

मॉयल लिमिटेड

(भारत सरकार का उपक्रम)

मॉयल भवन, 1ए काटोल रोड, नागपुर - 440 013

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सी.आय.एन नं.: L99999MH1962GOI012398



MOIL LIMITED

(A Government of India Enterprise)

MOIL Bhavan, 1A, Katol Road, Nagpur - 440 013

☎ : 0712-2806100, 2806182 /216

E-Mail : compliance@moil.nic.in

Website: www.moil.nic.in Telefax: 0712-2591661

CIN No: L99999MH1962GOI012398

CS/NSE-BSE/2025-26/

Date: 30.01.2026

To,
The GM (Listing),
National Stock Exchange of India Ltd,
Exchange Plaza, Plot No.C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400053

To,
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Sub : Unaudited Financial Results for the quarter and nine months ended on 31.12.2025 and 2nd Interim Dividend for F.Y. 2025-26.

Stock NSE: MOIL
Code: BSE: 533286
ISIN: INE490G01020

Dear Sir,

This is further to our letter no. CS/NSE-BSE/2025-26/378 dated 20.01.2026. In this regard, it is to inform that the Board of Directors of the Company in their meeting held today has:

1. Approved the Unaudited Financial results of the Company for the quarter and nine months ended on 31st December, 2025. We are enclosing herewith a copy of the approved results along with the Limited Review Report of the Auditors.

We are also arranging publication of results in newspapers, as per SEBI (LODR) Regulations 2015.

2. Declared 2nd Interim Dividend Rs. 3.53 per equity share of face value Rs.10 each for the financial year ending on 31st March, 2026.

As earlier informed to the exchange the Record date for the purpose of payment of dividend is 05.02.2026. The date of payment of 2nd interim dividend for the financial year 2025-26 shall be 26.02.2026.

Meeting Started: 11:00 hrs.

Meeting Ended: 13:00 hrs.

Yours faithfully,

For MOIL Limited

(Neeraj Dutt Pandey)
Company Secretary cum Compliance Officer

Encl.: As above

MOIL LIMITED

CIN : L99999MH1962G01012398

Statement of unaudited financial results for the quarter and nine months ended 31st December, 2025

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(₹ in lakhs)

Sr. No.	Particulars	For quarter ended			For the nine months ended		For the financial year ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
1	(a) Revenue from operations	35991.34	34804.78	36681.61	105602.10	115155.07	158494.09
	(b) Other income	1690.75	3028.03	3270.17	6965.27	8656.10	11137.58
	Total income	37682.09	37832.81	39951.78	112567.37	123811.17	169631.67
2	Expenses						
	(a) Cost of materials consumed at plants (Net)	455.82	541.05	546.80	1546.92	1984.59	2502.73
	(b) Purchase of stock-in-trade	1237.02	1530.34	0.00	2767.36	0.00	0.00
	(c) Changes in inventories of finished goods, stock in trade and work-in-process	-3212.91	-3454.48	-107.21	-8237.12	-5811.60	-7272.95
	(d) Employee benefits expense	14444.56	13946.46	13612.75	42453.20	41439.70	56393.63
	(e) Depreciation and amortisation expense	4428.64	4002.53	3880.84	12175.59	11305.46	15213.04
	(f) Consumption of stores and spares etc.	3297.21	2499.94	3168.85	9076.27	9004.89	12578.34
	(g) Other expenses	10040.99	9791.40	9944.82	30436.38	29733.46	41538.67
	Total expenses	30691.33	28857.24	31046.85	90218.60	87656.50	120953.46
3	Profit/ (loss) before exceptional items and tax [1 - 2]	6990.76	8975.57	8904.93	22348.77	36154.67	48678.21
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/ (loss) before tax [3 - 4]	6990.76	8975.57	8904.93	22348.77	36154.67	48678.21
6	Tax expense						
	(a) Current tax	2126.63	2503.18	2443.04	6366.24	9787.63	12617.97
	(b) Earlier year tax	0.00	0.00	1.85	0.00	1.85	1.85
	(c) Deferred tax	-428.11	-571.46	92.43	-1504.14	-233.43	-2105.32
	Total tax expense	1698.52	1931.72	2537.32	4862.10	9556.05	10514.50
7	Net profit/ (loss) for the period from continuing operation [5 - 6]	5292.24	7043.85	6367.61	17486.67	26598.62	38163.71
8	Extraordinary items (Net of tax expense)	0.00	0.00	0.00	0.00	0.00	0.00
9	Net profit/ (loss) for the period [7 - 8]	5292.24	7043.85	6367.61	17486.67	26598.62	38163.71
10	Other comprehensive income						
	a (i) Items that will not be reclassified to profit or loss	-333.51	-1682.29	0.49	-3655.17	2.47	-8440.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	162.13	413.79	-0.01	989.71	-2.77	2128.53
	b (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income for the period (net of tax)	-171.38	-1268.50	0.48	-2665.46	-0.30	-6312.15
11	Total Comprehensive Income for the period [9 + 10]	5120.86	5775.35	6368.09	14821.21	26598.32	31851.56
12	Paid-up equity share capital (Face value of share ₹ 10 each)	20348.52	20348.52	20348.52	20348.52	20348.52	20348.52
13	Other equity excluding revaluation reserve as per balance sheet	251323.70	249865.57	246368.19	251323.70	246368.19	243441.32
14	Earnings per share from continuing operation						
	(a) Basic (₹ 10 each)	2.60	3.46	3.13	8.59	13.07	18.76
	(b) Diluted (₹ 10 each)	2.60	3.46	3.13	8.59	13.07	18.76

FLM : MOIL/HO/FI & Audit/2026/12



V Suresh




MOIL LIMITED

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Segment-wise revenue, unaudited financial results for the quarter and nine months ended 31st December, 2025 and assets and liabilities as on that date.

