



THE GROB TEA CO. LTD.

Date: 13th May, 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 May, 2026**

Meeting Commencement Time	02:00 P.M
Meeting Conclusion Time	04:45 P.M

1. Audited Financial Results for the quarter and year ended 31st March, 2026

Board has approved Audited Standalone Financial Results of the company for the quarter and year ended 31st March, 2026.

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

- Audited Financial Results of the Company for the quarter and year ended 31st March, 2026 along with Audit Report with unmodified opinion(s) issued by the Statutory Auditor on the Financial Results of the company and a declaration to that effect are submitted herewith.

2. Declaration of Dividend

The Board has approved to Declare Dividend at Rs. 2/- per share for the Financial Year 31st March, 2026.

3. Approval of Board Report for the Financial Year ended 31st March 2026

The Board of Directors in its meeting has considered, approved and adopted the Board Report of the Company for the financial year 2025-2026 along with requisite annexure(s).

4. To take Note of Resignation of Statutory Auditor

The Board noted the resignation M/s G A R V & Associates, Chartered Accountants (FRN No. 301094E), Statutory Auditor of the Company have tendered their resignation vide letter dated 13th May, 2026 which shall be effective from close of business hours on 13th May, 2026 after signing the Audited financial results for the quarter & year ended 31st March 2026 along with the Audit Report and Financial Statements of the Company. The Board further noted the reason for resignation as stated in the resignation letter is annexed as **Annexure A**

The Board placed on record its sincere appreciation for the services rendered by the outgoing auditors during their tenure.

*Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in **Annexure-I***



5. Appointment of Statutory Auditor

Based on the recommendation of Audit Committee, the Board of directors have considered and approved the Appointment of M/s. B Nath & Company, Chartered Accountants (FRN : 307075E) as a Statutory Auditor of the Company to fill the casual vacancy arising due to resignation of previous Statutory Auditor, M/s G A R V & Associates, Chartered Accountants, w.e.f 14th May, 2026 to hold office till the conclusion of the ensuing Annual General Meeting of the Company.

Further on recommendation of the Audit Committee and Board of Directors have proposed the appointment of M/s. B Nath & Company, Chartered Accountants (FRN : 307075E) as a Statutory Auditor of the Company for a term of 5 years subject to approval of shareholders in the ensuing Annual General Meeting of the Company.

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in Annexure-II

6. To take Note of Resignation of Mr. Balkrishna Singhania (DIN:01797408), Independent Director of the Company

Based on the Resignation Letter dated 11th May, 2026 received from Mr. Balkrishna Singhania, Independent Director of the Company, the board took note of and accepted the resignation of Mr. Balkrishna Singhania (DIN:01797408) from the position of Independent Director of the Company w.e.f close of business hours on 13th May, 2026.

The Board further noted the reason for resignation as stated in the resignation letter is annexed as **Annexure B**

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in Annexure-III

7. Re-appointment of Mr. Pradeep Kumar Agarwal (DIN:00703745) as Managing Director of the Company

Pursuant to regulation 30 read with para A of schedule III of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended, please be informed that on recommendation of Nomination and Remuneration Committee, Board has approved re-appointment of Mr. Pradeep Kumar Agarwal (DIN : 00703745) as a Managing Director of the Company for the period of three (3) consecutive years w.e.f 30th June, 2026, subject to approval in the forthcoming Annual General Meeting.

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/P/0155 dated 11th November 2024 is enclosed in Annexure-IV

8. Increasing the Remuneration of Mr. Pradeep Kumar Agarwal (DIN:00703745) as Managing Director of the Company

On the recommendation of the Nomination & Remuneration Committee, the Board has Increased the remuneration of Mr. Pradeep Kumar Agarwal (DIN: 00703745), Managing Director of the



Company in excess of the threshold limit prescribed, subject to approval of Shareholders at the ensuing Annual General Meeting of the company.

9. Appointment of Mr. Kishan Kejriwal (DIN: 00362377) as an Additional Non-Executive Independent Director of the Company

On recommendation of Nomination and Remuneration Committee, Board has approved the appointment of Mr. Kishan Kejriwal (DIN: 00362377) as an Additional Non-Executive Independent Director of the Company w.e.f 13th May 2026, subject to the approval of members at the forthcoming Annual General Meeting.

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in Annexure-V

10. Appointment of Mrs. Nidhi Shah (DIN: 00842660) as an Additional Non-Executive Independent Director of the Company

On recommendation of Nomination and Remuneration Committee, Board has approved the appointment of Mrs. Nidhi Shah (DIN: 00842660) as an Additional Non-Executive Independent Director of the Company w.e.f 13th May 2026, subject to the approval of members at the forthcoming Annual General Meeting.

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in Annexure-VI

11. Approval of reconstitution of Committees of Board of Directors

Consequent to the changes in the Composition of Board of Director of the Company, the Board of Directors have approved the reconstitution of certain committees of the BOD with effect from 14th May 2026.

