



Tamilnadu Petroproducts Limited

Email: secy-legal@tnpetro.com

Phone No. 044-69185588

Secy / 189 / 2025-26

11th November 2025

The General Manager
Listing Department
BSE Limited
Corporate Relations Department
1st Floor, New Trading Ring
Rotunda Building, PJ Towers
Dalal Street, Fort, Mumbai – 400 001
Scrip Code: 500777

The Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor
Plot No: C/1 'C' Block
Bandra – Kurla Complex
Bandra (E)
Mumbai – 400 051
Scrip ID / Symbol: TNPETRO

Dear Sir / Madam,

Sub: Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/ half year ended 30th September 2025

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at the meeting held today, 11th November 2025, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/ half year ended 30th September 2025 together with the Limited Review Report of the Auditors thereon which is enclosed as **Annexure A**.

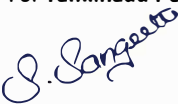
The Meeting of the Board of Directors commenced at 3.00 P.M and concluded at 4.25 P.M.

The above will also be available on the website of the Company www.tnpetro.com.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,
For Tamilnadu Petroproducts Limited


Sangeetha Sekar
Company Secretary

Encl: As above



Regd. Office & Factory :

Manali Express Highway, Manali, Chennai - 600 068, India.
Tel. : (0091) - 44 - 25945500 to 09 Website : www.tnpetro.com

CIN : L23200TN1984PLC010931

TPL GSTIN : 33AAACT1295M1Z6

**11th November 2025**

Independent Auditor's Review Report on Unaudited Standalone Financial Results for quarter and half year ended 30th September 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To**The Board of Directors****Tamil Nadu Petroproducts Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Tamilnadu Petroproducts Limited ('the Company') for the quarter and half year ended 30th September 2025, ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 on "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 Statement is 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 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.

Head Office : Simpson's Building, 861, Anna Salai, Chennai - 600002**Branches : Mumbai | Bengaluru | Kochi | Kollam | Kozhikode**

4. We draw attention to Note No. 3 to the Unaudited Standalone Financial Results, which explains about the expiry of lease agreement entered with Government of Tamilnadu relating to the leasehold land as of 12th June 2020 on which one of the manufacturing units is operating and the extension awaited from the Government of Tamilnadu for which the request for renewal has been filed. Pending renewal of the lease agreement, no adjustments have been made in the Unaudited Standalone Financial Results for the quarter and period ended 30th September 2025 for any potential impact of non-renewal of land lease which is unascertainable at this point of time. Further, the management is confident of obtaining the renewal of lease of land in due course and relying on the same, the accounting as per Ind AS 116- Leases has been done based on lease renewal period and estimated lease rent that would be paid by the Company during the renewal period. Our opinion is not modified in respect of this matter.
5. Based on our review conducted as stated 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 specified under Section 133 of the Act, as amended, read with rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R.G.N. PRICE & Co.,**
Chartered Accountants
Firm Regn. No. 002785S

Sriraam Digitally signed
Alevoor M by Sriraam
Alevoor M

Sriraam Alevoor M
Partner
Membership No. 221354
UDIN:25221354BMMAHH4012

Place: Bengaluru
Date: 11th November 2025



TAMILNADU PETROPRODUCTS LIMITED

Registered Office : Manali Express Highway, Manali, Chennai-600068
Website: www.tnpetro.com ; Telefax No. 044-25945588; E-Mail: secy-legal@tnpetro.com
CIN: L23200TN1984PLC010931, Scrip Code: S00777, Scrip Id: TNPETRO

