

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
CIN No. : L24299KL1945PLC001206
Website : www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

May 27, 2026

To,

The Manager Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001	The Manager Listing Department, National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra-East, Mumbai- 400 051
Scrip Code: 506680	Symbol: TECILCHEM

Subject: Outcome of the Board Meeting held on May 27, 2026 pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/Ma'am,

With reference to the above-mentioned subject, we would like to inform you that the Board of Directors in its Meeting held on Wednesday, May 27, 2026 at 02.00 P.M. at the Corporate Office of the Company at 1st Floor, Anjana Complex, Aroor-Vyttila Bypass Road, Kundannoor, Ernakulam - 682 304, inter-alia took the following decision:

1. Financial Results

The Board Considered and Approved the Audited Standalone Financial Statements for the quarter and year ended March 31, 2026 as recommended by the Audit Committee. A copy of the Audited Financial Results along with Statutory Auditors' Report with unmodified opinion are enclosed herewith.

A declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors on the Audited Financial results for the quarter and year ended March 31, 2026 is enclosed herewith.

2. The Board considered, discussed and reviewed the other reports and general agenda items.

The meeting of the Board commenced at 02.00 pm and concluded at 04.21 pm.

The above is for your kind information and record.

Yours Truly,

For **TECIL Chemicals and Hydro Power Limited**

Jofin John

Company Secretary & Compliance Officer

Encl: As above



AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors
TECIL Chemicals and Hydro Power Limited

We have audited the quarterly financial results of TECIL Chemicals and Hydro Power Limited for the quarter ended 31st March 2026 and the year-to-date results for the period from 1st April 2025 to 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared 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 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable, and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year-to-date results:

1. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
2. give a true and fair view of the net loss and other financial information for the quarter ended 31st March 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

For S R Pai & Co
Chartered Accountants
(FRN: 010793S)


CA. S Rajeeva Pai
Partner
MRN: 214230
UDIN: 26214230HJUCFQ2803
Place: Cochin



Date: 27-05-2026

INDEPENDENT AUDITOR'S REPORT

To

The Members of TECIL CHEMICALS & HYDRO POWER LIMITED

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying financial statements of **TECIL CHEMICALS & HYDRO POWER LIMITED**, which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss, the statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind As") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss, total comprehensive income, the changes in equity and cash flows for the year ended as on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

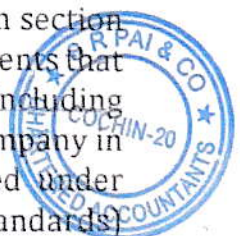
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards)



Rules, 2015 and Companies (Indian Accounting Standards) Rules, 2016, as amended from time to time, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

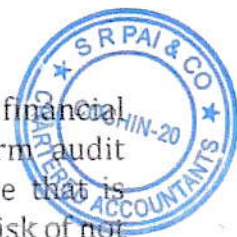
The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not

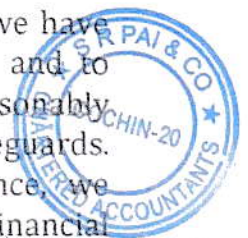


detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial



statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For S R Pai & Co
Chartered Accountants
Firm Registration No: 010793S


