एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
(भारत सरकार का उद्यम)

ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

'YULE HOUSE', 8, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001
POST BOX : 150, TELEPHONE : 2242-8210, 2242-8550, FAX : 91-033-2242-9770
Website : www.andrewyule.com E-mail : com.sec@andrewyule.com
CIN No. L63090WB1919GOI003229

आज़ादी का अमृत महोत्सव

অ্যান্ড্রু ইউল অ্যাণ্ড
কোম্পানী লিমিটেড
(ভারত সরকারের একটি সংস্থা)

Ref: AY/Sectl/41 12th November, 2026

The General Manager
Corporate Relationship Department
BSE Limited,
P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Dear Sir(s),

Sub.: Unaudited Financial Results for the quarter and six months ended 30th September, 2026

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and six months ended 30th September, 2026, as approved by the Board of Directors of the Company at its meeting held today i.e. 12th November, 2026. The meeting commenced at 2.30 p.m. and concluded at 5.30 p.m.

A copy of the "Limited Review" Report of the Auditors of the Company in respect of the said Results is also enclosed.

This is for your information and records.

Thanking you.

Yours faithfully,
For Andrew Yule & Co. Ltd.

Sucharita Das
Digitally signed by Sucharita Das
Date: 2026.11.12 17:35:37 +05'30'

(Sucharita Das)
Company Secretary

Encl.: As above.

CA INDIA Nag & Associates
Chartered Accountants

Head Office : C/52, Ground Floor,
Baramunda Housing Board Colony (HIG)
Bhubaneswar, Pin- 751 003
Odisha, India
Telefax: +91 - 674 - 2355022
E-mail : nagandassociates@gmail.com
nagandassociates@yahoo.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Andrew Yule & Co. Limited for the Second Quarter and Half Year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Andrew Yule & Co. Limited
"Yule House"
8, Dr. Rajendra Prasad Sarani,
Kolkata-700 001

Introduction

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Andrew Yule & Co. Limited (the " Company") hereinafter referred to as AYCL for the Second Quarter and Half Year ended September 30, 2026 (the "Statement") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility

2. This Statement, which is the responsibility of the Company's Management, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted

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Other Branches at : New Delhi, Dhanbad & Hyderabad

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In accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. The Company has introduced "Audit Trail" features for financial transactions only, e.g. Cash Book etc. As per Ministry of Corporate Affairs the whole Accounting System should be under Audit Trail.

Moreover, there is significant Manual Intervention for the purpose of consolidation, hence lack of integrated system gives a Higher Level of Audit Risk.

6. There is a proposal for closure of Yule Electrical Ltd. And Yule Engineering Ltd., two wholly owned subsidiaries of Andrew Yule & Co. Limited and proposal for closure have been submitted to the Ministry of Heavy Industries, Govt. of India on 4th January 2023.

7. There is delay in deposit of PF, DLI and PF Administration Charges and payment of Gratuity, Leave Encashment of the Company for various months as on 30th September. 2026. The said liabilities are as follows:

Provident Fund	₹ 6254.75 Lacs
Gratuity	₹ 1892.50 Lacs

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Chartered Accountants
INDIA

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Penalty/demurrage of ₹ 531.92 Lacs relating to nonpayment of Provident Fund liability within the specified time, has not been considered and accounted for.

8. A penalty of ₹ 71.41 Lacs (up to 31st March 2026 ₹ 60.73 Lacs, for the 1st Quarter ended 30th June 2026 ₹ 5.31 Lacs and for 2nd Quarter ended 30th September 2026 ₹ 5.37 Lacs) has been levied by SEBI for non-compliance with SEBI LODR (as per master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11.11.2024) has been provided for.

However, the company has requested SEBI for waiver of this penalty.

Other Matters

9. The Company has no agreement with its subsidiary Companies, namely Yule Engineering Limited and Yule Electrical Limited, relating to the terms of repayment of the advances made by the Company to its subsidiaries and interest recoverable on such advances, amounting to ₹ 6.47 Lacs and ₹ 7.89 Lacs respectively.

10.The statement includes the results for the second quarter ended September30,2026, being the balancing figure between the unaudited figures in respect of the half year ended September 30, 2026, and the published unaudited figures up to the end of the first quarter of the current financial year, both of which subjected to a limited review, as required under the listing regulation.

Our conclusion on the Statement is not modified in respect of the above matters.

For Nag & Associates
Chartered Accountants
Firm Regn. No. 312063E

NAG & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

Indranath Nag
Partner
Membership No. 050531
UDIN: 26050531DENSQH6567
Place: Kolkata
Date: November 12, 2026

Branch at Kolkata
2, Chowringhee Approach, 1st Floor, Kolkata - 700 072 ● Ring : +91 - 33 - 2212 5217 / 2212 7008
Other Branches at : New Delhi, Dhanbad & Hyderabad

ANDREW YULE & COMPANY LIMITED

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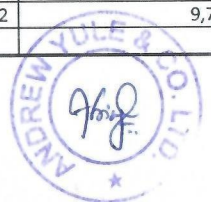
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER 2026

