

## Integrated Filing (Finance) Ind AS

### TARSONS PRODUCTS LIMITED

#### General Information

Scrip code*	543399
NSE Symbol*	TARSONS
MSEI Symbol*	NOTLISTED
ISIN*	INE144Z01023
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	06-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-01-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Geographical
Description of single segment	
Start date of board meeting	06-02-2026
Start time of board meeting	11:30:00
End date of board meeting	06-02-2026
End time of board meeting	12:10:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b> <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>		
Revenue from operations	1,078.93	3,015.86
Other income	84.22	175.62
<b>Total income</b>	<b>1,163.15</b>	<b>3,191.48</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	178.93	510.48
(b) Purchases of stock-in-trade	142.78	353.20
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	29.75	113.21
(d) Employee benefit expense	195.07	551.76
(e) Finance costs	60.47	162.93
(f) Depreciation, depletion and amortisation expense	250.35	674.52
(g) <b>Other Expenses</b>		
1 Other Expenses	217.25	650.60
<b>Total other expenses</b>	<b>217.25</b>	<b>650.60</b>
<b>Total expenses</b>	<b>1,074.60</b>	<b>3,016.70</b>
<b>3 Total profit before exceptional items and tax</b>	<b>88.55</b>	<b>174.78</b>
4 Exceptional items	(13.48)	(13.48)
<b>5 Total profit before tax</b>	<b>75.07</b>	<b>161.30</b>
<b>6 Tax expense</b>		
7 Current tax	25.12	61.21
8 Deferred tax	(0.41)	(1.32)
<b>9 Total tax expenses</b>	<b>24.71</b>	<b>59.89</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>50.36</b>	<b>101.41</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>50.36</b>	<b>101.41</b>
17 Other comprehensive income net of taxes	(4.67)	(91.48)
<b>18 Total Comprehensive Income for the period</b>	<b>45.69</b>	<b>9.93</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	0.00	0.00
Total profit or loss, attributable to non-controlling interests	0.00	0.00
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	0.00	0.00
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	106.41	106.41
Face value of equity share capital	2.00	2.00
22 Reserves excluding revaluation reserve		
<b>23 Earnings per share</b>		
<b>i Earnings per equity share for continuing operations</b>		
Basic earnings (loss) per share from continuing operations	0.95	1.91
Diluted earnings (loss) per share from continuing operations	0.95	1.91
<b>ii Earnings per equity share for discontinued operations</b>		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>		
Basic earnings (loss) per share from continuing and discontinued operations	0.95	1.91
Diluted earnings (loss) per share from continuing and discontinued operations	0.95	1.91
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		
27 Remarks for debt equity ratio		

28	Remarks for debt service coverage ratio	
29	Remarks for interest service coverage ratio	
30	Disclosure of notes on financial results	

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
1 India	839.77	2,357.32
2 Germany	239.16	658.54
3 Rest of the World	0.00	0.00
4 Intersegment Revenue-India	0.11	0.43
<b>Total Segment Revenue</b>	1,079.04	3,016.29
<b>Less: Inter segment revenue</b>	0.11	0.43
<b>Revenue from operations</b>	1,078.93	3,015.86
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 India	369.78	935.14
2 Germany	27.89	73.06
3 Rest of the World	(0.94)	(2.79)
4 Intersegment Revenue-India	0.00	0.00
<b>Total Profit before tax</b>	396.73	1,005.41
<b>i. Finance cost</b>	60.47	162.93
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	261.19	681.18
<b>Profit before tax</b>	75.07	161.30
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
1 India	10,947.21	10,947.21
2 Germany	1,230.23	1,230.23
3 Rest of the World	1,187.91	1,187.91
4 Intersegment Revenue-India	0.00	0.00
<b>Total Segment Assets</b>	13,365.35	13,365.35
<b>Un-allocable Assets</b>	(1,578.74)	(1,578.74)
<b>Net Segment Assets</b>	11,786.61	11,786.61
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
1 India	4,253.48	4,253.48
2 Germany	625.03	625.03
3 Rest of the World	984.93	984.93
4 Intersegment Revenue-India	0.00	0.00
<b>Total Segment Liabilities</b>	5,863.44	5,863.44
<b>Un-allocable Liabilities</b>	(388.91)	(388.91)
<b>Net Segment Liabilities</b>	5,474.53	5,474.53
Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement of post employment benefit obligation	(0.93)	(2.80)
Total Amount of items that will not be reclassified to profit and loss	(0.93)	(2.80)
<b>2 Income tax relating to items that will not be reclassified to profit or loss</b>		
	(0.23)	(0.70)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
1 Foreign exchange translation reserve	(3.97)	(89.38)
Total Amount of items that will be reclassified to profit and loss	(3.97)	(89.38)
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(4.67)	(91.48)

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							