



Smruthi Organics Limited

Date: 13th February, 2026

To
Corporate Relation Department
BSE Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001.

To
Listing Department
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

Scrip Code: 540686

Subject: Outcome of Board meeting of the Company

Further to our letter dated 05th February, 2026, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company (the Board) at the meeting held today i.e., **Friday, 13th February, 2026:-**

- (i) Unaudited Financial Results for the third quarter ended 31st December, 2025;
- (ii) Limited Review Report dated 13th February, 2026, issued by the Statutory Auditors of the Company w.r.t. the Unaudited Financial Results and taken on record by the Board of Directors of the Company;

The Board meeting commenced at 10:30 am and concluded at 11:15 am.

The Un-Audited Financial Results will also be available on the website of the company at www.smruthiorganics.com.

Kindly take on record the above information and acknowledge.

For Smruthi Organics Limited


Urvashi D. Khanna
Company Secretary & Compliance Officer



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Smruthi Organics Limited

Registered & Corporate Office.: 165-A, Balaji Bhavan, 1st Floor, Railway Lines, Solapur-413001 (Maharashtra)
CIN :- L24119PN1989PLC052562




STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31st DECEMBER 2025

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter Ended			Nine Month ended		Year ended
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income from operations						
	a) Revenue from operations (Net)	2229.11	3159.52	3124.97	7287.84	8791.34	12600.79
	b) Other income	0.83	1.03	0.43	10.62	1.32	8.88
	Total Revenue from operations & other Income (a+b)	2229.94	3160.55	3125.40	7298.46	8792.66	12609.67
2	Expenses						
	a) Cost of materials consumed	1001.54	1108.49	1550.04	3310.81	4849.53	6785.77
	b) Purchases of Traded Goods	0.00	0.00	2.14	2.53	10.80	13.91
	c) Changes in inventories of finished goods & work-in-progress	(339.94)	433.45	(59.88)	(219.23)	(230.39)	60.81
	d) Employee benefit expenses	453.98	429.56	443.19	1306.34	1319.83	1735.07
	e) Finance Costs	25.25	65.96	50.84	137.39	135.41	187.00
	f) Depreciation and amortisation expenses	167.30	151.44	136.98	459.58	399.72	550.10
	g) Other expenses	713.38	687.00	773.21	1963.29	2091.22	2787.01
	TOTAL Expenses (a+b+c+d+e+f+g)	2021.51	2875.90	2896.52	6960.71	8576.12	12119.67
3	Profit/(Loss) before exceptional items and tax (1-2)	208.43	284.65	228.88	337.75	216.54	490.00
4	Exceptional items						
	Statutory impact of new Labour Codes (Refer note No. 2)	45.17	-	-	45.17	-	-
5	Profit/ (loss) before tax (3 - 4)	163.26	284.65	228.88	292.58	216.54	490.00
6	Tax expense						
	a) Current Income Tax	26.59	52.60	58.08	79.19	61.86	129.46
	b) Other income Tax	3.24	(0.02)	18.68	2.76	26.50	7.46
	c) Deferred Tax (Asset) / Liability	(6.38)	26.47	4.05	(25.24)	(5.11)	(3.21)
	Total Tax Expenses (a+b+c)	23.46	79.04	80.82	56.71	83.26	133.71
7	Net Profit/(Loss) for the period (5 - 6)	139.79	205.62	148.07	235.87	133.28	356.29
8	Other Comprehensive Income						
	i) Items that will not be reclassified to profit or loss	14.33	9.84	-	5.68	2.97	21.02
	(ii) Income tax relating to Items that will not be reclassified to profit or loss.	(2.66)	(2.47)	-	(0.48)	-	(4.54)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	11.67	7.37	-	5.20	2.97	16.48
9	Total comprehensive income (7 + 8)	151.47	212.98	148.07	241.07	136.25	372.76
10	Paid-up equity share capital (Face value of Rs.10/- each)	1144.63	1144.63	1144.63	1144.63	1144.63	1144.63
11	Earnings per equity share (not annualised)						
	a) Basic	1.22	1.80	1.29	2.06	1.16	3.11
	b) Diluted	1.22	1.80	1.29	2.06	1.16	3.11



