Jay Shree Tea & Industries Ltd.

B K BIRLA GROUP OF COMPANIES

13.08.2026

SHR/21/

The Secretary National Stock Exchange of India Ltd. Exchange Plaza Plot no.C/1,G-Block Bandra Kurla Complex Bandra (E) Mumbai-400051 **Symbol-JAYSREETEA**	The Secretary Bombay Stock Exchange Ltd. Corporate Relationship Department Rotunda Building, 1st floor, New Trade Ring Dalal Street Mumbai- 400 001 **Scrip Code:509715**	The Secretary The Calcutta Stock Exchange Association Ltd. 7, Lyons Range Kolkata-700001 **Stock Code-10000036**

Dear Sir,

Sub: Unaudited Standalone & Consolidated Financial Results alongwith Segmentwise revenue results, assets and liabilities for the quarter ended 30th June, 2026 after "Limited Review" by Auditors of the Company.

We are pleased to enclose Unaudited Standalone & Consolidated Financial Results alongwith Segmentwise results of the Company for the quarter ended 30th June, 2026 alongwith previous year quarter ended 30th June 2025, as per Regulation 33 of SEBI (LODR) Regulations, 2015.

The Financial Results has been approved by the Board of Directors in their meeting held today i.e 13th August,2026 and have also been reviewed by the Auditors of the Company.

A copy of the Review Report is also enclosed.

The meeting of the Board of Directors commenced at 2:30 P.M. and concluded at 3:20 P.M.

Thanking you,

Yours Faithfully,
For Jay Shree Tea & Industries Ltd.

(R.K.Ganeriwala)
President & Secretary

Encl: As above

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E-mail : webmaster@jayshreetea.com Website : www.jayshreetea.com, CIN : L15491WB 1945PLC012771

Chai Piyo Mast Jiyo

JAY SHREE TEA & INDUSTRIES LIMITED
Regd.Off: "Industry House", 10, Camac Street, Kolkata -700 017
Ph.: +91 33 2282 7531-4
E-mail : webmaster@jayshreetea.com, Website : www.jayshreetea.com
CIN : L15491WB1945PLC012771

Statement of Standalone Financial Results for the Quarter Ended 30th June, 2026

₹ in Lakhs except as otherwise stated

Sl. No.		Particulars	Quarter Ended			Year Ended
			30th June 2026	31st March 2026	30th June 2025	31st March 2026
			(Unaudited)	(Audited) (Refer Note 4)	(Unaudited)	(Audited)
1.		**Income**				
	a)	Revenue from operations	**20,300**	17,382	18,692	91,595
	b)	Other income	**398**	647	593	1,325
		Total Income	**20,698**	18,029	19,285	92,920
2.		**Expenses**				
	a)	Cost of materials consumed	**2,977**	16,239	1,898	31,976
	b)	Purchase of Stock-in-trade	**2,537**	1,426	2,460	8,366
	c)	Changes in inventories of finished goods, work-in-progress & Stock-in-trade	**1,680**	(7,403)	3,174	2,498
	d)	Employee benefits expense	**7,374**	5,449	6,472	26,513
	e)	Finance costs	**1,014**	714	877	3,258
	f)	Depreciation and amortisation expense	**556**	519	548	2,164
	g)	Power & Fuel	**1,209**	419	1,261	4,347
	h)	Consumption of stores and spare-parts	**1,587**	1,179	1,320	4,717
	i)	Other expenses	**2,382**	2,552	2,218	11,111
		Total Expenses	**21,316**	21,094	20,228	94,950
3.		**Profit/(Loss) before Tax (1-2)**	**(618)**	(3,065)	(943)	(2,030)
4.		**Tax Expenses / (Credit) :**				
	a)	Current Tax	-	-	-	-
	b)	Deferred Tax Charge / (Credit)	-	153	-	153
		Total Tax Expense	-	153	-	153
5.		**Net Profit/(Loss) after Tax for the period / year (3-4)**	**(618)**	(3,218)	(943)	(2,183)
6.		**Other Comprehensive Income**				
		Items that will not be reclassified to profit or loss (net of tax):				
		i) Re-measurement of post employment defined benefit obligations	**(33)**	178	(25)	103
		ii) Equity Instruments through Other Comprehensive Income	**0 #**	15	162	145
		Total Other Comprehensive Income	**(33)**	193	137	248
7.		**Total Comprehensive Income for the period / year (5+6)**	**(651)**	(3,025)	(806)	(1,935)
8.		**Paid-up Equity Share Capital : (Face Value : ₹ 5/- per share)**	**1,444**	1,444	1,444	1,444
9.		**Other Equity**				36,604
10.		**Earnings per share (Face Value of ₹ 5/- each) ***				
		Basic & Diluted (in ₹)	**(2.14)**	(11.14)	(3.27)	(7.56)

