(13 pages including this page)

Ref: Secy/NSE 14th August 2026

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai – 400 051

Symbol: SPIC

Dear Sir,

Sub: Outcome of the Board Meeting – Reg. 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015
Ref: Our letter dated 10th August 2026

We wish to inform that the details of the outcome of the Board Meeting of the Company held today i.e., 14th August 2026 are as follows:-

1. **Unaudited Financial Results for the quarter ended 30th June 2026**

   In terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, (LODR) we enclose a copy each of Unaudited Financial Results (Standalone & Consolidated) of the Company, for the Quarter ended 30th June 2026, which were recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective Meetings held today. The Limited Review Reports both dated 14th August 2026 of the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results are enclosed.

   The Unaudited Financial Results and Limited Review Reports will be made available on the website of the Company i.e., www.spic.in.

2. **Appointment of Director**

i. Thiru. P Sankar, IAS, (DIN: 05125853), Nominee of Tamilnadu Industrial Development Corporation Limited (TIDCO) is appointed as an Additional Director (Non-Executive Nominee Director) on the Board of the Company effective today (14th August 2026), subject to approval of the shareholders at the ensuing 55th AGM.

Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change	:	Appointment
Date of appointment & Terms of appointment	:	Effective 14th August 2026, appointed as an Additional Director in the category of Non-Executive Nominee Director
Disclosure of relationship between Directors	:	Nil

Brief Profile:

Dr. P Sankar is a 2006 batch IAS Officer who has held many key positions in various departments in the Government of Tamilnadu.

Presently, Dr. P Sankar, IAS is the Agricultural Production Commissioner and Secretary, Agriculture and Farmers Welfare Department. Earlier, Dr. P Sankar, IAS served as the Secretary of the Higher Education Department and the Managing Director of the Tamilnadu Textbook and Educational Services Corporation.

He has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment is subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

ii. Thiru. Sanket Balvantrao Waghe, IAS, (DIN: 11865401), Nominee of Tamilnadu Industrial Development Corporation Limited (TIDCO) is appointed as an Additional Director (Non-Executive Nominee Director) on the Board of the Company effective today (14th August 2026), subject to approval of the shareholders at the ensuing 55th AGM.

Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change	:	Appointment
Date of appointment & Terms of appointment	:	Effective 14th August 2026, appointed as an Additional Director in the category of Non-Executive Nominee Director
Disclosure of relationship between Directors	:	Nil

Brief Profile:

Mr. Sanket Balvantrao Waghe, IAS is a 2021 batch IAS Officer who has held many positions in various departments in the Government of Tamil Nadu. Presently, Mr Sanket Balvantrao Waghe is the Executive Director, Tamilnadu Industrial Development Corporation Limited. He served as an Assistant Collector Training (Salem), Sub- Collector and Sub-Magistrate, Ponneri.

He has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment is subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

iii. Mr. T K Arun (DIN: 02163427), is re-appointed as Independent Director for the second term (Non-Executive Independent Director) on the Board of the Company w.e.f. 11th November 2026, subject to approval of the shareholders at the ensuing 55th AGM.

Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change	:	Re-appointment
Date of appointment & Terms of appointment	:	Effective 11th November 2026, Re-appointed as Independent Director in the category of Non-Executive Independent Director.
Disclosure of relationship between Directors	:	Nil

Brief Profile:

Mr. T K Arun holds a Bachelor's Degree in Commerce from Loyola College, University of Madras and is an Associate Member of the Institute of Company Secretaries of India, New Delhi. He retired on 31st October 2017, as the Senior General Manager and Secretary of TIDCO, wholly owned by the Government of Tamil Nadu after illustrious service of over 3 decades.

