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

অ্যান্ড্রু ইউল অ্যাণ্ড
কোম্পানী লিমিটেড
(ভারত সরকারের একটি সংস্থা)

Ref: AY/Sectl/41 12th August, 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 ended 30th June, 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 ended 30th June, 2026, as approved by the Board of Directors of the Company at its meeting held today i.e. 12th August, 2026. The meeting commenced at 2.30 p.m. and concluded at 5.55 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: 2026.08.12 18:11:48 +05'30'

(Sucharita Das)
Company Secretary

Encl.: As above.

N. C. Banerjee & Co.
CHARTERED ACCOUNTANTS
INDIA

"COMMERCE HOUSE"
2, Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata - 700 013
: www.ncbanerjee.com

12.08.2026

Limited Review Report on Unaudited Standalone Financial Results of Andrew & Yule Co. Ltd for the 1st Quarter and 3months ended 30th June, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Independent Auditors' Review Report,

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

Introduction

We have reviewed the accompanying statement of unaudited Standalone financial results of **Andrew Yule & Co. Limited** (the Company) hereinafter AYCL for the 1st Quarter ended 30th June 2026 together with the relevant notes thereon (the statement). This Statement, which is the responsibility of the Company's Management and have been approved by the Board of Directors, and has been prepared in accordance with 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, 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. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

1. The company has introduced "Audit Trail" features for financial transactions only, eg Cashbook 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.
2. There is a proposal for closure of Yule Electrical Ltd. and Yule Engineering Ltd, two wholly owned subsidiaries of AYCL and proposal for closure has been submitted to the Ministry of Heavy Industries, Govt. of India on 4th January, 2023.
3. There was 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 June 2026. The liability are as follows :-

	(Rs. in Lakhs)
Provident Fund	5566.54
Gratuity	1903.11

   Penalty/demurrage of Rs. 337.47 Lakhs has not been considered and accounted for.

4. A penalty Rs. 66.04 Lakhs (Upto 31st March 2026 Rs. 60.73 Lakhs & for June Quarter Rs. 5.31 Lakhs) 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 to SEBI for waiver of penalty vide letter no. AY/Sectl/BSE dated 30.05.2025 , letter no. AY/Sectl/BSE dated 29.08.2025 and letter no. AY/Sectl/BSE dated 27.05.2026

Our conclusion is not modified in respect of this matter.