** Quarterly not annualised*
 # Amount below the rounding off norm adopted by the Company

JAY SHREE TEA & INDUSTRIES LTD. ★ 10, Camac Street Kolkata - 17

SINGHI & CO. ★ Chartered Accountants ★

Standalone Segment-wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30th June, 2026

₹ in Lakhs

Particulars	Quarter Ended			Year Ended
	30th June 2026	31st March 2026	30th June 2025	31st March 2026
	(Unaudited)	(Audited) (Refer Note 4)	(Unaudited)	(Audited)
1. Segment Revenue				
a) Tea	**9,888**	6,267	8,248	47,098
b) P&K Fertilisers (Manufacturer)	**3,401**	2,905	1,262	15,570
c) Sugar	**7,011**	8,210	9,182	28,927
Less : Inter Segmental Revenue	-	-	-	-
Total	**20,300**	17,382	18,692	91,595
2. Segment Results				
a) Tea	**1,030**	(4,452)	216	164
b) P&K Fertilisers (Manufacturer)	**(41)**	(179)	(5)	689
c) Sugar	**(310)**	2,344	(383)	1,024
Total	**679**	(2,287)	(172)	1,877
Less : Interest (net of Interest Income)	**1,007**	688	870	3,210
Less : Unallocable Expenditure net off Unallocable Income	**290**	90	(99)	697
Profit/(Loss) before Tax	**(618)**	(3,065)	(943)	(2,030)
3. Segment Assets				
a) Tea	**39,427**	32,875	37,076	32,875
b) P&K Fertilisers (Manufacturer)	**7,984**	6,401	7,242	6,401
c) Sugar	**38,631**	42,941	37,427	42,941
Total Segment Assets	**86,042**	82,217	81,745	82,217
Add : Unallocable Assets	**11,605**	11,102	11,889	11,102
Total	**97,647**	93,319	93,634	93,319
4. Segment Liabilities				
a) Tea	**9,942**	8,242	10,606	8,242
b) P&K Fertilisers (Manufacturer)	**5,061**	3,968	3,181	3,968
c) Sugar	**1,625**	1,872	11,954	1,872
Total Segment Liabilities	**16,628**	14,082	25,741	14,082
Add : Unallocable Liabilities	**43,622**	41,189	28,572	41,189
Total	**60,250**	55,271	54,313	55,271

JAY SHREE TEA & INDUSTRIES LTD. 10, Camac Street Kolkata - 17

SINGHI & CO. Chartered Accountants

Notes to the Standalone Financial Results :

1. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on August 13, 2026. The Limited Review for the quarter ended June 30, 2026 has been carried out by the Statutory Auditors as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

2. Tea and Sugar Industry being seasonal in nature, the above quarterly results of the Company are not indicative of the likely results for the year.

3. As per Note (2) above, it is difficult to estimate taxable profit for the year and hence, Current and Deferred Tax of the Company shall be provided at the year end.

4. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of the financial year which were subjected to limited review.

JAY SHREE TEA & INDUSTRIES LTD. 10, Camac Street Kolkata - 17

For Jay Shree Tea & Industries Limited

Jayashree Mohta

13th August, 2026
Kolkata

Jayashree Mohta
(Chairperson and Managing Director)
DIN : 01034912

SINGHI & CO. Chartered Accountants

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
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Limited Review Report on the Quarterly Unaudited Financial Results of Jay Shree Tea & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Jay Shree Tea & Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Jay Shree Tea & Industries Limited (the 'Company') for the quarter ended June 30, 2026 (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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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 is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

Basis for Qualified Conclusion

4. We draw attention to Note 3 of the Statement regarding non-ascertainment / non-provisioning of income tax liability (current and deferred) during the quarter ended June 30, 2026 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. The impact of such non-ascertainment / non-provisioning is presently not ascertainable and accordingly we are unable to comment on the same including consequential impact that may arise in this regard in these standalone financial results.

