

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

(A member of the Amalgamations Group)

Registered Office : No. 3, Savithri Shanmugam Road, Race Course, Coimbatore - 641 018

E-Mail : headoffice@unitea.co.in

Website : unitednilgiritea.com

CIN : L01132TZ1922PLC000234

Phone : 0422- 2220566

Fax : 0422 - 2222865

Statement of Audited Financial Results for the year ended 31st March 2026

Rs. in Lakhs except earnings per share

Sl No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	2	3	4	5	6	7
		Refer Note 6		Refer Note 6		
1	Income					
	a) Revenue from Operations	1,631.02	2,376.33	1,891.80	8,335.36	8,979.55
	b) Other Income	179.43	224.35	290.43	970.14	949.82
	Total Income	1,810.45	2,600.68	2,182.23	9,305.50	9,929.37
2	Expenses					
	a) Cost of Materials consumed	273.99	533.65	294.51	1,748.30	2,022.69
	b) Changes in value of finished goods (Tea)	27.88	90.10	281.34	(108.62)	313.19
	c) Employee benefits expense	519.94	653.68	510.65	2,385.43	2,288.77
	d) Finance cost	2.96	2.90	2.86	11.63	9.80
	e) Depreciation and amortisation expense	88.44	88.21	83.85	347.53	346.14
	f) Other expenses	467.36	576.68	542.91	2,328.11	2,818.65
	Total Expenses	1,380.57	1,945.22	1,716.12	6,712.38	7,799.24
3	Profit before exceptional items and tax	429.88	655.46	466.11	2,593.12	2,130.13
4	Tax expense	63.56	123.13	83.26	398.77	279.13
5	Profit for the period / year	366.32	532.33	382.85	2,194.35	1,851.00
6	Other Comprehensive Income (net of tax)					
	a. items that will not be reclassified to profit or loss	16.75	71.65	15.57	71.88	(87.59)
	b. income tax related to items that will not be reclassified to profit or loss	(41.79)	1.41	1.74	(38.72)	(0.11)
	Other Comprehensive Income (net of tax)	(25.04)	73.06	17.31	33.16	(87.70)
7	Total Comprehensive Income	341.28	605.39	400.16	2,227.51	1,763.30
8	Paid up Equity Share Capital (Face Value:Rs.10/-)	499.66	499.66	499.66	499.66	499.66
9	Reserves (excluding revaluation reserve) as per audited Balance Sheet				23,629.21	21,551.60
10	Earnings per Share (Face Value of Rs.10/- each)					
	(i) Basic	7.33	10.65	7.66	43.91	37.04
	(ii) Diluted	7.33	10.65	7.66	43.91	37.04
	(not annualised for the quarters)					
	See accompanying notes to the Financial Results					

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THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

Segment-wise Revenue, Results, Assets and Liabilities for the year ended 31st March 2026

Rs. Lakhs

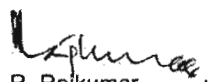
S.No	Particulars	Quarter	Quarter	Quarter	Year	Previous
		ended	ended	ended	ended	Year ended
1	2	3	4	5	6	7
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
		Refer Note 6		Refer Note 6		
1	Segment Revenue (Revenue from Operations)					
	a. Plantation	1,464.04	2,212.34	1,730.45	7,680.50	8,341.34
	b. Property	166.99	163.99	161.35	654.86	638.21
	Total	1,631.02	2,376.33	1,891.80	8,335.36	8,979.55
	Less: Inter segment revenue	-	-	-	-	-
	Revenue from operations	1,631.02	2,376.33	1,891.80	8,335.36	8,979.55
2	Segment Results (Profit before Tax and Interest)					
	a. Plantation	270.13	405.12	180.50	1,642.12	1,152.26
	b. Property	114.12	108.51	111.72	441.43	432.04
	Total	384.25	513.63	292.22	2,083.55	1,584.30
	Add / (Less) :					
	(i) Unallocated Interest and finance charges	(2.96)	(2.90)	(2.86)	(11.63)	(9.80)
	(ii) Unallocable income	152.56	222.92	278.05	900.26	937.75
	(iii) Unallocable expenditure	(103.97)	(78.19)	(101.30)	(379.06)	(382.12)
	Profit before tax	429.88	655.46	466.11	2,593.12	2,130.13
3	Segment Assets					
	a. Plantation	4,828.01	5,164.03	4,519.05	4,828.01	4,519.05
	b. Property	1,120.89	1,175.15	1,278.80	1,120.89	1,278.80
	c. Unallocated	19,616.40	18,975.66	17,512.86	19,616.40	17,512.86
	Total	25,565.30	25,314.84	23,310.71	25,565.30	23,310.71
4	Segment Liabilities					
	a. Plantation	585.58	686.62	525.14	585.58	525.14
	b. Property	302.09	304.86	305.22	302.09	305.22
	c. Unallocated	548.76	485.80	429.09	548.76	429.09
	Total	1,436.43	1,477.28	1,259.45	1,436.43	1,259.45

