

(12 pages including this page)

Ref: Secy/NSE

13th February 2026

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai - 400 051

Symbol: SPIC

Dear Sir,

Sub: Outcome of the Board Meeting - Reg. 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

Ref: Our letter dated 6th February 2026

We wish to inform that the details of the outcome of the Board Meeting of the Company held today i.e., 13th February 2026 are as follows: -

1. Unaudited Financial Results for the third Quarter/nine months ended 31st December 2025

In terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, (LODR) we enclose a copy each of Unaudited Financial Results (Standalone & Consolidated) of the Company, for the third Quarter/nine months ended 31st December 2025, which were recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective Meetings held today. The Limited Review Reports both dated 13th February 2026 of the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results are enclosed.

The Unaudited Financial Results and Limited Review Reports will be made available on the website of the Company i.e., www.spic.in.

2. Appointment of Independent Director

Mr. Manikkan Sangameswaran, (DIN: 00121885) is appointed as an Additional Director (Non-Executive - Independent) on the Board of the Company effective today (13th February 2026), subject to the approval of the shareholders.

Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change	:	Appointment.
Date of appointment &	:	Appointed as an Additional Director in the
Terms of appointment		category of Independent Director for a period of 5 years w.e.f 13 th February 2026 subject to the approval of shareholders.
Disclosure of relationship between Directors	:	Nil

Southern Petrochemical Industries Corporation Limited
(CIN: L11101TN1969PLC005778)

REGISTERED & CORPORATE OFFICE : "SPIC HOUSE", No. 88, Mount Road, Guindy, Chennai - 600 032 India.

Phone : +91 (44) 2235 0245 | E: spiccorp@spic.co.in | Web : www.spic.in

Brief Profile:

Mr. Manikkan Sangameswaran aged 57 years is a Mechanical Engineer and holds a Master's Degree in Management Studies from University of Bombay. He also holds MSc in Business Economics from University of Buckingham, UK and Post Graduate Diploma in Securities Laws from Government Law College, Mumbai.

He is an accomplished business leader with nearly three decades of experience across renewable energy, infrastructure, and investment banking. He was the Executive Director & CEO of Radiance Renewables, where he has built India's fastest-growing commercial and industrial renewable energy platform from inception to portfolio of operational and developmental renewable energy assets of 2 GWp capacity with cutting-edge technology, strong ESG/HSE compliance, and award-winning community initiatives. Previously, he held senior leadership roles at ICICI Venture, Babcock & Brown, and ABN AMRO, advising on landmark transactions including Tata Steel's USD 10.2bn Corus acquisition and the Delhi/Mumbai airport privatization.

He is also a proven entrepreneur, founded Origin Renewables and BridgeLink Advisors, and has consistently demonstrated expertise in scaling businesses, raising capital, and driving operational excellence. Recognized as Business Leader of the Year and CEO of the Year in 2024, he combines deep industry relationships, strategic vision, and inspiring leadership with a passion for mentoring startups.

The Appointee Director has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment is subject to the approval of the Members of the Company.

3. Appointment of Whole-time Director (Finance) and CFO

Mr. K R Anandan (DIN: 00314502), Chief Financial Officer and Key Managerial Personnel of the Company has been elevated to the position of Whole-time Director (Finance) and CFO of the Company with immediate effect for a period of 3 years, subject to the approval of the shareholders.

He will hold the office as an Additional Director on the Board of the Company effective today (13th February 2026) and his appointment as Whole-time Director (Finance) and CFO would be taken up with the shareholders for their approval through Postal Ballot process.

Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change : Appointment

Date of appointment & : Appointed as an Additional Director in the
Terms of appointment category of Non-Independent Executive
Director w.e.f. 13th February 2026.
His appointment as Whole-time Director (Finance) for a period of 3 years would be subject to the approval of the shareholders.

Disclosure of relationship between Directors : Nil

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Brief Profile:

Mr. K R Anandan aged 62 years is a qualified Chartered Accountant, Cost Accountant and Company Secretary having more than 33 years' experience in varied sectors including manufacturing, thermal energy, windmills, sugar and distilleries, fertilizers and petrochemicals. Prior to his current role, he was associated with M/s Greenstar Fertilizers Limited, M/s Tamilnadu Petroproducts Limited (TPL), M/s Tuticorin Alkali Chemicals and Fertilizers Limited (TFL), M/s BGR Energy Systems Limited, M/s RRB Limited and M/s GM Pens International Private Limited as Chief Financial Officer.

In his capacity as CFO, Mr. K R Anandan, leads the Company's accounting and finance functions. He is responsible for financial planning, risk management, and investment oversight, while also shaping the strategic direction that drives the Company's growth. His leadership has significantly strengthened financial governance, internal controls, compliance frameworks, and long-term value creation. He plays a pivotal role in securing working capital and term loan funding, as well as obtaining subsidies and government incentives, leveraging his strong relationships with senior officials at the Ministry level.

