

Integrated Filing (Finance) Ind AS

TIRUPATI STARCH & CHEMICALS LIMITED

General Information

Scrip code*	524582
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE314D01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Manufacturing of Starch & its allied products
Start date of board meeting	14-11-2025
Start time of board meeting	13:30:00
End date of board meeting	14-11-2025
End time of board meeting	15:55:00

Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	8,923.36	18,146.08
	Other income	37.49	50.27
	Total income	8,960.85	18,196.35
2	Expenses		
(a)	Cost of materials consumed	6,721.88	13,958.31
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(82.55)	(824.16)
(d)	Employee benefit expense	340.23	683.91
(e)	Finance costs	254.39	552.69
(f)	Depreciation, depletion and amortisation expense	200.60	418.79
(g)	Other Expenses		
1	Other Expenses	1,519.71	3,227.77
	Total other expenses	1,519.71	3,227.77
	Total expenses	8,954.26	18,017.31
3	Total profit before exceptional items and tax	6.59	179.04
4	Exceptional items	0.00	0.00
5	Total profit before tax	6.59	179.04

6	Tax expense		
7	Current tax	4.95	33.36
8	Deferred tax	1.00	(9.50)
9	Total tax expenses	5.95	23.86
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	0.64	155.18
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	0.64	155.18
17	Other comprehensive income net of taxes	8.48	1.08
18	Total Comprehensive Income for the period	9.12	156.26
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	Details of equity share capital		
	Paid-up equity share capital	958.92	958.92
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.01	1.62
	Diluted earnings (loss) per share from continuing operations	0.01	1.62

ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.01	1.62
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	1.62
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<u>Textual Information(1)</u>	

Text Block

<u>Textual Information</u> (1).	' 1)-These unaudited consolidated financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. ' 2)- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their Meetings held on November 14, 2025. The Statutory Auditor/s of the company have carried out a limited review of the aforesaid results. ' 3)-The Company has only one reportable business segment i.e. Manufacturing of Starch and allied products based on guiding principles given in Ind AS 108 "Operating Segments". Accordingly, the disclosure requirements as per Ind AS 108 are not applicable. '
-------------------------------------	--

Other Comprehensive Income

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of defined benefit employee's plan (Net of Tax)	8.09	(0.11)
2	Equity Instrument Through Other Comprehensive Income (Net of Tax)	0.39	1.19
	Total Amount of items that will not be reclassified to profit and loss	8.48	1.08
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	8.48	1.08

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	9,204.98
Capital work-in-progress	4,432.71
Investment property	0.00
Goodwill	0.00
Other intangible assets	4.43
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	11.85
Total non-current financial assets	11.85
Deferred tax assets (net)	462.30
Other non-current assets	272.90
Total non-current assets	14,389.17
2 Current assets	
Inventories	4,734.93
Current financial asset	
Current investments	31.61
Trade receivables, current	4,134.28

	Cash and cash equivalents	7.79
	Bank balance other than cash and cash equivalents	8.49
	Loans, current	0.00
	Other current financial assets	6.54
	Total current financial assets	4,188.71
	Current tax assets (net)	0.00
	Other current assets	196.67
	Total current assets	9,120.31
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	23,509.48
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	958.92
	Other equity	5,282.76
	Total equity attributable to owners of parent	6,241.68
	Non controlling interest	0.00
	Total equity	6,241.68
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	7,041.91
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	4.50
	Total non-current financial liabilities	7,046.41
	Provisions, non-current	173.76
	Deferred tax liabilities (net)	360.27
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00

	Total non-current liabilities	7,580.44
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	6,544.40
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	101.78
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,999.56
	Total Trade payable	2,101.34
	Other current financial liabilities	125.89
	Total current financial liabilities	8,771.63
	Other current liabilities	689.69
	Provisions, current	97.29
	Current tax liabilities (Net)	128.75
	Deferred government grants, Current	0.00
	Total current liabilities	9,687.36
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	17,267.80
	Total equity and liabilities	23,509.48
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	179.04
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	552.69
	Adjustments for decrease (increase) in inventories	(489.08)
	Adjustments for decrease (increase) in trade receivables, current	(217.31)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	(23.15)
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	(6.92)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	253.86
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	63.71
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	418.79
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	19.87
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00

	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	7.29
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	2.57
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	567.74
	Net cash flows from (used in) operations	746.78
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	5.08
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	741.70
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00

	Proceeds from sales of property, plant and equipment	(203.89)
	Purchase of property, plant and equipment	0.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	7.29
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(196.60)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	1,358.14
	Repayments of borrowings	1,395.50
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	533.40
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(570.76)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(25.66)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(25.66)
	Cash and cash equivalents cash flow statement at beginning of period	33.45
	Cash and cash equivalents cash flow statement at end of period	7.79

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							