

TO
THE BOARD OF DIRECTORS
GONERIL INVESTMENT & TRADING COMPANY LTD
TEMPLE CHAMBER'S,
6, OLD POST OFFICE STREET,
4TH, FLOOR,
KOLKATA- 700001, W, B

Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2025.

We have reviewed the accompanying statement of un-audited financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2025. ("The statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated 29th March 2019 ('the Circular').

This Statement which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata
Date: 12th February, 2026

For S. Samanta & Co.
Chartered Accountants
FRN: 305020E

Chhannik Chatterjee
C.N. Chatterjee
Partner

Membership.No.302082
UDIN:26302082KZHDCV1887

GENERIL INVESTMENT & TRADING COMPANY LIMITED

CIN: L67120WB1982PLC035494

Registered Office :

"Temple Chambers" 6, Old Post Office Street, Kolkata-700 001

Phone: 0332230-7373/2248-3854 Email: generil1982@gmail.com

PART I: Statement of Standalone Unaudited Financial Results for the Quarter And Nine month ended 31st December 2025

Sl. No.	Particulars	Quarter Ended			9 Months Ended		Amount in Lakhs
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Interest on Loans	-	-	-	-	-	-
	(b) Other Income	-	0.18	0.01	-	0.75	0.75
	(c) Dividend Income	1.54	12.45	1.92	0.18	0.01	0.01
	(d) Profit from Sale of Investment	0.07	0.51	0.09	13.99	18.42	21.56
	(e) Fair value changes of investment	(23.09)	(152.97)	(145.48)	0.58	5.09	44.49
	Total Income	(21.48)	(139.83)	(143.45)	6.23	535.01	352.89
2	Expenses						
	a) Employees Benefits Expenses	7.79	8.50	7.36	24.16	22.07	26.55
	b) Depreciation And Amortisation Exp	-	-	-	-	-	-
	c) Other Expenses	1.85	1.66	1.00	5.32	18.81	24.01
	d) Fair value changes of investment	-	-	-	-	-	-
	e) Loss on USD Future Trading	-	-	-	-	2.98	-
	Total Expenses	9.64	10.16	8.35	29.49	43.86	52.56
3	Financial Costs	2.42	2.45	2.24	7.30	7.60	9.86
4	Profit/ (Loss) From Ordinary activities Before Tax	(33.54)	(152.45)	(154.04)	(30.56)	483.54	290.48
5	Tax expenses	(3.47)	(23.25)	(22.85)	(1.51)	72.21	57.92
	1) Current Tax	-	-	-	-	-	12.50
	2) Income Tax Adjustments	-	-	-	-	-	-
	3) Deferred Tax	(3.47)	(23.25)	(22.85)	(1.51)	72.21	45.42
	4) Earlier year	-	-	-	-	-	-
6	Net Profit/(Loss) after Tax for the period	(30.07)	(129.20)	(131.20)	(29.05)	411.33	232.56
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	-	(451.18)	-	(441.89)	36.76	36.76
8	Tax on Above	-	(68.55)	-	(67.23)	41.98	41.98
9	Total other Comprehensive Income	-	(382.62)	-	(374.67)	(5.22)	(5.22)
10	Total Comprehensive Income	(30.07)	(511.82)	(131.20)	(403.72)	406.11	227.34
11	Paid-up equity share capital (Face value per share: Rs.10/-)	65,53,500	65,53,500	65,53,500	65,53,500	65,53,500	65,53,500
12	Other Equity	-	-	-	-	-	1,996.94
	Basic and Diluted	(4.59)	(19.71)	(20.02)	(4.43)	62.77	35.49

PART II: Select Information for the Quarter ended 31st December 2025

A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	2,29,238.00	2,29,238.00	2,29,238.00	2,29,238.00	2,29,238.00	2,29,238.00
	- Percentage of Shareholding	34.98%	34.98%	34.98%	34.98%	34.98%	34.98%
2	Promoters and promoter group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	b) Non - Encumbered						
	- Number of Shares	4,26,112.00	4,26,112.00	4,26,112.00	4,26,112.00	4,26,112.00	4,26,112.00
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	65.02%	65.02%	65.02%	65.02%	65.02%	65.02%
	- Percentage of shares (as a % of the total Share Capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

