



Tamilnadu Petroproducts Limited

Email: secy-legal@tnpetro.com

Phone No. 044-69185588

Secy / 189 /2025-26

4th February 2026

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/ nine months ended 31st December 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, 4th February 2026, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/ nine months ended 31st December 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 2.00 P.M and concluded at 3.50 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

4th February 2026

Independent Auditor's Review Report on Unaudited Standalone Financial Results for quarter and nine months ended 31st December 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 nine months ended 31st December 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 31st December 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

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Sriraam Alevoor M
Partner
Membership No. 221354
UDIN: 26221354RIBDDE2314

Place: Mangalore
Date: 4th February 2026



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: 500777, Scrip Id: TNPETRO

₹. In Lakh

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

Sl.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	42,092	45,609	45,895	1,33,984	1,36,898	1,82,327
2	Other operating income	37	125	133	180	300	350
3	Other Income	560	1,092	485	2,178	1,622	1,994
4	Total Income (1+2+3)	42,689	46,826	46,513	1,36,342	1,38,820	1,84,671
5	Expenses:						
a)	Cost of materials consumed	19,212	25,020	26,741	66,569	82,641	1,08,640
b)	Purchases of traded goods	-	-	859	-	859	859
c)	Changes in inventories of finished goods, work-in-progress and stock in trade	1,735	(3,261)	252	(1,014)	2,084	1,035
d)	Employee benefits expense	1,549	1,420	1,287	4,453	3,897	5,458
e)	Finance costs	679	307	174	1,089	452	626
f)	Depreciation and amortisation expense	632	620	637	1,874	1,900	2,526
g)	Power and fuel	7,849	8,860	9,363	25,550	28,248	37,812
h)	Referral Charges	4,987	6,223	2,521	16,509	6,730	10,077
i)	Other expenses	3,673	3,320	3,133	10,075	8,926	12,376
	Total Expenses [5(a) to 5(i)]	40,316	42,509	44,967	1,25,105	1,35,737	1,79,409
6	Profit/(Loss) from ordinary activities before exceptional items (4-5)	2,373	4,317	1,546	11,237	3,083	5,262
7	Exceptional Items - Income/(Expenses)	-	(32)	(86)	(59)	625	1,850
8	Profit before tax (6+7)	2,373	4,285	1,460	11,178	3,708	7,112
9	Tax expense:						
a)	Current tax	333	823	400	1,965	1,030	1,978
b)	Deferred Tax	276	255	29	920	27	(8)
	Total Tax Expenses[9(a) to 9(b)]	609	1,078	429	2,885	1,057	1,970
10	Net Profit/(Loss) after tax (8 - 9)	1,764	3,207	1,031	8,293	2,651	5,142
11	Other Comprehensive income (OCI)						
a)	Items that will not be reclassified to Profit & Loss						
	- Re-measurement of Defined Benefit Plan (Net)	(45)	15	(3)	(46)	16	43
b)	Items that will be reclassified to Profit & Loss						
	- Changes in Fair Valuation of Derivative Instrument (Net)	-	8	-	12	-	-
12	Total Comprehensive income (10+/-11)	1,719	3,230	1,028	8,259	2,667	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)	1.96*	3.56*	1.15*	9.22*	2.95*	5.72





TAMILNADU PETROPRODUCTS LIMITED

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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 04th February 2026 and have been subjected to limited review 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 On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Company has assessed and disclosed the incremental impact of these changes of ₹ 26.90 lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 Exceptional item disclosed in the financial results for the nine month ended 31st December 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

Place: Chennai

Date : 04th February, 2026



For Tamilnadu Petroproducts Limited

D. Senthil Kumar
Managing Director
DIN : 00202578

4th February 2026

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for quarter and nine months ended 31st December 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 nine months ended 31st December 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 31st December 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 revenue of Rs.256 lakhs and Rs.746 lakhs, Group's share of total net profit after tax of Rs.224 lakhs and Rs.644 lakhs and Group's share of total comprehensive income of Rs.224 lakhs and Rs.644 lakhs for the quarter and nine months ended 31st December 2025 respectively, 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 above 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

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Sriraam Alevoor M

Partner

Membership No. 221354

UDIN: 26221354VKNICW5280

Date: Mangalore

Place: 4th February 2026



TAMILNADU PETROPRODUCTS LIMITED

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₹. In Lakh

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

Sl.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	42,092	45,609	45,895	1,33,984	1,36,898	1,82,327
2	Other operating income	37	125	133	180	300	350
3	Other Income	816	1,348	654	2,924	2,232	2,816
4	Total Income (1+2+3)	42,945	47,082	46,682	1,37,088	1,39,430	1,85,493
5	Expenses:						
	a) Cost of materials consumed	19,212	25,020	26,741	66,569	82,641	1,08,640
	b) Purchases of traded goods	-	-	859	-	859	859
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	1,735	(3,261)	252	(1,014)	2,084	1,035
	d) Employee benefits expense	1,549	1,420	1,287	4,453	3,897	5,458
	e) Finance costs	679	307	174	1,089	452	626
	f) Depreciation and amortisation expense	632	620	637	1,874	1,900	2,526
	g) Power and fuel	7,849	8,860	9,363	25,550	28,248	37,812
	h) Referral Charges	4,987	6,223	2,521	16,509	6,730	10,077
	i) Other expenses	3,688	3,342	3,148	10,129	8,985	12,453
	Total Expenses [5(a) to 5(i)]	40,331	42,531	44,982	1,25,159	1,35,796	1,79,486
6	Profit/(Loss) from ordinary activities before exceptional items (4-5)	2,614	4,551	1,700	11,929	3,634	6,007
7	Exceptional Items - Income/(Expenses)	-	(32)	(86)	(59)	625	1,850
8	Profit before tax (6+7)	2,614	4,519	1,614	11,870	4,259	7,857
9	Tax expense:						
	a) Current tax	350	840	415	2,013	1,085	2,030
	b) Deferred Tax	276	255	29	920	27	(8)
	Total Tax Expenses [9(a) to 9(b)]	626	1,095	444	2,933	1,112	2,022
10	Net Profit/(Loss) after tax (8 - 9)	1,988	3,424	1,170	8,937	3,147	5,835
11	Other Comprehensive Income (OCI)						
	a) Items that will not be reclassified to Profit & Loss						
	- Re-measurement of Defined Benefit Plan (Net)	(45)	15	(3)	(46)	16	43
	b) Items that will be reclassified to Profit & Loss						
	- Changes in Fair Valuation of Derivative Instrument (Net)	-	8	-	12	-	-
	- Changes in Foreign Currency Translation (Net)	235	666	370	893	452	443
12	Total Comprehensive Income (10+/-11)	2,178	4,113	1,537	9,796	3,615	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)	2.21*	3.81*	1.3*	9.93*	3.5*	6.49





TAMILNADU PETROPRODUCTS LIMITED

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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 04th February 2026 and have been subjected to limited review 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 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
- 5 On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Company has assessed and disclosed the incremental impact of these changes of ₹ 26.90 lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 6 Exceptional item disclosed in the financial results for the nine month ended 31st December 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

Place: Chennai

Date : 04th February, 2026



For Tamilnadu Petroproducts Limited

D. Senthil Kumar
Managing Director
DIN : 00202578