₹. In Lakh

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	45,609	46,283	44,895	91,892	91,003	1,82,327
2	Other operating income	125	18	73	143	167	350
3	Other Income	1,092	526	598	1,618	1,137	1,994
4	Total Income (1+2+3)	46,826	46,827	45,566	93,653	92,307	1,84,671
5	Expenses:						
a)	Cost of materials consumed	25,020	22,337	28,008	47,357	55,900	1,08,640
b)	Purchases of traded goods	-	-	-	-	-	859
c)	Changes in Inventories of finished goods, work-in-progress and stock in trade	(3,261)	512	(35)	(2,749)	1,832	1,035
d)	Employee benefits expense	1,420	1,484	1,321	2,904	2,610	5,458
e)	Finance costs	307	103	154	410	278	626
f)	Depreciation and amortisation expense	620	622	635	1,242	1,263	2,526
g)	Power and fuel	8,860	8,841	9,436	17,701	18,885	37,812
h)	Referral Charges	6,223	5,299	2,521	11,522	4,209	10,077
i)	Other expenses	3,320	3,082	2,966	6,402	5,793	12,376
	Total Expenses [5(a) to 5(i)]	42,509	42,280	45,006	84,789	90,770	1,79,409
6	Profit/(Loss) from ordinary activities before exceptional items (4-5)	4,317	4,547	560	8,864	1,537	5,262
7	Exceptional Items - Income/(Expenses)	(32)	(27)	(162)	(59)	711	1,850
8	Profit before tax (6+7)	4,285	4,520	398	8,805	2,248	7,112
9	Tax expense:						
a)	Current tax	823	809	115	1,632	630	1,978
b)	Deferred Tax	255	389	-	644	(2)	(8)
	Total Tax Expenses[9(a) to 9(b)]	1,078	1,198	115	2,276	628	1,970
10	Net Profit/(Loss) after tax (8 - 9)	3,207	3,322	283	6,529	1,620	5,142
11	Other Comprehensive income (OCI)						
a)	Items that will not be reclassified to Profit & Loss						
-	Re-measurement of Defined Benefit Plan (Net)	15	(16)	20	(1)	19	43
b)	Items that will be reclassified to Profit & Loss						
-	Changes in Fair Valuation of Derivative Instrument (Net)	8	4	-	12	-	-
12	Total Comprehensive Income (10+/-11)	3,230	3,310	303	6,540	1,639	5,185
13	Paid-up equity share capital (Face value ₹ 10/-each)	8,997	8,997	8,997	8,997	8,997	8,997
14	Reserves excluding revaluation reserve	-	-	-	-	-	74,333
15	Earnings per share (in ₹)						
	Basic and diluted *(not annualised)	3.56*	3.69*	0.31*	7.26*	1.8*	5.72





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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹. in Lakh

Particulars	As at 30-September-2025 (Unaudited)	As at 31-March-2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	26,750	27,564
(b) Capital work-in-progress	57,006	45,173
(c) Right of Use-Assets	933	978
(d) Financial assets		
(i) Investments		
(a) Investments in subsidiary	9,645	9,645
(b) Other Investments	1,040	1,476
(ii) Other financial assets	1,600	1,596
(e) Other non-current assets	6	7
TOTAL NON-CURRENT ASSETS - 1	96,980	86,439
Current assets		
(a) Inventories	14,335	10,282
(b) Financial assets		
(i) Trade Receivables	8,117	8,729
(ii) Cash and Cash equivalents	3	5,500
(iii) Bank balances other than Cash and Cash equivalents	23,687	13,607
(iv) Other financial assets	397	734
(c) Current Tax Assets (Net)	535	766
(d) Other Current assets	5,648	1,496
TOTAL CURRENT ASSETS -2	52,722	41,114
Non-current assets held for sale -3	-	-
TOTAL ASSETS (1+2+3)	1,49,702	1,27,553
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,997	8,997
(b) Other Equity	79,793	74,333
TOTAL EQUITY -1	88,790	83,330
Liabilities		
Non-Current liabilities		
(a) Financial liabilities		
(i) Borrowings	13,786	11,040
(ia) Lease Liabilities	1,380	1,380
(ii) Other financial liabilities	196	186
(b) Provisions	4,954	5,011
(c) Deferred tax liabilities (net)	2,136	1,492
(d) Other non-current liabilities	-	155
TOTAL NON-CURRENT LIABILITIES -2	22,452	19,264
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	17,090	1,004
(ia) Lease Liabilities	118	117
(ii) Trade payables	8,299	7,751
(iii) Other financial liabilities	8,259	11,078
(b) Other Current Liabilities	3,677	3,917
(c) Provision	1,017	1,092
TOTAL CURRENT LIABILITIES -3	38,460	24,959
TOTAL EQUITY & LIABILITIES(1+2+3)	1,49,702	1,27,553





