

6th February, 2026

The Manager, Listing Department, National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051	The Secretary, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001
Type of Security: Equity shares NSE Symbol : GILLANDERS	Type of Security: Equity shares BSE Scrip Code : 532716

Dear Madam/Sir,

Ref: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Outcome of Board Meeting

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that based on the recommendation of the Audit Committee, the Board of Directors at its meeting held today has *inter-alia* considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31st December, 2025 along with the Limited Review Report issued by M/s. JKVS & Co., Chartered Accountants, Statutory Auditors of the Company.

The aforesaid document is enclosed herewith.

The meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 12:45 p.m.

This is for your information and dissemination.

Thanking you.

Yours truly,

For **Gillanders Arbuthnot and Company Limited**

Neha Singh
Company Secretary and Compliance Officer

Encl: As above

J K V S & CO

Chartered Accountants

Edcons Court, 7/1B, Hazra Road, 2nd Floor, Kolkata-700 026 • Phone: +91 33 2476 5068 • E-mail: kolkata@jkvs.in

Independent Auditor's Review Report on unaudited standalone financial results for the quarter and nine month ended 31st December, 2025 of Gillanders Arbuthnot and Company Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Gillanders Arbuthnot and Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gillanders Arbuthnot and Company Limited (the 'Company'), for the quarter and nine month ended 31st December, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our 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 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.
4. Based on our review conducted as above, and based on the consideration of the review reports of other auditor of Company's Engineering (MICCO) division referred to in paragraph 5 below nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.



5. Other Matters

We did not review the financial results of Company's Engineering (MICCO) Division included in the unaudited standalone financial results of the Company, whose results reflect total assets of Rs. 12,032.48 Lakhs as at 31st December, 2025, total revenues of Rs. 1,781.19 Lakhs and 6,169.74 Lakhs, total net profit of Rs. 107.06 Lakhs and Rs. 340.39 Lakhs, total comprehensive income of Rs. 108.96 Lakhs and Rs. 343.59 Lakhs for the quarter and nine months ended on 31st December, 2025. These unaudited financial results have been reviewed by other auditor and whose reports have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the affairs of such division is based solely on the reports of the other auditors.

Our conclusion on the statement is not modified in respect of the matter and with respect to our reliance on the work done and the reports of such other auditor.

For J K V S & CO
Chartered Accountants
Firm's Registration Number: 318086E



A handwritten signature in black ink, appearing to read 'Ajay Kumar'.

(Ajay Kumar)
Partner
Membership Number: 068756
UDIN: 26068756BQZXYN3030

Place: Kolkata
Date: 06th Day of February, 2026

GILLANDERS ARBUTHNOT AND COMPANY LIMITED

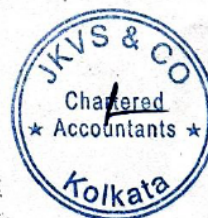
CIN : L51909WB1935PLC008194

Registered office : C-4 Gillander House, Netaji Subhas Road, Kolkata - 700001, Phone : (033) 2230 2331 (6 Lines), Fax : (033) 2230 4185
E-mail : gillanders@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

