

Fine Organic Industries Limited

Regd. Office

Fine House, Anandji Street, Off M. G. Road,
Ghatkopar East, Mumbai 400 077, India.

CIN : L24119MH2002PLC136003

Tel : + 91-22-2102 5000

Fax : + 91-22-2102 8899 / 2102 6666

Email : info@fineorganics.com

Web: www.fineorganics.com



FINE ORGANICS

Date: February 12, 2026

| | |
|---|---|
| To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 | To National Stock Exchange of India Limited Plot No. C/1, "6" Block, Exchange Plaza Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 |
|---|---|

Security Code: 541557

Symbol: FINEORG

Dear Sir/Madam,

Sub: Outcome of Board Meeting

We wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. February 12, 2026, has, inter alia considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

A copy each of the above Unaudited Financial Results as reviewed by the Audit Committee and approved by the Board is enclosed for your information and record. Further, pursuant to Regulation 33(3)(c)(i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are also forwarding a copy of the 'Limited Review Report', as received from our Statutory Auditors, M/s. CNK & Associates LLP, Chartered Accountants on the above Financial Results. The above results are also being uploaded on the Company's website at <https://www.fineorganics.com/>.

The Board meeting commenced at 1.00 p.m. and concluded at 3.45 P.M.

You are requested to kindly take the same on your records.

Thanking You,
For Fine Organic Industries Limited



Pooja Lohor
Company Secretary and Compliance Officer
Membership No. A28397

Encl: as stated

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Fine Organic Industries Limited (the "Company") pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Fine Organic Industries Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Fine Organic Industries Limited** (the "Company") for the quarter ended December 31, 2025, and year to date results for the period from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to time (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and 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, as amended, read with relevant rules issued thereunder as amended from time to time and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirement of Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain limited assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the considerations referred to in the Other Matters paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Website: www.cnkindia.com

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CNK & Associates LLP

Chartered Accountants

Other Matter

5. The unaudited standalone financial results of the Company for the quarter ended December 31, 2024, year to date results for the period from April 1, 2024 to December 31, 2024, and audited standalone financial statements for the previous year ended March 31, 2025, were reviewed/audited by the predecessor auditor. The predecessor auditor has expressed an unmodified conclusion/opinion vide their reports dated February 4, 2025, and May 8, 2025, respectively, on these reviewed/audited standalone financial results/statements.

Our review report is not modified in respect to this matter.