The details relating to the committee formation is attached as **Annexure C**

12. Appointment of Internal Auditor of the Company for F.Y 2026-2027

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended this is to inform that based on the recommendation of Audit Committee the Board of Directors of the company has approved the appointment of M/s A. R. MAITI & CO, Chartered Accountants having (FRN 307093E) as Internal Auditors of the Company for Financial Year 2026-2027 in their meeting held on 13th May, 2026.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015 is enclosed in Annexure-VII

13. Appointment of Cost Auditor for F.Y. 2026-2027

On recommendation of Audit Committee Meeting held on May 13, 2026, The Board at its meeting held on 13th May, 2026 appointed M/s Dipak Lal & Associates, Cost Accountants as the Cost Auditor of the company to conduct the Cost Audit for the financial year 2026-2027 in their meeting held on 13th May, 2026.



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*Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015 is enclosed in **Annexure-VIII***

14. Approval of Material Related Party Transaction(s) with Banka Enterprises Private Limited

The Board of Directors, based on the recommendation of the Audit Committee considered and approved the proposed Material Related Party Transaction(s) to be entered into with Banka Enterprises Private Limited for an aggregate amount not exceeding Rs. 5 Crore during the financial year 2026-2027, subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting.

*Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in **Annexure-IXI***

15. Approval of Material Related Party Transaction(s) with K L Support Private Limited

The Board of Directors, based on the recommendation of the Audit Committee considered and approved the proposed Material Related Party Transaction(s) to be entered into with K L Support Private Limited for an aggregate amount not exceeding Rs. 5 Crore, subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting

*Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed in **Annexure-X***

16. Fixation of Day, Date, Time and Place of Annual General Meeting for F. Y. 2025-2026

The Chairman informed the Board that the Annual General Meeting of the Company for the Financial Year 2025-2026 is to be held on Tuesday, 11th August, 2026 at 02:00 p.m through Video Conference/Other Audio Visual Means at its Registered office, "Haute Street", 9th Floor, 86A, Topsia Road, Kolkata-700046 and fixed 4th August 2026 as Record date for the purpose of determining entitlement of the member to the final dividend for the financial year 2025-26, if approved by the member at the Annual General Meeting

17. Approval of Fixation of Book Closure and Cut-off date for Annual General Meeting

The Register of Members and the Shares Transfer Books of the Company will remain closed from Wednesday, 5th of August, 2026 to Tuesday 11th August, 2026 (both day inclusive).

The Cut-off date is Tuesday, 4th August, 2026 to record the names of shareholders entitled to vote vide remote e-voting facility.

18. Approval of Draft Notice of Annual General Meeting of the Company for F.Y. 2025-2026

The Board of Directors in its meeting has considered and approved the draft notice for convening the Annual General Meeting of the Company for F.Y. 2025-2026.

19. Appointment of Scrutinizer



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The Board of Directors has approved the appointment of M/s M R & Associates, Practicing Company Secretary as the Scrutinizer for the purpose of entire voting process including remote e-voting at the ensuing Annual General Meeting of the company to be held for the Financial Year 31st March 2026.

20. Considered and approved The Inter Corporate Deposit & Other Loans for F.Y. 2026-2027

The Board on the recommendation of Audit Committee has proposed and approved the Inter Corporate Deposit & Other Loans for F. Y. 2026-2027.

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)



THE GROB TEA CO. LTD.

Annexure-I

1. Resignation of M/s G A R V & Associates, Chartered Accountants, Statutory Auditor of the Company

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/P/0155 dated 11th November 2024

Sr. No	Particulars	Details
2	Name of the Auditor	M/s GARV & Associates, Chartered Accountants, (Firm Registration No. 301094E)
3	Reasons of change viz. appointment, resignation, removal, death or otherwise	Resignation as Statutory Auditor vide letter dated 13 th May, 2026
4	Effective date of resignation	w.e.f close of business hours on 13 th May, 2026, upon completion of issuance/signing of Limited Review Report/Audit Report for the financial results for quarter and year ended 31 st March 2026
5	Brief profile	Not applicable
6	Disclosure of relationship between directors (in case of appointment of a director)	Not applicable



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Annexure II

2. Appointment of M/s B Nath & Company, Chartered Accountants (FRN: 307057E) Statutory Auditor of the Company

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/P/0155 dated 11th November 2024

SN.	Requirement	Disclosure - I
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	M/s. B Nath & Company, Chartered Accountants (Firm Reg. No. 307057E) has been appointed as Statutory Auditor of the Company to fill the casual vacancy caused due to the resignation of M/s. G A R V & Associates.
2.	Date of appointment/ re-appointment/cessation & term of appointment	Appointment w.e.f 14 th May 2026 subject to the approval of shareholders in the ensuing Annual General Meeting of the Company
3.	Brief Profile	M/s. B Nath & Company Chartered accountant firm, founded in 1972 is presently operating with 5 Partners based in Kolkata providing solutions to clients financial reporting and statutory compliances. The firm has excellent capabilities in the field of internal audit & related services, It commits and focus on all alignments with relevant capabilities and abilities in order to achieve the management objectives of the clients Possesses 45+ years demonstrated expertise in the development and implementation of financial control and performance reporting across PSU's and Private Sector entities, It operates from Kolkata works for its client all over India and in overseas through its Associates. It has a strong professional team with defined role & goal of each team to deliver as per the professional standards set for achieving towards the vision and mission of the firm. The professional team demonstrate integrity respect and performance in their work, are well groomed in their professional environment with high standards and ethics
4.	Disclosure of relationships between directors (in case of appointment of a director	None



