

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

(A member of the Amalgamations Group)

Regd. Office : No. 3, Savithri Shanmugam Road, Coimbatore - 641 018

Phone : 0422 - 2220566; Fax: 0422 - 2222865

E-Mail : headoffice@unitea.co.in Website : unitednilgiritea.com CIN : L01132TZ1922PLC000234

Statement of Unaudited Financial Results for the quarter and nine months ended 31st December 2025

Rs. in Lakhs except earnings per share

| SL No. | Particulars | Quarter ended | | | Nine months ended | | Year ended |
|--------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | 31.12.2025 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2025 (Audited) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Income | | | | | | |
| | a) Revenue from Operations | 2,376.33 | 2,112.87 | 2,293.66 | 6,704.34 | 7,087.75 | 8,979.55 |
| | b) Other Income | 224.35 | 227.53 | 193.30 | 790.71 | 659.38 | 949.82 |
| | Total Income | 2,600.68 | 2,340.40 | 2,486.96 | 7,495.05 | 7,747.13 | 9,929.37 |
| 2 | Expenses | | | | | | |
| | a) Cost of materials consumed | 533.65 | 447.57 | 557.12 | 1,474.31 | 1,728.18 | 2,022.69 |
| | b) Changes in value of finished goods and stock in trade | 90.10 | (9.66) | 61.19 | (136.50) | 31.85 | 313.19 |
| | c) Employee benefits expense | 653.68 | 603.47 | 596.58 | 1,865.50 | 1,778.12 | 2,288.77 |
| | d) Finance cost | 2.90 | 2.89 | 2.84 | 8.67 | 6.94 | 9.80 |
| | e) Depreciation and amortisation expense | 88.21 | 86.43 | 86.00 | 259.08 | 262.29 | 346.14 |
| | f) Other expenses | 576.68 | 620.24 | 642.13 | 1,860.75 | 2,275.72 | 2,818.65 |
| | Total Expenses | 1,945.22 | 1,750.94 | 1,945.86 | 5,331.81 | 6,083.11 | 7,799.24 |
| 3 | Profit before exceptional items and tax | 655.46 | 589.46 | 541.10 | 2,163.24 | 1,664.02 | 2,130.13 |
| 4 | Tax expense | 123.13 | 95.89 | 89.27 | 335.21 | 195.87 | 279.13 |
| 5 | Net Profit for the period | 532.33 | 493.57 | 451.83 | 1,828.03 | 1,468.15 | 1,851.00 |
| 6 | Other Comprehensive Income (net of tax) | | | | | | |
| | a. Items that will not be reclassified to profit or loss | 71.65 | (37.04) | (168.47) | 55.13 | (103.16) | (87.59) |
| | b. Income tax related to items that will not be reclassified to profit or loss | 1.41 | 1.69 | (0.62) | 3.07 | (1.85) | (0.11) |
| | Other Comprehensive Income (net of tax) | 73.06 | (35.35) | (169.09) | 58.20 | (105.01) | (87.70) |
| 7 | Total Comprehensive Income | 605.39 | 458.22 | 282.74 | 1,886.23 | 1,363.14 | 1,763.30 |
| 8 | Paid up Equity Share Capital (Face Value Rs.10/-) | 499.66 | 499.66 | 499.66 | 499.66 | 499.66 | 499.66 |
| 9 | General reserve (excluding revaluation reserve) | - | - | - | - | - | 21,551.60 |
| 10 | Earnings per Share (Basic and Diluted)(not annualised for the quarter and nine month periods) | 10.65 | 9.88 | 9.04 | 36.59 | 29.38 | 37.04 |

Maula Sumasa

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

Segment-wise Revenue, Results and Capital Employed for the quarter and nine months ended 31st December 2025