Rs in Lakhs

	Particulars	STANDALONE					
		3 months ended 30.09.2026	Preceeding 3 months ended on 30.06.2026	Corresponding 3 months ended in the previous year 30.09.2025	Year to date 31.03.2026	Year to date figure for the half year ended 30.09.2026	Year to date figure for the half year ended 30.09.2025
		[Unaudited]	[Unaudited]	[Unaudited]	(Audited)	[Unaudited]	[Unaudited]
[1]	**Income from Operations**						
[a]	Net Sales/Income from Operations	9,663.20	5,784.13	7,150.80	29,287.51	15,447.33	12,698.43
[b]	Other Operating Income	40.89	45.59	0.82	240.81	86.48	66.98
[2]	**Other Income**	1,100.33	106.77	1,100.13	8,758.18	1,207.10	7,071.35
[3]	**Total Income**	**10,804.42**	**5,936.49**	**8,251.75**	**38,286.50**	**16,740.91**	**19,836.76**
[4]	**Expenses**						
[a]	Cost of Materials Consumed	3,842.83	2,812.92	2,717.55	14,060.88	6,655.75	6,148.27
[b]	Purchases of Stock-in-trade	-	-	-	-		-
[c]	Changes in Inventories of Finished Goods, WIP	(1,586.09)	(2,020.32)	(1,819.42)	(1,390.99)	(3,606.41)	(3,175.91)
[d]	Employee Benefits Expense	5,752.51	5,096.62	5,152.76	19,661.48	10,849.13	10,019.53
[e]	Finance Cost	682.59	679.89	440.61	2,111.02	1,362.48	940.04
[f]	Depreciation and Amortisation Expense	162.69	165.66	160.76	690.92	328.35	312.77
[g]	Other Expenses	1,754.62	1,304.17	1,561.62	6,629.83	3,058.79	2,999.96
	Total Expenses	**10,609.16**	**8,038.93**	**8,213.87**	**41,763.14**	**18,648.08**	**17,244.65**
[5]	**Profit/(Loss) before exceptional items and tax Tax[3-4]**	**195.26**	**(2,102.44)**	**37.88**	**(3,476.64)**	**(1,907.17)**	**2,592.11**
	Exceptional Items	-	-	-	-	-	-
[6]	**Profit/(loss) after exceptional items and before tax**	**195.26**	**(2,102.44)**	**37.88**	**(3,476.64)**	**(1,907.17)**	**2,592.11**
[7]	Tax Expense	241.06		173.86	(367.34)	241.06	360.15
[8]	**Profit/(Loss) After exceptional items and after tax (6-7)**	**(45.80)**	**(2,102.44)**	**(135.98)**	**(3,109.30)**	**(2,148.23)**	**2,231.97**
	Profit/ (Loss) arising out of Discontinued Operation	-		-			-
	Tax expenses on discontinued operations	-		-	-		
[9]	**Net Profit /(Loss) from discontinued operations after tax**	-	-	-	-	-	-
[10]	**Net Profit/(Loss) for the period [8+9]**	**(45.80)**	**(2,102.44)**	**(135.98)**	**(3,109.30)**	**(2,148.23)**	**2,231.97**
[11]	**Other Comprehensive Income**						
	(a) Remeasurement of Investment	-	-	-	47.24	-	-
	(b) Adjustment of actuarial gains/losses nett of Current tax and defered tax	391.59	-	228.39	507.05	391.59	228.39
	Total Other Comprehensive Income	**391.59**	**-**	**228.39**	**554.29**	**391.59**	**228.39**
[12]	**Total Comprehensive Income for the period[10+11]**	**345.79**	**(2,102.44)**	**92.41**	**(2,555.01)**	**(1,756.63)**	**2,460.36**
[13]	**Earnings per equity share for continuing operation**						
	(a) Basic	(0.01)	(0.43)	(0.03)	(0.64)	(0.44)	0.46
	(b) Diluted	(0.01)	(0.43)	(0.03)	(0.64)	(0.44)	0.46
[14]	**Earnings per equity share for continuing operation and discontinuing operation**						
	(a) Basic /Share (in INR)	(0.01)	(0.43)	(0.03)	(0.64)	(0.44)	0.46
	(b) Diluted/ Share (in INR)	(0.01)	(0.43)	(0.03)	(0.64)	(0.44)	0.46
[15]	**Paid-up Equity Share Capital**	9,779.02	9,779.02	9,779.02	9,779.02	9,779.02	9,779.02
	(Face Value of Rs.2/- per share)						





Notes:

1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind As) notified under the Companies (Indian Accounting Standards) Rules,2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules 2016.

2) The above Unaudited Standalone Financial Results for half year and quarter ended 30th,September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th,November 2026.

3) This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

4) The Company has adopted INDAS-116 effective 01/04/2019 in the following manner:

a) The standards have been applied to only such cases wherever executed lease agreements and/or Notifications issued by the concerned Lessor Government are in hands of the Company and for the balance period of such lease as on 01/04/2019, except for cases mentioned in (b) below.

b) In case of lease of lands from the Government of Assam for the Tea gardens in Assam , the Company, in conjunction with Indian Tea Association, has noted that , section 9 of the Assam Land and Revenue Regulation,1886 provides a land lessee, right of use , occupancy and other relevant rights subject to payment of revenues, taxes, cesses and rates from time to time as may be due in respect of said land and thus , there is no fixed or defined period of lease. As such, INDAS116 should not accordingly be applicable in case of Assam.

5) Figures of the previous year has been rearranged and regrouped wherever necessary.

6) Actuarial valuation of Gratuity liabilities and valuations of "Assets held for Sale" is done on half yearly basis.

M/s. NAG & ASSOCIATES
Chattered Accountants
F.No.: 312063E

NAG & ASSOCIATES KOLKATA Chartered Accountants

Indranath Nag
Partner (M.No.:050531)
Place : Kolkata
Date : 12th November 2026
UDIN: 26050531DRNSGH6567

ANDREW YULE & COMPANY LIMITED

ANDREW YULE & CO. LTD.

SHRI ANANTA MOHAN SINGH
CHAIRMAN & MANAGING DIRECTOR
DIN :03594804

Other Information- Integrated Filling (Financial)
For the Quarter and Half Year ended on 30.09.2026

Sl No	Requirments	Remarks
1	STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE,RIGHTS ISSUE, REFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT,ETC	Not Applicable
2	FORMAT FOR DISCLOSING OUTSTANDING DEFAULT LOANS AND DEBTSECURITIES	Not Applicable
3	FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable onlyfor half-yearly filings i.e., 2nd and 4th Quarter)	Applicable. XBRL Filing of the samewill be made alongwith results.
4	STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL FINANCIAL RESULTS(Standalone and Consolidated separately)	Not Applicable

Place: Kolkata
Date:

(Shri Sanjay Verma)
Director (Finance)
DIN:10373225

ANDREW YULE & COMPANY LIMITED

[A Government of India Enterprise]

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SEGMENT-WISE REVENUE,RESULTS, ASSETS & LIABILITIES FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER, 2026

