



Ref: TFL/SEC/276
Department of Corporate Affairs
BSE Limited
PJ Towers
Dalal Street, Fort,
Mumbai – 400 001.

12.11.2025

SCRIP: 506808

Dear Sir,

Sub: Outcome of the Board Meeting- Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

We wish to inform that at the meeting of the Board of Directors held today (12.11.2025) the Directors have amongst other subjects, approved the following:

Unaudited financial results of the Company for the half year and quarter ended 30th September, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. A copy of the Unaudited financial results along with the Limited Review report for the quarter ended 30th September, 2025 is enclosed.

Meeting commenced at 2.00 PM and concluded by 3.40 PM.

Kindly take on record of the

Yours Faithfully,

For Tuticorin Alkali Chemicals and Fertilizers Limited

C.S. Vijayalakshmi

Company Secretary

Encl: As above.

Tuticorin Alkali Chemicals and Fertilizers Limited

88 Mount Road Guindy Chennai 600 032 India Tel +91 44 22352513 Fax +91 44 22352163

CIN: L24119TN1971PLC006083

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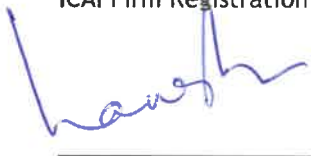
Website : www.tafert.in

Independent Auditor's Review Report on unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited for the quarter and six months ended 30 September 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To The Board of Directors
Tuticorin Alkali Chemicals and Fertilizers Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Tuticorin Alkali Chemicals and Fertilizers Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2025 and the year to-date results for the period from 01 April 2025 to 30 September 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company'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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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, "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 statements are 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 specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



T.V.Ganesh
Partner
Membership No.:203370
UDIN: 25203370BMLEDZ6435



Place: Chennai
Date: 12/11/2025

TUTICORIN ALKALI CHEMICALS AND FERTILIZERS LIMITED
Registered Office : SPIC House, 88, Mount Road, Guindy, Chennai 600 032
Website : www.tacfert.in ; E mail : info@tacfert.com
CIN : L24119TN1971PLC006083

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025

(Rs. in Lakhs)

S.No	Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	31,731.02	31,808.67
	(b) Capital work-in-progress	6,154.66	2,109.10
	(c) Investment property	162.49	165.18
	<u>(d) Financial Assets</u>		
	i) Non Current Investments	1,560.72	235.82
	ii) Other financial assets	15.84	15.84
	(e) Income tax Asset (Net)	88.74	111.78
	(f) Other non-current assets	8,318.96	6,000.68
	TOTAL NON-CURRENT ASSETS	48,032.43	40,447.07
2	Current assets		
	(a) Inventories	6,992.89	6,349.36
	<u>(b) Financial assets</u>		
	(i) Investments		-
	(ii) Trade Receivables	1,998.22	3,410.24
	(iii) Cash and Cash equivalents	5.85	58.18
	(iv) Other financial assets	632.77	1,398.39
	(c) Other Current assets	371.58	424.41
	TOTAL CURRENT ASSETS	10,001.31	11,640.58
	TOTAL ASSETS	58,033.74	52,087.65
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	12,186.76	12,186.76
	(b) Other Equity	3,858.34	1,933.26
	Total Equity	16,045.10	14,120.02
2	Liabilities		
	A. Non-Current Liabilities		
	<u>(a) Financial Liabilities</u>		
	(i) Borrowings	5,000.00	5,000.00
	(ii) Trade payables		
	- total outstanding dues to micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	13,540.48	13,622.50
	(b) Provisions	297.73	331.47
	(c) Deferred Tax Liabilities (net)	4,095.47	3,160.13
	Total Non-Current Liabilities	22,933.68	22,114.10
	B. Current liabilities		
	<u>(a) Financial liabilities</u>		
	(i) Borrowings	4,414.92	4,794.23
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	900.94	1,179.13
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	7,873.71	5,474.75
	(iii) Other Financial Liabilities	5,491.53	4,098.83
	(b) Other Current Liabilities	355.86	284.24
	(c) Provisions	18.00	22.35
	Total Current liabilities	19,054.96	15,853.53
	Total liabilities	41,988.64	37,967.63
	TOTAL EQUITY AND LIABILITIES	58,033.74	52,087.65

