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 half year ended 30th September 2026

Rs. in Lakhs except earnings per share

		Quarter ended			Half year ended		Year ended
SL No.	Particulars	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	2	3	4	5	6	7	8
1	**Income :**						
	a) Revenue from Operations :	2,276.37	1,982.60	2,112.87	4,258.97	4,328.01	8,335.36
	b) Other Income	179.84	354.29	227.53	534.13	566.36	970.14
	Total Income	**2,456.21**	**2,336.89**	**2,340.40**	**4,793.10**	**4,894.37**	**9,305.50**
2	**Expenses**						
	a) Cost of materials consumed	555.98	496.63	447.57	1,052.61	940.66	1,748.30
	b) Changes in value of finished goods and stock in trade	69.80	(252.48)	(9.66)	(182.68)	(226.60)	(108.62)
	c) Employee benefits expense	616.13	616.33	603.47	1,232.46	1,211.82	2,385.43
	d) Finance cost	3.03	2.99	2.89	6.02	5.77	11.63
	e) Depreciation and amortisation expense	89.47	87.72	86.43	177.19	170.87	347.53
	f) Other expenses	682.96	614.50	620.24	1,297.46	1,284.08	2,328.11
	Total Expenses	**2,017.37**	**1,565.69**	**1,750.94**	**3,583.06**	**3,386.59**	**6,712.38**
3	**Profit before tax**	**438.84**	**771.20**	**589.46**	**1,210.04**	**1,507.78**	**2,593.12**
4	Tax expense	80.53	133.69	95.89	214.22	212.08	398.77
5	**Net profit for the period / year**	**358.31**	**637.51**	**493.57**	**995.82**	**1,295.70**	**2,194.35**
6	**Other Comprehensive Income (net of tax):**						
	a) Items that will not be reclassified to profit or loss	(74.98)	76.94	(37.04)	1.96	(16.52)	71.88
	b) Income tax related to items that will not be reclassified to profit or loss	10.14	(10.83)	1.69	(0.69)	1.66	(38.72)
	Other Comprehensive Income (net of tax)	**(64.84)**	**66.11**	**(35.35)**	**1.27**	**(14.86)**	**33.16**
7	**Total Comprehensive Income**	**293.47**	**703.62**	**458.22**	**997.09**	**1,280.84**	**2,227.51**
8	Paid up Equity Share Capital (Face Value:Rs.10/-)	499.66	499.66	499.66	499.66	499.66	499.66
9	Reserves(excluding revaluation reserve) as per audited Balance Sheet						23,629.21
10	Earnings per Share (Basic and Diluted)(not annualised- for the quarter and half year periods)	7.17	12.76	9.88	19.93	25.93	43.91

Mallika Srinivasan

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

Segment-wise Revenue, Results, Segment Assets and Segment Liabilities for the Quarter/ half year ended 30th September 2026

Rs in Lakhs

SL No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	2	3	4	5	6	7	8
1	**Segment Revenue (Net Sales /Income from Operations)**						
	a) Plantation	2,111.08	1,818.16	1,950.51	3,929.24	4,004.13	7,680.50
	b) Property	165.28	164.44	162.36	329.73	323.89	654.86
	Total	2,276.37	1,982.60	2,112.87	4,258.97	4,328.01	8,335.36
	Less: Inter segment revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	**2,276.37**	**1,982.60**	**2,112.87**	**4,258.97**	**4,328.01**	**8,335.36**
2	**Segment Results (Profit before Tax and Interest)**						
	a) Plantation	252.90	445.18	358.34	698.08	966.87	1,642.12
	b) Property	112.68	109.68	111.44	222.36	218.80	441.43
	Total	**365.58**	554.86	**469.78**	**920.44**	**1,185.67**	2,083.55
	Add / (Less) :						
	(i) Unallocated Interest and finance charges	(3.03)	(2.99)	(2.89)	(6.02)	(5.77)	(11.63)
	(ii) Unallocable Income	170.46	352.90	205.54	523.36	524.78	900.26
	(ii) Unallocable Expenses	(94.17)	(133.57)	(82.97)	(227.74)	(196.90)	(379.06)
	Total Profit before tax	**438.84**	**771.20**	**589.46**	**1,210.04**	**1,507.78**	**2,593.12**
3	**Segment Assets**						
	a) Plantation	5,401.69	5,348.14	5,108.26	5,401.69	5,108.26	4,828.01
	b) Property	1,094.49	1,139.22	1,230.59	1,094.49	1,230.59	1,120.89
	c) Unallocated	20,000.29	19,899.95	18,271.53	20,000.29	18,271.53	19,616.40
	Total	**26,496.47**	**26,387.31**	**24,610.38**	**26,496.47**	**24,610.38**	**25,565.30**
4	**Segment Liabilities**						
	a) Plantation	559.75	631.97	625.30	559.75	625.30	585.58
	b) Property	302.08	302.07	304.99	302.08	304.99	302.09
	c) Unallocated	618.60	620.78	447.93	618.60	447.93	548.76
	Total	**1,480.43**	**1,554.82**	**1,378.22**	**1,480.43**	**1,378.22**	**1,436.43**

