	<b>11.65</b>	<b>(164.73)</b>	<b>44.06</b>	<b>86.52</b>
b)	<b>Diluted (Rs.)</b>	<b>11.65</b>	<b>(164.73)</b>	<b>44.06</b>	<b>86.52</b>

**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 08th Aug 2025. 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 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 trading operations related to LED lights are considered insignificant by the Chief Operating Decision Maker (CODM) and, therefore, are not separately reported as a segment under Ind AS 108.
- The financial figure for the quarter ended 31st March, 2025 is the balancing figure between the audited figures in respect to full financial year and unaudited published year to date figures upto 31st December 2024, being the date of end of 3rd quarter of the financial year which were subjected to Limited Review.
- The figures of previous periods have been regrouped/reclassified wherever necessary to make them comparable with those of the current period.



Place : Kolkata  
Dated : 08th Aug 2025

For and on behalf of the Board of Directors  
**THE GROB TEA CO. LTD.**

**Managing Director**  
Pradeep Kumar Agarwal  
Managing Director  
DIN - 00703745