CA S Rajeeva Pai
Partner
Membership No. 214230
UDIN: 26214230SNDN1D9975



Place: Cochin
Date: 27-05-2026

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026						
(Rs. in Lakhs)						
Sl. No	Particulars	Quarter Ended			Year Ended	
		31st Mar 2026	31st Dec 2025	31st Mar 2025	31st Mar 2026	31st Mar 2025
		Audited	Unaudited	Audited	Audited	Audited
	INCOME					-
1	REVENUE FROM OPERATIONS					-
2	OTHER INCOME	0.01		0.01	0.01	0.01
3	TOTAL INCOME (1+2)	0.01	-	0.01	0.01	0.01
4	EXPENSES					
	a) Stock of Materials and Services consumed					-
	b) Purchases of stock-in-trade					-
	c) Changes in Inventories of finished goods, stock & WIP					-
	d) Excise duty on sale of goods					-
	e) Employee Benefits Expenses	2.82	2.85	2.95	11.52	11.45
	f) Finance costs					-
	g) Depreciation and Amortisation Expenses	1.95	0.57	0.60	3.67	2.40
	h) Other Expenses					-
	i) Share Registry Expenses	0.40	0.42	0.55	1.65	1.64
	ii) Annual Listing Fees	2.02	2.02		8.08	8.08
	iii) Fees to External consultants	1.46	0.20	1.12	2.91	3.23
	iv) Loss on sale of Assets					-
	v) AGM Expenses	-	0.24		0.68	0.62
	vi) Other expenses	7.82	0.94	5.08	13.97	11.33
	Total Expenses	16.47	7.25	10.30	42.48	38.75
5	Profit before exchange (loss) / gain on swap contracts, exceptional items and tax (3-4)	16.46	(7.25)	(10.29)	(42.47)	(38.74)
6	Exchange (loss) / gain on swap contracts	-	-	-	-	-
7	PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS & TAX (5+6)	16.46	(7.25)	(10.29)	(42.47)	(38.74)
8	EXCEPTIONAL ITEMS	-	-	-	-	-
9	PROFIT BEFORE TAX (7+8)	16.46	(7.25)	(10.29)	(42.47)	(38.74)
10	TAX EXPENSE	-	-	-	-	-
	a. Current Tax	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-
	TOTAL OF TAX EXPENSE	-	-	-	-	-
11	PROFIT FOR THE PERIOD (9-10)	16.46	(7.25)	(10.29)	(42.47)	(38.74)
12	OTHER COMPREHENSIVE INCOME					
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	C Other Comprehensive Income	-	-	-	-	-
	Total of other comprehensive Income	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (11+12)	16.46	(7.25)	(10.29)	(42.47)	(38.74)
14	Basic and Diluted Earnings per Share (in Rs.)	(0.09)	(0.04)	(0.05)	(0.22)	(0.20)
15	PAID-UP SHARE CAPITAL (Face Value of Rs. 10/- share)	1,896.37	1,896.37	1,896.37	1,896.37	1,896.37
16	OTHER EQUITY	-	-	-	-	-

Notes:

- The above Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 27, 2026. The Statutory Auditors have provided the Audit Report on these Financial Results with an unmodified opinion. The Board, at its Meeting, also took on record Audit Report submitted by the Auditors.
- The Audited Standalone Financial Results for the Quarter and Financial Year ended 31st March, 2026 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with rules relevant hereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
- The Company is not having any subsidiary Company.
- The Company is having one segment and no other reportable segment in terms of Ind AS 108 in 'Operating Segment'.
- Previous year's / period's figures have been regrouped / reclassified, wherever necessary, to conform to the classification on the current year's / period's classification.
- Exceptional and/or Extraordinary items adjusted in the statement of Profit and Loss in accordance with Ind-AS Rules/AS Rules, whichever is applicable.

Date: 27.05.2026
Place: Kochi



For Tecil Chemicals & Hydro Power Limited

Shaji Kalladavil Mathew
Whole-time Director
DIN:01866682

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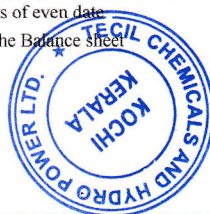
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STATEMENT OF ASSET AND LIABILITY AS AT 31-03-2026			
Particulars	Note No.	Amount Rs. (in Lakhs)	
		As at 31-03-2026	As at 31-03-2025
I. ASSETS			
(1) Non - current assets			
(a) Property, plant and equipment	2	339.12	342.78
(b) Capital work in progress		-	-
(c) Intangible assets		-	-
(d) Intangible assets under development		-	-
(e) Financial assets			
(i) Investments	3	0.05	0.05
(ii) Loans to subsidiaries		-	-
(iii) Other financial assets		-	-
(f) Other non-current assets		-	-
		339.17	342.83
(2) Current assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	4	0.00	0.01
(iii) Bank balances other than cash and cash equivalents	5	0.59	0.78
(iv) Other financial assets	6	92.10	92.51
(c) Other current assets	7	0.12	0.12
(d) Current Income Tax assets (net)	8	1.02	1.02
		93.83	94.44
TOTAL		433.00	437.27
II. EQUITY AND LIABILITIES			
(1) Equity:			
(a) Equity share capital	9	1,896.37	1,896.37
(b) Other equity	10	(3,763.65)	(3,721.19)
		(1,867.28)	(1,824.82)
(2) Non - current liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	1,292.60	1,256.95
(ii) Provisions		-	-
(b) Deferred tax liabilities (Net)		-	-
		1,292.60	1,256.95
(3) Current Liabilities			
(a) Financial Liabilities:			
(i) Borrowings		-	-
(ii) Trade payables			
(A) Total outstanding dues of MSMEs		-	-
(B) Total outstanding dues of creditors other than MSMEs	12	0.23	1.57
(iii) Other financial liabilities	13	3.82	1.90
(b) Other current liabilities	14	1,003.63	1,001.67
(c) Provisions		-	-
(d) Current tax liability - Net		-	-
		1,007.68	1,005.14
TOTAL		433.00	437.27
Corporate information and significant accounting policies	1		
Other notes forming part of the financial statements			