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UNAUDITED STANDALONE STATEMENT OF CASH FLOW		₹. in Lakh	
	As at 30-September-2025 (Unaudited)	As at 31-March-2025 (Audited)	
A. Cash flow from operating activities:			
Profit Before Tax after exceptional Items			
	8,805		7,113
Adjustments for :			
Depreciation on Property, Plant and Equipment, ROU assets	1,242	2,526	
(Profit)/Loss on Sale of Property, Plant and Equipment	(1)	151	
Profit on Sale of Investment	-	(4)	
Finance costs	409	626	
Interest income	(770)	(1,955)	
Changes in Fair Valuation of Derivative Instrument	12	-	
Employee benefit obligation - Actuarial	(1)	57	
	891		1,401
Operating profit before working capital changes	9,696		8,514
Adjustments for (Increase) / decrease in operating assets:			
- Inventories	(4,053)	2,004	
- Trade receivables	612	887	
- Other financial assets	(3)	(77)	
- Other assets	(4,152)	146	
Adjustments for increase / (decrease) in operating liabilities:			
- Trade payables	548	(2,414)	
- Provision and other current liabilities	(527)	2,347	
- Other financial liabilities	(2,808)	9,415	
	(10,383)		12,308
Cash generated from operations	(687)		20,822
Income Tax paid (Net of refunds)	(1,400)		(1,304)
Net cash flow from / (used in) operating activities (A)	(2,087)		19,518
B. Cash flow from investing activities:			
Capital Expenditure (Including Capital Work In Progress and Capital Advances)	(12,216)	(38,686)	
Proceeds from sale of Property, Plant and Equipment and Investment Property	1	18	
Proceeds from Sale of Investments	-	4	
Investments in Equity shares	435	17	
Proceeds/(Investment) in Fixed deposits with Bank	(10,080)	11,849	
Interest received	1,107	2,191	
Net cash flow from / (used in) Investing activities (B)	(20,753)		(24,607)
C. Cash flow from financing activities:			
Payment of lease liabilities	(67)	(104)	
(Repayment) / Proceeds from Long-term borrowings	2,746	11,039	
(Repayment) / Proceeds from Short-term borrowings	16,087	671	
Finance costs	(343)	(490)	
Dividends paid	(1,080)	(1,032)	
Net cash from / (used in) financing activities (C)	17,343		10,084
Net cash flows during the year (A+B+C)	(5,497)		4,995
Cash and cash equivalents at the beginning of the year	5,500		505
Cash and cash equivalents at the end of the year	3		5,500
Net increase / (decrease) in cash and cash equivalents	(5,497)		4,995





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Notes to the Unaudited Standalone Financial Results:

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th november 2025 and have been subjected to Audit by the Statutory Auditors of the Company. The above results have been prepared in accordance with the Indian Accounting Standards - (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2 Manufacturing of Industrial Intermediate Chemicals is the single operating segment as defined in Ind AS 108- Operating Segments.
- 3 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
- 4 Exceptional item disclosed in the financial results for the quarter ended 30th September 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

For Tamilnadu Petroproducts Limited

D. Senthikumar
Managing Director

DIN : 00202578

Place: Chennai

Date : 11th November, 2025



11th November 2025

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for quarter and half year ended 30th September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

Tamilnadu Petroproducts Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Tamilnadu Petroproducts Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended 30th September 2025, ('the Statement'), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and accounting principles generally accepted in India. 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 of 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 Statement is 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 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.

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - Certus Investment and Trading Limited, Mauritius (the Subsidiary Company)
 - Certus Investment and Trading (S) Limited, Singapore (the Step-down Subsidiary Company)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of review report of other auditor as stated in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in Ind AS 34 specified under section 133 of the Act, as amended, read with rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note No. 4 to the Unaudited Consolidated Financial Results, which explains about the expiry of lease agreement entered with Government of Tamilnadu relating to the leasehold land as of 12th June 2020 on which one of the manufacturing units of the Parent Company is operating and the extension awaited from the Government of Tamilnadu for which the request for renewal has been filed. Pending renewal of the lease agreement, no adjustments have been made in the Unaudited Consolidated Financial Results upto the period ended 30th September 2025 for any potential impact of non-renewal of land lease which is unascertainable at this point of time. Further the management is confident of obtaining the renewal of lease of land in the due course and relying on the same, the accounting as per Ind AS 116- Leases has been done based on lease renewal period and estimated lease rent that would be paid by the Company during the renewal period. Our opinion is not modified in respect of this matter.
7. We did not review the interim financial information of two subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial information reflects Group's share of total assets of Rs.18,625 lakhs as at September 30, 2025 and Group's share of total revenue of Rs. 256 lakhs and Rs.490 lakhs, Group's share of total net profit after tax of Rs. 217 lakhs and Rs.420 lakhs and Group's share of total comprehensive income of Rs.217 lakhs and Rs.420 lakhs for the quarter and half year ended 30th September 2025 respectively and negative cashflow of Rs. 12,230 lakhs for the half year ended 30th September 2025, as considered in the Statement. The financial results and other financial information of two foreign subsidiaries have been prepared in accordance

with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion in so far as it relates to the results of such subsidiaries located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the Parent Company as reviewed by us. Our conclusion on the Statement is not modified in respect of this matter.