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Annexure-III

3. Resignation of Mr. Balkrishna Singhania (DIN: 01767408) as an Independent Director) of the Company

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

S. No.	Particulars	Information with regard to Resignation of Mr. Balkrishna Singhania
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Resignation of Mr. Balkrishna Singhania, Independent Director of the Company due to personal reasons and other commitments.
2.	Date of appointment/ re-appointment/cessation & term of appointment/re-appointment.	Cessation with effect from close of business hours on May13, 2026.
3.	Brief Profile (in case of appointment)	Not Applicable.
4.	Disclosure of relationships between Directors (in case of re-appointment of a director).	Not Applicable
Additional information in case of resignation of an Independent Director		
5.	Letter of Resignation along with detailed reason for resignation.	Enclosed as Annexure B
6.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Directorship in Listed Companies: The Independent Director does not hold directorship in any other listed entity and is not a member/chairperson of any board committees in other listed entities Committee Position(s) in Listed Companies: 1. NIL
7.	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Mr. Balkrishna Singhania, has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.



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Annexure-IV

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/P/0155 dated 11th November 2024

4. Re-appointment of Mr. Pradeep Kumar Agarwal (DIN: 00703745) as the Managing Director of the Company

SN.	Requirement	Disclosure - I
1.	Reason for change viz. appointment , re-appointment, resignation , removal , death or otherwise;	Based on the recommendation of Nomination & Remuneration Committee, the board of Director considered and recommended the re-appointment of Mr. Pradeep Kumar Agarwal (DIN: 00703745), as Managing Director of the Company for the further period of three(3) years from 30 th June 2026 to 29 th June 2029.
2.	Date of appointment , re-appointment cessation & term of appointment	W.e.f 30 th June 2026 to 29 th June 2029. The said re-appointment is subject to approval of Member in the ensuing Annual General Meeting.
3.	Brief Profile	<p>Mr. Pradeep Kumar Agarwal is an eminent industrialist & director of the Company M/s The Grob Tea Company Limited. He is a graduate and has more than 26 years of experience in business. Mr. Agarwal started his career by entering into family business of tea trading, thereafter he diversified the business by setting up manufacturing unit of Hamilton poles and drop wires in Howrah. Ever since then, he has been growing as a successful businessman. He has added various feathers to the business group by setting up different business units. He shoulders responsibility for business strategies and decision making of various companies of the group.</p> <p>Mr Pradeep Kumar Agarwal is there as a director of the Company from 2009. He is graduate form commerce background. He is also associate with different chamber of Commerce.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director	Brother of Mr. Mukesh Kumar Agarwal, Whole-time Director of the Company
5.	Information as required under circular NSE/CML/2018/24 issued by NSE	Mr. Pradeep Kumar Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

"Haute Street", 9th Floor, 86A, Topsia Road (S), Kolkata - 700 046

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Website : www.grobtea.com

CIN : L74110WB1895PLC000963



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Annexure-V

5. Appointment of Mr. Kishan Kejriwal (DIN: 00362377) as an Additional Non-Executive Independent Director of the Company

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

SN.	Requirement	Disclosure - I
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Based on the recommendation of Nomination & Remuneration Committee, the Board of Director considered and recommended the Appointment of Mr. Kishan Kejriwal (DIN:00362377) as an Additional Non-Executive Independent Director, not liable to retire by rotation, for the term of five (5) consecutive years with effect from 13 th May 2026 to 12 th May, 2031, subject to the approval of members at the ensuing AGM of the Company.
2.	Date of appointment/ re-appointment/cessation & term of appointment	Appointment w.e.f 13 th May 2026 to 12 th May, 2031 subject to approval of members at the ensuing Annual General Meeting of the Company
3.	Brief Profile	<p>Mr. Kishan Kumar Kejriwal joined in his family business of cast iron manufacturing way back in 1982. Gaining experience, he ventured into education and set up M. C. Kejriwal Vidyapeeth in the year 1997, followed by MCKV Institute of Engineering in 1999.</p> <p>Mr. Kejriwal has been an active Rotarian since 2006, and has served as the Director, Secretary, Treasurer as well as the President of the Rotary Club of Belur. He was also elected as President of the Calcutta Chamber of Commerce and the Friends of Tribals Society, Kolkata Chapter. Mr. Kejriwal is actively associated with the ASSOCHAM Eastern Region, ICC, CII, BCC&I, MCC&I, IACC, PRSI and FICCI Arise.</p> <p>He has been recognized with the "Team Leader" award 2022 by ASSOCHAM, the Srestha Samman in 2015 from His Excellency Governor of West Bengal, Shri Keshri Nath Tripathy Ji for his extraordinary social initiatives. His Excellency has also awarded him with the Medal of Merit, Bharat Scouts & Guide in the year 2019. He has also been recognized by the media like Times of India, ABP Ananda, Zee 24Ghanta, and many more.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Kishan Kejriwal is not related to any of the Directors or Key Managerial Personnel or Promoters of the Company
5.	Information as required under circular NSE/CML/2018/24 issued by NSE	Mr. Kishan Kejriwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