During his tenure with TIDCO he had served as Nominee Director of many companies assisted by TIDCO such as Titan Company Limited (TCL), Southern Petrochemical Industries Corporation Limited (SPIC), Tamilnadu Petroproducts Limited (TPL), Ascendas IT Park Chennai Limited (Ascendas), Tanflora Infrastructure Park, Limited (Tanflora), TIDEL Park Limited (TIDEL), Titan Time Products Ltd. (TTPL), TRIL Info Park Limited (TRIL), Tamil Nadu Road Development Company Limited (TNRDCL) and Manali Petrochemicals Limited etc. He was Member of Audit Committees and various other committees of such companies.

Mr. T K Arun has about 4 decades of experience in investment promotion and project development. He has worked in multiple state and central government organizations in sectors including, equity investments, investment promotion, ports, water supply and infrastructure. He has wide experience in commercial negotiations, contracting and contract management, structuring of PPP infrastructure projects in Ports, Roads and IT sectors, procurement of developers for PPP projects, Management of PPP contracts, management of project contracts including financing, concession documents, arbitration and conciliation proceedings and asset re-structuring. Having served on the Boards and committees of several companies for over ten years, he has a good exposure to Corporate Governance.

Post his retirement he is advising established corporates on legal, administrative and governance processes.

Mr. T K Arun joined the Company's Board in February 2018 as a Non-Independent Non-Executive Director. Subsequently, he was appointed as an Independent Director for a period of 5 years w.e.f. 11th November 2021.

He has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment is subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

3. **Date of 55th Annual General Meeting**

   The 55th Annual General Meeting (AGM) of the Company is scheduled to be held on **Monday, 28th September 2026 at 2:00 P.M. (IST)** through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).

4. **Record Date to decide entitlement for Dividend for FY 2025-26**

   Pursuant to Regulation 42 of the SEBI (LODR) Regulations, 2015, the Company has fixed **Monday, 21st September 2026,** as the Record Date for determining entitlement of Members for the purpose of dividend for the Financial Year 2025-26.

5. **Payment of Dividend:**

   As intimated earlier in May 2026, the Board at their Meeting held on 22nd May 2026 has recommended a dividend of Rs. 2.00/- per equity share of Rs. 10/- each, fully paid-up, for the FY 2025-26 subject to the approval of the Shareholders at the 55th AGM. Upon approval by the Shareholders, the said dividend will be paid within prescribed time.

6. **Closure of Transfer Books/Cut-off date for E-Voting eligibility.**

   The Register of Members will remain closed from Tuesday, 22nd September 2026 to Monday, 28th September 2026 (both days inclusive) and the cut-off date for e-voting is Monday, 21st September 2026 for the purpose of determining the eligibility for E-Voting at the AGM.

The Meeting of the Board of Directors of the Company commenced at 2:00 P.M. (IST) and concluded at 4.20 P.M. (IST).

Thanking you,

Yours faithfully,

For Southern Petrochemical
Industries Corporation Ltd.

RAMANAN SWAMINATHAN

Digitally signed by RAMANAN SWAMINATHAN
Date: 2026.08.14 18:10:49 +05'30'

R Swaminathan
Company Secretary

Encl: a/a

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('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 LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

T. V. Ganesh
Partner
Membership No.:203370
UDIN: 26203370AAQFVZ4746

MSKA & ASSOCIATES LLP * Chartered Accountants

Place: Chennai
Date: August 14, 2026

SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LTD.
Regd. Office: SPIC House, 88 Mount Road, Guindy, Chennai - 600 032
CIN : L11101TN1969PLC005778
Web Site: www.spic.in, Email: spiccorp@spic.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rupees in Crores)