NOTES:

1. The above financial results reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 10th November 2026.
2. Statutory Auditors have carried out a limited review of the above unaudited financial results .
3. The Company is primarily engaged in growing and manufacture of Tea and has also let-out Commercial property.
4. As the tea plantation industry is seasonal in nature and dependent on rainfall, the financials of the current quarter/period are not comparable with corresponding previous quarter/ period/year.
5. 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 30th September 2026.

For The United Nilgiri Tea Estates Company Limited

Mallika Srinivasan

Mallika Srinivasan
Chairman

Place : Chennai
Date : 10.11.2026.

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED
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Extract of Unaudited Financial Results for the quarter and half year ended 30th September 2026

Rs. in Lakhs except earnings per share

	Particulars	Quarter ended 30.09.2026	Half year ended 30.09.2026	Quarter ended 30.09.2025	Half year ended 30.09.2025	Year ended 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	1	2	3	4	5	6
	Total Income from Operations	2,276.37	4,258.97	2,112.87	4,328.01	8,335.36
	Net Profit for the period from Ordinary activities before tax	438.84	1,210.04	589.46	1,507.78	2,593.12
	Net Profit for the period after tax (after Exceptional items)	358.31	995.82	493.57	1,295.70	2,194.35
	Total Comprehensive Income for the period [(comprising Profit for the period(after tax) and other Comprehensive income (after tax)]	293.47	997.09	458.22	1,280.84	2,227.51
	Equity Share Capital (Face value of Rs.10/- each)	499.66	499.66	499.66	499.66	499.66
	Reserves(excluding revaluation reserve) as per audited Balance Sheet					23,629.21
	Earnings per share (of Rs.10/- each). Basic and Diluted	7.17	19.93	9.88	25.93	43.91
	(not annualised for the quarter and half year period)					

NOTE :

1. 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.
2. The full format of the Quarterly Financial Results together with financial notes, Segment-wise Revenue, Results, Segment assets and Segment Liabilities are available on the Stock Exchange website www.nseindia.com and on the Company's website unitednilgiritea.com
3. 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 subsidy/Joint Venture as on 30th September 2026.
4. The detailed Financial Results of the Company for the quarter and half year ended 30th September 2026 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 : 10.11.2026

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

Particulars	As at 30.09.2026 (unaudited)	As at 31.03.2026 (audited)
ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	3,384.09	3,413.67
(b) Capital work-in-progress	117.31	65.04
(c) Intangible assets	9.54	11.67
(d) Investment Property	983.97	1,043.63
(e) Financial Assets		
- Investments	14,193.98	13,753.79
- Other Financial assets	907.87	670.72
(f) Other non current assets	47.43	-
Total non-current assets	**19,644.19**	**18,958.52**
2. Current Assets		
(a) Inventories	645.24	452.56
(b) Financial Assets		
(i) Investments	3,808.34	3,111.94
(ii) Trade receivables	1,189.08	742.85
(iii) Cash and cash equivalents	299.34	449.74
(iv) Bank balances other than (iii) above	45.20	262.22
(v) Other financial assets	644.06	1,268.28
(c) Current tax assets	100.08	104.36
(d) Other current assets	120.94	214.83
Total current assets	**6,852.28**	**6,606.78**
Total Assets	**26,496.47**	**25,565.30**
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	499.66	499.66
(b) Other Equity	24,516.38	23,629.21
	25,016.04	**24,128.87**
2. Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities	251.48	245.46
(b) Deferred tax liabilities (net)	531.02	476.10
(c) Other non-current liabilities	50.59	56.63
Total non-current liabilities	**833.09**	**778.19**
(B) Current liabilities		
(a) Financial Liabilities		
(i) Trade payables		
(a) total outstanding dues of micro and small enterprises	4.91	8.41
(b) total outstanding dues of creditors other than micro and small enterprises	209.11	159.35
(ii) Other financial liabilities	60.20	43.86
(b) Provisions	14.80	12.44
(c) Other current liabilities	358.32	434.18
Total current liabilities	**647.34**	**658.24**
Total liabilities	**1,480.43**	**1,436.43**
Total equity and liabilities	**26,496.47**	**25,565.30**