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Annexure-VI

6. Appointment of Mrs. Nidhi Shah (DIN: 00842660) as an Additional Non-Executive Independent Director of the Company

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

SN.	Requirement	Disclosure - I
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Based on the recommendation of Nomination & Remuneration Committee, the Board of Director considered and recommended the Appointment of Mrs. Nidhi Shah (DIN: 00842660) as an Additional Non-Executive Independent Director, not liable to retire by rotation, for the term of five (5) consecutive years with effect from 13 th May 2026 to 12 th May, 2031, subject to the approval of members at the ensuing AGM of the Company.
2.	Date of appointment/ re-appointment/cessation & term of appointment	Appointment w.e.f 13 th May 2026 to 12 th May, 2031 subject to approval of members at the ensuing Annual General Meeting of the Company
3.	Brief Profile	Mrs. Nidhi Shah is a commerce graduate (B.Com) with over 25 years of professional working experience. Over the years, She has gained extensive exposure in business operations, administration, commercial management, and corporate coordination. With strong practical knowledge, professional ethics, and a balanced approach towards decision-making, She believe in contributing effectively towards corporate governance, compliance, and organizational growth and having analytical skills, financial understanding, and the ability to work collaboratively with management while maintaining independent judgment.
4.	Disclosure of relationships between directors (in case of appointment of a director	Mr. Nidhi Shah is not related to any of the Directors or Key Managerial Personnel or Promoters of the Company
5.	Information as required under circular NSE/CML/2018/24 issued by NSE	Mr. Nidhi Shah is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



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Annexure-VII

7. Appointment of M/s A.R. Maiti & Co. as an Internal Auditor of the Company for F.Y 2026-2027

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

S.No	Particulars	M/s A. R. MAITI & CO, Practising Chartered Accountant
1	Reason for Change Viz., appointment. Resignation, removal, — death or otherwise;	Appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2	Date of Appointment/ cessation(as applicable) & terms of appointment	13.05.2026 CA A. R.MAITI, Partner of A. R. MAITI & CO , Practicing Chartered Accountant is appointed as Internal Auditor of the Company.
3	Brief profile (in case of appointment)	Name of Auditor: CA A.R.MAITI , partner of M/s A. R. MAITI & CO Office Address: "Center Point", Room No. 442, 21, Old Court House Street, Kolkata - 700 001 Email: armco_ca@rediffmail.com Field of Experience: Having Specialisation in Tea Industry and good working experience and proficiency in all matters related to company law, SEBI, Taxation and various other business laws. Terms of appointment: Conduct Audit for Financial Year 2026-2027. About the auditor: CA A.R.MAITI is an Associate Member of The Institute of Chartered Accountant of India (ICAI). Having Specialisation in Tea Industry and good working experience and proficiency in all matters related to taxation, labour laws, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.
4	Disclosure of relationships between directors (in case of appointment of a director).	None



THE GROB TEA CO. LTD.

Annexure-VIII

8. Appointment of M/s Dipak Lal & Associates as the Cost Auditor of the Company for F.Y. 2026-2027

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

S.No	Particulars	M/s Dipak Lal & Associates, Cost Accountant
1	Reason for Change Viz., appointment. Resignation, removal, — death or otherwise;	Appointment
2	Date of Appointment/cessation (as applicable) & terms of appointment	13.05.2026
	Brief profile (in case of appointment)	<p>Name of Auditor: M/s Dipak Lal & Associates. Office Address: 1, Kailash Bose Lane, Kalidash Apartment, Block-A, 1st Floor, Flat-102, Howrah-711101 Email: lal.dipak@gmail.com Field of Experience: M/s Dipak Lal & Associates is having experience of more than 15 years and having expertise in Cost Audit, Introduction of Cost Auditing system, GST, Income Tax etc. Terms of appointment: Conduct Cost Audit for Financial Year 2026-2027. About the auditor: Dipak Lal is an Associate Member of The Institute Of Cost & Management Accountants of India (ICMA). Having good working experience and proficiency in all matters related to cost and management accountant.</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	None



THE GROB TEA CO. LTD.

Annexure-IX

9. Approval of Material Related Party Transaction with Banka Enterprises Private Limited

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

S.No	Particulars	Details
1	Name of the Related Party	Banka Enterprises Private Limited
2	Relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Entity qualifies as Related Party due to Common Directors
2	Type of Transactions and particulars of the proposed transactions	Loan Transactions
3	Amount of Transactions	Upto Rs 5 crore
3	Material terms	A). Unsecured Loans 1. Rate of interest on Loan - Not exceeding 12% 2. Tenure: Short Term / Long Term 3. Purpose of Utilization of funds: For Business Purpose 4. Repayment Term: Upto 2 years
4	Tenure of the proposed transaction	Financial year 2026-2027
5	Whether transaction is in ordinary course of business	Yes
6	Whether transaction is at arm's length basis	Yes
7	Purpose/utilisation of funds	The company takes support from the Group company for the growth and expansion of the business.