FOR N. C. BANERJEE & CO.
CHARTERED ACCOUNTANTS
FRN – 302081E

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

Kodali

Place : Kolkata
Date : 12/08/2026

CA M. C. Kodali
PARTNER
MEM. NO: 056514
UDIN-26056514WDGMTN7114

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

Rs in Lakhs

	Particulars	STANDALONE			
		3 months ended 30.06.2026	Preceeding 3 months ended on 31.03.2026	Corresponding 3 months ended in the previous year 30.06.2025	Year to date 31.03.2026
		[Unaudited]	[Unaudited]	[Unaudited]	(Audited)
[1]	**Income from Operations**				
[a]	Net Sales/Income from Operations	5,784.13	9,165.96	5,547.63	29,287.51
[b]	Other Operating Income	45.59	106.10	66.16	240.81
[2]	**Other Income**	106.77	722.40	5,971.22	8,758.18
[3]	**Total Income**	**5,936.49**	**9,994.46**	**11,585.01**	**38,286.50**
[4]	**Expenses**				
[a]	Cost of Materials Consumed	2,812.92	4,652.78	3,430.72	14,060.88
[b]	Purchases of Stock-in-trade	-	-	-	-
[c]	Changes in Inventories of Finished Goods, WIP	(2,020.32)	2,551.08	(1,356.49)	(1,390.99)
[d]	Employee Benefits Expense	5,096.62	4,642.68	4,866.77	19,661.48
[e]	Finance Cost	679.89	638.21	499.43	2,111.02
[f]	Depreciation and Amortisation Expense	165.66	212.80	152.01	690.92
[g]	Other Expenses	1,304.17	2,254.60	1,438.34	6,629.83
	Total Expenses	**8,038.93**	**14,952.15**	**9,030.78**	**41,763.14**
[5]	**Profit/(Loss) before exceptional items and tax Tax[3-4]**	**(2,102.44)**	**(4,957.69)**	**2,554.23**	**(3,476.64)**
	Exceptional Items	-	-	-	-
[6]	**Profit/(loss) after exceptional items and before tax**	**(2,102.44)**	**(4,957.69)**	**2,554.23**	**(3,476.64)**
[7]	Tax Expense		(672.54)	186.29	(367.34)
[8]	**Profit/(Loss) After exceptional items and after tax (6-7)**	**(2,102.44)**	**(4,285.15)**	**2,367.94**	**(3,109.30)**
	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]**	**(2,102.44)**	**(4,285.15)**	**2,367.94**	**(3,109.30)**
[11]	**Other Comprehensive Income**				
	(a) Remeasurement of Investment	-	47.24	-	47.24
	(b) Adjustment of actuarial gains/losses nett of Current tax		339.61	-	507.05
	Total Other Comprehensive Income	-	**386.85**	-	**554.29**
[12]	**Total Comprehensive Income for the period[10+11]**	**(2,102.44)**	**(3,898.30)**	**2,367.94**	**(2,555.01)**
[13]	**Earnings per equity share for continuing operation**				
	(a) Basic/Share (in INR)	**(0.43)**	**(0.88)**	**0.48**	**(0.64)**
	(b) Diluted/Share (in INR)	(0.43)	(0.88)	0.48	(0.64)
[14]	**Earnings per equity share for continuing operation and discontinuing operation**				
	(a) Basic/Share (in INR)	**(0.43)**	**(0.88)**	**0.48**	**(0.64)**
	(b) Diluted/Share (in INR)	**(0.43)**	**(0.88)**	**0.48**	**(0.64)**
[15]	**Paid-up Equity Share Capital**	9,779.02	9,779.02	9,779.02	9,779.02
	(Face Value of Rs.2/- per share)				

N. C. BANERJEE & CO. Chartered Accountants KOLKATA

ANDREW YULE & CO. LTD.

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 the quarter ended 30th June, 2026 have been approved by the Audit Committee and Board of Directors of the Company at their meeting held on12th August, 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) In view of Loss Incurred By the Company , no Provision for Current Tax has been considered during the Quarter Ended 30 th June, 2026

6) Calculation of Acturial Liability for gratuity & Defferred Tax is done on Half Yearly and Annual Basis

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

M/s. N.C. BANERJEE & CO.
Chattered Accountants
F.No.: 302081E

Kodali

M.C.Kodali
Partner (M.No.:056514)
Place : Kolkata
Date : 12th August 2026
UDIN: 26056514WDGMTN7114

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

ANDREW YULE & CO. LTD.

ANDREW YULE & COMPANY LIMITED

SHRI ANANTA MOHAN SINGH
CHAIRMAN & MANAGING DIRECTOR
DIN :03594804

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

STANDALONE SEGMENT-WISE REENUE,RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2026