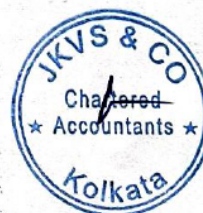
(Rs in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from Operations	10,408.71	12,254.31	12,358.22	30,475.14	32,586.24	41,275.46
II Other Income	(27.48)	156.45	26.16	256.96	238.40	263.85
III Total Income (I+II)	10,381.23	12,410.76	12,384.38	30,732.10	32,824.64	41,539.31
IV Expenses:						
Cost of Materials Consumed	1,170.04	1,262.53	1,319.67	3,529.77	4,024.43	5,099.28
Purchases of Stock-in-Trade	1,111.48	2,545.41	3,970.24	4,814.09	6,159.67	9,342.12
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	1,022.88	(542.76)	328.98	154.72	421.06	909.81
Employee Benefits Expense	3,079.33	3,393.27	2,897.40	9,417.14	9,268.54	11,679.92
Finance Costs	207.48	211.54	200.77	641.80	622.99	830.17
Depreciation and Amortisation Expense	232.52	243.13	236.85	706.48	696.49	921.64
Power and Fuel	782.54	967.17	791.77	2,464.54	2,562.35	3,153.78
Jobs on Contract	479.82	511.61	484.42	1,359.16	1,340.64	1,816.69
Other Expenses	1,621.94	1,932.49	1,613.61	5,501.20	5,467.91	7,269.80
Total Expenses (IV)	9,708.03	10,524.39	11,843.71	28,588.90	30,564.08	41,023.21
V Profit/ (Loss) Before Exceptional Item and Tax (III-IV)	673.20	1,886.37	540.67	2,143.20	2,260.56	516.10
Exceptional Item	-	-	1,204.03	-	1,204.03	1,195.31
VI Profit / (Loss) before Tax	673.20	1,886.37	1,744.70	2,143.20	3,464.59	1,711.41
VII Tax Expenses						
- Current Tax	77.36	215.46	203.42	292.82	425.42	307.57
- Deferred Tax	(1.15)	(20.12)	18.52	(28.64)	(15.46)	(29.06)
- Tax for earlier years	-	-	-	-	-	(70.97)
VIII Profit/(Loss) for the period (VI-VII)	596.99	1,691.03	1,522.76	1,879.02	3,054.63	1,503.87
IX Other Comprehensive Income						
Items that will not be reclassified to profit and loss						
Remeasurement of the defined benefit plans	3.28	57.59	(52.98)	81.96	44.25	83.16
Income tax relating to these items	(1.15)	(20.12)	18.52	(28.64)	(15.46)	(29.06)
Other Comprehensive Income for the period (IX)	2.13	37.47	(34.46)	53.32	28.79	54.10
X Total Comprehensive Income for the period (VIII+IX)	599.12	1,728.50	1,488.30	1,932.34	3,083.42	1,557.97
XI Paid-up Equity Share Capital (Face Value of Rs 10 each)	2,134.23	2,134.23	2,134.23	2,134.23	2,134.23	2,134.23
XII Other Equity						24,658.14
XIII Earnings per equity share						
Basic & Diluted (not annualised for quarters)	2.80	7.92	7.13	8.80	14.31	7.05



GILLANDERS ARBUTHNOT AND COMPANY LIMITED
CIN : L51909WB1935PLC008194
UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES

Particulars	Quarter Ended			Nine Months Ended		(Rs. in Lakhs)
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-25 (Audited)
1 Segment Revenue (Sales/Income from Operations)						
a) Tea	6,349.77	6,964.03	5,429.20	16,174.75	15,311.34	17,723.93
b) Engineering (MICCO)	1,778.35	2,364.72	4,380.89	6,166.46	8,286.54	12,947.10
c) Textiles	2,039.64	2,694.34	2,345.17	7,437.05	8,228.88	9,627.78
d) Property	253.93	244.20	215.94	735.82	798.42	1,028.57
Total	10,421.69	12,267.29	12,371.20	30,514.08	32,625.18	41,327.38
Less: Inter Segment Revenue	12.98	12.98	12.98	38.94	38.94	51.92
Sales/Income from Operations	10,408.71	12,254.31	12,358.22	30,475.14	32,586.24	41,275.46
2 Segment Result [Profit/(Loss) before tax and interest from each segment]						
a) Tea	717.26	1,843.80	264.51	2,257.68	2,125.28	16.48
b) Engineering (MICCO)	144.02	182.05	295.85	468.49	530.13	1,015.83
c) Textiles	(133.08)	(78.34)	(2.96)	(392.13)	(283.35)	(345.95)
d) Property	151.39	150.88	120.30	435.02	421.47	554.22
Total	879.59	2,098.39	677.70	2,769.06	2,793.53	1,240.58
Less: i) Finance Cost	207.48	211.54	200.77	641.80	622.99	830.17
ii) Other Un-allocable Expenditure net off						
Un-allocable Income	(1.09)	0.48	(63.74)	(15.94)	(90.02)	(105.69)
iii) Exceptional Item	-	-	(1,204.03)	-	(1,204.03)	(1,195.31)
Total Profit/(Loss) before Tax	673.20	1,886.37	1,744.70	2,143.20	3,464.59	1,711.41
3 Segment Assets						
a) Tea	12,987.05	14,495.27	12,764.39	12,987.05	12,764.39	10,636.24
b) Engineering (MICCO)	11,975.87	12,335.78	10,493.68	11,975.87	10,493.68	12,791.27
c) Textiles	9,178.90	9,637.71	10,142.87	9,178.90	10,142.87	10,635.70
d) Property	8,031.06	8,040.86	7,962.64	8,031.06	7,962.64	7,976.57
e) Unallocated	5,854.83	5,663.12	5,846.54	5,854.83	5,846.54	5,652.87
Total Segment Assets	48,027.71	50,172.74	47,210.12	48,027.71	47,210.12	47,692.65
4 Segment Liabilities						
a) Tea	3,407.89	3,960.79	3,680.94	3,407.89	3,680.94	3,164.92
b) Engineering (MICCO)	4,176.84	4,773.56	4,555.22	4,176.84	4,555.22	4,841.48
c) Textiles	2,161.51	2,088.17	2,883.78	2,161.51	2,883.78	2,775.66
d) Property	429.48	420.91	387.75	429.48	387.75	414.15
e) Unallocated	9,127.28	10,803.72	7,384.61	9,127.28	7,384.61	9,704.07
Total Segment Liabilities	19,303.00	22,047.15	18,892.30	19,303.00	18,892.30	20,900.28