For **R.G.N. Price & Co.,**
Chartered Accountants
Firm Regn. No. 002785S
Sriraam Digitally signed
Alevoor M by Sriraam
Sriraam Alevoor M Alevoor M
Partner
Membership No. 221354
UDIN:25221354BMMMAHI6502

Date: Bengaluru

Place: 11th November 2025

**TAMILNADU PETROPRODUCTS LIMITED**

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₹. In Lakh

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	45,609	46,283	44,895	91,892	91,003	1,82,327
2	Other operating Income	125	18	73	143	167	350
3	Other Income	1,348	760	827	2,108	1,578	2,816
4	Total Income (1+2+3)	47,082	47,061	45,795	94,143	92,748	1,85,493
5	Expenses:						
a)	Cost of materials consumed	25,020	22,337	28,008	47,357	55,900	1,08,640
b)	Purchases of traded goods	-	-	-	-	-	859
c)	Changes in Inventories of finished goods, work-in-progress and stock in trade	(3,261)	512	(36)	(2,749)	1,832	1,035
d)	Employee benefits expense	1,420	1,484	1,321	2,904	2,610	5,458
e)	Finance costs	307	103	154	410	278	626
f)	Depreciation and amortisation expense	620	622	635	1,242	1,263	2,526
g)	Power and fuel	8,860	8,841	9,437	17,701	18,885	37,812
h)	Referral Charges	6,223	5,299	2,521	11,522	4,209	10,077
i)	Other expenses	3,342	3,099	2,985	6,441	5,837	12,453
	Total Expenses [5(a) to 5(i)]	42,531	42,297	45,025	84,828	90,814	1,79,486
6	Profit/(Loss) from ordinary activities before exceptional items (4-5)	4,551	4,764	770	9,315	1,934	6,007
7	Exceptional Items - Income/(Expenses)	(32)	(27)	(162)	(59)	711	1,850
8	Profit before tax (6+7)	4,519	4,737	608	9,256	2,645	7,857
9	Tax expense:						
a)	Current tax	840	823	136	1,663	670	2,030
b)	Deferred Tax	255	389	-	644	(2)	(8)
	Total Tax Expenses[9(a) to 9(b)]	1,095	1,212	136	2,307	668	2,022
10	Net Profit/(Loss) after tax (8 - 9)	3,424	3,525	472	6,949	1,977	5,835
11	Other Comprehensive income (OCI)						
a)	Items that will not be reclassified to Profit & Loss						
-	Re-measurement of Defined Benefit Plan (Net)	15	(16)	20	(1)	19	43
b)	Items that will be reclassified to Profit & Loss						
-	Changes in Fair Valuation of Derivative Instrument (Net)	8	4	-	12	-	-
-	Changes in Foreign Currency Translation (Net)	666	(8)	66	658	82	443
12	Total Comprehensive Income (10+/-11)	4,113	3,505	558	7,618	2,078	6,321
13	Paid-up equity share capital (Face value ₹ 10/-each)	8,997	8,997	8,997	8,997	8,997	8,997
14	Reserves excluding revaluation reserve	-	-	-	-	-	82,191
15	Earnings per share (in ₹)						
	Basic and diluted *(not annualised)	3.81*	3.92*	0.52*	7.72*	2.2*	6.49



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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**₹. in Lakh**

Particulars	As at 30-September-2025 (Unaudited)	As at 31-March-2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	26,750	27,564
(b) Capital work-in-progress	57,006	45,173
(c) Right of Use-Assets	933	978
(d) Financial assets		
(i) Investments		
(a) Investments in subsidiaries	-	-
(b) Other Investments	1,040	1,476
(ii) Other financial assets	1,600	1,596
(e) Other non-current assets	6	7
TOTAL NON-CURRENT ASSETS - 1	87,335	76,794
Current assets		
(a) Inventories	14,335	10,281
(b) Financial assets		
(i) Trade Receivables	8,117	8,729
(ii) Cash and Cash equivalents	5,289	23,017
(iii) Bank balances other than Cash and Cash equivalents	23,687	13,607
(iv) Other financial assets	398	743
(c) Current Tax Assets (Net)	535	766
(d) Other Current Assets	18,987	1,497
TOTAL CURRENT ASSETS - 2	71,348	58,640
Non-current assets held for sale -3	-	-
TOTAL ASSETS (1+2+3)	1,58,683	1,35,434
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,997	8,997
(b) Other Equity	88,729	82,191
TOTAL EQUITY - 1	97,726	91,188
Liabilities		
Non-Current liabilities		
(a) Financial liabilities		
(i) Borrowings	13,786	11,040
(ia) Lease Liabilities	1,380	1,380
(ii) Other financial liabilities	196	186
(b) Provisions	4,954	5,011
(c) Deferred tax liabilities (net)	2,136	1,492
(d) Other non-current liabilities	-	155
TOTAL NON-CURRENT LIABILITIES - 2	22,452	19,264
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	17,090	1,004
(ia) Lease liabilities	118	117
(ii) Trade payables	8,311	7,764
(iii) Other financial liabilities	8,259	11,078
(b) Other Current Liabilities	3,677	3,917
(c) Provisions	1,050	1,102
TOTAL CURRENT LIABILITIES - 3	38,505	24,982
TOTAL EQUITY & LIABILITIES(1+2+3)	1,58,683	1,35,434





