

MSK A & 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

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, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Tuticorin Alkali Chemicals and Fertilizers Limited

1. We have reviewed the accompanying statement of unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited (hereinafter referred to as 'the Company') for the quarter and nine months ended 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

Trichirapally
Venkataramani
Ganesh

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T.V.Ganesh
Partner
Membership No.: 203370
UDIN: 26203370KJ00NQ9268

Place: Chennai
Date: 12/02/2026

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

(Rs. in Lakhs)

S.No.	Particulars	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)	Revenue from operations	9,818.38	7,999.20	8,185.93	25,432.49	22,859.26	30,948.82
b)	Other Income	283.59	100.08	19.02	401.43	430.84	622.88
	Total Income	10,101.97	8,099.28	8,204.95	25,833.92	23,290.10	31,571.70
2	Expenses:						
a)	Cost of materials consumed	3,199.16	2,428.24	3,322.78	8,413.26	8,509.91	11,445.24
b)	Changes in inventories of finished goods, work-in- progress	635.95	92.34	(652.15)	(161.87)	(666.59)	(927.09)
c)	Employee benefits expense	511.39	601.54	605.37	1,598.85	1,655.14	1,945.35
d)	Finance Cost	154.73	141.92	134.54	450.15	321.80	482.13
e)	Depreciation expense	210.27	213.77	122.98	628.79	387.12	679.29
f)	Power and Fuel charges	1,470.84	1,446.24	1,927.23	4,522.51	5,602.26	7,319.39
g)	Other expenses	2,543.84	1,814.12	1,016.05	6,116.81	3,123.56	4,956.30
	Total Expenses	8,726.18	6,738.17	6,476.80	21,568.50	18,933.20	25,900.61
3	Profit before exceptional Items and tax (1-2)	1,375.79	1,361.11	1,728.15	4,265.42	4,356.90	5,671.09
4	Exceptional Items	-	-	-	-	2,287.81	2,287.81
5	Profit before tax (3-4)	1,375.79	1,361.11	1,728.15	4,265.42	6,644.71	7,958.90
6	Tax expense						
	Deferred Tax Charge	460.96	404.72	1,239.51	1,406.50	1,150.12	1,740.12
7	Net Profit after tax (5-6)	914.83	956.39	488.64	2,858.92	5,494.59	6,218.78
8	Other Comprehensive Income (OCI)						
	1. Items that will not be reclassified to Profit or Loss						
a)	(Loss) / Gain on Remeasurement of Defined benefit plans	(18.57)	(29.19)	0.32	(47.76)	(21.30)	(23.87)
	2. Income Tax related to items that will not be reclassified to Profit or Loss	6.49	10.20		16.69		8.34
	Total Other Comprehensive Income	(12.08)	(18.99)	0.32	(31.07)	(21.30)	(15.53)
9	Total Comprehensive Income (7+8)	902.75	937.40	488.96	2,827.85	5,473.29	6,203.25
10	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
11	Reserves Excluding Revaluation reserves						(17,955.86)
12	Earnings per share (Rs.10 each) (not annualised except for the quarters and Nine months) - Basic & Diluted	0.75	0.78	0.40	2.35	4.51	5.10



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 12 February 2026 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 There are no subsidiaries, Joint ventures or Associates for the company
- 4 On November 21, 2025, the Government of India notified four Labour Codes; 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; consolidating 29 existing labour legislations. The Ministry of Labour and Employment subsequently released draft Central Rules and FAQs to facilitate evaluation of the financial implications arising from these notifications. The Institute of Chartered Accountants of India issued Guidance on treatment of expenses that arise out of these notifications. Based on the Company's assessment, the impact of the notification is not material and has been appropriately accounted for in the financial results for the quarter and nine months ended December 31, 2025. The Company will continue to monitor the finalisation of Central and State Rules and government clarifications to recognise any financial impact as appropriate.
- 5 The figures for the previous year/period's have been regrouped/reclassified, wherever necessary, to confirm to the current year/period's presentation.

Delhi
February 12, 2026



By Order of the Board

RAJESHKUMAR
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WHOLE TIME DIRECTOR

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