B	Particulars of Investor Complaint		for the 3 months ended 31.12.2025
	Pending at the beginning of the quarter		NIL
	Received during the quarter		NIL
	Disposed of during the quarter		NIL
	Remaining unresolved at the end of the quarter		NIL

Notes :-

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th February, 2026. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.
- On 21st November 2025, the Government of India has notified four New Labour Codes by consolidating 29 existing labour laws. Based on management's assessment, these Labour Codes are not significant to the Company and therefore have no impact on the financial statements..
- There was no exceptional item during the quarter ended 31st December, 2025
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata

Date: 12th February, 2026



GENERIL INVESTMENT & TRADING CO. LTD.

Arindam Dey Sarkar

Whole-Time Director

ARINDAM DEY SARKAR

DIN: 06959585

TO
THE BOARD OF DIRECTORS
GONERIL INVESTMENT & TRADING COMPANY LTD
TEMPLE CHAMBER'S,
6' OLD POST OFFICE STREET,
4TH, FLOOR,
KOLKATA- 700001, W, B

Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 31st December, 2025.

We have reviewed the accompanying statement of un-audited consolidated financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2025. ("The statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated 29th March 2019 ('the Circular').

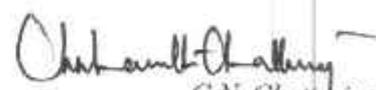
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Samanta & Co.

Chartered Accountants
FRN: 305020E


C.N. Chattopadhyay
Partner

Membership.No.302082

UDIN:26302082HXFMEC6431



Place: Kolkata

Date: 12th February, 2026

GONERIL INVESTMENT & TRADING COMPANY LIMITED

CIN: L67120WB1982PLC035494

Registered Office : Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

Phone: 0332230-7373/2245-3834 Email: goneril1982@gmail.com

PART I: Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2025

Sl. No.	Particulars	Quarter Ended			Nine Month Ended			Amount in Lakh
		31.12.2025	30.09.2025	31-12-2024	31.12.2025	31.12.2024	31.03.2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income							
	(a) Interest on Loan	58.21	91.20	39.27	203.15	173.60	225.85	
	(b) Other Income	20.89	68.04	21.70	154.75	88.88	233.38	
	(c) Dividend Income	10.17	14.87	2.62	25.94	21.51	46.35	
	(d) Profit on Sale of Investment	0.07	66.42	61.26	203.80	103.11	156.99	
	(e) Sale of Goods	32.95	-	35.55	32.95	89.17	-	
	(f) Fair value changes of investment	204.03	(51.21)	(470.20)	480.67	1,278.14	874.24	
	Total Income	326.30	(40.16)	(309.87)	1,100.57	1,714.42	1,536.80	
2	Expenses							
	a) Finance Costs	12.45	35.21	2.20	60.04	4.55	14.92	
	b) Employees Benefits Expenses	36.91	38.08	33.62	112.04	102.56	144.15	
	c) Depreciation And Amortisation Exp.	14.25	14.25	0.62	42.76	16.18	43.77	
	d) Other Expenses	51.91	57.82	43.20	146.49	111.86	235.35	
	e) Provision for Standard Assets @0.25% on Investment	-	-	-	-	-	-	
	f) Loss from Sale of Investment	-	311.09	-	311.09	0.55	-	
	g) Cost of materials consumed	18.36	-	18.73	18.36	67.84	63.95	
	h) Loss on Buyback of shares	-	-	-	-	-	75.20	
	i) Share of Loss on LLP	-	-	-	-	-	0.56	
	Total Expenses	133.88	456.45	98.37	690.78	303.93	577.90	
4	Profit/(Loss) From Ordinary activities Before Tax	192.43	(866.61)	(408.25)	409.79	1,410.88	952.90	
5	Provision for Impairment	-	-	-	-	-	-	
6	Profit Before tax	192.43	(866.61)	(408.25)	409.79	1,410.88	952.90	
7	Tax expenses							
	1) Current Tax	(3.39)	(92.20)	(66.83)	66.32	197.10	204.27	
	2) Deferred Tax	-	(7.33)	-	22.66	-	92.15	
		(3.39)	(99.53)	(66.83)	88.98	197.10	296.42	
8	Net Profit/(Loss) after Tax for the period	195.81	(774.41)	(341.63)	343.46	1,213.78	748.62	
9	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)							
		0.94	(318.68)	51.26	(305.82)	396.17	357.33	
10	Tax on Above	0.13	(88.25)	7.33	(66.41)	77.45	(37.55)	
11	Total other Comprehensive Income	0.80	(236.43)	43.93	(219.41)	318.72	319.88	
12	Less: Share of Non Controlling Interests:							
	- Profit/(Loss) for the year	44.97	(121.05)	(39.96)	74.82	134.98	89.02	
	- Other Comprehensive Income/(loss) for the year	0.00	21.54	8.25	21.71	18.94	11.26	
13	Total Comprehensive Income attributable to the owners of parent	0.80	(251.97)	35.68	(241.12)	289.78	383.62	
14	Total Comprehensive Income for the year	151.65	(905.32)	(265.98)	27.53	1,378.99	1,043.22	
15	Paid-up equity share capital (Face value per share: Rs.10/-)	65.54	65.54	65.54	65.54	65.54	65.54	
16	Other Equity						13,347.05	
	Basic and Diluted	29.88	(118.17)	(82.13)	52.41	185.21	114.23	