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Annexure-X

10. Approval of Material Related Party Transaction with K L Support Private Limited

Details in accordance with the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

S.No	Particulars	Details
1	Name of the Related Party	K L Support Private Limited
2	Relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Related Party being a part of the promoter group of the Company
2	Type of Transactions and particulars of the proposed transactions	Loan Transactions
3	Amount of Transactions	Upto Rs 5 crore
3	Material terms	A). Unsecured Loans 1. Rate of interest on Loan - Not exceeding 12% 2. Tenure: Short Term / Long Term 3. Purpose of Utilization of funds: For Business Purpose 4. Repayment Term: Upto 2 years
4	Tenure of the proposed transaction	Financial year 2026-2027
5	Whether transaction is in ordinary course of business	Yes
6	Whether transaction is at arm's length basis	Yes
7	Purpose/utilisation of funds	The company takes support from the Group company for the growth and expansion of the business.

Date: **May 13, 2026**

Annexure A

To,

The Board of Directors

THE GROB TEA CO LTD

Address: Haute Street 9th Floor, 86A, Topsia Road,
Kolkata- 700046

Kind attention: Mr. Mukesh Kumar Agarwal, Whole-time Director

Dear Sir,

Sub: Resignation from the position of Statutory Auditors of THE GROB TEA CO LTD

We refer to our appointment as statutory auditor of **THE GROB TEA CO LTD** (the 'Company') for a period of five years (financial years 2022-23 to 2026-27) at the Annual General Meeting held on 2nd August, 2022.

This is with reference to your letter dated May 6, 2026 and subsequent discussions regarding the statutory audit fees for the financial year ending March 31, 2027 of the Company.

Our discussions did not fructify. We regret to inform you of our inability to continue to be the statutory auditor as the existing fees are not commensurate with the time and effort required for carrying out the audit engagement in view of the entity acquisitions by the company and our responsibilities as statutory auditors.

Please find attached in Annexure A the information to be obtained by the Company from the auditor for the resignation as required by Securities and Exchange Board of India Master Circular SEBI/HO/CFD/ PoD2/CIR/P /2023/120 dated July 11, 2023. We request you to submit applicable declarations to the Stock Exchanges as may be required under the SEBI (Listing Obligations and Disclosure Requirements Regulation) 2015, as amended, within the prescribed timelines.

We take this opportunity to reiterate our appreciation for the co-operation extended to us by your organization. Should you require any assistance in the future, please feel free to contact us.

Thanking you,

Yours faithfully

For M/s G A R V & Associates.

Chartered Accountants

FRN NO-301094E

Ashish Rustagi

(Ashish Rustagi)

Partner

Membership No: 062982





Annexure A

Information of Resignation of Auditor

(In accordance with SEBI Master Circular SEBI/HO/CFD/POD2/CIR/P/2023/120 dated July 11, 2023)

Sl. No.	Particulars	Explanations
1.	Name of the Listed Entity/ Material Subsidiary	THE GROB TEA CO LTD
2.	Details of the Statutory Auditor	
	a. Name	G A R V & Associates
	b. Address	27A Hazra Road, Kolkata- 700029
	c. Phone Number	033 4040 4743
	d. Email	Info@garvca.com
3.	Details of association with the listed entity/ Material Subsidiary	
	a. Date on which the statutory auditor was appointed:	2 nd August, 2022
	b. Date on which the term of the Statutory Auditor was schedule to expire:	Till conclusion of AGM to be held in the year 2027.
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Statutory Audit Report for the Financial year ended March 31, 2026 dated 13 th May, 2026 and Limited Review Report for Quarter ended March 31, 2026 dated 13 th May, 2026.
4.	Detailed reason for resignation:	The existing fees are not commensurate with the time and effort required for carrying out the audit engagement in view of the entity acquisitions by the company and our responsibilities as statutory auditors
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6.	In case the information requested by the Auditor was not provided, then following should be disclosed:	Not Applicable
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	
	b. Whether the lack of information would have significant impact on the financial statements/results.	
	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d. Whether the lack of information was prevalent in the previous reported financial statements/results.	



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
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	If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation:	

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For M/s G A R V & Associates.
Chartered Accountants
FRN NO-301094E

Ashish Rustagi
(Ashish Rustagi)

Partner

Membership No: 062982



BALKRISHNA SINGHANIA

21 PROMATHA CHOWDHARY SARANI, IDEAL EXOTICA, TOWER E, FLAT 7A, KOLKATA 700053

PHONE: +91 9831011900

EMAIL: bsinghania@gmail.com

Annexure B

Date: 11th May, 2026

To The Board of Directors,
M/s The Grob Tea Company Limited
Haute Street, 9th Floor,
86A Topsia Road,
Kolkata-700049

Sub: Resignation from the Post of Independent Director and Committees of the Company

Dear Sir/Madam,

I Balkrishna Singhanian (DIN: 01797408) hereby tender my resignation from the position of Independent Director of M/s The Grob Tea Company Limited with effect from close of business hours on 13th May, 2026 due to my personal reason and other commitments.

Consequently, I also resign from all Committees of the Board of the Company of which I am a member/chairperson

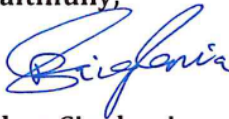
Further, I confirm that there are no material reasons other than those mentioned above for my resignation as Independent Director of the Company.

