



Ref: TAC/SEC/272

3.2.2025

Department of Corporate Affairs
BSE Limited
PJ Towers
Dalal Street, Fort,
Mumbai – 400 001.

SCRIP: 506808

Dear Sir,

**Sub: Unaudited Financial Results for the quarter and nine months ended
31st December, 2024 and other items to be disclosed as part of the
Integrated Filing (Financial) format prescribed by SEBI**

Please refer our letter dated 27.01.2025, under Regulation 29 of SEBI (LODR) Regulation, 2015. In continuation of the above, we wish to inform that at the meeting of the Board of Directors held today (3.02.2025) the Directors have amongst other subjects approved the following:

- A.** Unaudited financial results of the Company for the quarter ended 31st December, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. A copy of the Unaudited financial results for the quarter ended 31st December, 2024 along with the Limited Review Report is enclosed.

Meeting commenced at 3.30 PM and concluded by 04.45 PM.

Kindly take on record of the above.

Yours Faithfully,

For Tuticorin Alkali Chemicals and Fertilizers Limited

C.S. Vijayalakshmi
Company Secretary

Encl: As above.

Tuticorin Alkali Chemicals and Fertilizers Limited

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CIN: L24119TN1971PLC006083

Fmail · info@tacfert.com

Website : www.tacfert.in

Independent Auditor's Review Report on unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Tuticorin Alkali Chemicals and Fertilizers Limited

1. We have reviewed the accompanying statement of unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited ('the Company') for the quarter and nine months ended December 31, 2024 ('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 Regulation').
2. This Statement, which is the responsibility of 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 recognized 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 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 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 recognized 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
Chartered Accountants
ICAI Firm Registration No.105047W

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T.V Ganesh
Membership No: 203370
UDIN: 25203370BMLDVA5334

Place: Chennai
Date: February 03, 2025

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(Rs. in Lakhs)

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations:						
	(a) Income from operations	8,185.93	7,441.82	7,614.90	22,859.26	26,432.67	32,035.59
	(b) Other Income	29.49	221.52	30.97	459.81	162.34	233.60
	Total Income from operations	8,215.42	7,663.34	7,645.87	23,319.07	26,595.01	32,269.19
2	Expenses:						
	(a) Cost of materials consumed	3,322.78	3,181.42	2,793.96	8,509.91	9,775.12	12,529.11
	(b) Changes in inventories of finished goods, work-in-progress	-652.15	(541.06)	(307.33)	(666.59)	(7.77)	(1,882.65)
	(c) Employee benefits expense	566.13	557.28	346.45	1,585.38	1,259.78	1,537.67
	(d) Finance Cost	151.38	109.97	69.32	341.22	167.31	309.93
	(e) Depreciation and Amortisation expense	122.98	165.27	142.17	387.12	311.77	411.32
	(f) Power and Fuel charges	1,927.23	1,900.20	1,790.14	5,602.26	6,182.43	8,039.83
	(g) Other expenses	1,048.92	955.72	895.35	3,202.87	3,141.93	4,264.68
	Total Expenses	6,487.27	6,328.80	5,730.06	18,962.17	20,830.57	25,209.89
3	Profit before tax and exceptional item for the period/year ended (1-2)	1,728.15	1,334.54	1,915.81	4,356.90	5,764.44	7,059.30
4	Exceptional Items (Refer Note 3 and 4)	-	-	-	2,287.81	-	(397.73)
5	Profit before taxes and after exceptional item for the period / year ended (3+4)	1,728.15	1,334.54	1,915.81	6,644.71	5,764.44	6,661.57
6	Tax expense						
	a) Deferred tax expense/ (benefit)	1,239.51	(52.95)	-	1,150.12	-	(299.66)
7	Profit for the period / year after tax (5-6)	488.64	1,387.49	1,915.81	5,494.59	5,764.44	6,961.23
8	Other Comprehensive Income (OCI) Items that will not be reclassified to Profit or Loss Remeasurements gains losses Defined benefit plans	0.32	(21.62)		(21.30)	5.48	(11.51)
	Income Tax related to items that will not be reclassified to Profit or loss						
9	Total Other Comprehensive Income/(Loss)	0.32	(21.62)		(21.30)	5.48	(11.51)
10	Total Comprehensive Income (7 + 9)	488.96	1,365.87	1,915.81	5,473.29	5,769.92	6,949.72
11	Paid-up equity share capital Equity Shares - (Face value - Rs. 10 per share)	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76
12	Reserves Excluding Revaluation reserves						(24,159.09)
13	Earnings per share (Rs.10 each) (not annualised (except for year ended March):						
	- Basic	0.40	1.14	1.57	4.51	4.73	5.70
	- Diluted	0.40	1.14	1.57	4.51	4.73	5.70
	See accompanying Notes to Financial Results						



TUTICORIN ALKALI CHEMICALS AND FERTILIZERS LIMITED
Registered Office : SPIC House, 88, Mount Road, Guindy, Chennai 600 032
Website : www.tacfert.in ; E mail : info@tacfert.com
CIN: L24119TN1971PLC006083

Notes :

- 1 The above results were reviewed by the Audit committee and approved by the Board of Directors at their respective meetings, held on 3 February 2025 and has been subjected to limited review by the Statutory auditors of the Company. These unaudited 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 Company is engaged in the manufacture of Chemical products which is the only business segment determined in accordance with the IndAS 108, "Operating segment" and hence has only one reportable segment.
- 3 Exceptional items for the year ended 31 March 2024 represents expenses incurred by the Company during the period of shut down as a result of flood, comprising of shut down and restart expenses, salaries and other expenses.
- 4 Exceptional item for the Nine months period ended December 31, 2024 represents write back of interest payable on preference share capital which was treated as a liability on transition to INDAS, provided till the date of conversion of the liability to equity in the year 2018-19, based on expert opinion obtained. The liability for preference dividend arises only when the Company earns profits after adjusting the carry forward losses. In the absence of book profits and considering that the preference shares have been converted to equity the interest liability is extinguished as per INDAS 109 Financial instruments, and hence written back.
- 5 The figures for the previous year/period's have been regrouped/reclassified, wherever necessary, to confirm to the current year/period's presentation.

Chennai
3 February 2025

ELANGO
RAJESHKUMAR
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WHOLE TIME DIRECTOR

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**ANNEXURE AS A PART OF INTEGRATED FILING AS PER SEBI CIRCULAR:
SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dt: December 31, 2024**

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**

- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable**

- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable**

- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**

Tuticorin Alkali Chemicals and Fertilizers Limited