NOTES:

- 1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee, and subsequently approved by the Board of Directors at their respective meetings held on 6th February, 2026. The results for the quarter and nine month ended 31st December, 2025, has been subjected to Limited review by the Statutory Auditors.
- 2 Tea Industry being seasonal in nature, results of the company for the part of the year (which includes results of Tea Division) should not be taken as indicative of results for the full year.
- 3 Pursuant to the notification issued by the Ministry of Labour and Employment, the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from 21 November 2025. The Company has reassessed its employee benefit obligations in accordance with the revised definition of wages. Accordingly, an incremental liability on account of past service cost in accordance with IND AS 19 - Employee Benefits amounting of ₹ 147.20 lakhs has been charged to the Profit and Loss Account under "Employee Benefits Expense" for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

Place: Kolkata

Date: 6th February 2026

By order of the Board
For Gillanders Arbuthnot and Company Limited



Mahesh Sodhani
Managing Director & CEO
(DIN:02100322)



Independent Auditor's Review Report on unaudited consolidated financial results for the quarter and nine month ended 31st December, 2025 of Gillanders Arbuthnot and Company Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Gillanders Arbuthnot and Company Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Gillanders Arbuthnot and Company Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), and total comprehensive income for the quarter and nine month ended 31st December, 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. 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. 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 the standards on auditing and consequently does not enable us to obtain assurance that we would be 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities:

Name of the Entities	Relationship
Gillanders Arbuthnot and Company Limited	Holding Company
Gillanders Holdings (Mauritius) Limited	Subsidiary
Naming'omba Tea Estates Limited	Step-Down Subsidiary



5. Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors of Holding Company's Engineering (MICCO) division referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

6. Other Matters

We did not review the financial results of Holding Company's Engineering (MICCO) Division included in the unaudited consolidated financial results of the Holding Company, whose results reflect total assets of Rs. 12,032.48 Lakhs as at 31st December, 2025, total revenues of Rs. 1,781.19 Lakhs and 6,169.74 Lakhs, total net profit of Rs. 107.06 Lakhs and Rs. 340.39 Lakhs, total comprehensive income of Rs. 108.96 Lakhs and Rs. 343.59 Lakhs for the quarter and nine months ended on 31st December, 2025. These unaudited financial results have been reviewed by other auditor and whose reports have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the affairs of such division is based solely on the reports of the other auditors.