SINGHI & CO. ★ Chartered Accountants ★

Qualified Conclusion

5. Based on our review conducted as above, except for the possible effects of our observation in paragraph 4 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended , read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, 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 quarter ended March 31, 2026 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The published year to date figures upto the third quarter of the previous financial year had only been reviewed and not subjected to audit.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

(Giridhari Lal Choudhary)
Partner

Membership No. 052112

UDIN: 26052112JEVNOT6057
Place: Kolkata

Date: August 13, 2026

JAY SHREE TEA & INDUSTRIES LIMITED
Regd.Off: "Industry House", 10, Camac Street, Kolkata -700 017
Ph.: +91 33 2282 7531-4
E-mail : webmaster@jayshreetea.com, Website : www.jayshreetea.com
CIN : L15491WB1945PLC012771

Statement of Consolidated Financial Results for the Quarter Ended 30th June, 2026

₹ in Lakhs except as otherwise stated

Sl. No.		Particulars	Quarter Ended			Year Ended
			30th June 2026	31st March 2026	30th June 2025	31st March 2026
			(Unaudited)	(Audited) (Refer Note 4)	(Unaudited)	(Audited)
1.		**Income**				
	a)	Revenue from operations	**20,617**	17,768	18,982	93,012
	b)	Other income	**452**	645	591	1,314
		Total Income	**21,069**	18,413	19,573	94,326
2.		**Expenses**				
	a)	Cost of materials consumed	**3,113**	16,376	2,027	32,548
	b)	Purchase of Stock-in-trade	**2,537**	1,426	2,460	8,366
	c)	Changes in inventories of finished goods, work-in-progress & Stock-in-trade	**1,621**	(7,409)	3,093	2,419
	d)	Employee benefits expense	**7,475**	5,545	6,560	26,891
	e)	Finance costs	**1,031**	729	885	3,295
	f)	Depreciation and amortisation expense	**568**	534	561	2,219
	g)	Power & Fuel	**1,262**	473	1,304	4,542
	h)	Consumption of stores and spare-parts	**1,614**	1,219	1,348	4,847
	i)	Other expenses	**2,442**	2,803	2,233	11,572
		Total Expenses	**21,663**	21,696	20,471	96,699
3.		**Profit / (Loss) before Tax (1-2)**	**(594)**	(3,283)	(898)	(2,373)
4.		**Tax Expenses / (Credit) :**				
	a)	Current Tax		0 #	-	0 #
	b)	Deferred Tax Charge / (Credit)		133	-	133
		Total Tax Expense	**-**	133	-	133
5.		**Net Profit / (Loss) after Tax for the period / year (3-4)**	**(594)**	(3,416)	(898)	(2,506)
6.		**Other Comprehensive Income**				
	a)	Items that will not be reclassified to profit or loss (net of tax):				
		i) Re-measurement of post employment defined benefit obligations	**(33)**	178	(25)	103
		ii) Equity Instruments through Other Comprehensive Income	**0** #	15	162	145
	b)	Items that will be reclassified to profit or loss (net of tax):				
		i) Exchange differences on translation of foreign operations	**(31)**	83	(31)	105
		Total Other Comprehensive Income	**(64)**	276	106	353
7.		**Total Comprehensive Income for the period / year (5+6)**	**(658)**	(3,140)	(792)	(2,153)
8.		**Paid-up Equity Share Capital : (Face Value : ₹ 5/- per share)**	**1,444**	1,444	1,444	1,444
9.		**Other Equity**				38,169
10.		**Earnings per share (Face Value of ₹ 5/- each) ***				
		Basic & Diluted (in ₹)	**(2.06)**	(11.83)	(3.11)	(8.68)

