Tuticorin Alkali Chemicals and Fertilizers™

BSE/SEC/26-27/281 3rd November 2026

The Listing Department
M/s BSE Limited
P.J. Towers
Dalal Street, Mumbai - 400 001.

Scrip Code: 506808

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting- Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform that at the meeting of the Board of Directors held today (03.11.2026) the Directors have amongst other subjects, approved the Un-Audited Financial results of the Company for the Second Quarter and Half Year ended 30th September 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

A copy of the Unaudited financial results along with the Limited Review report for the quarter and half year ended 30th September, 2026 is enclosed.

Board meeting commenced at 4.00 P.M. (IST) and concluded at 5.30 P.M. (IST).

Kindly request you to take the same on record.

Thanking you,

Yours Truly,

For Tuticorin Alkali Chemicals
and Fertilizers Limited.

C S Vijayalakshmi
Company Secretary

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

Independent Auditor's Review Report on unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited for the quarter and six months ended 30 September 2026 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 ended 30 September, 2026 and the year to-date results for the period from 01 April 2026 to 30 September 2026 ('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: 26203370EJTMGM7118

Place: Chennai
Date: 03 November 2026

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 03 November 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 primarily engaged in the manufacturing of chemical products which falls within a single reportable segment. Accordingly, there are no additional disclosure to be furnished in accordance with the requirements of the Ind AS 108- Operating Segments with respect to single reportable segment. Further, the company majorly operates in India, hence it does not have any Significant revenue and non-current operating assets located outside India.

3 There are no subsidiaries, Joint ventures or Associates for the company

4 In view of various geopolitical issues in Middle-East, the price of Ammonia, a critical raw material for the Company has been fluctuating widely. The volatility in Ammonia prices are expected to continue in ensuing quarter as well , until the normalisation of the said scenario.

5 The Company had lodged an Insurance Claim amounting to Rs.1519.99 lakhs, relating to loss of Inventory on account of flood in the month of December 2023.The Company had already received Rs.900.00 lakhs in last year and an amount of Rs.898.46 Lakhs has been received in the current period. The excess amount of Rs. 278.47 lakhs has been recognised as other income.

6 The Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognized provision for income tax for the six month ended 30 September 2026 based on the concessional rate prescribed under the said Section. The Company has re-measured the opening balance of Deferred Tax Liabilities (net) as at 1 April 2026 and accounted tax credit of Rs. 190.56 Lakhs comprising of Rs 108.79 lakhs in the Statement of Profit and Loss and Rs 81.77 lakhs in Other Comprehensive Income, based on the underlying items to which such deferred taxes relate in the current period .

7 The figures for the previous year/period's have been regrouped/reclassified, wherever necessary, to confirm to the current year/period's presentation.

MSKA & ASSOCIATES LLP * Chartered Accountants *

TUTICORIN ALKALI CHEMICALS AND FERTILIZERS LIMITED * CHENNAI 600 032

By Order of the Board

Ashwin C Muthiah
Chairman

Chennai
03 November 2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

Rs. In lakhs

S.No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30 September 2026	30-June-2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from operations:**						
a)	Revenue from operations	11,335.26	8,071.33	7,999.20	19,406.59	15,614.11	33,776.95
b)	Other Income	640.20	382.10	100.08	1,022.30	117.84	531.62
	Total Income	**11,975.46**	**8,453.43**	**8,099.28**	**20,428.89**	**15,731.95**	**34,308.57**
2	**Expenses:**						
a)	Cost of materials consumed	4,568.49	4,636.69	2,428.24	9,205.18	5,214.10	12,017.46
b)	Changes in inventories of finished goods, work-in- progress	2,217.68	(914.41)	92.34	1,303.27	(797.82)	(777.91)
c)	Employee benefits expense	673.70	534.60	601.54	1,208.30	1,087.46	2,168.11
d)	Finance Cost	491.57	479.98	144.71	971.55	295.42	662.87
e)	Depreciation expense	230.54	214.56	213.77	445.10	418.52	838.28
f)	Power and Fuel charges	1,449.53	1,342.03	1,446.24	2,791.56	3,051.67	5,917.18
g)	Other expenses	1,784.67	1,401.43	1,811.33	3,186.10	3,572.97	8,210.24
	Total Expenses	**11,416.18**	**7,694.88**	**6,738.17**	**19,111.06**	**12,842.32**	**29,036.23**
3	**Profit before tax (1-2)**	**559.28**	**758.55**	**1,361.11**	**1,317.83**	**2,889.63**	**5,272.34**
4	Tax expense						
	a) Current Tax	(40.66)	55.80	-	15.14	-	-
	b) Deferred Tax	186.19	29.35	404.72	215.54	945.55	1,611.25
5	**Net Profit after tax (3-4)**	**413.75**	**673.40**	**956.39**	**1,087.15**	**1,944.08**	**3,661.09**
6	**Other Comprehensive Income (OCI)**						
	1. Items that will not be reclassified to Profit or Loss						
	a) Revaluation on Property, Plant and Equipment	-	-	-	-		50.11
	b) Gain / (Loss) on Remeasurement of Defined benefit plans	4.10	-	(29.19)	4.10	(29.19)	(53.52)
	2. Income Tax related to items that will not be reclassified to Profit or Loss (refer note 6)	(1.03)	81.77	10.20	80.74	10.20	302.85
	Total Other Comprehensive Income	**3.07**	**81.77**	**(18.99)**	**84.84**	**(18.99)**	**299.44**
7	**Total Comprehensive Income (5+6)**	**416.82**	**755.17**	**937.40**	**1,171.99**	**1,925.09**	**3,960.53**
8	Paid-up equity share capital	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76
	Equity Shares - (Face value - Rs. 10 per share)						
9	Reserves Excluding Revaluation reserves						(14,301.88)
10	Earnings per share (Rs.10 each)						
	(not annualised except for the quarters and six months)						
	- Basic & Diluted	0.34	0.55	0.78	0.89	1.60	3.00