Our conclusion on the statement is not modified in respect of the matter and with respect to our reliance on the work done and the reports of such other auditor



For JKVS & Co.
Chartered Accountants
Firm Registration No. 318086E

(Ajay Kumar)
Partner

Membership No. 068756
UDIN: 26068756UUDXFF7374

Place: Kolkata
Date: 06th Day of February, 2026

GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : L51909WB1935PLC008194

Registered office : C-4 Gillander House, Netaji Subhas Road, Kolkata - 700001, Phone : (033) 2230 2331 (6 Lines), Fax : (033) 2230 4185

E-mail : gillanders@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

(Rs in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from Operations	10,683.11	13,227.72	12,763.89	32,748.30	33,924.11	44,317.89
II Other Income	285.44	262.97	119.35	597.03	646.68	1,054.31
III Total Income (I+II)	10,968.55	13,490.69	12,883.24	33,345.33	34,570.79	45,372.20
IV Expenses:						
Cost of Materials Consumed	1,170.04	1,262.53	1,319.67	3,529.77	4,024.43	5,099.28
Purchases of Stock-in-Trade	1,111.48	2,545.41	3,970.24	4,814.09	6,159.67	9,342.12
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	862.61	69.98	289.48	655.69	618.45	525.79
Employee Benefits Expense	3,473.00	3,633.94	3,007.61	10,401.81	9,953.61	12,788.63
Finance Costs	318.61	314.25	294.77	956.76	925.06	1,235.28
Depreciation and Amortisation Expense	269.00	278.91	280.34	813.40	825.76	1,086.51
Power and Fuel	826.79	1,011.99	828.89	2,633.54	2,682.84	3,373.75
Jobs on Contract	479.82	511.61	484.42	1,359.16	1,340.64	1,816.69
Other Expenses	1,926.59	2,240.32	2,086.91	6,581.64	6,366.15	8,801.71
Total Expenses (IV)	10,437.94	11,868.94	12,562.33	31,745.86	32,896.61	44,069.76
V Profit/ (Loss) Before Exceptional Item and Tax (III-IV)	530.61	1,621.75	320.91	1,599.47	1,674.18	1,302.44
Exceptional Item	-	-	1,204.03	-	1,204.03	1,195.31
VI Profit / (Loss) before Tax	530.61	1,621.75	1,524.94	1,599.47	2,878.21	2,497.75
VII Tax Expenses						
- Current Tax	77.36	215.46	203.42	292.82	425.42	307.57
- Deferred Tax	(1.15)	(20.12)	18.52	(28.64)	(15.46)	(410.97)
- Tax for earlier years	-	-	-	-	-	(70.97)
VIII Profit/(Loss) for the period (VI-VII)	454.40	1,426.41	1,303.00	1,335.29	2,468.25	2,672.12
IX Other Comprehensive Income						
Items that will not be reclassified to profit and loss						
Remeasurement of the defined benefit plans	3.28	57.59	(52.98)	81.96	44.25	83.16
Income tax relating to these items	(1.15)	(20.12)	18.52	(28.64)	(15.46)	(79.06)
Items that will be reclassified subsequently to profit or loss						
Foreign Currency Translation Reserve	15.15	55.51	20.18	81.49	21.91	46.66
Income tax relating to these items	-	-	-	-	-	-
Other Comprehensive Income for the period (IX)	17.28	92.98	(14.28)	134.81	50.70	100.76
X Total Comprehensive Income for the period attributable to the owner of the Parent Company (VII+IX)	471.68	1,519.39	1,288.72	1,470.10	2,518.95	2,772.88
XI Paid-up Equity Share Capital (Face Value of Rs 10 each)	2,134.23	2,134.23	2,134.23	2,134.23	2,134.23	2,134.23
XII Other Equity						22,383.95
XIII Earnings per equity share						
Basic & Diluted (not annualised)	2.13	6.68	6.11	6.26	11.57	12.52



GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : L51909WB1935PLC008194

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue (Sales/Income from Operations)						
a) Tea	6,624.17	7,937.44	5,834.87	18,447.91	16,649.21	20,766.36
b) Engineering (MICCO)	1,778.35	2,364.72	4,380.89	6,166.46	8,286.54	12,947.10
c) Textiles	2,039.64	2,694.34	2,345.17	7,437.05	8,228.88	9,627.78
d) Property	253.93	244.20	215.94	735.82	798.42	1,028.57
Total	10,696.09	13,240.70	12,776.87	32,787.24	33,963.05	44,369.81
Less: Inter Segment Revenue	12.98	12.98	12.98	38.94	38.94	51.92
Sales/Income from Operations	10,683.11	13,227.72	12,763.89	32,748.30	33,924.11	44,317.89
2 Segment Result (Profit/(Loss) before tax and interest from each segment)						
a) Tea	685.80	1,681.89	138.75	2,028.91	1,840.97	1,207.93
b) Engineering (MICCO)	144.02	182.05	295.85	468.49	530.13	1,015.83
c) Textiles	(133.08)	(78.34)	(2.96)	(392.13)	(283.35)	(345.95)
d) Property	151.39	150.88	120.30	435.02	421.47	554.22
Total	848.13	1,936.48	551.94	2,540.29	2,509.22	2,432.03
Less: i) Finance Cost	318.61	314.25	294.77	956.76	925.06	1,235.28
ii) Other Un-allocable Expenditure net off Un-allocable Income	(1.09)	0.48	(63.74)	(15.94)	(90.02)	(105.69)
iii) Exceptional Item	-	-	(1,204.03)	-	(1,204.03)	(1,195.31)
Total Profit/(Loss) before Tax	530.61	1,621.75	1,524.94	1,599.47	2,878.21	2,497.75
3 Segment Assets						
a) Tea	21,788.48	22,724.41	19,562.24	21,788.48	19,562.24	19,302.73
b) Engineering (MICCO)	11,975.87	12,335.78	10,493.68	11,975.87	10,493.68	12,791.27
c) Textiles	9,178.90	9,637.71	10,142.87	9,178.90	10,142.87	10,635.70
d) Property	8,031.06	8,040.86	7,962.64	8,031.06	7,962.64	7,976.57
e) Unallocated	451.44	259.73	540.85	451.44	540.85	738.68
Total Segment Assets	51,425.75	52,998.49	48,702.28	51,425.75	48,702.28	51,444.95
4 Segment Liabilities						
a) Tea	4,040.91	4,382.61	4,268.65	4,040.91	4,268.65	3,938.30
b) Engineering (MICCO)	4,176.84	4,773.56	4,555.22	4,176.84	4,555.22	4,841.48
c) Textiles	2,161.51	2,088.17	2,883.78	2,161.51	2,883.78	2,775.66
d) Property	429.48	420.91	387.75	429.48	387.75	414.15
e) Unallocated	14,628.73	15,816.64	12,342.63	14,628.73	12,342.63	14,957.18
Total Segment Liabilities	25,437.47	27,481.89	24,438.03	25,437.47	24,438.03	26,926.77



GILLANDERS ARBUTHNOT AND COMPANY LIMITED
CIN : L51909WB1935PLC008194

NOTES:

- 1 The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee, and subsequently approved by the Board of Directors of the Holding Company at their respective meetings held on 6th February, 2026. The results for the quarter and nine months ended 31st December, 2025, has been subjected to Limited review by the Statutory Auditors.
- 2 Tea Industry being seasonal in nature, results of the holding company for the part of the year (which includes results of Tea Division) should not be taken as indicative of results for the full year.
- 3 Pursuant to the notification issued by the Ministry of Labour and Employment, the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from 21 November 2025. The Holding Company has reassessed its employee benefit obligations in accordance with the revised definition of wages. Accordingly, an incremental liability on account of past service cost in accordance with IND AS 19 - Employee Benefits amounting of ₹ 147.20 lakhs has been charged to the Profit and Loss Account under "Employee Benefits Expense" for the quarter and nine months ended December 31, 2025. The Holding Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

By order of the Board
For Gillanders Arbuthnot and Company Limited



Mahesh Sodhani
Managing Director & CEO
(DIN:02100322)

Place: Kolkata
Date: 6th February 2026

