Aug 20, 2026

BSE Limited
Department of Corporate Affairs
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai-400001

Dear Sir/Madam,

Scrip Code: **517166**

Sub: **Outcome of Board Meeting to consider and approve the unaudited financial results for the quarter ended Jun 30, 2026**

Ref: **BSE Notice No. 20230315-41dated 15 Mar 2023**

Pursuant to Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and pursuant to BSE Notice No. 20230315-41 dated 15th March 2023, we wish to inform that the Board of Directors of the Company at its Meeting held today i.e., August 20, 2026 has inter-alia

1. Approved the unaudited financial results of the Company for the Quarter ended Jun 30, 2026.

   Copies of the Unaudited Financial Results and Limited Review Report of the Statutory Auditors of the Company for the Quarter ended Jun 30, 2026 are enclosed pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Fixation of Date, Time and Venue for the Annual General Meeting of the Company.

   The Board of Directors of the Company in its meeting held on 20th August 2026, has decided to hold 41st Annual General Meeting ("AGM") of the Company on Monday, the Sep 14, 2026 at 10.20am through Video Conferencing ("VC") / Other Audio Visual Means("OAVM"),

   Further, pursuant to Regulation 42 of SEBI (LODR) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from Sep 7, 2026 to Sep 14, 2026 (Both days inclusive) for the purpose of AGM.

   Further, pursuant to the Regulation 42 of SEBI (LODR) Regulations, 2015, we would like to inform that the Cut-off has been fixed as Monday, the Sep 7, 2026.

   Further, pursuant to Regulation 44 of SEBI (LODR) Regulations, 2015, the Company will be providing the facility for voting by electronic means ("remote e-voting"). The remote e-voting period will commence on 10am Friday, the Sep 11, 2026 till Sunday the Sep 13, 2026, 5pm (Both days inclusive). The voting rights of Members shall be reckoned on the basis of number of equity shares held by Members of the Company as on Cut-off i.e. Sep 7, 2026.

The Meeting of Board of Directors commenced today at 11am and concluded at 18.45pm.

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This is for your kind information and records.

Thanking you.

Yours faithfully,

For SPEL Semiconductor Limited

P. Balamurugan
Head Operations & Whole-Time Director
DIN: 07480881

SPEL Semiconductor Limited
Regd. Office : 5 CMDA Industrial Estate, MM Nagar (Chennai) 603 206
CIN : L32201TN1984PLC011434 eMail ID info@spel.com Website : www.spel.com

Statement of Audited Financial Results for the Quarter ended Jun 30, 2026

(₹ in lakhs)

S#	Particulars	Quarter Ended			Year Ended		
		Jun 30, 2026 Unaudited	Mar 31, 2026 Audited	Jun 30, 2025 Unaudited	Jun 30, 2026 Unaudited	Jun 30, 2025 Unaudited	Mar 31, 2026 Audited
Income							
1	Revenue from Operations	7.99	2,18.43	1,93.39	7.99	1,93.39	6,28.00
2	Other Income	40.28	81.08	42.23	40.28	42.23	2,25.07
3	Total Income (1+2)	**48.28**	**2,99.51**	**2,35.62**	**48.28**	**2,35.62**	**8.53.07**
Expenses							
4	a. Cost of Materials Consumed	0.18	(16.79)	48.87	0.18	48.87	1,41.36
	b. Changes in Inventories of finished goods and work in progress	-	9.24	8.29	-	8.29	10.21
	c. Employees Benefits Expenses	29.23	50.56	73.26	29.23	73.26	2,54.34
	d. Finance Cost	61.57	1,78.24	2,00.46	61.57	2,00.46	5,05.83
	e. Depreciation and Amortisation Expense	28.03	27.65	29.29	28.03	29.29	1,14.30
	f. Power and Fuel	24.10	5.47	59.56	24.10	59.56	1,61.79
	g. Other Expenses	39.23	(4.70)	58.41	39.23	58.41	1,67.05
	Total Expenses	**1,82.34**	**2,49.67**	**4,78.12**	**1,82.34**	**4,78.12**	**13.54.88**
5	Profit/(Loss) before Exceptional Items (3-4)	**(1,34.06)**	**49.83**	**(2,42.51)**	**(1,34.06)**	**(2,42.51)**	**(5,01.81)**
6	Exceptional Items	-	27.20	(3,16.27)	-	(3,16.27)	**(18,82.31)**
7	Profit/(Loss) before Tax (5-6)	**(1,34.06)**	**77.03**	**(5,58.78)**	**(1,34.06)**	**(5,58.78)**	**(23,84.11)**
Tax Expense							
8	1. Current Tax a. Current Period b. Prior Period	-	-	-	-	-	-
	c. Deferred Tax change/ (Credit)	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
9	**Profit/(Loss) for the Period (7-8)**	**(1,34.06)**	**77.03**	**(5,58.78)**	**(1,34.06)**	**(5,58.78)**	**(23,84.11)**
Other Comprehensive Income / (Loss)							
10	A i Item that will not be reclassified to Prior or Loss	-	64.20	-	-	-	8,97.20
	ii. Income Tax relating to items that will not be reclassified to Profit or Loss	-	6,04.21	-	-	-	5,00.09
	B i. Item that will be reclassified to Profit or Loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-

