

Sl.No	Particulars	3 Months Ended			9 Months Ended		12 Months Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Sales & Income from Service)						
	a) Electricals	4,963.56	4,867.96	4,324.11	14,409.66	13,384.95	18,614.75
	b) Plastics	909.69	992.50	626.03	2,572.63	2,069.68	2,682.48
	c) Wind Power Generation	6.00	45.50	11.30	79.34	59.99	62.37
	d) Unallocated Income	86.42	93.34	85.62	291.11	374.89	487.99
	Total	5,965.67	5,999.30	5,047.06	17,352.74	15,889.51	21,847.59
	LESS : Inter Segment revenue	6.00	45.50	11.30	79.34	59.99	62.37
	Net sales /Income from Operations	5,959.67	5,953.80	5,035.76	17,273.40	15,829.52	21,785.22
2	Segment Results (Profit (+)/Loss(-) before tax and interest)						
	a) Electricals	(38.37)	58.49	25.53	91.77	14.17	397.22
	b) Plastics	(81.44)	(56.24)	(39.37)	(208.52)	(55.83)	(95.36)
	c) Wind Power Generation	(2.96)	32.60	(6.98)	46.98	30.37	24.28
	Total	(122.77)	34.85	(20.82)	(69.77)	(11.29)	326.14
	LESS : i) Finance costs	26.85	20.58	14.29	60.81	41.80	53.10
	ii) Other Un-allocable Expenditure	51.83	55.33	37.60	166.73	118.90	186.27
	ADD: iii) Un-allocable income	86.42	93.34	85.63	291.11	374.89	487.99
	Total Profit/(Loss) Before Tax	(115.03)	52.28	12.92	(6.20)	202.90	574.76
3	Segment Assets						
	a) Electricals	14,127.94	13,935.27	13,006.87	14,127.94	13,006.87	12,772.23
	b) Plastics	2,971.64	2,847.51	2,487.27	2,971.64	2,487.27	2,395.37
	c) Wind Power Generation	69.51	106.90	122.44	69.51	122.44	117.28
	d) Unallocated	19,006.74	18,405.84	21,307.35	19,006.74	21,307.35	20,002.98
	Total	36,175.83	35,295.52	36,923.93	36,175.83	36,923.93	35,287.86
4	Segment Liabilities						
	a) Electricals	6,093.37	5,526.66	4,882.64	6,093.37	4,882.64	4,523.99
	b) Plastics	658.80	755.70	512.05	658.80	512.05	350.31
	c) Wind Power Generation	33.27	33.27	33.27	33.27	33.27	33.27
	d) Unallocated	1,627.58	1,551.16	1,977.53	1,627.58	1,977.53	1,847.16
	Total	8,413.02	7,866.79	7,405.49	8,413.02	7,405.49	6,754.73
5	Capital Employed	27,762.81	27,428.73	29,518.44	27,762.81	29,518.44	28,533.13

Notes :

- The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of directors at their meeting held on 30th January, 2026. The Statutory Auditors have carried out limited review of the above results.
- The figures of the previous Year / Quarter / Nine months have been regrouped / rearranged wherever necessary to correspond with the current period figures.
- Exceptional Items for the Nine Months Ended 31st December, 2024 and for the Year Ended 31st March 2025 represents VRS Compensation paid to employees.
- On November 21, 2025, the Government of India notified the 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 of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of Rs.1.74/- lakhs primarily arises due to change in wage definition. 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 provide appropriate accounting effect on the basis of such developments as needed.

For Subbachar & Srinivasan
Chartered Accountants
Firm Regd. No: 0040835

Place : Coimbatore

Date : January 30, 2026

S. Anandakrishnan
Partner

S. Anandakrishnan
M.No. 220102

Nethra J.S. Kumar
By Order of the Board
NETHRA J.S.KUMAR

CHAIRPERSON AND MANAGING DIRECTOR