S.No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited) (Refer Note 8)	(Unaudited)	(Audited)
1	**Revenue from Operations**				
	(a) Sales/Income from Operations	845.19	579.25	777.14	2940.45
	(b) Other operating income	3.62	4.90	3.49	15.52
	Revenue from Operations	**848.81**	**584.15**	**780.63**	**2955.97**
	Other Income	1.48	11.58	17.52	59.13
	Total Income	**850.29**	**595.73**	**798.15**	**3015.10**
2	**Expenses**				
	(a) Cost of materials consumed	709.79	458.97	581.64	2,155.56
	(b) Changes in inventories of finished goods and work-in-progress	(54.20)	(24.34)	(26.08)	(7.71)
	(c) Employee benefits expense (Refer Note 6)	22.62	26.24	21.81	100.39
	(d) Finance Cost	7.86	5.01	11.80	28.42
	(e) Depreciation and Amortisation expense	9.69	9.69	9.83	43.68
	(f) Power and Fuel charges	16.19	13.62	21.19	74.06
	(g) Other expenses	95.62	64.72	88.78	334.15
	Total Expenses	**807.57**	**553.91**	**708.97**	**2728.55**
3	**Profit from Operations before exceptional Items & tax (1-2)**	**42.72**	**41.82**	**89.18**	**286.55**
4	Exceptional Items	-	-	-	-
5	**Profit before tax (3+4)**	**42.72**	**41.82**	**89.18**	**286.55**
6	**Tax Expense (Refer Note 5)**				
	Current Tax	9.50	14.35	31.20	98.55
	Deferred tax (benefit) / charge	(11.66)	1.32	(0.29)	1.84
	Total Tax (benefit) / expense	**(2.16)**	**15.67**	**30.91**	**100.39**
7	**Net Profit after tax (5-6)**	**44.88**	**26.15**	**58.27**	**186.16**
8	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss				
	a) Effect of measuring investments at fair value	10.85	(11.73)	7.22	(3.51)
	b) Loss on remeasurement of defined benefit plans	-	(1.00)	-	(0.67)
	ii) Income tax relating to items that will not be re-classified to profit or loss	(1.63)	1.81	(0.90)	0.67
	Total Other Comprehensive Income	**9.22**	**(10.92)**	**6.32**	**(3.51)**
9	**Total Comprehensive Income (7+8)**	**54.10**	**15.23**	**64.59**	**182.65**
10	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64
11	Reserves excluding revaluation reserve				987.12
12	Earnings Per Share (EPS) (of Rs.10/- each)				
	Basic & Diluted (Not annualised for the quarters (Rupees))	**2.20**	1.28	2.86	9.14

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Notes :

1. The above Standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026 and has been subjected to review by the Statutory Auditors of the Company. These Standalone 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. During the quarter, the Urea plant was in operation for 91 days (Previous year's corresponding quarter : 91 days).

3. During the quarter, the production and sale of Urea of the company were 1.87 lac MT and 1.82 lac MT respectively.

4. Subsidy, for the period April to June 2026 is Rs. 714.83 crores has been accounted based on the provisional Retention Price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments, if any, and its consequential impact will be assessed when the final retention price is notified.

5. The Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognised provision for income tax for the three months ended 30 June 2026 based on the concessional rate prescribed under the said Section. The Company has re-measured the opening balance of Deferred Tax Liabilities (net) as at 01 April 2026 and accounted tax credit of Rs. 12.92 crores relating to the same in the current quarter.

6. 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 legislations. The Ministry of Labour and Employment subsequently released Central Rules and FAQs to facilitate evaluation of the financial implications arising from these notifications. The Institute of Chartered Accountants of India issued Guidance on treatment of expenses that arise out of these notifications. Based on the Company's assessment, the impact of the notification is not material and has been appropriately accounted for in the previous year ended March 31, 2026. The Company continues to monitor the finalization of State Rules and government clarifications to recognize any financial impact as appropriate.

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7. The Company's Chief Operating Decision maker (CODm) reviews business operations as a single segment i.e. manufacture and sale of fertilizers which falls with in single reportable segment. Accordingly, there are no additional disclosure to be furnished in accordance with the requirements of the Ind AS 108 - Operating Segments with respect to single reportable segment. Further, the Company majorly operates in India, hence it does not have any revenue and non-current operating assets located outside India.