Mallika Srinivasan

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

Rs. lakhs

Particulars	For the Period ended 30th Sept. 2026	For the Period ended 30th Sept. 2025
Cash flow from operating activities		
Profit before tax	1,210.04	1,507.78
Adjustments for:		
Depreciation and amortisation expense	177.18	170.87
(Gain) on disposal of property, plant and equipment	(5.30)	(8.99)
Interest on financial liability	6.02	5.77
Deferred license fees	(5.94)	(5.90)
Fair value gain from financial assets (mutual funds)	(404.31)	(428.38)
Interest income	(81.62)	(84.24)
Dividend Income	(4.06)	(5.13)
Profit on switch out /redemption of financial assets (mutual funds)	(28.73)	(5.25)
Net unrealised exchange (gain)/loss	(0.71)	(8.25)
Operating profit before changes in operating asset /liabilities	862.57	1,138.28
Adjustments for increase / (decrease) in liabilities:		
Other financial liabilities	22.36	(23.49)
Trade payables	46.26	83.95
Other non current liabilities	(6.04)	(5.98)
Other current liabilities	(75.86)	36.43
Current provision	2.37	2.44
Adjustments for (increase) / decrease in assets:		
Trade receivables	(446.23)	(327.69)
Inventories	(192.67)	(230.36)
Other current assets	93.93	63.07
Other financial assets	(257.87)	1.33
Cash generated from operations	**48.82**	**737.98**
Income tax paid	(155.72)	(135.59)
Net cash flow from operating activities (A)	**(106.90)**	**602.39**
Cash flow from investing activities :		
Payments for purchase of property, plant and equipment	(135.85)	(244.03)
Proceeds from sale of property,plant and equipment	8.68	8.98
Capital Advance	(47.43)	
Payment for purchase of current investments	(800.00)	(300.00)
Payment for purchase of non current investments	(917.49)	(500.00)
Proceeds from sale of Non current investments	824.57	
Proceeds from sale of current investments	207.01	951.13
Proceeds from maturity of Fixed Deposit with HDFC Bank	650.00	
(Increase)/Decrease in Bank balances not considered as cash and cash equivalents	217.03	186.38
Invested in Corporate deposits (other non current financials assets)	-	(800.00)
Interest received	55.84	15.40
Dividend received	4.06	5.13
Net cash flow used in investing activities (B)	**66.42**	**(677.01)**
Cash flows from financing activities :		
Dividend paid	(109.92)	(99.93)
Net cash flow used in financing activities (C)	**(109.92)**	**(99.93)**

THE UNITED NILGIRI TEA ESTATES COMPANY LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026 (contd.)

Rs. Lakhs

Particulars	For the Period ended 30th Sept. 2026	For the Period ended 30th Sept. 2025
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)	(150.40)	(174.55)
Cash and Cash equivalents at the beginning of the year	449.74	538.10
Cash and cash equivalents at the end of the period	**299.34**	**363.55**
Components of cash and cash equivalents at the end of the period		
Cash on hand	1.48	0.04
Balance with Banks		
- In Current accounts	297.86	363.51
- In EEFC aacounts		-
Cash and Cash equivalents at the end of the period	**299.34**	**363.55**

Note :

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

For The United Nilgiri Tea Estates Company Limited

Mallika Srinivasan

Mallika Srinivasan
Chairman

Place : Chennai
Date : 10.11.2026