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	Notes:
1	The Operations of the Company constitute Bulk Drugs, Drug Intermediates as a major business segment and Formulations activity as a minor segment
2	Effective November 21, 2025, the Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes viz., 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 collectively referred to as the "New Labour Codes". The Company has recognized an estimated additional expense of ₹ 45.17 Lakh towards gratuity as an exceptional item in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. Such an increase is primarily arising due to change in the definition of "wages". This impact is subject to final rules and the management 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.
3	The Statutory Auditors have carried out the Limited Review of Un-audited financial results of the Company for the Quarter and Nine Months ended December 31, 2025
4	The above Financials were reviewed by the Audit Committee and Approved by the Board of Directors at meeting held on February 13, 2026.
5	The results include sale of Rs. 20.92 lakhs and loss of Rs. 32.21 lakhs incurred by the Formulation Division.
6	The financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) 108 as prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Place : Solapur Date : 13/02/2026</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: center;">  <p style="text-align: right; margin-top: 10px;">  E. PURUSHOTHAM CHAIRMAN & MANAGING DIRECTOR DIN 00033588 </p> </div> </div>	

Smruthi Organics Limited
SEGMENT REPORTING FOR THE QUARTER ENDED 31 DECEMBER 2025

(Rs. In Lakhs)

Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
1	Segment Revenue						
	API	2225.95	3152.15	3119.84	7271.68	8762.36	12565.02
	Formulation	-0.56	7.58	5.15	20.92	29.44	37.28
	Unallocable	4.55	0.82	0.41	5.86	0.86	7.37
	Revenue from Operation Total	2229.94	3160.55	3125.40	7298.46	8792.66	12609.67
2	Segment Results before Interest & Taxes						
	API	318.85	408.22	366.82	673.85	592.36	1012.18
	Formulation	-15.49	-9.55	-18.71	-32.21	-49.30	-72.93
	Unallocable	-101.31	-39.03	-68.80	-208.09	-189.01	-248.60
	Total	202.05	359.63	279.31	433.55	354.06	690.64
	Less: Interest Expenses						
	API	14.16	51.56	24.09	92.46	77.90	100.13
	Formulation	0.00	0.00	0.00	0.01	0.03	0.07
	Unallocable	11.09	14.39	26.75	44.93	57.48	86.80
	Total	25.25	65.96	50.84	137.39	135.41	187.00
	Add : Interest Income						
	API	0.00	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00	0.00
	Unallocable	0.79	0.82	0.41	2.10	0.86	7.37
	Total	0.79	0.82	0.41	2.10	0.86	7.37
3	Profit Before Tax						
	API	305.81	355.53	342.73	581.39	514.46	912.04
	Formulation	-15.49	-9.55	-18.71	-32.21	-49.33	-73.00
	Unallocable	-112.72	-51.48	-95.14	-250.92	-245.62	-328.03
	Total	177.59	294.49	228.88	298.26	219.51	511.02
	Less : Current Tax						
	API	0.00	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00	0.00
	Unallocable	29.84	52.57	76.75	81.95	88.37	136.92
	Total	29.84	52.57	76.75	81.95	88.37	136.92
	Less : Deferred Tax						
	API	0.00	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00	0.00
	Unallocable	-3.72	28.95	4.05	-24.76	-5.11	1.33
	Total	-3.72	28.95	4.05	-24.76	-5.11	1.33
	Profit after Tax	151.47	212.98	148.07	241.07	136.25	372.76
4	Segment Assets						
	API	9504.47	9393.14	10961.98	9504.47	10961.98	10741.57
	Formulation	29.31	38.54	51.89	29.31	51.89	34.28
	Unallocable	394.32	532.05	393.74	394.32	393.74	398.44
	Total	9928.09	9963.73	11407.61	9928.09	11407.61	11174.29
5	Segment Liabilities						
	API	2448.23	2335.60	3279.64	2448.23	3279.64	3140.05
	Formulation	29.31	38.54	51.89	29.31	51.89	34.28
	Unallocable	7450.55	7589.59	8076.08	7450.55	8076.08	7999.95
	Total	9928.09	9963.73	11407.61	9928.09	11407.61	11174.29

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Independent Auditor's Limited Review Report on quarterly and year to date Unaudited Financial Results of Smruthi Organics Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
SMRUTHI ORGANICS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SMRUTHI ORGANICS LIMITED** ("the Company") for the quarter and nine months ended 31st December 2025 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 ("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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to issue a report expressing a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 audit conducted in accordance with Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gokhale & Sathe,
Chartered Accountants
Firm Registration Number: 103264W

CA Kaustubh Deshpande,
Partner
Membership No.:121011
UDIN: 26121011XTPXT08386
Place: Solapur
Date: 13th February 2026