Rs. in lakhs

| No. | Particulars | Quarter ended | | | Nine months 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) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Segment Revenue (Revenue from Operations) | | | | | | |
| | a) Plantation | 2,212.34 | 1,950.52 | 2,132.62 | 6,216.47 | 6,610.90 | 8,341.34 |
| | b) Property | 163.99 | 162.35 | 161.04 | 487.87 | 476.85 | 638.21 |
| | Total | 2,376.33 | 2,112.87 | 2,293.66 | 6,704.34 | 7,087.75 | 8,979.55 |
| | Less: Inter segment revenue | - | - | - | - | - | - |
| | Net Revenue from Operations | 2,376.33 | 2,112.87 | 2,293.66 | 6,704.34 | 7,087.75 | 8,979.55 |
| 2 | Segment Results (Profit before Tax and Interest) | | | | | | |
| | a) Plantation | 405.12 | 358.34 | 323.12 | 1,371.99 | 971.76 | 1,152.26 |
| | b) Property | 108.51 | 111.44 | 108.59 | 327.31 | 320.32 | 432.04 |
| | Total | 513.63 | 469.78 | 431.71 | 1,699.30 | 1,292.08 | 1,584.30 |
| | Add/(Less) : | | | | | | |
| | (i) Unallocated Interest and finance charges | (2.90) | (2.89) | (2.84) | (8.67) | (6.94) | (9.80) |
| | (ii) Unallocable Income | 222.92 | 205.54 | 196.23 | 747.70 | 659.70 | 937.75 |
| | (ii) Unallocable expenses | (78.19) | (82.97) | (84.00) | (275.09) | (280.82) | (382.12) |
| | Total Profit before tax | 655.46 | 589.46 | 541.10 | 2,163.24 | 1,664.02 | 2,130.13 |
| 3 | Segment Assets | | | | | | |
| | a) Plantation | 5,164.03 | 5,108.26 | 5,185.60 | 5,164.03 | 5,185.60 | 4,519.05 |
| | b) Property | 1,175.15 | 1,230.59 | 1,278.04 | 1,175.15 | 1,278.04 | 1,278.80 |
| | c) Unallocated | 18,975.66 | 18,271.53 | 16,570.72 | 18,975.66 | 16,570.72 | 17,512.86 |
| | Total | 25,314.84 | 24,610.38 | 23,034.36 | 25,314.84 | 23,034.36 | 23,310.71 |
| 4 | Segment Liabilities | | | | | | |
| | a) Plantation | 686.62 | 625.30 | 633.68 | 686.62 | 633.68 | 525.14 |
| | b) Property | 304.86 | 304.99 | 305.33 | 304.86 | 305.33 | 305.22 |
| | c) Unallocated | 485.80 | 447.93 | 394.29 | 485.80 | 394.29 | 429.09 |
| | Total | 1,477.28 | 1,378.22 | 1,333.30 | 1,477.28 | 1,333.30 | 1,259.45 |

NOTES:

- The above financial results reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 6th February 2026.
- Statutory Auditors have carried out a limited review of the unaudited financial results for the quarter and nine months ended 31st December 2025.
- The Company is primarily engaged in growing and manufacture of Tea and has also let-out Commercial property.
- As tea plantation industry is seasonal in nature and dependent on rainfall, the financials of the current quarter are not comparable with those of the corresponding previous quarter / period / year.
- Government of India has notified four new Labour Codes with effect from 21st November 2025, pursuant to which the Company has considered the incremental Gratuity liability of Rs.8.90 lakhs in the above financial results based on an actuarial valuation. The Government is in the process of notifying related rules to the new Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The Board of Directors has declared an interim dividend of Re.1/- per share (10%) for the financial year 2025-2026.
- The Company has two Associate Companies incorporated under Section 8 of the Companies Act,2013 which are not-for-profit Companies and hence not considered for consolidation. The Company does not have any subsidiary/Joint Venture Company as on 31st December 2025.

