

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	14-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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 and allied products
Start date of board meeting	14-02-2026
Start time of board meeting	13:30:00
End date of board meeting	14-02-2026
End time of board meeting	15:55:00

Whether cash flow statement is applicable on company	
Type of cash flow statement	
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	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	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	9,193.78	27,339.86
	Other income	212.54	262.81
	Total income	9,406.32	27,602.67
2	Expenses		
(a)	Cost of materials consumed	5,856.84	19,815.15
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	570.63	(253.53)
(d)	Employee benefit expense	340.54	1,024.45
(e)	Finance costs	243.09	795.78
(f)	Depreciation, depletion and amortisation expense	211.31	630.10
(g)	Other Expenses		
1	Other Expenses	1,831.09	5,058.86
	Total other expenses	1,831.09	5,058.86
	Total expenses	9,053.50	27,070.81
3	Total profit before exceptional items and tax	352.82	531.86
4	Exceptional items	0.00	0.00
5	Total profit before tax	352.82	531.86

6	Tax expense		
7	Current tax	81.56	114.92
8	Deferred tax	24.96	15.46
9	Total tax expenses	106.52	130.38
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	246.30	401.48
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	246.30	401.48
17	Other comprehensive income net of taxes	33.50	34.58
18	Total Comprehensive Income for the period	279.80	436.06
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
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	2.57	4.19
	Diluted earnings (loss) per share from continuing operations	2.57	4.19

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	2.57	4.19
	Diluted earnings (loss) per share from continuing and discontinued operations	2.57	4.19
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

<p><u>Textual</u> <u>Information(1)</u></p>	<p>Notes: ' 1)- 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 February 14, 2026. The Statutory Auditor/s of the company have carried out a limited review of the aforesaid results. ' 2)-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. ' 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. ' 4)-On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry or Labour & Employment published draft Central Rules and FAQs to enable assessment or the financial Impact due to changes in the regulations. The Company has assessed the Incremental Impact of these changes on the basis the best Information available, consistent with the guidance provided by the Institute of Chartered Accountants of India and has immaterial financial Impact. 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 take appropriate steps as required. '</p>
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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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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 (i) Remeasurement of defined benefit employee's plan (Net of Tax)	33.03	32.92
2 (ii) Equity Instrument Through Other Comprehensive Income (Net of Tax)	0.47	1.66
Total Amount of items that will not be reclassified to profit and loss	33.50	34.58
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	33.50	34.58

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							