

TRUSTEA SUSTAINABLE TEA FOUNDATION

The Chambers, 1865 Rajdanga Main Road, 5th Floor, Unit No. 506, Kolkata - 700107, West Bengal

CIN - U85300WB2019NPL232172

Figures in Lakhs

Balance Sheet as at 31 March, 2026

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	A	196.49	221.59
	(b) Reserves and surplus			
	(c) Money received against share warrants			
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings			
	(b) Deferred tax liabilities (net)		0.86	2.16
	(b) Other long-term liabilities			
	(c) Long-term provisions			
4	Current liabilities			
	(a) Short-term borrowings	B	-	
	(b) Trade payables	C	36.83	6.76
	(c) Other current liabilities	D	4.85	119.13
	(d) Short-term provisions	E	41.57	44.57
	TOTAL		280.60	394.21
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipments and Intangible Assets			
	(i) Property, Plant & Equipments	F	84.38	56.33
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
	(b) Non-current investments			
	(c) Long-term loans and advances	G	11.85	2.77
	(d) Other non-current assets			
2	Current assets			
	(a) Current investments	H	58.03	297.98
	(b) Inventories	I	58.36	15.65
	(c) Trade receivables			
	(d) Cash and cash equivalents			
	(e) Short-term loans and advances	J	67.98	21.49
	(f) Other current assets			
	TOTAL		280.60	394.21
	The accompanying notes are an integral part of the financial statements.	1		

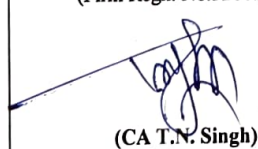
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This is the Balance Sheet referred to in our Report of even date

For, NARAYAN SINGH & ASSOCIATES

Chartered Accountants

(Firm Regn. No.328692E)



(CA T.N. Singh)

Proprietor

Membership No.304172



For and on behalf of Board of Directors of

TRUSTEA SUSTAINABLE TEA FOUNDATION

Trustea Sustainable Tea Foundation

Trustea Sustainable Tea Foundation

Director

Rajesh Bhuy
DIRECTOR

DIN: 08465642

Krishnan Kanthaswamy
DIRECTOR

DIN: 10229717

Place: Kolkata

Date: 04/08/2026

UDIN: 26304272TYEZBB4617

TRUSTEA SUSTAINABLE TEA FOUNDATION

The Chambers, 1865 Rajdanga Main Road, 5th Floor, Unit No. 506, Kolkata - 700107, West Bengal

CIN - U85300WB2019NPL232172

Figures in Lakhs

Statement of Income & Expenditure Account for the Period Ended 31 March, 2026

	Particulars	Note No.	As at 31 March, 2026	As at 31 March, 2025
A	Income			
1	Revenue from operations	K	1,410	1,077
2	Other Income		-	6.74
3	Total Income (1+2)		1,410.07	1,084.05
4	Expenses			
	Cost of materials consumed			
	Purchases of stock in Trade			
	Changes in inventories of finished goods, work-in-progress and stock-in-Trade			
	Employees benefit expense	L	326.60	192.81
	Finance costs			
	Depreciation and amortisation expense		15.64	6.11
	Other expenses	M	1,094.23	743.20
	Total expenses		1,436.47	942.12
5	Income/ (Expenditure) before exceptional and extraordinary items and tax (3 - 4)		(26.40)	141.93
6	Exceptional items		-	-
7	Income/ (Expenditure) before extraordinary items and tax (5 + 6)		(26.40)	141.93
8	Extraordinary items		-	-
9	Income/ (Expenditure) before tax (7 + 8)		(26.40)	141.93
10	Tax expense:			
	(a) Current tax expense for current year		-	39.57
	(b) (Less): MAT credit (where applicable)		-	0.05
	(c) Current tax expense relating to prior years		(1.30)	1.55
	(d) Deferred tax expenses		(1.30)	41.17
	Net current tax expense		(1.30)	41.17
11	Income/ (Expenditure) from continuing operations (9 +10)		-25.10	100.76
12	Income/ (Expenditure) for the year (11 + 13)		-25.10	100.76
	The accompanying notes are an integral part of the financial statements.	1		

The accompanying notes are an integral part of the financial statements.

This is the Income and Expenditure account referred to in our Report of even date

 For, **NARAYAN SINGH & ASSOCIATES**

 Chartered Accountants
(Firm Regn. No.328692E)

 (CA T.N. Singh)
Proprietor
Membership No.304172
UDIN:

Place: Kolkata

Date: 04/08/2026

UDIN: 26304272TYE2BB4611

 For and on behalf of Board of Directors of
TRUSTEA SUSTAINABLE TEA FOUNDATION

Trustea Sustainable Tea Foundation

 Rajesh Bruya
DIRECTOR
DIN: 08465642

 Krishnan Kantheeswaran
DIRECTOR
DIN: 10229717

Cash Flow Statement for the year ended 31 March, 2026

Particulars	Year ended	Year ended
	31/03/2026	31/03/2025
A. Cash flow from operating activities		
Net Profit before tax	-26.40	141.93
Adjustments for:		
Depreciation and amortisation expense	15.64	-
Interest Income		-6.74
Balance Written back		-
Balance Written Off		-
Loss on Sale of Assets		-
Gain on Sale of Assets		-
Finance Cost		-
Advance Tax & TDS written off		-
Operating Profit/(loss) before working capital changes	-10.76	141.30
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets:		
Trade receivables	239.95	-189.52
Other Current Assets	-55.57	-8.42
Adjustment for increase/(decrease) in operating liabilities:		
Short-term borrowings		
Trade Payables	30.07	-122.12
Other Current Liabilities	-114.28	98.06
Short term provisions	-3.00	32.70
Cash generated from operations	86.40	-48.01
Net income tax (paid) / refunds	1.31	-41.16
Net cash from / (used in) operating activities [A]	87.71	-89.16
B. Cash flow from investing activities		
Purchase of fixed assets	-43.69	-43.69
Purchase of Investments		
Sale of Fixed Assets		
Interest Income	0.00	6.74
Net cash from / (used in) investing activities [B]	-43.69	-36.95
C. Cash flow from financing activities		
Share Capital issued		-
Long Term Provisions	-1.30	1.55
Long Term Borrowing		-
Repayment of loan		-
Loans and advances given	0.00	-
Net cash used in financing activities [C]	-1.30	1.55
Net increase/(decrease) in cash and cash equivalents [A+B+C]	42.71	-124.57
Cash and cash equivalents at the beginning of the year	15.65	111.98
Cash and cash equivalents at the end of the year	58.36	-12.59
Cash and cash equivalents as reported in the Balance Sheet	58.36	15.65

The accompanying notes are an integral part of the financial statements. 1

This is the Cash Flow Statement referred to in our Report of even date

For, NARAYAN SINGH & ASSOCIATES
Chartered Accountants
(Firm Regn. No.328692E)

(CA T.N. Singh)
Proprietor
Membership No.304172



Trustea Sustainable Tea Foundation

Rajesh Bhuyan
DIRECTOR
DIN: 08465642

Trustea Sustainable Tea Foundation

Krishnan Kantheeswaran
Director
DIN: 10229717