Rs in Lakhs

	Particulars	Standalone					
		3 months ended 30.09.2026	Preceeding 3 months ended 30.06.2026	Corresponding 3 months ended in the previous year 30.09.2025	Year to date 31.03.2026	Year to date for the half year ended 30.09.2026	Year to date for the half year ended 30.09.2025
		(Unaudited)	(Unaudited)	(Unaudited)	Audited	Unaudited	Unaudited
[1]	**Segment Revenue [Net Sales/Income from each segment]**						
[a]	Tea	5,780.61	2,868.73	4,785.67	13,270.86	8,649.34	6,969.84
[b]	Electrical-Kolkata	-	-	-	-	-	-
[c]	Electrical-Chennai	2,528.30	2,063.13	1,445.70	10,639.02	4,591.43	4,397.69
[d]	Engineering	1,386.86	884.48	903.07	5,568.22	2,271.34	1,367.69
[e]	Unallocated	8.33	13.38	17.18	50.22	21.71	30.19
	Total	**9,704.09**	**5,829.72**	**7,151.62**	**29,528.32**	**15,533.81**	**12,765.41**
	Less: Inter Segment Revenue	-	-	-	-		
	Net Sales/Income from Operations	**9,704.09**	**5,829.72**	**7,151.62**	**29,528.32**	**15,533.81**	**12,765.41**
[2]	**Segment Results**						
	[Profit(+)/Loss(-) before tax and interest from each Segment]						
[a]	Tea	(78.22)	(1,259.04)	(64.00)	(8,709.25)	(1,337.26)	(2,554.96)
[b]	Electrical-Kolkata	(19.83)	(21.06)	(33.50)	(16.55)	(40.89)	(62.50)
[c]	Electrical-Chennai	139.67	143.24	56.37	(330.37)	282.91	176.55
[d]	Engineering	162.75	30.06	(48.85)	617.49	192.81	(146.47)
	Total	**204.37**	**(1,106.80)**	**(89.98)**	**(8,438.68)**	**(902.43)**	**(2,587.38)**
	Less:						
	[i] Interest	682.59	679.89	440.61	2,111.02	1,362.48	940.04
	[ii] Other unalloable Expenditure net off Unallocable Icome	(673.50)	315.76	(568.47)	(7,073.06)	(357.74)	(6,119.53)
	Total Profit/(Loss) before exceptional items and tax	**195.28**	**(2,102.45)**	**37.87**	**(3,476.64)**	**(1,907.17)**	**2,592.11**
	Exceptional Items Electrical Kolkata	-	-	-	-	-	-
	Total Profit/(Loss) After exceptional items and before tax	**195.28**	**(2,102.45)**	**37.87**	**(3,476.64)**	**(1,907.17)**	**2,592.11**
	Profit/(Loss) from discontinued operation Electrical Kolkata			-	-	-	-
	Profit Before Tax	**195.28**	**(2,102.44)**	**37.87**	**(3,476.64)**	**(1,907.17)**	**2,592.11**
	Tax Expenses(Current and Deferred)	241.06		173.86	(367.34)	241.06	360.15
	Profit After Tax	**(45.80)**	**(2,102.44)**	**(135.98)**	**(3,109.30)**	**(2,148.23)**	**2,231.97**
	Segment Assets						
	Tea	31,943.28	30,129.85	31,005.50	27,929.27	31,943.28	31,005.50
	Electrical-Kolkata	2,122.82	2,122.12	2,129.13	2,125.56	2,122.82	2,129.13
	Electrical-Chennai	7,682.94	6,647.55	7,470.67	7,540.27	7,682.94	7,470.67
	Engineering	7,976.35	8,301.24	7,590.03	8,825.11	7,976.35	7,590.03
	Unallocated Corporate	3,620.40	3,555.73	3,733.36	3,518.13	3,620.40	3,733.36
	Total	**53,345.79**	**50,756.49**	**51,928.69**	**49,938.34**	**53,345.78**	**51,928.69**
	Segment Liabilities						
	Tea	34,670.14	32,167.64	25,508.18	27,231.69	34,670.14	25,508.18
	Electrical-Kolkata	2,399.40	2,410.92	2,200.46	2,381.86	2,399.40	2,200.46
	Electrical-Chennai	4,791.58	3,742.11	4,062.16	4,704.40	4,791.58	4,062.16
	Engineering	2,930.73	3,321.91	3,189.24	3,861.78	2,930.73	3,189.24
	Unallocated Corporate	2,741.62	3,647.41	4,385.20	4,190.53	2,741.62	4,385.20
	Total	**47,533.47**	**45,289.99**	**39,345.24**	**42,370.26**	**47,533.47**	**39,345.24**
	Segment Capital Employed (Segment Assets- Segment Liabilities)						
	Tea	(2,726.86)	(2,037.79)	5,497.32	697.58	(2,726.86)	5,497.32
	Electrical-Kolkata	(276.58)	(288.80)	(71.33)	(256.30)	(276.58)	(71.33)
	Electrical-Chennai	2,891.36	2,905.44	3,408.51	2,835.87	2,891.36	3,408.51
	Engineering	5,045.62	4,979.33	4,400.79	4,963.33	5,045.62	4,400.79
	Unallocated Corporate	878.78	(91.68)	(651.84)	(672.40)	878.78	(651.84)
	Total	**5,812.32**	**5,466.50**	**12,583.45**	**7,568.08**	**5,812.32**	**12,583.45**

NAG & ASSOCIATES Chartered Accountants KOLKATA

ANDREW YULE & CO. LTD.

Andrew Yule & Company Limited

Standalone Balance Sheet as at 30th September, 2026

In Rs. Lakhs

	Note No.	As at September 30, 2026	As at March 31, 2026
Non-current assets			
(a) Property, Plant and Equipment	3	20404.47	20,645.24
(b) Capital work-in-progress	3	4723.86	4,526.84
(c) Intangible Assets	3	61.29	10.48
(d) Financial Assets			
(i) Investment	4	413.53	413.53
(ii) Others	5	661.40	502.55
(e) Income Tax Assets (net)	6	1711.23	1,657.07
(f) Other non-current assets	7	147.06	147.06
Total Non - Current Assets		**28122.86**	**27,902.78**
Current assets			
(a) Inventories	8	9935.92	5,750.40
(b) Financial Assets			
(i) Investment	9	50.35	50.35
(ii) Trade Receivables	10	6840.65	8,751.74
(iii) Cash and cash equivalents	11	833.08	411.23
(iv) Bank Balances other than (iii) above	12	2821.38	2,860.88
(v) Loans	13	0.00	-
(vi) Other financial assets	14	783.84	711.67
(c.) Other current assets	15	3957.70	3,499.29
(d) Assets held for disposal	16	0.00	-
Total Current Assets		**25222.93**	**22,035.55**
Total Assets		**53345.78**	**49,938.33**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	17	9779.02	9,779.02
(b) Other Equity	18	-3966.71	(2,210.95)
Total equity		**5,812.31**	**7,568.07**
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	1340.65	60.00
(ii)Other financial liabilities	20	31.34	37.57
(b) Provisions	21	3488.45	3,332.83
(c) Other non-current liabilities	22	601.96	614.67
(d) Deferred Tax Liability		49.09	4.50
Total non-current liabilities		**5,511.48**	**4,049.57**
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	23	13663.67	12,071.93
(ii) Trade and other payables	24	-	-
MSME		2618.00	2,525.99
OTHER THAN MSME		5531.37	5,769.38
(iii) Other financial liabilities	25	12124.61	10,161.09
(b) Other current liabilities	26	4407.87	4,075.92
(c) Provisions	27	3676.48	3,716.38
Total Current Liabilities		**42,021.98**	**38,320.69**
Total liabilities		**47,533.47**	**42,370.27**
Total Equity & Liabilities		**53,345.78**	**49,938.33**