For The United Nilgiri Tea Estates Company Limited


 Mallika Srinivasan
 Chairman

Place : Chennai

Date : 06.02.2026

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED
(A member of the Amalgamations Group)
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Extract of Unaudited Financial Results for the quarter and nine months ended 31st December 2025

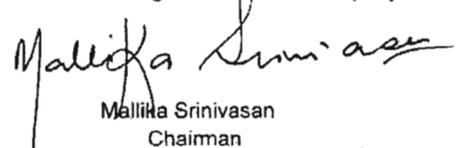
Rs. in Lakhs except earnings per share

| Particulars | Quarter ended | Nine months ended | Quarter ended | Nine months ended | Year ended |
|---|---------------|-------------------|---------------|-------------------|------------|
| | 31.12.2025 | 31.12.2025 | 31.12.2024 | 31.12.2024 | 31.03.2025 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | 2 | 3 | 4 | 5 | 6 |
| Total Income from Operations | 2,376.33 | 6,704.34 | 2,293.66 | 7,087.75 | 8,979.55 |
| Net Profit for the period from Ordinary activities before tax | 655.46 | 2,163.24 | 541.10 | 1,664.02 | 2,130.13 |
| Net Profit for the period after tax (after Extra-ordinary items) | 532.33 | 1,828.03 | 451.83 | 1,468.15 | 1,851.00 |
| Total Comprehensive Income for the period [(comprising Profit for the period(after tax) and other Comprehensive income (after tax)] | 605.39 | 1,886.23 | 282.74 | 1,363.14 | 1,763.30 |
| Equity Share Capital (Face value of Rs.10/- each) | 499.66 | 499.66 | 499.66 | 499.66 | 499.66 |
| Earnings per share (of Rs.10/- each). Basic and Diluted | 10.65 | 36.59 | 9.04 | 29.38 | 37.04 |

Note :

- The above is an extract of the detailed format of Quarterly Financial Results filed with National Stock Exchange of India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The full format of the financial results is available on the website of the Stock Exchange viz. www.nseindia.com and on the Company's website viz. unitednilgiritea.com.
- The Board of Directors has declared an interim dividend of Re.1/- per share (10%) for the financial year 2025-2026.
- The Company has two Associate Companies incorporated under Section 8 of the Companies Act, 2013 which are not-for-profit Companies and hence not considered for consolidation. The Company does not have any subsidiary/Joint Venture Company as on 31st December 2025.
- Government of India has notified four new Labour Codes with effect from 21st November 2025, pursuant to which the Company has considered the incremental Gratuity liability of Rs.8.90 lakhs in the above financial results based on an actuarial valuation. The Government is in the process of notifying related rules to the new Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The detailed Financial results of the Company for the quarter ended 31st December 2025 can be accessed through QR code given in the newspaper advertisement.

For The United Nilgiri Tea Estates Company Limited


Mallika Srinivasan
Chairman

Place : Chennai

Date : 06.02.2026

K. S. AIYAR & CO
CHARTERED ACCOUNTANTS

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New No. 57, East Sambandam Road
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INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
**The Board of Directors,
The United Nilgiri Tea Estates Company Limited,
Coimbatore -641 018.**

We have reviewed the accompanying Statement of Unaudited Financial Results of **The United Nilgiri Tea Estates Company Limited** (the "Company"), for the quarter and nine months ended 31st December 2025 (the "Statement"), 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 Regulations").

This Statement, which is the responsibility of the Company's Management, has been reviewed by the Audit Committee and approved by the Company's Board of Directors at their meeting held on February 06th, 2026, 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 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.

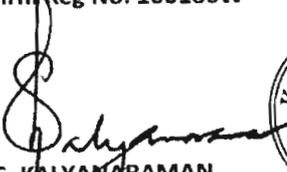
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



K. S. AIYAR & CO
CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K.S.Aiyar & Co.,
Chartered Accountants
Firm Reg No: 100186W


S. KALYANARAMAN
Managing Partner
M. No: 200565
UDIN: 26200565NZNOJE2324



Date: 06-02-2026
Place: Coimbatore