

13th February, 2025

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
MUMBAI – 400 001.
Scrip Code: 519528

To,
The Secretary
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra (East)
MUMBAI – 400 051.
NSE Symbol: NORBTEAEXP

Sub.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Respected Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are enclosing herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is available on the website of the Company at www.norbentea.com.

We request you to take the same on record.

Thanking you,

Yours faithfully,
For Norben Tea & Exports Limited

NIRAJ Digitally signed
by NIRAJ TIWARI
TIWARI Date: 2025.02.13
17:55:02 +05'30'

Niraj Tiwari
Company Secretary & Compliance Officer

Encl: As above

APPLICABILITY OF THE FORMAT FOR QUARTERLY INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

The financial results are the same as filed by the Company with the stock exchanges on February 13, 2025, a copy of which is attached herewith as “Annexure A”.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Not Applicable, as there is no default.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF YEARLY FILINGS I.E., 2ND AND 4TH QUARTER)

The related party transactions are required to be submitted on a half yearly basis. Hence, not Applicable for the quarter ended December 31, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4 TH QUARTER)

Not Applicable for the quarter ended December 31, 2024.



A O MITTAL & ASSOCIATES

Chartered Accountants

Todi Mansion, 11th Floor, R No. 1115, P 15, India Exchange Place Kolkata-700073 · Mob. 81000 43003

Unmodified Opinion is expressed on the Quarterly Unaudited (with Limited Review by auditors) Financial Statement (for companies other than banks) of Norben Tea & Exports Limited for the Third Quarter & Nine Months ended 31st December, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Norben Tea & Exports Limited
CIN: L01132WB1990PLC048991
15B, Hemanta Basu Sarani,
3rd Floor,
Kolkata – 700 001

1. We have reviewed the accompanying Statement of unaudited Financial Results of **Norben Tea & Exports Limited** (“the company”) for the 3rd Quarter and Nine Months ended 31st December, 2024 (“the Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. Our responsibility is to issue a report 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.

4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For A O MITTAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 014640C

Rahul Kumar Shah
(Rahul Kumar Shah)
Partner
Membership No – 307027

Place: Kolkata
Date: 13th day of February, 2025
UDIN :- 25307027BMUHZI2650

Head Office (Jaipur) : A - 459, First Floor, Adarsh Path, Vidyut Nagar, Ajmer Road, Jaipur, Rajasthan 302021
Our Branches : Ahmedabad, Chennai, Gurugram, Jammu, Udaipur, Nagpur, Raipur, Sikar, Vadodara, Ranchi

NORBEN TEA & EXPORTS LIMITED

CIN : L01132WB1990PLC048991

Regd. Office : 15B, Hemanta Basu Sarani, 3rd Floor, Kolkata-700001.

Phone : 2210-0553 ; Fax : 91-33-2210-0541

E-mail: enquiry@norbentea.com : Website : www.norbentea.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

PART I PARTICULARS		(Rupees in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)			Unaudited		(Audited)
1	Revenue from Operations	201.58	326.65	140.29	656.92	539.32	657.53
2	Other Income	0.56	0.51	1.53	1.63	2.68	3.41
	Total Income (1+2)	202.14	327.16	141.82	658.55	542.00	660.94
3	Expenses						
	(a) Cost of materials consumed (Note 5)	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	13.17	(29.18)	27.26	(71.56)	(18.32)	37.33
	(c) Employee Benefits Expense	100.55	131.62	154.12	335.41	326.40	423.49
	(d) Finance Costs	24.82	26.77	36.91	79.59	79.94	107.33
	(e) Depreciation and Amortisation expenses	15.00	14.00	15.31	43.50	42.81	58.07
	(f) Other Expenses	63.26	87.38	55.15	186.03	177.80	203.11
	Total Expenses	216.80	230.59	288.75	572.97	608.63	829.33
4	Profit/(Loss) before Exceptional Items and tax (1+2-3)	(14.66)	96.57	(146.93)	85.58	(66.63)	(168.39)
5	Exceptional items	-	-	-	-	-	-
6	Profit/(Loss) before tax (4-5)	(14.66)	96.57	(146.93)	85.58	(66.63)	(168.39)
7	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- MAT Credit	-	-	-	-	-	-
	- Income Tax for Earlier Year	-	-	-	-	-	-
	- Deferred Tax Charge/(Credit)	-	-	-	-	-	1.69
	Total Tax Expense	-	-	-	-	-	1.69
8	Net Profit/(Loss) after tax (6-7)	(14.66)	96.57	(146.93)	85.58	(66.63)	(170.08)
9	Other Comprehensive Income/(Loss) (net of tax)						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(6.61)
	- Income Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	1.70
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	- Income Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period (net of tax)	-	-	-	-	-	(4.91)
10	Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the period) (8+9)	(14.66)	96.57	(146.93)	85.58	(66.63)	(174.99)
11	Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	1175.00	1175.00	1175.00	1175.00	1175.00	1175.00
12	Other Equity	-	-	-	-	-	134.94
13	Earnings Per Share (of Rs.10/- each)						
	(a) Basic	(0.12)	0.82	(1.25)	0.73	(0.57)	(1.45)
	(b) Diluted	(0.12)	0.82	(1.25)	0.73	(0.57)	(1.45)



Note : 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2025. The Limited Review for the quarter ended 31st December, 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

2 As the ultimate income tax liability will depend on results for the year ending 31st March, 2025 in view of the seasonal nature of tea business, the provision for tax (current and deferred) will be made at the time of year end audit.

3 As the Company is engaged in business of cultivation, manufacture and sale of tea which is seasonal in character, figures for the quarter ended 31st December, 2024 should not be construed as representative of likely result for the year ending 31st March, 2025.

4 The Company operates mainly in one business segment viz. Cultivation, Manufacturing and selling of Tea, being reportable segment and all other activities revolve around the main activity.

5 Value of consumption of raw materials, if any, represents only Green Leaf purchased from third parties.

6 The Company has no subsidiary/associate/joint venture company(ies), as on December 31, 2024.

7 During the quarter ended December 31, 2024, the members of the Company have approved issue of upto 37,94,100 warrants convertible into equity shares through preferential allotment having face value of Rs.10 each at the issue price of Rs. 17 each, in terms of Securities and Exchange Board of India (SEBI) (Issue of Capital and Disclosure Requirements) Regulations, 2018. The Company has received requisite in principle approval from National Stock Exchange of India Limited on January 24, 2025 and from BSE Ltd. on January 27, 2025 for preferential issue. Accordingly, the Company have allotted 37,94,100 warrants and the sum of Rs.161.25 lakhs is received.

8 Previous periods figures have been regrouped so as to conform to those of the current period.

FOR AND ON BEHALF OF THE BOARD

M. L. D.

(MANOJ KUMAR DAGA)
CHAIRMAN
DIN:00123386

Date : 13th February, 2025
Place : Kolkata.