PART II: Select Information for the Quarter ended 31st December 2025

PARTICULARS OF SHAREHOLDING							
1	Public Shareholding						
	- Number of Shares	2,29,238	2,29,238	2,29,238	2,29,238	2,29,238	2,29,238
	- Percentage of Shareholding	34.98%	34.98%	34.98%	34.98%	34.98%	34.98%
2	Promoters and promoter group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	b) Non - Encumbered						
	- Number of Shares	4,26,112	4,26,112	4,26,112	4,26,112	4,26,112	4,26,112
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	65.02%	65.02%	65.02%	65.02%	65.02%	65.02%
	- Percentage of shares (as a % of the total Share Capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Particulars of Investor Complaint		for the 3 months ended 31.12.2025					
	Pending at the beginning of the quarter						NIL
	Revised during the quarter						NIL
	Disposed of during the quarter						NIL
	Remaining unresolved at the end of the quarter						NIL

Notes :-

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th February, 2026. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.

2. This statement includes the results of the Holding Company and the following entities:

Name of the Entity	Relationship with the Holding Company
Budge Budge Carbon Limited	Subsidiary Company
Prabhatul Group Investment Limited	Subsidiary Company
B. H. Enterprises Private Limited	Subsidiary Company
Subling Properties Private Limited	Fellow Subsidiary Company
Nilgiri Niketan Private Limited	Fellow Subsidiary Company

3. On 31st November 2025, the Government of India has notified four New Labour Codes by consolidating 29 existing labour laws. Based on management's assessment, these Labour Codes are not significant to the Company and therefore have no impact on the financial statements.

4. There was no exceptional item during the quarter and ended 31st December, 2025

5. Tax expenses/ (credit) include deferred tax.

6. Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

7. M/s Budge Budge Carbon Limited (subsidiary co.) along with other subsidiary cos as referred below has filed petition with the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench pursuant to sections 230 to 232 of Companies Act, 2013 for sanction of Composite Scheme of Arrangement w.e.f. 01/04/2024 when:

a) Demerger of the demerged undertaking of M/s BH Enterprises Private Limited and vesting the same in M/s Budge Budge Carbon Limited

b) Amalgamation of M/s Nilgiri Niketan Private Limited and M/s Prabhatul Group Investment Limited with M/s Budge Budge Carbon Limited

Awaiting final order of the Hon'ble NCLT, Kolkata, the accounts have been prepared without giving the effect of amalgamation.



GONERIL INVESTMENT & TRADING CO. LTD.

ARINDAM DEY SARKAR

Whole-Time Director

ARINDAM DEY SARKAR

DIN: 06959585

Place: Kolkata

Date: 12th February, 2026