I take this opportunity to express my sincere gratitude to the Board, management and all stakeholders for their support and cooperation during my association with the Company.

Kindly take the above on record and arrange to file the necessary forms/intimations with the concerned authorities.

Thanking You,

Yours faithfully,



Balkrishna Singhanian

DIN: 01797408



Annexure C

A) The BOD has reconstituted the Audit Committee as under –

Sl No.	Name of Members	Designation in Committee
1	Kishan Kejriwal	Chairman
2	Niraj Kumar Harodia	Member
3	Nirmal Kumar Goyal	Member
4	Nidhi Shah	Member
5	Pradeep Kumar Agarwal	Member

B) The BOD has reconstituted the Stakeholder Relationship Committee as under –

Sl No.	Name of Members	Designation in Committee
1	Nirmal Kumar Goyal	Chairman
2	Mukesh Kumar Agarwal	Member
3	Pradeep Kumar Agarwal	Member
4	Indra Agarwal	Member
5	Nidhi Shah	Member

C) The BOD has reconstituted the Nomination and Remuneration Committee as under –

Sl No.	Name of Members	Designation in Committee
1	Kishan Kejriwal	Chairman
2	Niraj Harodia	Member
3	Nirmal Kumar Goyal	Member
4	Nidhi Shah	Member

D) The BOD has reconstituted the Independent Director's Committee as under –

Sl No.	Name of Members	Designation in Committee
1	Niraj Kumar Harodia	Chairman
2	Nirmal Kumar Goyal	Member
3	Kishan Kejriwal	Member
4	Nidhi Shah	Member

INDEPENDENT AUDITOR'S REPORT ON STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED AS ON 31ST MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
The Grob Tea Company Limited

Opinion:

1. We have audited the accompanying standalone financial results of **The Grob Tea Company Limited** (hereinafter referred to as the 'Company') for the quarter ended March 31, 2026 and the statement of assets & liabilities and the statement of cashflows as at and for the year ended on that date, 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").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:
 - (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and for the year ended March 31, 2026 and the statement of assets & liabilities and the statement of cashflows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

The Company has entered into the business of LED Lights in an earlier year with no sale of LED products during last five years. The total investment in the said LED Light Business as on March 31, 2026 is Rs.119.77 Lakhs which includes only stocks at Net Realisable Value. The management is confident of recovery of the said amount in due course and no further provision is considered necessary for any possible losses that may arise in this behalf.

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



Network : GARV & Associates

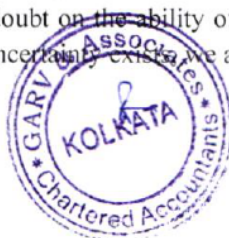
**Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai**

Management's Responsibilities for the Standalone Financial Results

4. The annual financial results have been prepared on the basis of the annual financial statements. The Company's management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the annual financial results by the Directors of the Company, as aforesaid..
5. In preparing the annual financial results, the Management and 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.
 - a. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - i. Identify and assess the risks of material misstatement of the Statement, 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.
 - ii. 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.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
 - iv. 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.
 - v. 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.

- vi. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
 - vii. Obtain sufficient appropriate audit evidence regarding the annual financial results of the Company to express an opinion on the financial results.
8. 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.
9. 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.
10. 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 Matters

The Annual Financial Results include financial results for the quarter ended 31st March, 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 subject to limited review by us, as required under the listing regulations.

Place: Kolkata
Date: May 13th, 2026



For G A R V & Associates
Chartered Accountants
Firm Registration Number: 301094E

Ashish Rustagi
Ashish Rustagi
Partner
Membership No. 062982
UDIN: 26062982YQLNAU1194

THE GROB TEA COMPANY LIMITED

Regd Office : 86A, Topsia Road, "Haute Street" 9th Floor, Kolkata - 700 046
Phone No. +91-33-4003-1325/26, Fax No. 033-40040892, Email: grobtea@rawalwasia.co.in, Website : www.grobtea.com
CIN: L74110WB1895PLC000963