NOTES :

- The above audited financial results reviewed by the Audit Committee were approved by the Board of Directors at its meeting held on 20th May 2026.
- The Company is primarily engaged in growing and manufacture of Tea and has also let-out Commercial property.
- As the tea plantation industry is seasonal in nature and dependent on rainfall, the financials of the current quarter are not readily comparable with 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 reassessed its employee benefit obligations in accordance with revised definition of wages and has recognised the incremental employee benefits expense of Rs.12.86 lakhs in the above financial results. The Company continues to monitor the developments pertaining to the Labour Codes and will evaluate impact, if any, on the measurement of employee benefits obligations.
- The Board of Directors has recommended a final dividend of Rs.2.20 per share (22%) which together with an interim dividend of Re.1/- per share (10%) already paid, aggregates to Rs.3.20 per share (32%) for the year ended 31st March 2026. The proposed dividend when approved by the shareholders will be met out of surplus in the retained earnings.
- The figures of last quarter(s) are the balancing figures between audited figures in respect of the full financial year(s) and published figures upto the quarter ended 31st December of the current and previous period.
- 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 as on 31st March 2026.

The United Nilgiri Tea Estates Company Limited

Place : Chennai.
Date : 20.05.2026


R. Rajkumar
 Wholtime Director

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

Audited Balance Sheet as at 31.03.2026

Rs. Lakhs

Particulars	As at 31.03.2026	As at 31.03.2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,413.67	3,212.50
(b) Capital work-in-progress	65.04	143.17
(c) Intangible assets	11.67	5.79
(d) Investment property	1,043.63	1,162.54
(e) Financial assets		
- Investments	13,753.79	12,134.20
- Other Financial assets	670.72	1,121.25
Total non-current assets	18,958.52	17,779.45
Current assets		
(a) Inventories	452.56	369.43
(b) Financial assets		
(i) Investment	3,111.94	3,009.72
(ii) Trade receivables	742.85	687.19
(iii) Cash and cash equivalents	449.74	538.10
(iv) Bank balances other than (iii) above	262.22	446.57
(v) Other financial assets	1,268.28	115.12
(c) Current tax assets	104.36	169.86
(d) Other current assets	214.83	195.27
Total Current assets	6,606.78	5,531.26
Total Assets	25,565.30	23,310.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	499.66	499.66
(b) Other equity	23,629.21	21,551.60
Total Equity	24,128.87	22,051.26
Liabilities		
Non-current liabilities		
(a) Financial liabilities	245.46	233.85
(b) Deferred tax liabilities (net)	476.10	372.61
(c) Other non-current liabilities	56.63	71.37
Total non-current liabilities	778.19	677.83
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
(a) total outstanding dues of micro and sm enterprises	8.41	1.29
(b) total outstanding dues of creditors other than micro and small enterprises	159.35	130.98
(ii) Other financial liabilities	43.86	88.56
(b) Provisions	12.44	6.30
(c) Other current liabilities	434.18	354.49
Total current liabilities	658.24	581.62
Total liabilities	1,436.43	1,259.45
Total equity and liabilities	25,565.30	23,310.71

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E-Mail : headoffice@unitea.co.in Website : unitednilgiritea.com CIN : L01132TZ1922PLC000234
Phone : 0422- 2220566 Fax : 0422 - 2222865

Summary of Audited Financial Results for the year ended 31st March 2026

Rs. in Lakhs except earnings per share

PARTICULARS	Quarter ended	Year ended	Quarter ended	Year ended
	31.03.2026	31.03.2026	31.03.2025	31.03.2025
	Unaudited	Audited	Unaudited	Audited
Total Income from Operations	1,631.02	8,335.36	1,891.80	8,979.55
Net profit before exceptional items and tax	429.88	2,593.12	466.11	2,130.13
Net Profit for the period/year after tax	366.32	2,194.35	382.85	1,851.00
Total Comprehensive income for the period/year{(comprising profit for the period/year(after tax) and other Comprehensive income (after tax)}	341.28	2,227.51	400.16	1,763.30
Equity Share Capital	499.66	499.66	499.66	499.66
Reserves (excluding revaluation reserve) as per audited Balance Sheet		23,629.21		21,551.60
Earnings per Share (before extraordinary items) (of Rs.10/- each)				
Basic and Diluted :- not annualised for the quarters	7.33	43.91	7.66	37.04
Earnings per Share (after extraordinary items) (of Rs.10/- each)				
Basic and Diluted (not annualised for the quarters)	7.33	43.91	7.66	37.04