M/s. NAG & ASSOCIATES
Chartered Accountants
F.No.: 312063E

Indranath Nag
Partner (M.No.:050531)
Place : Kolkata
Date : 12th November 2026
UDIN: 26050531DENSQH6567

For Andrew Yule & Company Limited

SHRI ANANTA MOHAN SINGH
CHAIRMAN & MANAGING DIRECTOR
DIN :03594804

ANDREW YULE & COMPANY LIMITED

STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH, SEPTEMBER 2026 Rs in Lacs

	Half Year ended 30th September,2026		Year ended 31st March,2026	
(A)CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax and extraordinary items		**(1,907.17)**		**(3,476.64)**
Adjustments for :				
Depreciation/Impairment of Assets	308.76		689.99	
Amortisation of Intangible Assets	19.59		0.93	
Interest expense	1,362.48		(2,111.02)	
(Profit)/Loss on Sale of Fixed Assets	(0.03)		(5.30)	
(Profit)/Loss on Sale of Investments	-		(5,842.05)	
Gain on acquisition of land by Govt	-		-	
Net Gain on Foreign Currency Translations				
Interest Income	158.05		(208.54)	
Dividend Income	(931.37)		(2,455.54)	
Provision no longer Required Written back	(44.54)		(15.77)	
Liabilities no longer required written back	(39.79)		(7.68)	
Profit from Discontinued Operations	-		-	
Gain on Remeasurement of Investments	-		(24.67)	
Deferred Income on Capital Subsidy	-		-	
Provision for Capital WIP				
Provision for Doubtful Debts	35.00		326.64	
Provision for Doubtful Loans, Advances and Deposits	-		-	
Profit and Loss from Discontinued Operations	-		-	
Provision for Exceptional Items- Prov for stock Obsolescence				
Provision for Schedule Bank				
Provision for Stock/Stores Obsolence	-		13.25	
Adjustments :				
Changes in Tax	(241.06)		367.34	
Remeasurement of Investment	0.87		47.24	
Acturial Gains and Losses	391.59		507.04	
Adjustment against P&L	-		-	
		1,019.48		(8,718.14)
Operating profit before changes in amount of Current Liabilities and Current Assets		(887.69)		(12,194.78)
Adjustment for				
Changes in Current Assets	1,345.55		3,134.21	
Inventories	(4,185.52)		(1,750.56)	
Changes in Current Liabilities	3,830.23		1,578.62	
		990.26		2,962.27
Cash Generated from Operations		102.57		(9,232.51)
NET CASH FROM OPERATING ACTIVITIES (A)		**102.57**		**(9,232.51)**
(B)CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipment and Intangible Asset		(118.77)		(2,168.57)
Changes in Capital Work in Progress		(216.61)		1,584.19
Sale of Fixed Assets		-		
Purchase of Investments				
Other Financial Assets		-		
Dividend Received		931.37		2,455.54
Disposal of Investment		-		5,962.88
Changes in other Non Current Assets		(213.01)		(943.76)
Interest Received		(158.05)		208.54
NET CASH FROM INVESTING ACTIVITIES (B)		**224.93**		**7,098.82**

NAG & ASSOCIATES KOLKATA Chartered Accountants

ANDREW YULE & CO. LTD.

[C] CASH FLOW FROM FINANCING ACTIVITIES :				
Interest Paid		(1,362.48)		2,111.02
Dividend Paid		-		
Short Term Borrowings (Repaid)/Taken and other financial liabilities				-
Long Term Borrowings (Repaid)/Taken		1,417.33		(512.06)
NET CASH USED IN FINANCING ACTIVITIES [C]		**54.85**		**1,598.96**
Net Increase/(Decrease) in Cash and Cash Equivalents [A+B+C]		382.35		(534.73)
CASH AND CASH EQUIVALENTS (Opening Balance)	**	**3,272.11**		**3,806.84**
CASH AND CASH EQUIVALENTS (Closing Balance)	**	**3,654.46**		**3,272.11**
[1] The above Cash Flow Statement has been prepared under "Indirect				
Method" as set out in the Accounting Standard-INDas 7 on Cash Flow				
Statement notified by the Companies (Accounting Standard) Rules,2006				
[2] Cash and Cash Equivalents include :		**As at 30TH SEPTEMBER, 2026**		**As at 31st March, 2026**
Balance with Banks (Refer Note below)		831.05		408.94
Cheques in Hand				
Cash in Hand		2.03		2.29
Postage and Stamps in hand				
Remittance in Transit				
Deposit with Bank maturing within 3 months				
Margin Money with Bank maturing within 3 months				
Deposit with Bank maturing after 3 months		-		-
Deposit Acount Margin		2,821.38		2,860.88
		3,654.46		**3,272.11**
[a] Previous year's figures have been regrouped/rearranged wherever necessary				

M/s. NAG & ASSOCIATES
Chartered Accountants
F.No.: 312063E

Indranath Nag
Partner (M.No.:050531)
Place : Kolkata
Date : 12th November 2026
UDIN: 26050531DEWSGH6567

For Andrew Yule & Company Limited

SHRI ANANTA MOHAN SINGH
CHAIMAN & MANAGING DIRECTOR
DIN-035994804

Nag & Associates
Chartered Accountants
INDIA

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Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Andrew Yule & Co. Limited for the Second Quarter and Half Year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors
Andrew Yule & Co. Limited
"Yule House"
8, Dr. Rajendra Prasad Sarani, Kolkata-700001

Introduction

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Andrew Yule & Co. Limited (the "Holding Company") which includes joint operations and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its Associates for the Second Quarter and Half Year ended September 30, 2026 (the "Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility

2. This Statement, which is the responsibility of the Holding Company's management , has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. 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

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Other Branches at : New Delhi, Dhanbad & Hyderabad

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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.