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

						(₹ in Lakhs)
Sl. No.	Particulars	Three months ended 31/03/2026	Three months ended 31/12/2025	Corresponding Three months ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	975.66	4,780.84	1,614.10	11,437.78	11,851.44
2	Other income	165.96	135.12	281.80	651.71	735.35
	Total income	1,141.62	4,915.96	1,895.90	12,089.49	12,586.79
3	Expenses					
	a) Cost of materials consumed - Green Leaf Purchased	-	131.81	15.38	349.31	19.13
	b) Purchase of traded goods	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	930.77	1,319.22	1,277.99	363.66	664.80
	d) Employee benefits expense	1,147.49	1,704.58	1,233.59	6,644.01	6,556.54
	e) Finance costs	82.24	21.93	26.54	167.53	104.57
	f) Depreciation and amortisation expense	141.24	111.03	120.70	439.92	380.28
	g) Consumption of stores and spare-parts	264.25	282.52	297.22	1,180.76	1,291.28
	h) Other expenses	292.74	635.39	631.00	2,184.86	2,356.44
	Total expenses	2,858.73	4,206.48	3,602.42	11,330.05	11,373.04
4	Profit/(Loss) before exceptional items and tax (1+2-3)	(1,717.11)	709.48	(1,706.52)	759.44	1,213.75
5	Exceptional items	50.26	-	-	50.26	-
6	Profit/(Loss) before tax (4-5)	(1,767.37)	709.48	(1,706.52)	709.18	1,213.75
7	Tax expense					
	Current Tax	114.55	-	68.17	114.55	68.17
	Deferred Tax	19.39	-	139.95	19.39	139.95
8	Profit/(Loss) for the period (6-7)	(1,901.31)	709.48	(1,914.64)	575.24	1,005.63
9	Other Comprehensive Income (net of tax)					
	Items that will not reclassified to Profit and Loss					
	a) Remeasurements of post-employment defined benefit obligation	118.55	(12.50)	(95.68)	81.05	(45.68)
	b) Equity Instruments through Other Comprehensive Income / (Loss)	(73.02)	(51.17)	(66.37)	(120.60)	(37.96)
	c) Income tax related to these items	4.40	-	9.31	4.40	9.31
	Total Other Comprehensive Income (net of tax)	49.93	(63.67)	(152.74)	(35.15)	(74.33)
10	Total Comprehensive Income for the period (8 + 9)	(1,851.38)	645.81	(2,067.38)	540.09	931.30
11	Paid-up Equity share capital (Face value of Rs.10/- each)	116.23	116.23	116.23	116.23	116.23
12	Other Equity				9,164.73	8,659.51
13	Earnings per share (of Rs.10/-each) (not annualised for quarterly result)					
	a) Basic (Rs.)	(163.59)	61.04	(164.73)	49.49	86.52
	b) Diluted (Rs.)	(163.59)	61.04	(164.73)	49.49	86.52

Notes :

- The above 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 May 2026. The Statutory Auditors have audited these results and issued an unmodified opinion.
- 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.
- 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.
- During the year, the Company has approved an investment of ₹ 71.80 crore towards the acquisition of 100% equity shareholding in The Bazaloni Group Limited. As at 31st March 2026, the Company has paid ₹ 21.02 crore towards the said acquisition, while the balance amount of ₹ 50.78 crore is pending for payment and will be discharged in subsequent periods in accordance with the agreed terms. Upon completion of the acquisition, The Bazaloni Group Limited will become a wholly-owned subsidiary of the Company. Pending full payment and transfer of shares, the amount paid has been disclosed under "Non-Current Assets – Other financial Assets" and the unpaid commitment has been disclosed under "Commitments" in the Notes to Accounts.
- Loans Receivable-Provision for Doubtful Loans**
Out of opening balance of loans receivable of Rs. 43.95 crores, a single loan of ₹ 0.50 crore has become doubtful of recovery. In accordance with Ind AS 109 (Financial Instruments), the Company has recognised a provision for doubtful loans of ₹ 0.50 crore in the Statement of Profit and Loss. Considering the unusual nature of this item, the provision has been disclosed separately as an exceptional item. The carrying amount of loans receivable in the Balance Sheet is presented net of such provision. Management continues to pursue recovery of the said loans. Any subsequent recoveries will be recognised in the Statement of Profit and Loss in the period of actual receipt.
- On November 21, 2025, the Government of India notified provisions of 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, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability aggregating to ₹ 0.26 lakhs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Statement of Profit and Loss for the year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any, on the measurement of the employee benefits liability.
- The Board of Directors has recommended a Dividend of Rs. 2 (Previous Year Rs. 3) per Equity Share for the Financial Year ended 31st March, 2026.
- The figures for the last quarter of the current year and the previous year are the balancing figures in respect of the full financial year ended 31st March and the unaudited published year to date figure up to third quarter ended 31st December, which were subject to Limited review.
- The figures of previous periods have been regrouped/reclassified wherever necessary to make them comparable with those of the current period.

For and on behalf of the Board of Directors

Place : Kolkata
Dated : 13th May 2026

Pradeep Kumar Agarwal
Managing Director
DIN - 00703745

THE GROB TEA COMPANY LIMITED
Balance Sheet as at 31st March 2026

(₹ in Lakhs)

