



TGV SRAAC LIMITED
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	44,825	49,994	45,508	1,43,913	1,26,221	1,74,904
II	Other income	616	324	399	1,416	912	1,418
III	Total Income (I+II)	45,441	50,318	45,907	1,45,329	1,27,133	1,76,322
IV	EXPENSES						
	a) Cost of materials consumed	15,110	15,693	12,792	45,176	37,608	51,624
	b) Purchases of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in progress and stock in trade	148	(495)	(367)	(439)	152	419
	d) Employee benefits expense (Refer Note 4)	2,067	1,816	1,800	5,875	5,448	7,334
	e) Finance Costs	380	618	621	1,688	1,688	2,554
	f) Depreciation and Amortisation expense	4,179	4,013	2,148	12,197	6,326	8,808
	g) Power and Fuel	11,505	11,288	18,107	35,099	45,618	62,777
	h) Other expenses	8,248	12,396	7,597	31,706	20,759	30,251
	Total expenses (a to h)	41,637	45,329	42,698	1,31,301	1,17,599	1,63,767
V	Profit before exceptional items and tax (III-IV)	3,804	4,989	3,209	14,028	9,534	12,555
VI	Exceptional items-(Income)/Expenses	-	-	-	-	-	-
VII	Profit before Tax (V-VI)	3,804	4,989	3,209	14,028	9,534	12,555
VIII	Tax expense						
	- Current Tax for the year	1,151	1,259	710	4,029	2,106	2,428
	- Deferred Tax	(161)	21	113	(403)	367	891
IX	Profit for the period from Continuing operations (VII-VIII)	2,814	3,709	2,386	10,402	7,061	9,236
X	Profit(Loss) from Discontinued operations	(5)	(6)	(7)	(16)	(25)	(32)
XI	Tax expense of Discontinued operations	(1)	(2)	(2)	(4)	(6)	(8)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(4)	(4)	(5)	(12)	(19)	(24)
XIII	Profit for the period (IX+XII)	2,810	3,705	2,381	10,390	7,042	9,212
XIV	a) Other Comprehensive Income	(132)	(168)	138	(19)	572	140
	b) Tax effect on Comprehensive Income	33	43	(35)	5	(144)	(35)
	c) Net Other Comprehensive Income	(99)	(125)	103	(14)	428	105
XV	Total Comprehensive Income for the period (XIII+XIV)	2,711	3,580	2,484	10,376	7,470	9,317
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity						1,07,112
XVIII	Earnings per Equity share(for continuing operations)						
	(a) Basic (Rs.)	2.62	3.47	2.23	9.71	6.59	8.62
	(b) Diluted (Rs.)	2.62	3.47	2.23	9.71	6.59	8.62
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.02)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.02)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	2.61	3.46	2.22	9.69	6.57	8.60
	(b) Diluted (Rs.)	2.61	3.46	2.22	9.69	6.57	8.60



Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI
(LODR), Regulations, 2015 for the Quarter/Nine Months ended 31.12.2025

(₹ in lakhs)

SI. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Chemicals	44,254	49,221	44,749	1,42,243	1,22,583	171376
	b) Oils & Fats	994	1,180	1,127	2,972	4,754	5581
	TOTAL	45,248	50,401	45,876	1,45,215	1,27,337	1,76,957
	Less: Inter segment revenue	423	407	368	1,302	1,116	2,053
	Revenue from Operations	44,825	49,994	45,508	1,43,913	1,26,221	1,74,904
2	Segment Results						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	3,901	5,597	3,739	15,426	10,835	14,862
	b) Oils & Fats	(206)	(184)	(78)	(578)	(89)	(455)
	TOTAL	3,695	5,413	3,661	14,848	10,746	14,407
	Less: I) a)Interest Expenses	380	618	622	1,688	1,688	2,554
	b)Interest Income	(489)	(194)	(170)	(868)	(476)	(702)
	II) Other un-allocable						
	Expenditure net off Income	-	-	-	-	-	-
	Total Profit before Tax from Continuing operations	3,804	4,989	3,209	14,028	9,534	12,555
	Less: Loss from Power Plant (discontinuing operations)	(5)	(6)	(7)	(16)	(25)	(32)
	Total Profit before Tax including loss from Continuing & discontinuing operations	3,799	4,983	3,202	14,012	9,509	12,523
3	Segment Assets						
	a) Chemicals	184768	1,92,174	1,81,819	1,84,768	1,81,819	1,83,099
	b) Oils & Fats	2560	2,284	2,116	2,560	2,116	2,014
	c) Other-un allocable Assets	8366	8,363	10,222	8,366	10,222	10,818
	d) Power Plant (Discontinuing operations)	827	826	829	827	829	830
	TOTAL	1,96,521	2,03,647	1,94,986	1,96,521	1,94,986	1,96,761
4	Segment Liabilities						
	a) Chemicals	64920	72,877	73,882	64,920	73,882	73,744
	b) Oils & Fats	516	442	176	516	176	538
	c) Other –un allocable Liabilities	3955	4,837	4,949	3,955	4,949	4,654
	d) Power Plant (Discontinuing operations)	-	-	-	-	-	-
	TOTAL	69,391	78,156	79,007	69,391	79,007	78,936

NOTE:

- The above Un-audited financial results for the 3rd Quarter and Nine Months ended 31st December, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 9th February, 2026.
- The statutory auditors have carried out Limited Review of the above financial results for the 3rd Quarter and Nine Months ended 31st December, 2025.
- During the quarter ended 30th June, 2025, the company has revised the useful life of certain property, plant and machinery of chemical segment, based on a technical evaluation of condition and expected usage of assets. This change in accounting estimate has been applied prospectively with effect from April 1, 2025 and thereby the depreciation for the 3rd quarter and Nine Months ended 31st December, 2025 was increased by Rs. 1614 lakhs and Rs.4842 lakhs respectively and has impact on profit and earning per equity share of Rs.1.13 for the 3rd quarter and Rs.3.39 for the Nine Months ended 31st December, 2025.
- The Government of India notified consolidating twenty-nine existing labour laws into a unified frame work comprising four Labour Codes and made effective from 21st November, 2025. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and recognised in financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate the measurement of liability pertaining to employee benefits and provide appropriate accounting impact as required.
- The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.



By Order of the Board
For TGV SRAAC LIMITED

(K. KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)

Place Hyderabad
Date 09.02.2026