TAMILNADU PETROPRODUCTS LIMITED

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CIN: L23200TN1984PLC010931, Scrip Code: 500777, Scrip Id: TNPETRO

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW		₹. In Lakh	
	As at 30-September-2025 (Unaudited)	As at 31-March-2025 (Audited)	
A. Cash flow from operating activities:			
Profit Before Tax after exceptional Items	9,256	7,857	
Adjustments for :			
Depreciation on Property, Plant and Equipment, ROU assets,	1,242	2,526	
(Profit)/Loss on Sale of Property, Plant and Equipment	(1)	151	
Profit on Sale of Investment	-	(4)	
Finance costs	410	626	
Interest income	(770)	(1,955)	
Changes in Fair Valuation of Derivative Instrument	12	-	
Employee benefit obligation - Actuarial	(1)	57	
Exchange differences in translating the financial statements of foreign operations	658	443	
	1,550	1,844	
Operating profit before working capital changes	10,806	9,701	
Adjustments for (Increase) / decrease in operating assets:			
Inventories	(4,053)	2,004	
Trade receivables	612	887	
Other financial assets	(3)	(77)	
Other assets	(17,490)	161	
Adjustments for Increase / (decrease) in operating liabilities:			
Trade payables	546	(2,419)	
Provision and other current liabilities	(287)	2,366	
Other financial liabilities	(3,053)	9,341	
	(23,728)	12,263	
Cash generated from operations	(12,922)	21,964	
Net Income tax (paid)	(1,400)	(1,304)	
Net cash flow from / (used in) operating activities (A)	(14,322)	20,660	
B. Cash flow from investing activities:			
Capital Expenditure (Including Capital Work In Progress and Capital Advances)	(12,216)	(38,686)	
Proceeds from sale of Property, Plant and Equipment and Investment Property	1	18	
Proceeds from Sale of Investments	-	4	
Investments in / (Sale of) Equity shares	435	17	
Proceeds/(Investment) in Fixed deposits with Bank	(10,080)	11,849	
Interest received	1,112	2,358	
Net cash flow from / (used in) investing activities (B)	(20,748)	(24,440)	
C. Cash flow from financing activities:			
Payment of lease liabilities	(67)	(104)	
(Repayment) / Proceeds from Long-term borrowings	2,746	11,039	
(Repayment) / Proceeds from Short-term borrowings	16,087	671	
Finance costs	(344)	(490)	
Dividends paid	(1,080)	(1,080)	
Net cash from / (used in) financing activities (C)	17,342	10,036	
Net cash flows during the year (A+B+C)	(17,728)	6,256	
Cash and cash equivalents at the beginning of the year	23,017	16,761	
Cash and cash equivalents at the end of the year	5,289	23,017	
Net Increase / (decrease) in cash and cash equivalents	(17,728)	6,256	



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Notes to the Unaudited Consolidated Financial Results:

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2025 and have been subjected to Audit by the Statutory Auditors of the Company. The above results have been prepared in accordance with the Indian Accounting Standards - (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2 The Consolidated Financial Results include the results of the Company's wholly owned subsidiary - Certus Investment and Trading Limited, Mauritius and its wholly owned subsidiary - Certus Investment and Trading (S) Private Limited, Singapore on the basis of the consolidated financial statements audited by independent auditors of the subsidiary.
- 3 Manufacturing of Industrial Intermediate Chemicals is the single operating segment as defined in Ind AS 108- Operating Segments.
- 4 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 Tamil Nadu. 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.
- 5 Exceptional item disclosed in the financial results for the quarter ended 30th September 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

For Tamil Nadu Petroproducts Limited

D. Senthikumar
Managing Director
DIN : 00202578

Place: Chennai

Date : 11th November, 2025