A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the unaudited financial results/statement of the entities as per **Annexure-I** annexed herewith.

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6.The Company has introduced "Audit Trail" features for financial transactions only, e.g. Cash Book etc. As per Ministry of Corporate Affairs the whole Accounting System should be under Audit Trail.

Moreover, there is significant Manual Intervention for the purpose of consolidation, hence lack of integrated system gives a Higher Level of Audit Risk.

7. There is a proposal for closure of Yule Electrical Ltd. And Yule Engineering Ltd., two wholly owned subsidiaries of Andrew Yule & Co. Limited and proposal for closure have been submitted to the Ministry of Heavy Industries, Govt. of India on 4th January 2023.

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8. There was delay in deposit of PF, DLI and PF Administration Charges and payment of Gratuity, Leave Encashment of the Company for various months, on 30th September. 2026. The said liabilities are as follows:

Provident Fund	₹ 6254.75 Lacs
Gratuity	₹ 1892.50 Lacs

Penalty/demurrage of ₹ 531.92 Lacs relating to non-payment of Provident Fund liability within the specified time, has not been considered and accounted for.

9. A penalty of ₹ 71.41 Lacs (up to 31st March 2026 ₹ 60.73 Lacs, for the 1st Quarter ended 30th June 2026 ₹ 5.31 Lacs and for 2nd Quarter ended 30th September 2026 ₹ 5.37 Lacs) has been levied by SEBI for non-compliance with SEBI LODR (as per master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11.11.2024) has been provided for. However, the company has requested SEBI for waiver of this penalty.

Other Matters

10. The Subsidiary Companies namely Yule engineering Limited and Yule Electrical Limited are not a going concern as defined in Ind AS 1, notified by MCA, since there are no significant transactions or operating activities during the second quarter and half year ended September 30, 2026, as well as in recent past was evidenced.

11. There is no agreement related to the terms of repayment and interest payable on borrowings from Andrew Yule & Co. Limited, by the subsidiaries namely Yule engineering Limited and Yule Electrical Limited.

12. The Limited Review Report as furnished by the respective auditors of the said subsidiary companies has contained an Emphasis of Matter in respect of the aforesaid matters.

13. In Yule Electrical Limited, the Company's Current Financial Liabilities (Borrowings) include an outstanding loan amounting of ₹ 2.37 Lacs payable to Yule Engineering Limited. As of September 30, 2026, the Company has not received formal balance confirmation for this borrowing. However, in the books of Yule Engineering Limited no such advance of ₹ 2.37 Lacs recoverable from Yule Electrical Limited is disclosed as on September 30,2026. The Management has informed that Yule Engineering Limited has written off the entire outstanding advance of ₹ 2.37 Lacs from their books.

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14.We did not review the interim financial results of:
Two subsidiaries, whose unaudited consolidate interim financial results and other unaudited consolidated financial information include total assets of ₹ 0.0579 Lacs as at September 30, 2026, total income of ₹ Nil Lacs and total net loss of ₹ 0.853 Lacs and total comprehensive loss of ₹ 0.853 Lacs for the second quarter and half year ended September 30, 2026, respectively, as considered in the Statement whose unaudited interim financial results and other unaudited financial information have been reviewed by their respective independent auditors.

15. The unaudited consolidated financial results of the associate company Veedol Corporation Limited have been reviewed by other auditor. The reviewed proportionate group share of total comprehensive income of ₹ 2,250.23 Lacs for the half year ended September 30, 2026, has been accounted for.

16. The statement includes the results for the second quarter ended September 30, 2026, being the balancing figure between the unaudited figures in respect of the half year ended September 30, 2026, and the published unaudited figures up to the end of the first quarter of the current financial year, both of which subjected to a limited review, as required under the listing regulation.

Our conclusion on the Statement is not modified in respect of the above matters.

For Nag & Associates
Chartered Accountants
Firm Regn. No. 312063E

NAG & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

Indranath Nag
Partner
Membership No. 050531
UDIN: 26050531IVIHUB2407
Place: Kolkata
Date: November 12, 2026

Branch at Kolkata
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Annexure 1 to Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Andrew Yule & Co. Limited, for the Second Quarter and Half Year ended September 30, 2026.

Name of the Holding Company:

a. Andrew Yule & Co. Limited

Including its following wholly owned subsidiaries:

b. Yule Engineering Limited
c. Yule Electrical Limited

Including its following Associates:

d. Veedol Corporation Limited

NAG & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

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ANDREW YULE & COMPANY LIMITED

[A Government of India Enterprise]

CIN: L63090WB1919GOI003229

Regd. Office : "Yule House", 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001

Tel: (033) 2242 8210/8550; Fax: (033) 2242 9770; E-mail: com.sec@andrewyule.com; Website: www.andrewyule.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER 2026