For **CNK & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W100036


Manish Sampat

Partner
Membership No. 101684



UDIN: **26101684GLTSPE8177**

Place: Mumbai
Date: February 12, 2026

Fine Organic Industries Limited

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| Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025 | | | | | | | INR In Lakhs |
|---|-------------------|--------------------|-------------------|--------------------------|--------------------|--------------------|--------------|
| Particulars | Quarter ended | | | Nine Months Period ended | | Year ended | |
| | December 31, 2025 | September 30, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 | March 31, 2025 | |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| Income | | | | | | | |
| Revenue from Operations | 52,858.64 | 57,192.52 | 52,513.56 | 1,65,965.78 | 1,62,894.50 | 2,20,519.45 | |
| Other Income | 2,007.70 | 3,391.93 | 2,522.68 | 7,989.83 | 7,104.50 | 9,662.76 | |
| Total Income | 54,866.34 | 60,584.45 | 55,036.24 | 1,73,955.61 | 1,69,999.00 | 2,30,182.21 | |
| Expenses | | | | | | | |
| Cost of Materials Consumed | 32,843.09 | 35,453.95 | 34,167.64 | 1,04,166.10 | 1,00,401.17 | 1,36,312.79 | |
| Purchases of Stock-in Trade | - | 272.67 | 131.07 | 481.21 | 131.07 | 329.82 | |
| Changes in inventories of Finished Goods, Work in Progress and Stock in Trade | 1,311.78 | 595.26 | (2,055.49) | 626.64 | (3,525.18) | (3,458.40) | |
| Employee Benefit Expenses | 4,326.40 | 3,499.61 | 3,099.21 | 11,597.43 | 9,381.81 | 12,857.69 | |
| Finance Costs | 40.53 | 39.33 | 40.15 | 130.47 | 119.46 | 169.02 | |
| Depreciation and Amortisation Expenses | 1,279.79 | 1,227.59 | 1,307.52 | 3,632.98 | 3,739.03 | 5,137.84 | |
| Other Expenses | 5,917.75 | 6,544.98 | 6,376.18 | 19,082.85 | 19,216.54 | 26,369.04 | |
| Total Expenses | 45,719.34 | 47,633.39 | 43,066.28 | 1,39,717.68 | 1,29,463.90 | 1,77,717.80 | |
| Profit Before Exceptional Items | 9,147.00 | 12,951.06 | 11,969.96 | 34,237.93 | 40,535.10 | 52,464.41 | |
| Exceptional Items (refer note 3) | - | - | - | 698.40 | - | - | |
| Profit Before Tax | 9,147.00 | 12,951.06 | 11,969.96 | 34,936.33 | 40,535.10 | 52,464.41 | |
| Tax Expenses | | | | | | | |
| Current Tax | 2,605.00 | 3,360.00 | 3,110.00 | 9,305.00 | 10,550.00 | 13,652.55 | |
| Deferred Tax Charge/(Credit) | (269.82) | 56.26 | (41.16) | 0.18 | (127.36) | (154.39) | |
| Net Profit for the period/year | 6,811.82 | 9,534.80 | 8,901.12 | 25,631.15 | 30,112.46 | 38,966.25 | |
| Other Comprehensive Income | | | | | | | |
| Items that will not be subsequently reclassified to Profit or Loss | (29.18) | 0.24 | (3.80) | (106.97) | (87.04) | (118.46) | |
| Income Tax relating to Items that will not be subsequently reclassified to the Statement of Profit or Loss | 7.35 | (0.07) | 2.13 | 26.92 | 21.91 | 29.81 | |
| Items that will be subsequently reclassified to the Statement of Profit or Loss | 393.60 | (835.32) | - | (1,149.98) | - | (194.48) | |
| Income Tax relating to Items that will be subsequently reclassified to the Statement of Profit or Loss | (99.06) | 210.24 | - | 289.43 | - | 48.95 | |
| Total Other Comprehensive Income | 272.71 | (624.91) | (1.67) | (940.60) | (65.13) | (234.18) | |
| Total Comprehensive Income for the period/year | 7,084.53 | 8,909.89 | 8,899.45 | 24,690.55 | 30,047.33 | 38,732.07 | |
| Earnings per equity share (Face Value of INR 5/- each) | | | | | | | |
| i) Basic (in INR) (not annualised for the quarter) | 22.22 | 31.10 | 29.03 | 83.60 | 98.21 | 127.09 | |
| ii) Diluted (in INR) (not annualised for the quarter) | 22.22 | 31.10 | 29.03 | 83.60 | 98.21 | 127.09 | |
| Paid up Equity Share Capital, Equity shares FV of INR 5/- each | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 | |
| Other Equity excluding Revaluation Reserves | | | | | | 2,20,261.97 | |

Notes to the unaudited standalone financial results for the quarter ended and nine months ended December 31, 2025:

(1) The above unaudited standalone results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on February 12, 2026. The Statutory Auditors have issued an unmodified conclusion on the limited review report on these unaudited standalone financial results.

(2) On January 18, 2024, a fire incident occurred at a plant adjacent to the Company's manufacturing facility resulting in damage to Property, Plant & Equipment, Inventories and temporary disruption of operations until November, 2024. During the current nine months period ended, the insurance company has accepted and paid the claim of INR 698.40 lakhs as full and final settlement for business interruption and same has been disclosed as an exceptional item for the respective period.

As on date, the Company is in the process of assessing and finalizing its claim for loss on Property, Plant and Equipment and Inventories. Against this, the Company has received an interim payment of INR 180 lakhs to date.