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<u>Revenue from operations:</u>						
a)	Revenue from operations	7,999.20	7,614.91	7,441.82	15,614.11	14,673.33	30,948.82
b)	Other Income	100.08	17.76	212.73	117.84	411.82	622.88
	Total Income	8,099.28	7,632.67	7,654.55	15,731.95	15,085.15	31,571.70
2	<u>Expenses:</u>						
a)	Cost of materials consumed	2,428.24	2,785.86	3,181.42	5,214.10	5,187.13	11,445.24
b)	Changes in inventories of finished goods, work-in-progress	92.34	(890.16)	(541.06)	(797.82)	(14.44)	(927.09)
c)	Employee benefits expense	601.54	485.92	518.56	1,087.46	951.73	1,945.35
d)	Finance Cost	144.71	150.71	109.97	295.42	189.84	527.99
e)	Depreciation expense	213.77	204.75	165.27	418.52	264.14	679.29
f)	Power and Fuel charges	1,446.24	1,605.43	1,900.20	3,051.67	3,675.03	7,319.39
g)	Other expenses	1,811.33	1,761.64	985.65	3,572.97	2,202.97	4,910.44
	Total Expenses	6,738.17	6,104.15	6,320.01	12,842.32	12,456.40	25,900.61
3	Profit before exceptional Items and tax (1-2)	1,361.11	1,528.52	1,334.54	2,889.63	2,628.75	5,671.09
4	Exceptional Items	-	-	-	-	2,287.81	2,287.81
5	Profit before tax (3-4)	1,361.11	1,528.52	1,334.54	2,889.63	4,916.56	7,958.90
6	Tax expense						
a)	Deferred Tax Charge / (Benefit)	404.72	540.83	(52.95)	945.55	(89.39)	1,740.12
7	Net Profit after tax (5-6)	956.39	987.69	1,387.49	1,944.08	5,005.95	6,218.78
8	Other Comprehensive Income (OCI)						
	1. Items that will not be reclassified to Profit or Loss						
a)	Loss on Remeasurement of Defined benefit plans	(29.19)	-	(21.62)	(29.19)	(21.62)	(23.87)
	2. Income Tax related to items that will not be reclassified to Profit or Loss	10.20			10.20		8.34
	Total Other Comprehensive income	(18.99)	-	(21.62)	(18.99)	(21.62)	(15.53)
9	Total Comprehensive Income (7+8)	937.40	987.69	1,365.87	1,925.09	4,984.33	6,203.25
10	Paid-up equity share capital	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76	12,186.76
11	Reserves Excluding Revaluation reserves						(17,955.86)
12	Earnings per share (Rs.10 each) (not annualised for the quarters and six months) - Basic & Diluted	0.78	0.81	1.14	1.60	4.11	5.10

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STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025

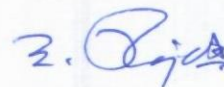
Rs. In Lakhs					
S.No.	Particulars	Six Months ended 30 September 2025 (Unaudited)		Six Months ended 30 September 2024 (Unaudited)	
A	Cash flow from operating activities				
	Profit before tax		2,889.63		2,628.75
	Adjustments for:				
	Depreciation and amortization expenses	418.52		264.14	
	Unrealised Exchange loss	20.68		-	
	Finance cost	295.42		189.84	
	Liabilities/Provisions no longer required written back	-		(381.27)	
	Property, Plant and Equipment written off	63.30			
	Rental Income	(20.83)	777.09	(18.49)	54.22
	Operating Profit before working capital changes		3,666.72		2,682.97
	Changes in working capital				
	Increase / (Decrease) in Trade Payables	2,018.09		(735.50)	
	Increase / (Decrease) in Other Current Liabilities	71.62		(615.62)	
	Increase in Other Financial Liabilities	1,392.71		393.28	
	Decrease in Provisions	(67.32)		(18.48)	
	Increase in Inventories	(643.53)		(570.39)	
	Decrease / (Increase) in Trade Receivables	1,412.02		(2,830.40)	
	(Increase) / Decrease in Other Non Current Assets	(2,318.28)		169.07	
	Decrease / (Increase) in Other Financial Assets	765.62		(0.01)	
	Decrease in Other Current Assets	52.83		310.17	
	Cash generated from/(used in) operations		2,683.76		(3,897.88)
	Income tax refunds / (paid)		6,350.48		(1,214.91)
			23.04		(4.86)
	Net cash flows generated from / (used in) operating activities (A)		6,373.52		(1,219.77)
B	Cash flow from Investing activities				
	Purchase of Property, Plant and equipment including capital work-in-progress	(4,447.05)		(3,980.80)	
	Investments in Equity Shares	(1,324.90)			
	Proceeds from fixed deposits	-		9.76	
	Rental Income	20.83		18.49	
	Net Cash flow used in investing activities (B)		(5,751.12)		(3,952.55)
C	Cash flow from Financing activities				
	Proceeds from Long term borrowings	-		5,000.00	
	Proceeds from short term borrowings (Net)	(379.31)		867.23	
	Interest paid	(295.42)		(189.84)	
	Net Cash flow (used in)/generated from financing activities (C)		(674.73)		5,677.39
	Net (Decrease)/Increase in cash and cash equivalents (A+B+C)		(52.33)		505.07
	Cash and cash equivalents at the beginning of the Period		58.18		1.45
	Cash and cash equivalents at the end of the Period		5.85		506.52
	Cash and cash equivalents comprise of				
	Balances with bank :				
	On current accounts / Fixed deposit		5.28		503.34
	Cash on hand		0.57		3.18
	Total cash and cash equivalents at end of the period		5.85		506.52

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Notes :

- 1 The above results were reviewed by the Audit committee and approved by the Board of Directors at their respective meetings, held on 12 November 2025 and has been subjected to limited review by the Statutory auditors of the Company. These unaudited financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting'. the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.
- 2 The Company is engaged in the manufacture of Chemical products which is the only business segment determined in accordance with the IndAS 108, "Operating segment" and hence has only one reportable segment.
- 3 The company had lodged an Insurance claim amounting to Rs. 1519.99 lakhs, relating to loss of inventory on account of floods in the month of December 2023. The Company has received an amount of Rs. 900 Lakhs in the month of May 2025 and the balance claims are under process
- 4 The figures for the previous year/period's have been regrouped/reclassified, wherever necessary, to confirm to the current year/period's presentation.

By Order of the Board



E RAJESH KUMAR
WHOLE TIME DIRECTOR

Tuticorin
November 12, 2025