Rs in Lakhs

	Particulars	Standalone			
		3 months ended 30.06.2026	Preceeding 3 months ended 31.03.2026	Corresponding 3 months ended in the previous year 30.06.2025	Year to date 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	Audited
[1]	**Segment Revenue [Net Sales/Income from each segment]**				
[a]	Tea	2,868.73	1,205.77	2,184.17	13,270.86
[b]	Electrical-Kolkata	-	-	-	-
[c]	Electrical-Chennai	2,063.13	5,120.79	2,951.99	10,639.02
[d]	Engineering	884.48	2,750.19	464.62	5,568.22
[e]	Unallocated	13.38	(9,057.10)	13.01	50.22
	Total	**5,829.72**	**19.65**	**5,613.79**	**29,528.32**
	Less: Inter Segment Revenue	-	(1,216.62)	-	-
	Net Sales/Income from Operations	**5,829.72**	**1,236.27**	**5,613.79**	**29,528.32**
[2]	**Segment Results**				
	[Profit(+)/Loss(-) before tax and interest from each Segment]				
[a]	Tea	(1,259.04)	(4,451.89)	(2,490.96)	(8,709.25)
[b]	Electrical-Kolkata	(21.06)	81.70	(29.00)	(16.55)
[c]	Electrical-Chennai	143.24	(588.63)	120.18	(330.37)
[d]	Engineering	30.06	370.96	(97.62)	617.49
	Total	**(1,106.80)**	**(4,587.86)**	**(2,497.40)**	**(8,438.68)**
	Less:				
	[i] Interest	679.89	638.21	499.43	2,111.02
	[ii] Other unalloable Expenditure net off Unallocable Icome	315.76	(268.39)	(5,551.06)	(7,073.06)
	Total Profit/(Loss) before exceptional items and tax	**(2,102.45)**	**(4,957.68)**	**2,554.23**	**(3,476.64)**
	Exceptional Items Electrical Kolkata	-	-	-	-
	Total Profit/(Loss) After exceptional items and before tax	**(2,102.45)**	**(4,957.68)**	**2,554.23**	**(3,476.64)**
	Profit/(Loss) from discontinued operation Electrical Kolkata			-	
	Profit Before Tax	**(2,102.45)**	**(4,957.68)**	**2,554.23**	**(3,476.64)**
	Tax Expenses(Current and Deferred)	-	(672.54)	186.29	(367.34)
	Profit After Tax	**(2,102.45)**	**(4,285.14)**	**2,367.94**	**(3,109.30)**
	Segment Assets				
	Tea	30,129.85	27,929.27	29,787.01	27,929.27
	Electrical-Kolkata	2,122.12	2,125.56	2,123.23	2,125.56
	Electrical-Chennai	6,647.55	7,540.27	7,916.86	7,540.27
	Engineering	8,301.24	8,825.11	7,436.40	8,825.11
	Unallocated Corporate	3,555.73	3,518.13	2,484.39	3,518.13
	Total	**50,756.49**	**49,938.34**	**49,747.89**	**49,938.34**
	Segment Liabilities				
	Tea	32,167.64	27,231.69	24,752.52	27,231.69
	Electrical-Kolkata	2,410.92	2,381.86	2,314.56	2,381.86
	Electrical-Chennai	3,742.11	4,704.40	4,380.65	4,704.40
	Engineering	3,321.91	3,861.78	2,963.55	3,861.78
	Unallocated Corporate	3,647.41	4,190.53	2,945.67	4,190.53
	Total	**45,289.99**	**42,370.26**	**37,356.95**	**42,370.26**
	Segment Capital Employed (Segment Assets- Segment Liabilities)				
	Tea	(2,037.79)	697.58	5,034.49	697.58
	Electrical-Kolkata	(288.80)	(256.30)	(191.33)	(256.30)
	Electrical-Chennai	2,905.44	2,835.87	3,536.21	2,835.87
	Engineering	4,979.33	4,963.33	4,472.85	4,963.33
	Unallocated Corporate	(91.68)	(672.40)	(461.28)	(672.40)
	Total	**5,466.50**	**7,568.08**	**12,390.94**	**7,568.08**

ANDREW YULE & CO. LTD.

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

N. C. Banerjee & Co.
CHARTERED ACCOUNTANTS
INDIA

"COMMERCE HOUSE"
2, Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata - 700 013
: www.ncbanerjee.com

12.08.2026

Limited Review Report on Unaudited Consolidated Financial Results of Andrew Yule & Co. Limited for the 1st quarter and 3 Months ended 30th June, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Independent Auditors' Review Report,

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

Introduction

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Andrew Yule & Co. Limited** (the "Holding Company") hereinafter AYCL and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and it's share of profit after tax and total Comprehensive Income of its Associates for the 1st quarter ended June 30, 2026 together with the relevant notes (the "Statement") attached herewith, 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").

The Holding Company's Management is responsible for the preparation of the Statement inaccordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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

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 thatwe 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standardson 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

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

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.