The Appointee Director has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment is subject to the approval of the Members of the Company.

The Meeting of the Board of Directors of the Company commenced at 3:30 P.M. (IST) and concluded 5:15 P.M. (IST).

Thanking you,

Yours faithfully,

For Southern Petrochemical
Industries Corporation Ltd.

R Swaminathan
Company Secretary

Encl: a/a

Independent Auditor's Review Report on unaudited standalone financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended December 31, 2025 and year to date results for the period April 01, 2025 to December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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 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 Standards on Auditing specified under section 143(10) of the Act 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.
4. Based on our review conducted 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 the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187


T.V. Ganesh
Partner
Membership No.:203370
UDIN: 26203370BNHQHH5733



Place: Chennai
Date: February 13, 2026

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

(Rupees in Crores)

S.No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
1	Revenue from Operations						
	(a) Sales/Income from Operations	770.36	813.69	814.55	2361.19	2321.30	3071.65
	(b) Other operating income	3.53	3.60	3.49	10.62	10.66	14.68
	Revenue from Operations	773.89	817.29	818.04	2371.81	2331.96	3086.33
	Other Income (Refer Note No 7)	4.50	25.53	5.19	47.55	8.86	13.92
	Total Income	778.39	842.82	823.23	2419.36	2340.82	3100.25
2	Expenses						
	(a) Cost of materials consumed	574.72	540.22	606.24	1696.58	1729.14	2,321.39
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(13.79)	56.50	11.09	16.62	(12.16)	(16.84)
	(d) Employee benefits expense (Refer Note No 6)	26.78	25.56	20.51	74.15	62.20	85.16
	(e) Finance Cost	4.66	6.95	20.60	23.41	43.05	55.04
	(f) Depreciation and Amortisation expense	9.93	14.23	9.49	33.98	28.40	37.63
	(g) Power and Fuel charges	19.00	20.26	20.90	60.45	59.32	80.58
	(h) Other expenses	82.76	97.88	79.81	269.43	248.85	334.63
	Total Expenses	704.06	761.60	768.64	2174.62	2158.80	2897.59
3	Profit from Operations before exceptional items & tax (1-2)	74.33	81.22	54.59	244.74	182.02	202.66
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	74.33	81.22	54.59	244.74	182.02	202.66
6	Tax Expense (Refer Note No 5)						
	Current Tax	23.98	29.02	13.41	84.20	35.76	35.64
	Add : Mat Credit Entitlement	-	-	0.32	-	-	-
	Deferred tax charge / (benefit)	1.71	(0.90)	5.47	0.52	28.51	36.18
	Total Tax expense	25.69	28.12	19.20	84.72	64.27	71.82
7	Net Profit after tax (5-6)	48.64	53.10	35.39	160.02	117.75	130.84
8	Other Comprehensive Income						
	i) Items that will not be reclassified to profit or loss						
	a) Effect of measuring investments at fair value	(7.20)	8.19	(3.40)	8.21	5.64	(1.44)
	b) Gain / (Loss) on remeasurement of defined benefit plans	1.11	(0.78)	-	0.33	(2.33)	(2.13)
	ii) Income tax relating to items that will not be re-classified to profit or loss	0.79	(1.03)	0.42	(1.14)	(0.71)	0.93
	Total other comprehensive Income	(5.30)	6.38	(2.98)	7.40	2.60	(2.64)
9	Total Comprehensive Income (7+8)	43.34	59.48	32.41	167.42	120.35	128.20
10	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64	203.64	203.64
11	Reserves excluding revaluation reserve						
12	Earnings Per Share (EPS) (of Rs.10/- each)	2.39	2.61	1.74	7.86	5.78	6.43
	Basic & Diluted (Not annualised for the quarters and nine months (Rupees))						
							845.19



Notes :

1. The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2026 and have been subjected to review by the Statutory Auditors of the Company. These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.
2. During the quarter, the Urea plant was in operation for 92 days (Previous year's third quarter : 90 days).
3. During the quarter, the production and sale of Urea of the Company were 1.89 lac MT and 1.85 lac MT respectively
4. Subsidy, for the quarter and nine months ended December 2025 of Rs. 650.51 crores and Rs.1967.58 Crores respectively has been accounted based on the provisional Retention Price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments, if any, and its consequential impact will be assessed and accounted when the final retention price is notified by Department of Fertilizers.
5. For the quarter ended December 31, 2025, the tax payable under the normal provisions of the Income Tax Act, 1961 ("the Act") exceeds the tax payable under Section 115 JB (Minimum Alternate Tax). Accordingly, a provision of Rs. 23.98 Crores and Rs. 84.20 Crores for the quarter and nine months ended has been recognized for the current period in accordance with the normal provisions of the Act respectively. Deferred tax expense for quarter and nine months ended December 31, 2025 is Rs. 1.71 Crores and Rs. 0.52 Crores respectively.
6. Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in a one-time increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted the estimated incremental impact of Rs. 0.44 Crores under employee benefit expenses in the unaudited financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.