This is the Balance sheet referred to in our reports of even date
Notes referred to above form an integral part of the Balance sheet

Date: 27.05.2026
Place: Kochi



For Tecil Chemicals & Hydro Power Limited

(Signature)
Shaji Kalladaya Mathew
Whole-time Director
DIN:01866682

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Cash Flow Statement for the Year ended 31st March, 2026		(Amount Rs. in Lakhs)	
Particulars	As at 31-03-2026	As at 31-03-2025	
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / (Loss) Before Tax	(42.47)	(38.74)	
Adjusted For :			
Depreciation Provided	3.67	2.40	
Interest Received	-	-	
Dividend Received	-	-	
Profit on Sale of Investments	-	-	
Profit on Sale of Fixed Assets	-	-	
Provisions written back	-	-	
Revaluation Reserve	-	-	
Operating Profit before Working Capital Changes	(38.80)	(36.34)	
Adjusted For :			
Trade and other receivables	-	-	
Inventories	-	-	
Increase/(Decrease) in Other liabilities	3.87	-	
Increase in Loans & Advances	0.42	99.78	
Decrease in Trade payable and provisions	(1.34)	2.94	
Cash Generated including From Operations :	(35.85)	66.38	
Direct Taxes Paid	-	-	
NET CASH FROM OPERATING ACTIVITIES	(35.85)	66.38	
B CASH FLOW FROM INVESTING ACTIVITIES			
Increase in Capital and Reserves	-	-	
Increase in Fixed Assets	-	-	
Loss on sale of Assets	-	-	
Sales / Decrease of Fixed Assets	-	-	
Sale of Investments	-	-	
Dividend Received	-	-	
NET CASH FLOW FROM INVESTING ACTIVITIES	(35.85)	66.38	
C CASH FLOW FROM FINANCING ACTIVITIES			
Loans received/ Repaid	35.65	(66.65)	
Payment of short term liabilities	-	-	
Loans given / refund	-	-	
Interest Paid	-	-	
Net Increase in Cash and Cash Equivalents	(0.20)	(0.27)	
Cash and Cash equivalents at the Beginning of the Year	0.79	1.06	
Cash and Cash equivalents at the End of the Year	0.59	0.79	
Actual Balance as per Balance Sheet	0.59	0.79	

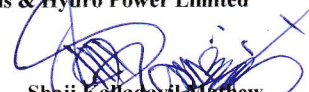
Note:

- The above Cash Flow Statement has been prepared under the indirect method as set out in the Ind AS-7 on Cash Flow Statement issued by the Institute of Chartered Accountants of India
- Previous Year's figures have been re-arranged / re-grouped wherever necessary
This Cash Flow Statement referred in our report of even date

Date: 27.05.2026
Place: Kochi



For Tecil Chemicals & Hydro Power Limited


Shaji Kalladayi Mathew
Whole-time Director
DIN:01866682

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May 27, 2026

To,

The Manager Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001	The Manager Listing Department, National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra-East, Mumbai- 400 051
Scrip Code: 506680	Symbol: TECILCHEM

Sub: - Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, we hereby declare and confirm that the Statutory Auditors of the Company M/s. S.R. Pai & Co., Chartered Accountants (Firm Registration No. 0010793S), have issued an Audit Report with unmodified opinion in respect of the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same into your records.

For TECIL Chemicals and Hydro Power Limited

SRS Iyer

Chief Financial Officer