The Statement includes the results of the entities mentioned in Annexure I to the auditor's review report.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

1. The company has introduced "Audit Trail" features for financial transactions only, eg Cashbook 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.

2. There is a proposal for closure of Yule Electrical Ltd. and Yule Engineering Ltd, two wholly owned subsidiaries of AYCL and proposal for closure has been submitted to the Ministry of Heavy Industries on 4th January, 2023.

3. There was 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 June 2026. The liabilities are as follows :-

	(Rs. in Lakhs)
Provident Fund	5566.54
Gratuity	1903.11

Penalty/ Demurrage of Rs. 337.47 Lakhs has not been considered and accounted for.

4. A penalty Rs. 66.04 Lakhs (upto 31st March Rs. 60.73 Lakhs & for June'2026 Rs.5.31 Lakhs) 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 to SEBI for waiver of penalty

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

vide letter no. AY/Sectl/BSE dated 30.05.2025 , letter no. AY/Sectl/BSE dated 29.08.2025 and letter no. AY/Sectl/BSE dated 27.05.2026

Our conclusion is not modified in respect of above matters

Other Matters

1. The Subsidiary Co. Yule Engineering Ltd is not going concern as defined in IND AS-1,notified by MCA, since there are no significant transactions during the period and no operating activity in the current period as well as in the recent past was evidenced.

   No agreement related to the terms of payment and interest payable , if any, was available for unsecured borrowing from Andrew Yule & Co. Ltd.

   The Limited Review Report as furnished by the respective auditor of the said Company has contained an Emphasis of Matter in respect of the aforesaid matters.

2. The Subsidiary Co. Yule Electrical Ltd is not able to realize its assets and discharge its liabilities in the normal course of business. The Limited Review Report as furnished by the respective auditor of the said Company has contained an Emphasis of Matter in respect of the aforesaid matters.

3. We did not review interim financial result of two subsidiaries, whose unaudited interim financial results include total Assets of Rs.0.06 lakhs as at June 30, 2026, total revenue of Rs. NIL, total net loss after tax of Rs. 0.64 lakhs and total comprehensive loss of Rs. 0.64 lakhs for the 1st Quarter ended June 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.

4. 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 Rs. 1869.34 lakhs for the 1st quarter ended 30th June 2026.

The independent auditor's reports on interim financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated above.

N. C. BANERJEE & CO.
KOLKATA
Chartered Accountants

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

Date :- 12.08.2026
Place:- Kolkata

FOR N. C. BANERJEE & CO.
CHARTERED ACCOUNTANTS
FRN – 302081E

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

Kodali

CA M. C. Kodali
PARTNER
MEM. NO: 056514
UDIN -26056514XVKHUP5755

Annexure 1 to Auditor's review report

Name of the Holding Company

a. Andrew Yule & Co. Limited

Including its following wholly-owned subsidiaries:

b. Yule Engineering Ltd.
c. Yule Electrical Ltd.

Including its following Associates:

d. Veedol corporation Ltd.

N. C. BANERJEE & CO. * KOLKATA * Chartered Accountants

ANDREW YULE & COMPANY LIMITED
[A Government of India Enterprise]
CIN: L63090WB1919GOI003229
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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 QUARTER ENDED 30TH JUNE 2026