(3) The Government of India has notified the implementation of four new Labour Codes on November 21, 2025, by consolidating and rationalizing 29 existing labour laws, bringing key sections of the Code into force from that date. The corresponding all supporting rules under these codes are yet to be notified. The management has carried out a review of the provisions of the new labour codes impact on the Provision for Gratuity, and has provided for an incremental estimated provision of Rs. 711.42 Lakhs (based on actuarial valuation) for the quarter and nine months ended on December 31, 2025 in accordance with Ind AS 19 - 'Employee Benefits'. The Company continues to monitor the finalisation of Central / State Rules and its potential impact on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

(4) As per IND AS -108 "Operating Segments", the Company's business activity falls within a single primary business segment viz. "Manufacturing of Specialty Chemicals".

(5) The unaudited standalone financial results of the Company for the quarter and nine months ended December 31, 2024, and previous year ended March 31, 2025, were reviewed/audited by the predecessor auditor. The predecessor auditor has expressed an unmodified conclusion/opinion vide their reports dated February 4, 2025 and May 8, 2025, respectively, on these reviewed/audited standalone financial results.

(6) The figures for the quarter ended December 31, 2025/December 31, 2024 represent balancing figures between the unaudited year to date figures upto December 31, 2025/December 31, 2024 and the unaudited figures for the half-year ended September 30, 2025/September 30, 2024.

(7) Previous year's/period's figures have been regrouped and / or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

Jayen Shah
Managing Director
DIN:00106919



Place : Mumbai
Date : February 12, 2026

CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Fine Organic Industries Limited ("the Holding Company") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Fine Organic Industries Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Fine Organic Industries Limited** ("the Holding Company"), which includes its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and joint ventures for the quarter ended December 31, 2025, and year to date results for the period from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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, as amended, read with relevant rules issued thereunder as amended from time to time and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain limited assurance as to whether the Statement is free of material misstatement. 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 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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4. The Statement includes the results of the following entities:

| Sr. No. | Name of the Entity | Relation |
|---------|---|-------------------------|
| 1 | Fine Organic Industries Limited | Holding Company |
| 2 | Fine Organic Industries (SEZ) Private Limited | Wholly Owned Subsidiary |
| 3 | Fine Organics (USA), Inc. | Wholly Owned Subsidiary |
| 4 | Fine Organics Americas LLC (Incorporated on May 12, 2025) | Wholly Owned Subsidiary |
| 5 | Fine Organics Europe BV | Wholly Owned Subsidiary |
| 6 | Fine Organics FZE (Incorporated on December 15, 2025) | Wholly Owned Subsidiary |
| 7 | Fine Zeelandia Private Limited | Joint Venture |
| 8 | Fine Organic Industries (Thailand) Co. Limited | Joint Venture |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the considerations referred to in the Other Matters paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms with the requirement 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 Matters

6. The accompanying statement includes the unaudited interim financial results and other unaudited financial information in respect of which:
- a) We did not review the interim financial information of five (5) subsidiaries included in the Statement, whose financial information reflects total revenues (before consolidation adjustments) of INR 7,001.79 Lakhs and INR 28,017.47 Lakhs, total net profit after tax (before consolidation adjustments) of INR 271.71 and INR 3,996.63 Lakhs, and total comprehensive income (before consolidation adjustments) of INR 271.71 Lakhs and INR 3,996.63 Lakhs, for the quarter ended December 31, 2025 and year to date results for the period from April 1, 2025 to December 31, 2025, respectively, as considered in the Statement. These unaudited interim financial information have been certified by the respective entity's management and have been furnished to us by the management of the Holding Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these entities is based solely on the management certified financial information of these subsidiaries.