** Quaterly not annualised*

 # Amount below the rounding off norm adopted by the Group

SINGHI & CO. ★ Chartered Accountants ★

JAY SHREE TEA & INDUSTRIES LTD. ★ 10, Camac Street Kolkata – 17

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30th June, 2026

₹ in Lakhs

Particulars	Quarter Ended			Year Ended
	30th June 2026	31st March 2026	30th June 2025	31st March 2026
	(Unaudited)	(Audited) (Refer Note 4)	(Unaudited)	(Audited)
1. Segment Revenue				
a) Tea	**10,205**	6,654	8,538	48,516
b) P&K Fertilisers (Manufacturer)	**3,401**	2,905	1,262	15,570
c) Sugar	**7,011**	8,209	9,182	28,926
Less : Inter Segmental Revenue	-	-	-	-
Total	**20,617**	17,768	18,982	93,012
2. Segment Results				
a) Tea	**1,074**	(4,654)	271	(132)
b) P&K Fertilisers (Manufacturer)	**(41)**	(179)	(5)	689
c) Sugar	**(310)**	2,344	(383)	1,024
Total	**723**	(2,489)	(117)	1,581
Less : Interest (net of Interest Income)	**1,027**	705	880	3,258
Less : Unallocable expenditure net off Unallocable income	**290**	89	(99)	696
Profit / (Loss) before Tax	**(594)**	(3,283)	(898)	(2,373)
3. Segment Assets				
a) Tea	**40,727**	34,091	38,176	34,091
b) P&K Fertilisers (Manufacturer)	**7,984**	6,401	7,242	6,401
c) Sugar	**38,631**	42,941	37,427	42,941
Total Segment Assets	**87,342**	83,433	82,845	83,433
Add : Unallocable Assets	**12,857**	12,151	13,090	12,151
Total	**1,00,199**	95,584	95,935	95,584
4. Segment Liabilities				
a) Tea	**10,656**	8,664	10,879	8,664
b) P&K Fertilisers (Manufacturer)	**5,061**	3,968	3,181	3,968
c) Sugar	**1,625**	1,872	11,954	1,872
Total Segment Liabilities	**17,342**	14,504	26,014	14,504
Add : Unallocable Liabilities	**43,902**	41,467	28,803	41,467
Total	**61,244**	55,971	54,817	55,971

Notes to the Consolidated Financial Results :

1 The above unaudited Consolidated financial results of Jay Shree Tea and Industries Limited (the "Holding Company") which includes the financial information of its Subsidiaries (collectively the "Group") for the quarter ended June 30, 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Holding Company at its meeting held on August 13, 2026.

2 Tea and Sugar Industry being seasonal in nature, the above quarterly results of the Group are not indicative of the likely results for the year.

3 As per Note (2) above, it is difficult to estimate taxable profit for the year and hence, Current and Deferred Tax of the Holding Company shall be provided at the year end.

4 The consolidated figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of the financial year which were subjected to limited review.

JAY SHREE TEA & INDUSTRIES LTD. 10, Camac Street Kolkata - 17

For Jay Shree Tea & Industries Limited

Jayashree Mohta

Jayashree Mohta
(Chairperson and Managing Director)
DIN : 01034912

13th August, 2026
Kolkata

SINGHI & CO. Chartered Accountants

Singhi & Co.
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Jay Shree Tea & Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Jay Shree Tea & Industries Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Jay Shree Tea & Industries Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SINGHI & CO. ★ Chartered Accountants ★

4. The Statement includes the results of the following entities:

Sl. No.	Name of the Entity	Relationship
1	Bidhannagar Tea Company Private Limited	Direct Subsidiary
2	Basant Stays Private Limited	Direct Subsidiary
3	Birla Holdings Limited (BHL)	Direct Subsidiary
	a) Kijura Tea Company Limited (KTCL)	Subsidiary of BHL
	b) Bondo Tea Estates Limited	Subsidiary of KTCL

Basis for Qualified Conclusion

5. Attention is drawn to Note 3 of the Statement regarding non-ascertainment/non-provisioning of income tax liability (current and deferred tax) in the books of the Holding Company during the quarter ended June 30, 2026 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. The impact of such non-ascertainment/ non provisioning is presently not ascertainable and accordingly we are unable to comment on the same including consequential impact that may arise in this regard in these consolidated financial results.

Qualified Conclusion

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, except for the possible effects of our observations in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.

Other Matter

7. (a) The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two step down subsidiaries, whose unaudited interim financial results include total revenues of Rs. 391 lakhs, total net profit after tax of Rs. 27.27 lakhs, total comprehensive income of Rs. 24.94 lakhs, for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's review reports on interim financial information and financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

SINGHI & CO. ★ Chartered Accountants ★

The above step-down subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such entities located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such entities located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement in respect of matters stated in paragraph 7 (a) above is not modified with respect to our reliance on the work done and the reports of the other auditors.

(b) The consolidated unaudited financial results include interim financial information/ financial results in respect of three (3) wholly owned subsidiaries, which have not been reviewed by their respective independent auditors and have been certified by their management, whose interim financial information & financial results reflects total revenues of Rs. Nil (*), total net profit/(loss) after tax of Rs. Nil (*) and total comprehensive income of Rs. (6.70) lakhs for the quarter ended June 30, 2026, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the management, these interim financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited interim financial results/ financial information for the said subsidiaries certified by the management.

* Below rounding norms of the Company.

8. Attention is drawn to the fact that the figures for the quarter ended March 31, 2026 as reported in these unaudited consolidated financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The published year to date figures upto the third quarter of the previous financial year had only been reviewed and not subjected to audit

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

(Giridhari Lal Choudhary)
Partner
Membership No. 052112
UDIN: 26052112FCGWIH3834

Place: Kolkata
Date: August 13, 2026