

**Review Report
To the Board of Directors of
Ranicherra Tea Company Limited**

We have reviewed the accompanying unaudited quarterly financial results of Ranicherra Tea Company Limited ("the Company") for the quarter and nine months ended 31st December, 2025 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ('the Listing Regulation').

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th February, 2026, 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 (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.

Provision/ adjustment in respect of the following have not been considered in the accounts:

- i) Provision for gratuity and leave liability
- ii) Provision for current tax and deferred tax assets and or liabilities
- iii) Provision for lease premium.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards as specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, 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.



Place : Kolkata

Date: The 12th day of February, 2026

For Khandelwal Ray & Co.

Chartered Accountants

Firm Regn. No.302035E

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(Dipankar Biswas)

Partner

Membership no. 050821

UDIN: 26050821TOQAXZ6294

Ranicherra Tea Company Limited

Registered Office: P.O. Matelli, Dist. Jalpaiguri - 735223 West Bengal

CIN No. L01132WB1908PLC001893

Statement of Unaudited Statement Standalone Financial Results

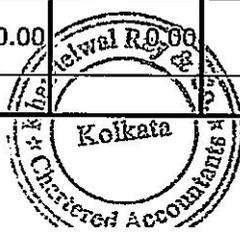
for the Quarter and Nine Months ended 31-12-2025

Rupees in Thousands except as stated otherwise

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations (Refer Note 3 & 4)	138005.77	132419.59	77640.51	393975.71	270474.78	340165.06
Other Operating Revenue	-2511.96	-3819.42	-3629.59	-4011.04	-3800.00	211.01
Other Income	2351.20	5887.65	3215.46	13626.68	3785.98	4396.84
Total Income	137845.01	134487.82	77226.38	403591.35	270460.76	344772.91
Expenses						
Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
Cost of Materials Consumed	85203.10	50325.00	23379.35	212360.34	114786.19	155429.83
Manufacturing Expenses	27601.55	25935.00	15385.65	99423.63	63780.91	80953.98
Changes in Inventories of Finished Goods	-17329.00	36791.00	11828.00	-15146.88	982.37	-18684.52
Employees Benefit Expenses	26520.25	24272.60	21268.50	77502.52	63809.40	101932.72
Finance Costs	32.80	21.05	436.20	651.90	2113.78	2456.39
Depreciation and Ammortizations Expenses	2302.79	1830.31	2146.53	5963.41	5439.93	7320.85
Other Expenses	5962.50	3692.50	2815.26	14185.85	7570.83	12845.82
Total Expenses	130293.99	142867.46	77259.49	394940.77	258483.41	342255.07
Profit before Tax	7551.02	-8379.64	-33.11	8650.58	11977.35	2517.84
Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax (Refer Note 5)	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00	0.00
Items that will not be classified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
(Net of Tax):				0.00	0.00	
Remuneration of post employment defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
Changes in fair value of Equity Instruments through (OCI)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income : (Comprising Profit after Tax and Other Comprehensive Income)	7551.02	-8379.64	-33.11	8650.58	11977.35	2517.84
Paid-up Equity Share Capital (Equity Shares of Rs. 10 Each)	26000.00	26000.00	26000.00	26000.00	26000.00	26000.00
Other Equity - Previous Accounting Year						183619.86
Earning Per Equity Share Capital (EPS) Rs. Basic and Dilluted	2.90	-3.22	-0.01	3.33	4.61	0.97
(Not annualized except for the year ended March 31, 2018)	0.00		0.00	0.00		0.00

Date 12-02-2026

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Ranicherra Tea Company Limited

Notes to Standalone Financial Results for Quarter and Nine Month Ended on 31-12-2025:

NOTES:-

1. Provision for Income Tax for the quarter and nine months ended 31st December, 2025 not provided.
The same will be provided at the year end.
2. No provision for Deferred Tax has been made duringr the quarter and nine moths ended 31st December,2025
The same will be provided at the Year end
3. No provision for Gratuity and Leave liability has been made duringr the quarter and nine months ended 31ST December 2025. The same will be provided at the Year end.
4. Depreciation for the quarterended 31st December,2025 has been considered as estimated and excess or short if any for the same under schedule II shall be adjusted at theyear ended 31st March 2026
5. (A) The Company has not ascertained the lease premium as required by IND AS-17
(B) Provision for Depreciation has been done on Proportionate Basis and Final adjustment will be done on year end i.e. under Quarter 4 ending on 31-03-2025
6. The above unaudited standalone financial results of the Company for the quarter and nine month ended 31st December 2025 have been reviewed by the Audit Committee in their meeting held on 12th February, 2025 and thereafter approved by the Board of Directors in their meeting held on 12th February 2025.
7. Cultivation, Manufacture and Sale of Tea being seasonal in nature, the above results are not indicative of the results for the full year.
8. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

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Date 12-02-2026



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Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2025 - 31-03-2026		
2. Cash and Cash Equivalent	380.48	(Thousands)	3,80,480
3. Any Comment/ Recommendation/ Adverse Comment	NO COMMENT		
4. OTHER EXPENSES	5962.5	(Thousands)	59,62,500

Document Description: LIMITED REVIEW REPORT OF RANICHERRA TEA COMPANY LTD FOR THE QUARTER ENDED 31.12.2025