Rs in Lakhs

	Particulars	CONSOLIDATED					
		3 months ended 30.09.2026	Preceeding 3 months ended on 30.06.2026	Corresponding 3 months ended in the previous year 30.09.2025	Year to date 31.03.2026	Year to date figure for the half year ended 30.09.2026	Year to date figure for the half year ended 30.09.2025
		[Unaudited]	[Unaudited]	[Unaudited]	(Audited)	[Unaudited]	[Unaudited]
[1]	**Income from Operations**						
[a]	Net Sales/Income from Operations	9,663.20	5,784.13	7,150.80	29,287.51	15,447.33	12,698.43
[b]	Other Operating Income	40.89	45.59	0.82	240.81	86.48	66.98
[2]	**Other Income**	1,100.33	106.77	1,100.13	8,758.18	1,207.10	7,071.35
[3]	**Total Income**	**10,804.42**	**5,936.49**	**8,251.75**	**38,286.50**	**16,740.91**	**19,836.76**
[4]	**Expenses**						
[a]	Cost of Materials Consumed	3,842.83	2,812.92	2,717.55	14,060.88	6,655.75	6,148.27
[b]	Purchases of Stock-in-trade	-	-	-	-		-
[c]	Changes in Inventories of Finished Goods, WIP	(1,586.09)	(2,020.32)	(1,819.42)	(1,390.99)	(3,606.41)	(3,175.91)
[d]	Employee Benefits Expense	5,752.51	5,096.62	5,152.76	19,661.48	10,849.13	10,019.53
[e]	Finance Cost	682.59	679.89	440.61	2,111.02	1,362.48	940.04
[f]	Depreciation and Amortisation Expense	162.69	165.66	160.76	690.92	328.35	312.77
[g]	Other Expenses	1,754.83	1,304.81	1,561.87	6,630.75	3,059.64	3,000.46
	Total Expenses	**10,609.36**	**8,039.58**	**8,214.13**	**41,764.06**	**18,648.93**	**17,245.16**
[5]	**Profit/(Loss) before exceptional items and tax Tax[3-4]**	**195.06**	**(2,103.08)**	**37.62**	**(3,477.56)**	**(1,908.02)**	**2,591.61**
	Exceptional Items	-	-	-		-	-
[6]	**Profit/(loss) after exceptional items and before tax**	**195.06**	**(2,103.08)**	**37.62**	**(3,477.56)**	**(1,908.02)**	**2,591.61**
[7]	Tax Expense	241.06		173.86	(367.34)	241.06	360.15
[8]	**Profit/(Loss) After exceptional items and after tax (6-7)**	**(46.00)**	**(2,103.08)**	**(136.23)**	**(3,110.22)**	**(2,149.08)**	**2,231.47**
	Profit/ (Loss) arising out of Discontinued Operation	-		-			-
	Tax expenses on discontinued operations	-		-			
[9]	**Net Profit /(Loss) from discontinued operations after tax**	-	-	-	-	-	-
[10]	**Share of Profit from Group Companies**	**380.89**	**1,869.34**	**134.57**	**1,191.06**	**2,250.23**	**(219.15)**
[11]	**Net Profit/(Loss) for the period [8+9+10]**	**334.89**	**(233.74)**	**(1.67)**	**(1,919.15)**	**101.15**	**2,012.32**
[12]	**Other Comprehensive Income**						
	(a) Remeasurement of Investment	-	-	-	47.24	-	-
	(b) Adjustment of actuarial gains/losses nett of Current tax and defered tax	391.59	-	228.39	507.05	391.59	228.39
	Total Other Comprehensive Income	**391.59**	-	**228.39**	**554.29**	**391.59**	**228.39**
[13]	**Total Comprehensive Income for the period[10+11]**	**726.48**	**(233.74)**	**226.72**	(1,364.86)	492.74	2,240.71
[14]	**Earnings per equity share for continuing operation**						
	(a) Basic	**0.07**	**(0.05)**	**(0.00)**	**(0.39)**	**0.02**	**0.41**
	(b) Diluted	**0.07**	**(0.05)**	**(0.00)**	**(0.39)**	**0.02**	**0.41**
[15]	**Earnings per equity share for continuing operation and discontinuing operation**						
	(a) Basic /Share (in INR)	**0.07**	**(0.05)**	**(0.00)**	**(0.39)**	**0.02**	**0.41**
	(b) Diluted/ Share (in INR)	**0.07**	**(0.05)**	**(0.00)**	**(0.39)**	**0.02**	**0.41**
[16]	**Paid-up Equity Share Capital**	9,779.02	9,779.02	9,779.02	9,779.02	9,779.02	9,779.02
	(Face Value of Rs.2/- per share)						





Notes:

1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind As) notified under the Companies (Indian Accounting Standards) Rules,2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules 2016.

2) The above Unaudited Consolidated Financial Results for half year and quarter ended 30th,September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on12th,November 2026.

3) This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

4) The Company has adopted INDAS-116 effective 01/04/2019 in the following manner:

a) The standards have been applied to only such cases wherever executed lease agreements and/or Notifications issued by the concerned Lessor Government are in hands of the Company and for the balance period of such lease as on 01/04/2019, except for cases mentioned in (b) below.

b) In case of lease of lands from the Government of Assam for the Tea gardens in Assam , the Company, in conjunction with Indian Tea Association, has noted that , section 9 of the Assam Land and Revenue Regulation,1886 provides a land lessee, right of use , occupancy and other relevant rights subject to payment of revenues, taxes, cesses and rates from time to time as may be due in respect of said land and thus , there is no fixed or defined period of lease. As such, INDAS116 should not accordingly be applicable in case of Assam.

5) Figures of the previous year has been rearranged and regrouped wherever necessary.

6) Actuarial valuation of Gratuity liabilities and valuations of "Assets held for Sale" is done on half yearly basis.

M/s. NAG & ASSOCIATES
Chattered Accountants
F.No.: 312063E

Indranath Nag
Partner (M.No.:050531)
Place : Kolkata
Date : 12th November 2026
UDIN: 26050531IVIHUB2407

ANDREW YULE & COMPANY LIMITED

SHRI ANANTA MOHAN SINGH
CHAIRMAN & MANAGING DIRECTOR
DIN :03594804

Other Information- Integrated Filling (Financial)
For the Quarter and Half Year ended on 30.09.2026

Sl No	Requirments	Remarks
1	STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE,RIGHTS ISSUE, REFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT,ETC	Not Applicable
2	FORMAT FOR DISCLOSING OUTSTANDING DEFAULT LOANS AND DEBTSECURITIES	Not Applicable
3	FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable onlyfor half-yearly filings i.e., 2nd and 4th Quarter)	Applicable. XBRL Filing of the samewill be made alongwith results.
4	STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL FINANCIAL RESULTS(Standalone and Consolidated separately)	Not Applicable

Place: Kolkata
Date:

(Shri Sanjay Verma)
Director (Finance)
DIN:10373225

ANDREW YULE & COMPANY LIMITED

[A Government of India Enterprise]

CIN: L63090WB1919GOI003229

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SEGMENT-WISE REVENUE,RESULTS, ASSETS & LIABILITIES FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER, 2026