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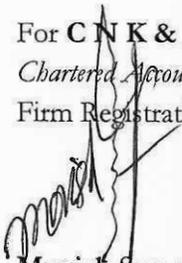
CNK & Associates LLP

Chartered Accountants

- b) We did not review the interim financial information of two (2) joint ventures included in the Statement, whose financial information reflects the Group's share in net loss after tax of INR 48.47 Lakhs and INR 224.35 Lakhs, and total comprehensive loss of INR 48.47 Lakhs and INR 224.35 Lakhs, for the quarter ended December 31, 2025 and year to date results for the period from April 1, 2025 to December 31, 2025, respectively. These unaudited interim financial information have been certified by the respective entity's management and have been furnished to us by the management of the Holding Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these entities is based solely on the management certified financial information of these joint ventures.
7. The unaudited consolidated financial results of the Holding Company for the quarter ended December 31, 2024, year to date results for the period from April 1, 2024 to December 31, 2024 and audited consolidated financial statements for the previous year ended March 31, 2025, were reviewed/audited by the predecessor auditor. The predecessor auditor has expressed unmodified conclusion/opinion vide their reports dated February 4, 2025, and May 8, 2025, respectively, on these reviewed/audited consolidated financial results/statements.

Our review report is not modified in respect to these matters.

For **CNK & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W100036


Manish Sampat
Partner
Membership No. 101684



UDIN: **26101684KTFDDV9556**

Place: Mumbai
Date: February 12, 2026

Fine Organic Industries Limited

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| Particulars | Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025 | | | | | |
|--|---|--------------------|-------------------|--------------------------|--------------------|---------------------------|
| | Quarter ended | | | Nine Months Period ended | | INR in Lakhs |
| | December 31, 2025 | September 30, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 | Year ended March 31, 2025 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Income | | | | | | |
| Revenue from Operations | 55,480.40 | 59,728.62 | 51,683.92 | 1,74,047.42 | 1,66,235.84 | 2,26,914.79 |
| Other Income | 2,112.86 | 2,112.82 | 2,544.03 | 8,207.66 | 7,183.11 | 9,760.00 |
| Total Income | 57,593.26 | 61,841.44 | 54,227.95 | 1,82,255.08 | 1,73,418.95 | 2,36,674.79 |
| Expenses | | | | | | |
| Cost of Materials Consumed | 32,983.13 | 35,639.66 | 34,803.65 | 1,04,683.77 | 1,01,955.36 | 1,38,152.07 |
| Purchases of Stock-in Trade | 2.32 | 320.35 | 171.52 | 593.42 | 171.90 | 370.98 |
| Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade | 1,389.93 | (1,061.50) | (3,889.04) | (946.63) | (5,930.39) | (5,667.43) |
| Employee Benefit Expenses | 4,495.78 | 3,738.14 | 3,284.92 | 12,211.51 | 9,788.27 | 13,516.15 |
| Finance Costs | 45.99 | 42.67 | 42.13 | 141.39 | 147.14 | 219.56 |
| Depreciation and Amortisation Expenses | 1,376.81 | 1,281.42 | 1,313.68 | 3,836.98 | 3,745.23 | 5,229.62 |
| Other Expenses | 7,172.66 | 7,575.59 | 7,038.32 | 22,193.99 | 20,919.54 | 29,255.29 |
| Total Expenses | 47,466.62 | 47,536.33 | 42,765.18 | 1,42,714.43 | 1,30,797.05 | 1,81,076.24 |
| Profit before share of profit/(loss) of joint ventures and exceptional items | 10,126.64 | 14,305.11 | 11,462.77 | 39,540.65 | 42,621.90 | 55,598.55 |
| Share of profit/(loss) of joint ventures (net of tax) | (48.47) | (104.32) | (1.25) | (224.35) | (97.76) | (82.85) |
| Profit Before Tax and exceptional items | 10,078.17 | 14,200.79 | 11,461.52 | 39,316.30 | 42,524.14 | 55,515.70 |
| Exceptional Items (refer note 3) | - | - | - | 698.40 | - | - |
| Profit Before Tax | 10,078.17 | 14,200.79 | 11,461.52 | 40,014.70 | 42,524.14 | 55,515.70 |
| Tax Expenses | | | | | | |
| Current Tax | 2,961.69 | 3,314.98 | 3,234.19 | 10,078.14 | 11,288.38 | 14,589.74 |
| Deferred Tax Charge/(Credit) | (276.99) | 31.18 | (41.41) | (21.99) | (102.22) | (123.68) |
| Net Profit for the period/year | 7,393.47 | 10,854.63 | 8,268.74 | 29,958.55 | 31,337.98 | 41,049.64 |
| Other Comprehensive Income | | | | | | |
| Items that will not be subsequently reclassified to the Statement of Profit or Loss | (29.18) | 0.24 | (3.80) | (106.97) | (87.04) | (119.67) |
| Income Tax relating to Items that will not be subsequently reclassified to the Statement of Profit or Loss | 7.35 | (0.07) | 2.13 | 26.92 | 21.91 | 29.81 |
| Items that will be subsequently reclassified to the Statement of Profit or Loss | 393.60 | (835.32) | - | (1,149.98) | - | (194.48) |
| Income Tax relating to Items that will be subsequently reclassified to the Statement of Profit or Loss | (99.06) | 210.24 | - | 289.43 | - | 48.95 |
| Total Other Comprehensive Income | 272.71 | (624.91) | (1.67) | (940.60) | (65.13) | (235.39) |
| Total Comprehensive Income for the period/year | 7,666.18 | 10,229.72 | 8,267.07 | 29,017.95 | 31,272.85 | 40,814.25 |
| Net Profit attributable to | | | | | | |
| Equity shareholders of Holding Company | 7,393.47 | 10,854.63 | 8,268.74 | 29,958.55 | 31,337.98 | 41,049.64 |
| Non Controlling Interest | - | - | - | - | - | - |
| Other Comprehensive Income attributable to | | | | | | |
| Equity shareholders of Holding Company | 272.71 | (624.91) | (1.67) | (940.60) | (65.13) | (235.39) |
| Non Controlling Interest | - | - | - | - | - | - |
| Total Comprehensive Income attributable to | 7,666.18 | 10,229.72 | 8,267.07 | 29,017.95 | 31,272.85 | 40,814.25 |
| Equity shareholders of Holding Company | 7,666.18 | 10,229.72 | 8,267.07 | 29,017.95 | 31,272.85 | 40,814.25 |
| Non Controlling Interest | - | - | - | - | - | - |
| Earnings per equity share (Face Value of INR 5/- each) | | | | | | |
| i) Basic (in INR) (not annualised for the quarter) | 24.11 | 35.40 | 26.97 | 97.71 | 102.21 | 133.89 |
| ii) Diluted (in INR) (not annualised for the quarter) | 24.11 | 35.40 | 26.97 | 97.71 | 102.21 | 133.89 |
| Paid up Equity Share Capital, Equity shares FV of INR 5/- each | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 | 1,533.00 |
| Other Equity excluding Revaluation Reserves | - | - | - | - | - | 2,27,990.04 |