8. The figures of the quarter ended March 31, 2026 is the balancing figure between the audited figures in respect of the financial year ended March 31, 2026 and the unaudited published year-to date figures up to December 31, 2025 being the date of the end of third quarter of the financial year which was subjected to limited review.

9. Previous period's/year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

Place : Chennai
Date : August 14, 2026

K R Anandan
Whole Time Director
DIN: 00314502

MSKA & ASSOCIATES LLP * Chartered Accountants *

SPIC LTD. * CHENNAI-32 *

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on unaudited consolidated financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as 'the Company'), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended June 30, 2026 ('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 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Tamilnadu Petroproducts Limited	Joint Venture
2	National Aromatics and Petrochemicals Corporation Limited	Joint Venture*
3	Tuticorin Alkali Chemicals and Fertilizers Limited	Associate
4	Greenam Energy Private Limited	Associate

* As the Company's share of losses in the Joint Venture exceeded the cost of Investment in an earlier year, loss for the period has not been considered in the consolidated financial results.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor and management reviewed financial information referred to in paragraph 6 and 7 below, 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.

MSKA & ASSOCIATES LLP Chartered Accountants

6. The Statement also includes the Company's share of net profit after tax of Rs. 13.56 crores and total comprehensive income of Rs. 13.29 crores for the quarter ended June 30, 2026, as considered in the Statement, in respect of one joint venture, whose interim financial results have not been reviewed by us. These interim unaudited financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement also includes the Company's share of net profit after tax of Rs. 0.16 crores and total comprehensive income of Rs.0.16 crores for the quarter ended June 30, 2026, as considered in the Statement, in respect of one associate, whose interim financial results have not been reviewed by us. This interim unaudited financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on such management prepared interim unaudited financial results. According to the information and explanations given to us by the Management, this interim unaudited financial result is not material to the Company.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

T.V. Ganesh
Partner
Membership No.: 203370
UDIN: 26203370YKSYYQ5016

Place: Chennai
Date: August 14, 2026

SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LTD.
Regd. Office: SPIC House, 88 Mount Road, Guindy, Chennai - 600 032
CIN : L11101TN1969PLC005778
Web Site: www.spic.in, Email: spiccorp@spic.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rupees in Crores)

S.No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited) (Refer Note 10)	(Unaudited)	(Audited)
1	**Revenue from Operations**				
	(a) Sales/Income from Operations	845.19	579.25	777.14	2940.45
	(b) Other operating income	3.62	4.90	3.49	15.52
	Revenue from Operations	**848.81**	**584.15**	**780.63**	**2955.97**
	Other Income	1.48	11.58	17.52	59.13
	Total Income	**850.29**	**595.73**	**798.15**	**3015.10**
2	**Expenses**				
	(a) Cost of materials consumed	709.79	458.97	581.64	2,155.56
	(b) Changes in inventories of finished goods and work-in-progress	(54.20)	(24.34)	(26.08)	(7.71)
	(c) Employee benefits expense (Refer Note 7)	22.62	26.24	21.81	100.39
	(d) Finance Cost	7.86	5.01	11.80	28.42
	(e) Depreciation and Amortisation expense	9.69	9.69	9.83	43.68
	(f) Power and Fuel charges	16.19	13.62	21.19	74.06
	(g) Other expenses	95.62	64.72	88.78	334.15
	Total Expenses	**807.57**	**553.91**	**708.97**	**2728.55**
3	**Profit from Operations before share of profit of equity accounted investees, exceptional items & tax (1-2)**	**42.72**	**41.82**	**89.18**	**286.55**
4	**Exceptional Items**	-	-	-	-
5	**Profit before share of equity accounted investees and tax (3+4)**	**42.72**	**41.82**	**89.18**	**286.55**
6	**Share of profit of joint venture and associates**	19.90	4.16	11.76	34.49
7	**Profit before tax**	**62.62**	**45.98**	**100.94**	**321.04**
8	**Tax Expense (Refer Note 6)**				
	Current Tax	9.50	14.35	31.20	98.55
	Share of current tax pertaining to joint venture and associate	3.19	0.24	1.39	3.65
	Deferred tax (including share of joint venture and associate)	(10.25)	1.90	1.64	7.36
	Total Tax Expense	**2.44**	**16.49**	**34.23**	**109.56**
9	**Net Profit after tax (7-8)**	**60.18**	**29.49**	**66.71**	**211.48**
10	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss				
	a) Effect of measuring investments at fair value	10.85	(11.73)	7.22	(3.51)
	b) Loss on remeasurement of defined benefit plans	-	(1.00)	-	(0.67)
	ii) Income tax relating to items that will not be re-classified to profit or loss	(1.63)	1.81	(0.90)	0.67
	Share of other comprehensive income as reported by joint venture and associates	(0.08)	2.56	(0.03)	3.94
	Total Other Comprehensive Income	**9.14**	**(8.36)**	**6.29**	**0.43**
11	**Total Comprehensive Income (9+10)**	**69.32**	**21.13**	**73.00**	**211.91**
12	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64
13	Reserves excluding revaluation reserve				1166.41
14	Earnings Per Share (EPS) (of Rs.10/- each)				
	Basic & Diluted (Not annualised for the quarters (Rupees))	2.96	1.45	3.28	10.39