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with National Stock Exchange of India Limited, Mumbai under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The full format of the Quarterly/Annual Financial Results together with financial notes, Segment-wise results and Segment-wise capital employed are available on the Stock Exchange website www.nseindia.com and on the Company's website unitednilgiritea.com.
- The Board of Directors has recommended a final dividend of Rs.2.20 per share (22%) which together with an interim dividend of Re.1/- per share (10%) already paid, aggregates to Rs.3.20 per share(32%) for the year ended 31st March 2026. The proposed dividend when approved by the shareholders will be met out of surplus in the retained earnings.
- 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 as on 31st March 2026.
- Government of India has notified four new Labour Codes with effect from 21st November 2025, pursuant to which the Company has reassessed its employee benefit obligations in accordance with revised definition of wages and has recognised the incremental employee benefits expense of Rs.12.86 lakhs in the above financial results. The Company continues to monitor the developments pertaining to the Labour Codes and will evaluate impact, if any, on the measurement of employee benefits obligations.
- The detailed Financial Results of the Company for the year ended 31st March 2026 can be accessed through QR code given in the newspaper advertisement.

For The United Nilgiri Tea Estates Company Limited


R. Rajkumar
Wholetime Director

Place : Chennai.
Date : 20.05.2026

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Rs. in lakhs

Particulars	For the Year	For the Year
	ended 31st March 2026	ended 31st March 2025
Cash flow from operating activities		
Profit before tax	2,593.12	2,130.13
<i>Adjustments for:</i>		
Depreciation and amortisation expense	347.53	346.14
(Gain) on disposal of property, plant and equipment	(14.38)	(3.66)
Interest on financial liability	11.63	9.80
Defferred license fees	(14.55)	(9.82)
Fair value gain from financial assets (mutual funds)	(711.83)	(852.34)
Interest income	(162.88)	(66.66)
Dividend Income	(17.31)	(17.28)
Provision no longer required written back		
Provision fordoubtful debts	-	31.29
Profit on switch out /redemption of financial assets (mutual funds)	(5.25)	
Net unrealised exchange (gain)/loss	(10.98)	3.03
Operating profit before changes in operating assets /liabilities	2,015.10	1,570.63
<i>Adjustments for increase / (decrease) in liabilities:</i>		
Other financial liabilities	(35.34)	(5.01)
Trade payables	35.49	(67.54)
Other non current liabilities	(14.74)	17.27
Other current liabilities	79.69	20.16
Provision	6.14	0.01
<i>Adjustments for (increase) / decrease in assets:</i>		
Trade receivables	(55.66)	569.20
Inventories	(83.13)	285.86
Other current assets	(19.56)	25.24
Other financial assets	(399.47)	(11.69)
Cash generated from operations	1,528.52	2,404.13
Income tax paid	(234.20)	(285.71)
Net cash flow from operating activities (A)	1,294.32	2,118.42
Cash flow from investing activities :		
Payments for purchase of property, plant and equipment	(362.44)	(365.09)
Proceeds from sale of property , plant and equipment	14.90	4.40
Payment for purchase of current investments	(900.00)	(950.00)
Payment for purchase of non current investments	(1,000.00)	-
Proceeds from sale of current investments	951.13	-
(Increase) in Bank balances not considered as cash and cash equivalents	184.35	(212.42)
Invested in bank deposit (original maturity of more than twelve months)	-	(450.00)
Invested in Corporate deposits	(200.00)	-
Interest received	59.72	26.52
Dividend received	17.31	17.28
Net cash flow used in Investing activities (B)	(1,235.03)	(1,929.31)
Cash flow from financing activities :		
Dividend paid	(147.65)	(134.82)
Net cash flow used in financing activities (C)	(147.65)	(134.82)

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THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Rs. in lakhs

Particulars	For the Year	For the Year
	ended 31st March 2026	ended 31st March 2025
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)	(88.36)	54.29
Cash and cash equivalents at the beginning of the year (Note 5c)	538.10	483.81
Cash and cash equivalents at the end of the year	449.74	538.10
Components of cash and cash equivalents at the end of the year comprise		
Cash on hand	0.90	1.04
Balances with banks		
In current accounts	448.84	137.06
In deposit accounts	-	400.00
Total Cash and cash equivalents	449.74	538.10

Note :

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS-7) - Cash Flow Statement.

For The United Nilgiri Tea Estates Company Limited


R. Rajkumar
Wholetime Director

Place : Chennai
Date : 20.05.2026