Rs in Lakhs

	Particulars	CONSOLIDATED			
		3 months ended 30.06.2026	Preceeding 3 months ended on 31.03.2026	Corresponding 3 months ended in the previous year 30.06.2025	Year to date 31.03.2026
		[Unaudited]	[Unaudited]	[Unaudited]	(Audited)
[1]	**Income from Operations**				
[a]	Net Sales/Income from Operations	5,784.13	9,165.96	5,547.63	29,287.51
[b]	Other Operating Income	45.59	106.10	66.16	240.81
[2]	**Other Income**	106.77	722.40	5,971.22	8,758.18
[3]	**Total Income**	**5,936.49**	**9,994.46**	**11,585.01**	**38,286.50**
[4]	**Expenses**				
[a]	Cost of Materials Consumed	2,812.92	4,652.78	3,430.72	14,060.88
[b]	Purchases of Stock-in-trade	-	-	-	-
[c]	Changes in Inventories of Finished Goods, WIP	(2,020.32)	2,551.08	(1,356.49)	(1,390.99)
[d]	Employee Benefits Expense	5,096.62	4,642.68	4,866.77	19,661.48
[e]	Finance Cost	679.89	638.21	499.43	2,111.02
[f]	Depreciation and Amortisation Expense	165.66	212.80	152.01	690.92
[g]	Other Expenses	1,304.81	2,254.83	1,438.59	6,630.75
	Total Expenses	**8,039.57**	**14,952.38**	**9,031.03**	**41,764.06**
[5]	**Profit/(Loss) before exceptional items and tax Tax[3-4]**	**(2,103.08)**	**(4,957.92)**	**2,553.98**	**(3,477.56)**
	Exceptional Items	-	-	-	-
[6]	**Profit/(loss) after exceptional items and before tax**	**(2,103.08)**	**(4,957.92)**	**2,553.98**	**(3,477.56)**
[7]	Tax Expense		(672.54)	186.29	(367.34)
[8]	**Profit/(Loss) After exceptional items and after tax (6-7)**	**(2,103.08)**	**(4,285.38)**	**2,367.69**	**(3,110.22)**
	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**	**1,869.34**	1,234.22	**(353.72)**	**1,191.06**
[11]	**Net Profit/(Loss) for the period [8+9+10]**	**(233.74)**	**(3,051.16)**	**2,013.98**	**(1,919.15)**
[12]	**Other Comprehensive Income**				
	(a) Remeasurement of Investment	-	47.24	-	47.24
	(b) Adjustment of actuarial gains/losses nett of Current tax	-	339.61	-	507.05
	Total Other Comprehensive Income	-	**386.85**	-	554.29
[13]	**Total Comprehensive Income for the period[10+11]**	**(233.74)**	**(2,664.31)**	**2,013.98**	**(1,364.86)**
[14]	**Earnings per equity share for continuing operation**				
	(a) Basic/Share (in INR)	(0.05)	(0.62)	0.41	(0.39)
	(b) Diluted/Share (in INR)	(0.05)	(0.62)	0.41	(0.39)
[15]	**Earnings per equity share for continuing operation and discontinuing operation**				
	(a) Basic/Share (in INR)	(0.05)	(0.62)	0.41	(0.39)
	(b) Diluted/Share (in INR)	(0.05)	(0.62)	0.41	(0.39)
[16]	**Paid-up Equity Share Capital**	9,779.02	9,779.02	9,779.02	9,779.02
	(Face Value of Rs.2/- per share)				

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

ANDREW YULE & CO. LTD.

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 the quarter ended 30th June, 2026 have been approved by the Audit Committee and Board of Directors of the Company at their meeting held on12th August, 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) In view of Loss Incurred By the Company , no Provision for Current Tax has been considered during the Quarter Ended 30 th June, 2026

6) Calculation of Acturial Liability for gratuity & Defferred Tax is done on Half Yearly and Annual Basis

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

M/s. N.C. BANERJEE & CO.
Chattered Accountants
F.No.: 302081E

Kodali

N. C. BANERJEE & CO. KOLKATA Chartered Accountants

M.C.Kodali
Partner (M.No.:056514)
Place : Kolkata
Date : 12th August 2026
UDIN: 26056514XVKHUP5755

ANDREW YULE & CO. LTD.