(₹ in lakhs)

Sr. No.	Particulars	For quarter ended			For nine months ended		For the financial year ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	Segment revenue						
	(a) Mining products	34133.60	32992.12	32870.92	99279.13	107683.45	147864.42
	(b) Manufactured products	2356.72	2106.86	4376.00	7390.70	8788.24	12389.14
	(c) Power	471.99	545.98	229.61	1634.49	1431.47	1902.96
	Sub-total	36962.31	35644.96	37476.53	108304.32	117903.15	162156.52
	(-) Inter-segment revenue	970.97	840.18	794.94	2702.22	2748.09	3662.43
	Sales/income from operations	35991.34	34804.78	36681.59	105602.10	115155.07	158494.09
2	Segment results [Profit/(-)loss before exceptional items, tax and interest]						
	(a) Mining products	4723.54	5154.24	4917.76	13079.46	25590.39	34576.42
	(b) Manufactured products	363.82	504.86	815.04	1435.72	1208.55	2118.26
	(c) Power	212.65	288.44	-98.04	868.32	699.63	845.95
	Sub-total	5300.01	5947.54	5634.76	15383.50	27498.57	37540.63
	(+) Other unallocable income (net of unallocable expenditure)	1690.75	3028.03	3270.17	6965.27	8656.10	11137.58
	Profit from ordinary activities before exceptional items and tax	6990.76	8975.57	8904.93	22348.77	36154.67	48678.21
3	Segment assets						
	(a) Mining products	194665.41	189889.59	167239.41	194665.41	167239.41	183205.97
	(b) Manufactured products	7356.88	7289.75	6669.09	7356.88	6669.09	6413.76
	(c) Power	5648.74	5855.98	6305.72	5648.74	6305.72	6166.19
	(d) Unallocated	122506.41	127350.63	130208.13	122506.41	130208.13	125349.50
	Total	330177.44	330385.95	310422.35	330177.44	310422.35	321135.42
4	Segment liabilities						
	(a) Mining products	49108.30	45848.80	35518.62	49108.30	35518.62	42347.74
	(b) Manufactured products	1208.60	1414.80	1796.88	1208.60	1796.88	1201.96
	(c) Power	965.50	886.68	773.83	965.50	773.83	944.95
	(d) Unallocated	7222.82	12021.58	5616.31	7222.82	5616.31	12850.92
	Total	58505.22	60171.86	43705.64	58505.22	43705.64	57345.57

Notes :

- (1) The above results, reviewed by the Audit Committee, have been approved by the Board of Directors in its meeting held on 30th January, 2026 and have been reviewed by Statutory Auditors of the company. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- (2) The Board has approved second interim dividend of ₹ 3.53 per equity share for the the financial year 2025-26.
- (3) Information about investor complaints for the quarter : Opening - Nil, received during the quarter- 4, resolved during the quarter -3, and pending as on 31.12.2025 - 1.
- (4) MOIL has no subsidiary/associate/joint venture company as on 31st December,2025.
- (5) Previous period's figures have been regrouped/reclassified, wherever necessary to make them comparable. The figures for the quarter ended 31st December,2025/2024 are balancing figures between the unaudited figures of nine months and reviewed figures upto 30th September,2025/2024.

As per our report of even date

For M/s TACS & Co.,

Chartered Accountants

Firm's Registration Number : 115064W

CA Mumtaz Abid Ali

Partner

Membership Number: 042696

UDIN: 26042696EKYWMF8639

Place : New Delhi

Date :30th January,2026



For MOIL Limited,

V Suresh

Vishwanath Suresh

Chairman-cum-Managing Director

DIN : 10059734





Independent Auditor's Review Report on the Unaudited Standalone Financial Results

To,
The Board of Directors
MOIL Limited
Nagpur

1. We have reviewed the accompanying Statement of unaudited standalone financial results of MOIL Limited ("the Company") for the quarter and nine months ended 31st December 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, as amended ("the Regulation").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter:

Without qualifying our opinion, we draw attention to the following matters:

1. In the Statement of unaudited financial results for the quarter and nine months ended 31-12-2025, recognition of revenue has been done by including Royalty, District Mineral Fund (DMF) and National Minerals Exploration Trust contribution (NMET) collected on behalf of third party on actual basis as per contract. However, this treatment is not in line with IND AS 115, which stipulates that revenue must be shown on net basis excluding all collection on behalf of third parties. This has been done by the Company as per industry practice and based on expert opinion obtained.





2. The Company recognises export transactions undertaken as a State Trading Enterprise (STE) / Canalizing Agent on a gross basis, notwithstanding that the Company earns only a fixed facilitation margin (3%) under back-to-back contractual arrangements and does not assume inventory, pricing, credit or customer acceptance risk. As per the control and principal-agent criteria under Ind AS 115, these transactions exhibit the characteristics of agency arrangements, requiring revenue recognition only to the extent of fixed commission income, rather than gross sales and corresponding purchases. This has been done by the Company as per expert opinion obtained.
3. The Company has not recognised any accounting adjustments related to gratuity and other employee benefit obligations that may arise as per Ind AS 19 in accordance with the New Labour Code effective from 21st November 2025. Management has informed us that the assessment of financial impact is currently under progress and accordingly, no adjustments have been made in the quarterly financial results.

Our opinion is not modified in respect of the above matters.



For, TACS & Co.
Chartered Accountants
FRN – 115064W

CA Mumtaz A Ali
(Partner)

M. No. 042696

UDIN –26042696EKYWMF8639

Date: 30/01/2026
Place: New Delhi