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

SPIC LTD. ★ CHENNAI-32 ★

Notes :

1. The above Consolidated unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026 and has been subjected to review by the Statutory Auditors of the Company. These Consolidated 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 Consolidated unaudited financial results include the results of two Joint Venture companies – Tamilnadu Petroproducts Limited and National Aromatics and Petrochemicals Corporation Limited and two Associate companies – Tuticorin Alkali Chemicals and Fertilizers Limited and Greenam Energy Private Limited. The Company does not have any subsidiary companies.

3. During the quarter, the Urea plant was in operation for 91 days (Previous year's corresponding quarter : 91 days).

4. During the quarter, the production and sale of Urea of the Company were 1.87 lac MT and 1.82 lac MT respectively.

5. Subsidy, for the period April to June 2026 is Rs. 714.83 crores has been accounted based on the provisional Retention Price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments, if any, and its consequential impact will be assessed when the final retention price is notified.

6. The Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognized provision for income tax for the three months ended 30 June 2026 based on the concessional rate prescribed under the said Section. The Company has re-measured the opening balance of Deferred Tax Liabilities (net) as at 01 April 2026 and accounted tax credit of Rs. 12.92 crores relating to the same in the current quarter.

MSKA & ASSOCIATES LLP Chartered Accountants

SPIC LTD CHENNAI-32

7. 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 legislations. The Ministry of Labour and Employment subsequently released Central Rules and FAQs to facilitate evaluation of the financial implications arising from these notifications. The Institute of Chartered Accountants of India issued Guidance on treatment of expenses that arise out of these notifications. Based on the Company's assessment, the impact of the notification is not material and has been appropriately accounted for in the previous year ended March 31, 2026. The Company continues to monitor the finalization of State Rules and government clarifications to recognize any financial impact as appropriate.

8. With respect to a jointly controlled entity

   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 mutually 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.

9. The Company's Chief Operating Decision maker (CODm) reviews business operations as a single segment i.e. manufacture and sale of fertilizers which falls with in single reportable segment. Accordingly, there are no additional disclosure to be furnished in accordance with the requirements of the Ind AS 108 - Operating Segments with respect to single reportable segment. Further, the Company majorly operates in India, hence it does not have any revenue and non-current operating assets located outside India.

10. The figures of the quarter ended March 31, 2026 is the balancing figure between the audited figures in respect of the financial year ended March 31, 2026 and the unaudited published year-to date figures up to December 31, 2025 being the date of the end of third quarter of the financial year which was subjected to limited review.

11. Previous period's/year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

Place : Chennai
Date : August 14, 2026

K R Anandan
Whole Time Director
DIN: 00314502

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