Rs in Lakhs

	Particulars	CONSOLIDATED					
		3 months ended 30.09.2026	Preceeding 3 months ended 30.06.2026	Corresponding 3 months ended in the previous year 30.09.2025	Year to date 31.03.2026	Year to date for the half year ended 30.09.2026	Year to date for the half year ended 30.09.2025
		(Unaudited)	(Unaudited)	(Unaudited)	Audited	Unaudited	Unaudited
[1]	**Segment Revenue [Net Sales/Income from each segment]**						
[a]	Tea	5,780.61	2,868.73	4,785.67	13,270.86	8,649.34	6,969.84
[b]	Electrical-Kolkata	-	-	-	-	-	-
[c]	Electrical-Chennai	2,528.30	2,063.13	1,445.70	10,639.02	4,591.43	4,397.69
[d]	Engineering	1,386.86	884.48	903.07	5,568.22	2,271.34	1,367.69
[e]	Unallocated	8.33	13.38	17.18	50.22	21.71	30.19
	Total	**9,704.09**	**5,829.72**	**7,151.62**	**29,528.32**	**15,533.81**	**12,765.41**
	Less: Inter Segment Revenue	-	-	-	-		
	Net Sales/Income from Operations	**9,704.09**	**5,829.72**	**7,151.62**	**29,528.32**	**15,533.81**	**12,765.41**
[2]	**Segment Results**						
	[Profit(+)/Loss(-) before tax and interest from each Segment]						
[a]	Tea	(78.22)	(1,259.04)	(64.00)	(8,709.25)	(1,337.26)	(2,554.96)
[b]	Electrical-Kolkata	(19.83)	(21.06)	(33.50)	(16.55)	(40.89)	(62.50)
[c]	Electrical-Chennai	139.67	143.24	56.37	(330.37)	282.91	176.55
[d]	Engineering	162.75	30.06	(48.85)	617.49	192.81	(146.47)
	Total	**204.37**	**(1,106.80)**	**(89.98)**	**(8,438.68)**	**(902.43)**	**(2,587.38)**
	Less:						
	[i] Interest	682.59	679.89	440.61	2,111.02	1,362.48	940.04
	[ii] Other unalloable Expenditure net off Unallocable Icome	(673.27)	316.38	(568.22)	(7,072.15)	(356.89)	(6,119.03)
	Total Profit/(Loss) before exceptional items and tax	**195.05**	**(2,103.07)**	**37.62**	**(3,477.55)**	**(1,908.02)**	**2,591.61**
	Exceptional Items Electrical Kolkata	-	-	-	-	-	-
	Total Profit/(Loss) After exceptional items and before tax	**195.05**	**(2,103.07)**	**37.62**	**(3,477.55)**	**(1,908.02)**	**2,591.61**
	Profit/(Loss) from discontinued operation Electrical Kolkata			-	-	-	-
	Profit Before Tax	**195.05**	**(2,103.07)**	**37.62**	**(3,477.55)**	**(1,908.02)**	**2,591.61**
	Tax Expenses(Current and Deferred)	241.06		173.86	(367.34)	241.06	360.15
	Group Share of Profit	380.89	1,869.34	134.57	1,191.06	2,250.23	(219.15)
	Profit After Tax	**334.89**	**(233.74)**	**(1.67)**	**(1,919.15)**	**101.15**	**2,012.32**
	Segment Assets						
	Tea	30,840.34	30,129.85	31,005.50	27,929.27	30,840.34	31,005.50
	Electrical-Kolkata	2,122.82	2,122.12	2,129.13	2,125.56	2,122.82	2,129.13
	Electrical-Chennai	7,682.94	6,647.55	7,470.67	7,540.27	7,682.94	7,470.67
	Engineering	7,976.35	8,301.24	7,590.03	8,825.11	7,976.35	7,590.03
	Unallocated Corporate	31,943.34	30,395.03	27,294.16	28,488.79	31,943.34	27,294.16
	Total	**80,565.79**	**77,595.79**	**75,489.49**	**74,909.00**	**80,565.78**	**75,489.49**
	Segment Liabilities						
	Tea	34,670.14	32,167.64	25,508.18	27,231.69	34,670.14	25,508.18
	Electrical-Kolkata	2,399.40	2,410.92	2,200.46	2,381.86	2,399.40	2,200.46
	Electrical-Chennai	4,791.58	3,742.11	4,062.16	4,704.40	4,791.58	4,062.16
	Engineering	2,930.73	3,321.91	3,189.24	3,861.78	2,930.73	3,189.24
	Unallocated Corporate	2,744.43	3,650.19	4,387.98	4,190.53	2,744.43	4,387.98
	Total	**47,536.28**	**45,292.77**	**39,348.02**	**42,370.26**	**47,536.28**	**39,348.02**
	Segment Capital Employed (Segment Assets- Segment Liabilities)						
	Tea	(3,829.80)	(2,037.79)	5,497.32	697.58	(3,829.80)	5,497.32
	Electrical-Kolkata	(276.58)	(288.80)	(71.33)	(256.30)	(276.58)	(71.33)
	Electrical-Chennai	2,891.36	2,905.44	3,408.51	2,835.87	2,891.36	3,408.51
	Engineering	5,045.62	4,979.33	4,400.79	4,963.33	5,045.62	4,400.79
	Unallocated Corporate	29,198.91	26,744.84	22,906.18	24,298.26	29,198.91	22,906.18
	Total	**33,029.51**	**32,303.02**	**36,141.47**	**32,538.74**	**33,029.51**	**36,141.47**

NAG & ASSOCIATES Chartered Accountants KOLKATA

ANDREW YULE & CO. LTD.

Andrew Yule & Company Limited

Consolidated Balance Sheet as at 30th September, 2026

In Rs. Lakhs

	Note No.	As at September 30, 2026	As at March 31, 2026
Non-current assets			
(a) Property, Plant and Equipment	3	20404.47	20,645.24
(b) Capital work-in-progress	3	4723.86	4,526.84
(c) Intangible Assets	3	61.29	10.48
(d) Financial Assets			
(i) Investment	4	27647.84	25,397.62
(ii) Others	5	661.40	502.55
(e) Income Tax Assets (net)	6	1711.23	1,657.07
(f) Other non-current assets	7	147.06	147.06
Total Non - Current Assets		**55357.17**	**52,886.87**
Current assets			
(a) Inventories	8	9935.92	5,750.40
(b) Financial Assets			
(i) Investment	9	50.35	50.35
(ii) Trade Receivables	10	6840.65	8,751.74
(iii) Cash and cash equivalents	11	833.14	411.29
(iv) Bank Balances other than (iii) above	12	2821.38	2,860.88
(v) Loans	13	-	-
(vi) Other financial assets	14	783.84	711.67
(c.) Other current assets	15	3943.34	3,485.80
(d) Assets held for disposal	16	-	-
Total Current Assets		**25208.62**	**22,022.13**
Total Assets		**80565.79**	**74,908.98**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	17	9779.02	9,779.02
(b) Other Equity	18	23250.48	22,756.86
Total equity		**33,029.50**	**32,535.88**
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	1340.65	60.00
(ii)Other financial liabilities	20	31.34	37.57
(b) Provisions	21	3488.45	3,332.83
(c) Other non-current liabilities	22	601.96	614.67
(d) Deferred Tax Liability		49.09	4.50
Total non-current liabilities		**5,511.48**	**4,049.57**
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	23	13666.04	12,074.30
(ii) Trade and other payables	24	-	-
MSME		2618.00	2,525.99
OTHER THAN MSME		5531.37	5,769.38
(iii) Other financial liabilities	25	12124.84	10,161.32
(b) Other current liabilities	26	4407.87	4,075.92
(c) Provisions	27	3676.69	3,716.62
Total Current Liabilities		**42,024.80**	**38,323.53**
Total liabilities		**47,536.28**	**42,373.10**
Total Equity & Liabilities		**80,565.79**	**74,908.98**