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SPEL Semiconductor Limited M.M. Nagar 603 209

	Other Comprehensive Income (10A+10B)	-	6,68.41	-	-	-	13,97.29
11	**Total Comprehensive Income / (Loss) for the Period (9+10)**	**(1,34.06)**	**7,45.44**	**(5,58.78)**	**(1,34.06)**	**(5,58.78)**	**(9,86.82)**
12	Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)	46,11.74	46,11.74	46,11.74	46,11.74	46,11.74	46,11.74
13	Other Equity as per Balance Sheet	-	-	-	-	-	(43,07.31)
Earnings Per Share 9EPS) of Rs.10/- each (Not Annualised)							
14	a. Basic	(0.29)	0.17	(1.21)	(0.29)	(1.21)	(5.17)
	b. Diluted	(0.29)	0.17	(1.21)	(0.29)	(1.21)	(5.17)

Notes :

1. The above unaudited standalone financial results for the quarter ended Jun 30, 2026 have been prepared in accordance with Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Company's factory operations remain suspended, as approved by the Board of Directors at its Meeting held on Jan 14, 2026, and continued vide Board Meeting dated May 19, 2026. Revenue for the Quarter primarily represents residual export/other sales; income for the period is accordingly not comparable with normal operating periods

3. The Head Operations and Whole-Time Director, based on the internal business reporting system, has identified that the Company has only one segment viz. Manufacture and Sale of Integrated Circuits. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.

4. Figures for the corresponding quarter and year ended Mar 31, 2026 are as per the Audited Financial Results approved by the Board of Directors on May 19, 2026, which carried a qualified opinion from the Statutory Auditors on going concern and other matters (Ref: Report of Venkatesh & Co., Chartered Accountants, dated May 19, 2026).

5. Previous period/year figures have been regrouped/reclassified wherever necessary to conform to the current period's classification.

6. The above results were approved by the Audit Committee and the Board of Directors of the Company.

7. The Company is actively pursuing restart measures of Factory operations for Capital infusion by way of Sale of Surplus land in Factory premises, Mobilizing Funding through Financial Institutions / Investors, Partnering with Strategic Investors and raising Funds through Public Rights Issue.

For and on Behalf of the Board

P. Balamurugan

SPEL Semiconductor Limited
M.M. Nagar
603 209

P. Balamurugan
Head Operations & Whole-Time Director
DIN : 07480881
Chennai

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of SPEL Semiconductor Limited for the quarter ended June 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of SPEL Semiconductor Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SPEL Semiconductor Limited** ("the Company") for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. 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. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

Basis for Qualified Conclusion

4. Attention is drawn to Note 5.2 of the accompanying Statement, wherein the Company has incurred losses and generated negative cash flows during the period under review and in earlier years. The above indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Pending resolution of the above uncertainty, the Company has prepared the aforesaid Statement on a going concern basis.

5. The Company had witnessed the resignation of major employees, resulting in a significant reduction in employee strength, and the position continues as at the reporting date. The above condition indicates significant operational uncertainty and may cast significant doubt on the Company's ability to continue as a going concern. Pending resolution of the above uncertainty, the Company has prepared the aforesaid Statement on a going concern basis.

6. Major plant and machinery of the Company had broken down and production activities were not carried out during the quarter ended June 30, 2026, factory operations remaining suspended. The absence of production operations and non-functional critical machinery indicate a material uncertainty that may cast significant doubt on the Company's ability to continue as a going

concern. Pending resolution of the above uncertainty, the Company has prepared the aforesaid Statement on a going concern basis.

7. As stated in Note No. 4.6 and Note No. 5.9 of the accompanying Statement, trade receivables amounting to **₹ 3.91 lakhs** and trade payables amounting to **₹ 3,39.68 lakhs** as at June 30, 2026 are subject to confirmation and reconciliation. In the absence of independent balance confirmations and reconciliation of balances, we were unable to determine whether any adjustments might be necessary in respect of the reported balances of trade receivables and trade payables and the consequential impact, if any, on the Statement for the quarter ended June 30, 2026.

Qualified Conclusion

8. Based on our review conducted as stated in paragraph 3 above, **except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraphs 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

9. The figures for the corresponding quarter and the year ended March 31, 2026 presented in the Statement are as reported in the audited financial results approved by the Board of Directors on May 19, 2026, on which we issued a modified opinion vide our report of even date. Our conclusion on the Statement is not modified in respect of this matter.

for Venkatesh & Co
Chartered Accountants
FRN: 004636S

VIJAYARAGHAVAN DASARATY
Digitally signed by VIJAYARAGHAVAN DASARATY
Date: 2026.08.20 18:09:20 +05'30'

CA Dasaraty V
Partner
M No: 026336
UDIN: 26026336RHABIY8776

Chennai
Date: 20th August 2026