ANDREW YULE & COMPANY LIMITED

SHRI ANANTA MOHAN SINGH
CHAIRMAN & MANAGING DIRECTOR
DIN :03594804

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

CONSOLIDATED SEGMENT-WISE REENUE,RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2026

Rs in Lakhs

	Particulars	CONSOLIDATED			
		3 months ended 30.06.2026	Preceeding 3 months ended 31.03.2026	Corresponding 3 months ended in the previous year 30.06.2025	Year to date 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	Audited
[1]	**Segment Revenue [Net Sales/Income from each segment]**				
[a]	Tea	2,868.73	1,205.77	2,184.17	13,270.86
[b]	Electrical-Kolkata	-	-	-	-
[c]	Electrical-Chennai	2,063.13	5,120.79	2,951.99	10,639.02
[d]	Engineering	884.48	2,750.19	464.62	5,568.22
[e]	Unallocated	13.38	(9,057.10)	13.01	50.22
	Total	**5,829.72**	**19.65**	**5,613.79**	**29,528.32**
	Less: Inter Segment Revenue	-	(1,216.62)	-	-
	Net Sales/Income from Operations	**5,829.72**	**1,236.27**	**5,613.79**	**29,528.32**
[2]	**Segment Results**				
	[Profit(+)/Loss(-) before tax and interest from each Segment]				
[a]	Tea	(1,259.04)	(4,451.89)	(2,490.96)	(8,709.25)
[b]	Electrical-Kolkata	(21.06)	81.70	(29.00)	(16.55)
[c]	Electrical-Chennai	143.24	(588.63)	120.18	(330.37)
[d]	Engineering	30.06	370.96	(97.62)	617.49
	Total	**(1,106.80)**	**(4,587.86)**	**(2,497.40)**	**(8,438.68)**
	Less:				
	[i] Interest	679.89	638.21	499.43	2,111.02
	[ii] Other unalloable Expenditure net off Unallocable Icome	316.38	(268.15)	(5,010.81)	(7,072.15)
	Total Profit/(Loss) before exceptional items and tax	**(2,103.07)**	**(4,957.92)**	**2,013.98**	**(3,477.55)**
	Exceptional Items Electrical Kolkata	-	-	-	-
	Total Profit/(Loss) After exceptional items and before tax	**(2,103.07)**	**(4,957.92)**	**2,013.98**	**(3,477.55)**
	Profit/(Loss) from discontinued operation Electrical Kolkata			-	
	Profit Before Tax	**(2,103.07)**	**(4,957.92)**	**2,013.98**	**(3,477.55)**
	Tax Expenses(Current and Deferred)	-	(672.54)	186.29	(367.34)
	Group Share of Profit	1,869.34	1,234.23	-198.39	1,191.06
	Profit After Tax	**(233.73)**	**(3,051.15)**	**1,629.30**	**(1,919.15)**
	Segment Assets				
	Tea	30,129.85	27,929.27	29,787.01	27,929.27
	Electrical-Kolkata	2,122.12	2,125.56	2,123.23	2,125.56
	Electrical-Chennai	6,647.55	7,540.27	7,916.86	7,540.27
	Engineering	8,301.24	8,825.11	7,436.40	8,825.11
	Unallocated Corporate	30,395.03	28,488.79	25,910.97	28,488.79
	Total	**77,595.79**	**74,909.00**	**73,174.47**	**74,909.00**
	Segment Liabilities				
	Tea	32,167.64	27,231.69	24,752.52	27,231.69
	Electrical-Kolkata	2,410.92	2,381.86	2,314.56	2,381.86
	Electrical-Chennai	3,742.11	4,704.40	4,380.65	4,704.40
	Engineering	3,321.91	3,861.78	2,963.55	3,861.78
	Unallocated Corporate	3,650.19	4,190.53	2,848.48	4,190.53
	Total	**45,292.77**	**42,370.26**	**37,259.76**	**42,370.26**
	Segment Capital Employed (Segment Assets- Segment Liabilities)				
	Tea	(2,037.79)	697.58	5,034.49	697.58
	Electrical-Kolkata	(288.80)	(256.30)	(191.33)	(256.30)
	Electrical-Chennai	2,905.44	2,835.87	3,536.21	2,835.87
	Engineering	4,979.33	4,963.33	4,472.85	4,963.33
	Unallocated Corporate	26,744.84	24,298.26	23,062.49	24,298.26
	Total	**32,303.02**	**32,538.74**	**35,914.71**	**32,538.74**

ANDREW YULE & CO. LTD.

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