7. Other income for the nine months ended December 31, 2025 includes an amount of Rs 20.10 crores received from insurance company on account of Loss of profits claim lodged due to shut down of operations from December 2023 to March 2024 as a result of floods.
8. The Company's Chief Operating Decision maker (CODm) reviews business operations as a single segment i.e. manufacture and sale of fertilizers, accordingly there are no other reportable business segments in accordance with the Ind AS 108, "Operating segments".
9. Previous period's/year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

Place : Tuticorin
Date : February 13, 2026

(BALU-FS)

E BALU
Whole Time Director
DIN: 08773795



Independent Auditor's Review Report on unaudited consolidated financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended December 31, 2025 and year to date results for the period April 01, 2025 to December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as 'the Company'), and its share of the net profit after tax and total comprehensive income of its associates and jointly controlled entities for the quarter ended December 31, 2025 and year to date results for the period April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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 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 Standards on Auditing specified under section 143(10) of the Act 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.

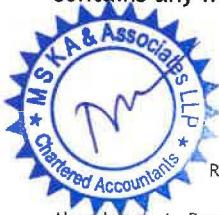
We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Company
1	Tamilnadu Petroproducts Limited	Joint Venture
2	National Aromatics and Petrochemicals Corporation Limited	Joint Venture*
3	Tuticorin Alkali Chemicals and Fertilizers Limited	Associate
4	Greenam Energy Limited	Associate

*As the Company's share of losses in the Joint Venture has exceeded the cost of Investment in an earlier year, loss for the period has not been considered in the consolidated financial results.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor(s) and management reviewed financial information referred to in paragraph 6 and 7 respectively below, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India
Tel: +91 22 6974 0200 | LLPIN: ACT-3789

Ahmedabad | Bengaluru | Chandigarh | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Kolkata | Mumbai | Pune www.mskalp.com

MSKA & Associates LLP

(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

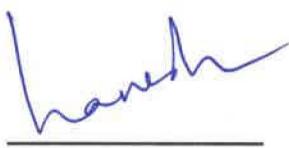
6. The Statement also includes the Company's share of net profit after tax of Rs. 3.37 crores and Rs.15.13 crores and total comprehensive income of Rs. 3.69 crores and Rs. 16.58 crores for the quarter ended December 31, 2025, and for the period from April 01, 2025 to December 31, 2025 respectively, in respect of one jointly controlled entity, whose interim financial results have not been reviewed by us. These interim unaudited financial results have been reviewed by other auditors whose reports 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 included in respect of jointly controlled entity, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement also includes the Company's share of net (loss)/profit after tax of Rs. (0.08) crores and Rs.0.15 crores and total comprehensive income of Rs. (0.08) crores and Rs. 0.15 crores for the quarter ended December 31, 2025, and for the period from April 01, 2025, to December 31, 2025, 2025, respectively in respect of one associate, whose interim financial results have not been reviewed by us. This interim unaudited financial result has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate, is based solely on the management prepared financial results. According to the information and explanation given to us by the Management, this financial result is not material to the Company.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial results certified by the management.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187



T.V. Ganesh
Partner
Membership No.: 203370
UDIN: 26203370FCFVTN8541



Place: Chennai
Date: February 13, 2026

(Rupees in Crores)