MSKA & ASSOCIATES LLP Chartered Accountants

TUTICORIN ALKALI CHEMICALS AND FERTILIZERS LIMITED CHENNAI 600 032

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CIN : L24119TN1971PLC006083
STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rs. In lakhs)

S.No	Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment (net)	31,746.53	31,421.09
	(b) Capital work-in-progress	16,838.63	15,039.64
	(c) Investment property	157.11	159.80
	(d) Financial Assets		
	i) Investments	823.77	823.77
	ii) Other financial assets	37.08	34.78
	(e) Income tax Asset (Net)	46.18	112.89
	(f) Other non-current assets	5,199.42	4,640.20
	Total Non Current Assets	54,848.72	52,232.17
2	**Current assets**		
	(a) Inventories	4,934.39	5,614.52
	(b) Financial assets		
	i) Investments	-	736.95
	ii) Trade Receivables	1,872.20	2,169.38
	iii) Cash and Cash equivalents	448.24	40.22
	iv) Other financial assets	12.78	630.40
	(c) Other Current assets	541.14	632.60
	Total Current Assets	7,808.75	9,824.07
	TOTAL ASSETS	62,657.47	62,056.24
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	12,186.76	12,186.76
	(b) Other Equity	7,065.77	5,893.78
	Total Equity	19,252.53	18,080.54
2	**Liabilities**		
	A. Non-Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	2,000.00	5,000.00
	ii) Trade payables		
	- total outstanding dues to micro enterprises and small enterprises		
	- total outstanding dues of creditors other than micro enterprises and small enterprises	11,906.79	11,394.06
	(b) Provisions	308.34	303.88
	(c) Deferred Tax Liabilities (net)	4,603.33	4,468.53
	(d) Other Non Current liabilties	535.81	1,071.61
	Total Non-Current Liabilities	19,354.27	22,238.08
	B. Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	11,000.00	7,000.00
	ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	1,288.03	57.21
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	5,563.62	6,691.41
	iii) Other Financial Liabilities	4,472.35	6,628.84
	(b) Other Current Liabilities	1,708.78	1,327.21
	(c) Provisions	17.89	32.95
	Total Current Liabilities	24,050.67	21,737.62
	TOTAL LIABILITIES	43,404.94	43,975.70
	TOTAL EQUITY AND LIABILITIES	62,657.47	62,056.24

MSKA & ASSOCIATES LLP * Chartered Accountants *

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STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

S.No.	Particulars	Six Months ended 30 September 2026 (Unaudited)		Six Months ended 30 September 2025 (Unaudited)	
A	**Cash flow from operating activities**				
	Profit before tax		1,317.83		2,889.63
	Adjustments for:				
	Depreciation and amortization expenses	445.10		418.52	
	Unrealised Exchange loss	4.09		20.68	
	Finance cost	971.55		295.42	
	Liabilities/Provisions no longer required written back	(121.11)		-	
	Assets writen off	-		63.30	
	Rental Income	(22.82)		(20.83)	777.09
	Interest Income	(2.30)			
	Unwinding of discount on trade payables (net)	(23.07)	1,251.44		
	Operating Profit before working capital changes		2,569.27		3,666.72
	Changes in working capital				
	Increase in Trade Payables	98.94		2,018.09	
	Increase in Other Current Liabilities	381.56		71.62	
	(Decrease)/Increase in Other Financial Liabilities	(2,653.70)		1,392.71	
	Decrease in Provisions	(6.51)		(67.32)	
	Decrease/(Increase) in Inventories	680.13		(643.53)	
	Decrease in Trade Receivables	297.18		1,412.02	
	Increase in Other Non Current Assets	(559.22)		(2,318.28)	
	Increase in other Non Current Financial Assets	(2.30)		-	
	Decrease in Other Financial Assets	617.62		765.62	
	Decrease in Other Current Assets	91.46		52.83	
			(1,054.84)		2,683.76
	Cash generated from operations		1,514.43		6,350.48
	Income tax paid		51.57		23.04
	Net cash flows generated from operating activities (A)		1,566.00		6,373.52
B	**Cash flow from Investing activities**				
	Purchase of property, plant and equipment	(2,566.82)		(4,447.05)	
	Sale of Investments in Equity Shares	736.95		(1,324.90)	
	Rental Income	22.82		20.83	
	Interest income from deposits	2.30			
	Net Cash flow used in investing activities (B)		(1,804.75)		(5,751.12)
C	**Cash flow from Financing activities**				
	Proceeds from short term borrowings (Net)	1,000.00		(379.31)	
	Interest paid	(353.23)		(295.42)	
	Net Cash flow generated from/(used in) financing activities (C)		646.77		(674.73)
	Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		408.02		(52.33)
	Cash and cash equivalents at the beginning of the period		40.22		58.18
	Cash and cash equivalents at the end of the period		448.24		5.85
	Cash and cash equivalents comprise				
	Balances with bank :				
	On current accounts		447.21		5.28
	Cash on hand		1.03		0.57
	Total cash and cash equivalents at end of the period		448.24		5.85

MSKA & ASSOCIATES LLP Chartered Accountants

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