M/s. NAG & ASSOCIATES

Chartered Accountants

F.No.: 312063E

Indranath Nag

Partner (M.No.:050531)

Place : Kolkata

Date : 12th November 2026

UDIN: 26050531IVI4UG2407

For Andrew Yule & Company Limited

SHRI ANANTA MOHAN SINGH

CHAIRMAN & MANAGING DIRECTOR

DIN :03594804

ANDREW YULE & COMPANY LIMITED

STATEMENT OF CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Rs in Lacs

	Half Year ended 30thSEPTEMBER, 2026		Year ended 31st March, 2026	
(A)CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax and extraordinary items		**(1,908.02)**		**(3,477.55)**
Adjustments for :				
Depreciation/Impairment of PPE	308.76		689.99	
Amortisation of Intangible Assets	19.59		0.93	
Interest expense	(2,111.02)		(2,111.02)	
(Profit)/Loss on Sale of PPE	(0.03)		(5.30)	
(Profit)/Loss on Sale of Investments	-		(5,842.05)	
Gain on acquisition of land by Govt	-		-	
Profit on Sale of Inventories - Discontinued Operations				
Interest Income	(158.05)		(208.54)	
Dividend Income	(931.37)		(2,455.54)	
Provision no longer Required Written back	(44.54)		(15.77)	
Liabilities no longer required written back	(39.79)		(7.68)	
Profit from Discontinued Operations	-		-	
Gain on Remeasurement of Investments	-		(24.67)	
Decrease/ Increase in Fair Value of Assets	-		-	
Provision for Capital WIP				
Provision for Doubtful Debts	35.00		326.64	
Provision for Doubtful Loans, Advances and Deposits	-		-	
Deferred Income on Capital Subsidy	-		-	
Provision for Exceptional Items- Prov for stock Obsolescence				
Provision for Schedule Bank				
Provision for Stock/Stores Obsolence	-		13.25	
Increase in Group Share of Profit of Associates	2,250.23		1,191.06	
Adjustments :				
Tax Paid	(241.06)		367.34	
Remeasurement of Investment			47.24	
Acturial Gains and Losses	391.59		507.04	
Adjustment against P&L	0.87			
		(519.86)		(7,527.08)
Operating profit before changes in amount of Current Liabilities and Current Assets		(2,427.88)		(11,004.63)
Adjustment for				
Changes in Current Assets	1,346.39		3,135.09	
Inventories	(4,185.52)		(1,750.56)	
Changes in Current Liabilities	3,830.20		1,578.65	
Assets held for disposal				
		991.07		2,963.18
Cash Generated from Operations		(1,436.81)		(8,041.45)
NET CASH FROM OPERATING ACTIVITIES (A)		**(1,436.81)**		**(8,041.45)**
(B)CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipment and Intangible Asset		(118.77)		(2,168.57)
Changes in Capital Work in Progress		(216.61)		1,584.19
Sale of PPE		-		
Purchase of Investments				
Other Financial Assets		-		
Sale of Investment				
Dividend Received		931.37		2,455.54
Disposal of Investment		(2,250.22)		4,771.81
Changes in other Non Current Assets		(213.01)		(943.75)
Interest Received		158.05		208.54
NET CASH FROM INVESTING ACTIVITIES (B)		**(1,709.19)**		**5,907.76**

NAG & ASSOCIATES KOLKATA Chartered Accountants

ANDREW YULE & CO. LTD.

[C] CASH FLOW FROM FINANCING ACTIVITIES :				
Interest Paid		2,111.02		2,111.02
Dividend Paid		-		
Other Current Liabilities				
Short Term Borrowings (Repaid)/Taken and other financial liabilities				
Long Term Borrowings (Repaid)/Taken		1,417.33		(512.06)
NET CASH USED IN FINANCING ACTIVITIES [C]		**3,528.35**		**1,598.96**
Net Increase/(Decrease) in Cash and Cash Equivalents [A+B+C]		382.35		(534.73)
CASH AND CASH EQUIVALENTS (Opening Balance)	**	**3,272.17**		**3,806.90**
CASH AND CASH EQUIVALENTS (Closing Balance)	**	**3,654.52**		**3,272.17**
[1] The above Cash Flow Statement has been prepared under "Indirect				
Method" as set out in the Accounting Standard-INDas 7 on Cash Flow				
Statement notified by the Companies (Accounting Standard) Rules,2006				
[2] Cash and Cash Equivalents include :	**As at 30TH SEPTEMBER, 2026**		**As at 31st March, 2026**	
Balance with Banks (Refer Note below)		831.11		409.00
Cheques in Hand				-
Cash in Hand		2.03		2.29
Postage and Stamps in hand				
Remittance in Transit				
Deposit with Bank maturing within 3 months				
Margin Money with Bank maturing within 3 months				
Deposit with Bank maturing after 3 months		-		-
Deposit Acount Margin		2,821.38		2,860.88
		3,654.52		**3,272.17**
[a] Previous year's figures have been regrouped/rearranged wherever necessary				

M/s. NAG & ASSOCIATES
Chartered Accountants
F.No.: 312063E

Indranath Nag
Partner (M.No.:050531)
Place : Kolkata
Date : 12th November 2026
UDIN: 26050531IVI4UB2407

NAG & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

For Andrew Yule & Company Limited

SHRI ANANTA MOHAN SINGH
CHAIMAN & MANAGING DIRECTOR
DIN-035994804

ANDREW YULE & CO. LTD.