S.No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	(a) Sales/Income from Operations	770.36	813.69	814.55	2361.19	2321.30	3071.65
	(b) Other operating income	3.53	3.60	3.49	10.62	10.66	14.68
	Revenue from Operations	773.89	817.29	818.04	2371.81	2331.96	3086.33
	Other Income (Refer Note No 8)	4.50	25.53	5.19	47.55	8.86	13.92
	Total Income	778.39	842.82	823.23	2419.36	2340.82	3100.25
2	Expenses						
	(a) Cost of materials consumed	574.72	540.22	606.24	1696.58	1729.14	2,321.39
	(b) Purchase of Stock-in-Trade						
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(13.79)	56.50	11.09	16.62	(12.16)	(16.84)
	(d) Employee benefits expense (Refer Note No 7)	26.78	25.56	20.51	74.15	62.20	85.16
	(e) Finance Cost	4.66	6.95	20.60	23.41	43.05	55.04
	(f) Depreciation and Amortisation expense	9.93	14.23	9.49	33.98	28.40	37.63
	(g) Power and Fuel charges	19.00	20.26	20.90	60.45	59.32	80.58
	(h) Other expenses	82.76	97.88	79.81	269.43	248.85	334.63
	Total Expenses	704.06	761.60	768.64	2174.62	2158.80	2897.59
3	Profit from Operations before share of profit of equity accounted investees, exceptional items & tax (1-2)	74.33	81.22	54.59	244.74	182.02	202.66
4	Exceptional Items						
5	Profit before share of equity accounted investees and tax (3+4)	74.33	81.22	54.59	244.74	182.02	202.66
6	Share of profit of joint venture and associates	7.57	11.00	6.77	30.34	23.14	32.41
7	Profit before tax	81.90	92.22	61.36	275.08	205.16	235.07
8	Tax Expense (Refer Note No 6)						
	Current Tax	23.98	29.02	13.41	84.20	35.76	35.64
	Add / (Less):Mat Credit Entitlement	-	-	0.32	-	-	-
	Share of current tax pertaining to joint venture	0.59	1.42	0.70	3.41	1.84	3.44
	Deferred tax	3.26	0.56	8.43	5.46	31.34	40.37
	Total Tax Expense	27.83	31.00	22.86	93.07	68.94	79.45
9	Net Profit after tax (7-8)	54.07	61.22	38.50	182.01	136.22	155.62
10	Other Comprehensive Income						
	i) Items that will not be reclassified to profit or loss						
	a) Effect of measuring investments at fair value	(7.20)	8.19	(3.40)	8.21	5.64	(1.44)
	b) Loss on remeasurement of defined benefit plans	1.11	(0.78)	-	0.33	(2.33)	(2.13)
	ii) Income tax relating to items that will not be re-classified to profit or loss	0.79	(1.03)	0.42	(1.14)	(0.71)	0.93
	Share of other comprehensive income as reported by joint venture and associates	0.29	1.12	0.62	1.38	0.74	0.79
	Total other comprehensive Income	(5.01)	7.50	(2.36)	8.78	3.34	(1.85)
11	Total Comprehensive Income (9+10)	49.06	68.72	36.14	190.79	139.56	153.77
12	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64	203.64	203.64
13	Reserves excluding revaluation reserve						995.21
14	Earnings Per Share (EPS) (of Rs.10/- each)	2.66	3.01	1.89	8.94	6.69	7.64
	Basic & Diluted (Not annualised for the quarters and nine months (Rupees))						



Notes :

1. The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2026 and have been subjected to review by the Statutory Auditors of the Company. These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.
2. The unaudited consolidated financial results include the results of two Joint Venture companies - Tamilnadu Petroproducts Limited and National Aromatics and Petrochemicals Corporation Limited and two Associate companies - Tuticorin Alkali Chemicals and Fertilizers Limited and Greenam Energy Limited. The Company does not have any subsidiary companies.
3. During the quarter, the Urea plant was in operation for 92 days (Previous year's third quarter : 90 days).
4. During the quarter, the production and sale of Urea of the Company were 1.89 lac MT and 1.85 lac MT respectively
5. Subsidy, for the quarter and nine months ended December 2025 of Rs. 650.51 crores and Rs.1967.58 Crores respectively has been accounted based on the provisional Retention Price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments, if any, and its consequential impact will be assessed and accounted when the final retention price is notified by Department of Fertilizers.
6. For the quarter ended December 31, 2025, the tax payable under the normal provisions of the Income Tax Act, 1961 ("the Act") exceeds the tax payable under Section 115 JB (Minimum Alternate Tax). Accordingly, a provision of Rs. 23.98 Crores and Rs. 84.20 Crores for the quarter and nine months ended has been recognized for the current period in accordance with the normal provisions of the Act respectively. Deferred tax expense for quarter and nine months ended December 31, 2025 is Rs. 1.71 Crores and Rs. 0.52 Crores respectively.



7. Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in a one-time increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted the estimated incremental impact of Rs. 0.44 Crores under employee benefit expenses in the unaudited financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
8. Other income for the nine months ended December 31, 2025 includes an amount of Rs 20.10 crores received from insurance company on account of Loss of profits claim lodged due to shut down of operations from December 2023 to March 2024 as a result of floods.
9. The Company's Chief Operating Decision maker (CODm) reviews business operations as a single segment i.e. manufacture and sale of fertilizers, accordingly there are no other reportable business segments in accordance with the Ind AS 108, "Operating segments".

10. With respect to a jointly controlled entity :

- a) The lease relating to the land on which one of the manufacturing units of the Company is operating, expired on June 12, 2020, for which a request for renewal has been filed by the Company with Govt. of Tamilnadu. The management is confident of concluding an extended lease for a period normally fixed in this regard and has accordingly accounted for Right of Use Asset (ROUA) and corresponding lease liability based on indicative increase in lease rent as per the previous agreement.
- b) Exceptional item disclosed in the financial results for the nine month ended 31st December 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

11. Previous period's/year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

E Balu

E BALU
Whole Time Director
DIN: 08773795

Place : Tuticorin
Date : February 13, 2026