Particulars	Note No	As at 31st March, 2026		As at 31st March, 2025	
		Audited		Audited	
A ASSETS					
1 Non-Current Assets					
a) Property, Plant & Equipment	2	3,739.97		3,087.94	
b) Capital Work in Progress	2A	1,652.80		1,216.39	
c) Investment Property	3	786.63		826.96	
d) Financial Assets					
i) Investments	4	223.60		344.21	
ii) Other Financial Assets	5	2,270.65		153.92	
Total Non-Current Assets			8,673.65		5,629.42
2 Current Assets					
a) Inventories	7	778.52		1,101.51	
b) Biological Assets other than Bearer Plants	8	23.78		31.60	
c) Financial Assets					
i) Investments		-		-	
ii) Trade receivables	9	132.26		302.32	
iii) Cash and Cash Equivalents	10	20.58		32.06	
iv) Bank balances other than (iii) above	10	302.48		264.49	
v) Loans	11	4,881.91		4,396.51	
vi) Other Financial Assets	12	94.02		51.40	
d) Current Tax Assets (net)	13	243.93		244.75	
e) Other Current Assets	14	1,172.15		344.22	
Total Current Assets			7,649.63		6,768.86
Total Assets			16,323.28		12,398.28
B EQUITY AND LIABILITIES					
1 Equity					
a) Equity Share Capital	15	116.23		116.23	
b) Other Equity	16	9,164.73		8,659.51	
Total Equity			9,280.96		8,775.74
2 Liabilities					
Non-Current Liabilities					
a) Financial Liabilities					
i) Borrowings	17	3,237.41		102.51	
ii) Other Financial Liabilities	18	39.69		36.93	
b) Provisions	19	78.37		32.32	
c) Deferred Tax Liabilities (net)	6	257.14		242.15	
d) Other Non Current Liabilities	20	163.17		169.69	
Total Non Current Liabilities			3,775.78		583.60
3 Current Liabilities					
a) Financial Liabilities					
i) Borrowings	21	2,052.46		1,731.29	
ii) Trade Payables	22				
a) Total Outstanding dues of micro enterprises & small enterprises		36.57		-	
b) Total Outstanding dues of creditors other than micro enterprises & small enterprises		125.08		189.62	
iii) Other Financial Liabilities	23	957.89		1,008.67	
b) Other Current Liabilities	24	85.75		80.56	
c) Provisions	25	8.79		28.80	
Total Current Liabilities			3,266.54		3,038.94
Total Equity and Liabilities			16,323.28		12,398.28

THE GROB TEA COMPANY LIMITED
CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH 2026

		(₹ in Lakhs)	
Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	
	Audited	Audited	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before taxation	709.18	1,213.75	
Adjustment for :			
Depreciation and amortisation expense	439.92	380.28	
Amortisation of Government Grant	(5.23)	(5.08)	
Change in Fair Value of Biological Assets	7.82	4.67	
Provision for doubtful debts	86.78	225.67	
Finance costs	167.53	104.57	
Interest Income from financial assets at amortised cost	(450.08)	(444.38)	
Dividend on Non Current Investments	(3.05)	(4.65)	
Rent Received	(172.25)	(167.41)	
Liabilities no longer required written back	-	-	
Loss / (Profit) on disposal of Property, Plant and Equipment	(1.49)	(84.85)	
Bad Debt Written Off	11.47	-	
Change in operating Assets/Liabilities			
Increase/(Decrease) in Trade Payable	(27.97)	98.69	
Increase/(Decrease) in Other Financial Liabilities	(47.43)	121.91	
Increase/(Decrease) in Other Liabilities	1.86	(3.89)	
Increase/(Decrease) in Provisions	107.09	(75.73)	
(Increase)/Decrease in Trade Receivables	133.33	(372.20)	
(Increase)/Decrease in Inventory	323.00	643.93	
(Increase)/Decrease in Other Financial Assets	(14.62)	(0.04)	
(Increase)/Decrease in Other Assets	(825.95)	(5.13)	
Cash generated from Operations before Tax	439.91	1,630.11	
Income Taxes Paid (net of refund)	(113.69)	(30.31)	
Net Cash Flow from Operating Activities (A)	326.22	1,599.80	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment & Investment Property	(1,488.05)	(697.46)	
Sale of Property, Plant and Equipment	1.50	89.88	
Loans & Advances to Employee	(2.07)	4.44	
Loans to Body Corporate	(544.81)	(2,405.00)	
Proceeds from Sale of Investment in Bond and Debenture	-	-	
Dividend Received on non current Investment	3.05	4.65	
Investment in Acquiring of Business	(2,102.10)	-	
Investment in Fixed deposits	(38.59)	(1.72)	
Maturity of Fixed deposits	-	34.35	
Subsidy received from Government	-	-	
Interest Received	407.45	450.49	
Rent Received	172.25	167.41	
Net Cash used in Investing Activities (B)	(3,591.37)	(2,352.96)	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceed from / (Repayment) of Short Term Borrowings	(103.40)	967.00	
Repayment of Long Term Borrowings	3,559.47	(68.44)	
Interest paid on Loan	(167.53)	(104.58)	
Dividend Paid on Equity Share	(34.87)	(23.25)	
Net Cash generated from/(used in) Financing Activities (C)	3,253.67	770.73	
Net Increase in Cash and Cash Equivalents (A+B+C)	(11.48)	17.57	
Cash and Cash Equivalents			
Opening Balance	32.06	14.49	
Closing Balance	20.58	32.06	

Cash and cash equivalents as at the Balance Sheet date consists of :

Particulars	31st March 2026	31st March 2025
Balances with banks on Current Accounts	14.64	15.96
Cash - in - hand	5.94	16.10
	20.58	32.06



THE GROB TEA CO. LTD.

Date: 13th May, 2026

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 CODE: 017201

Dear Sir,

Sub : Declaration under 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- Auditor's Report with unmodified opinion

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that M/s GARV & Associates, Chartered Accountants (FRN: 301094E), Statutory Auditor of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of Company for the Financial Year ended 31st March, 2026.

This is for your information & record,

Yours Faithfully,

For The Grob Tea Company Limited

Pradeep Kumar Agarwal
(Managing Director)
DIN: 00703745