Notes to the unaudited consolidated financial results for the quarter ended and nine months ended December 31, 2025:

(1) The above unaudited consolidated results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on February 12, 2026. The Statutory Auditors have issued an unmodified conclusion on the limited review report on these unaudited consolidated financial results.

(2) On January 18, 2024, a fire incident occurred at a plant adjacent to the Holding Company's manufacturing facility resulting in damage to Property, Plant & Equipment, Inventories and temporary disruption of operations until November, 2024. During the current nine months period ended, the insurance company has accepted and paid the claim of INR 698.40 lakhs as full and final settlement for business interruption and same has been disclosed as an exceptional item for the respective period. As on date, the Holding Company is in the process of assessing and finalizing its claim for loss on Property, Plant and Equipment and Inventories. Against this, the Holding Company has received an interim payment of INR 180 lakhs to date.

(3) The Government of India has notified the implementation of four new Labour Codes on November 21, 2025, by consolidating and rationalizing 29 existing labour laws, bringing key sections of the Code into force from that date. The corresponding all supporting rules under these codes are yet to be notified. The management has carried out a review of the provisions of the new labour codes impact on the Provision for Gratuity, and has provided for an incremental estimated provision of Rs. 711.42 Lakhs (based on actuarial valuation) for the quarter and nine months ended on December 31, 2025 in accordance with Ind AS 19 - 'Employee Benefits'. The Holding Company continues to monitor the finalisation of Central / State Rules and its potential impact on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

(4) As per IND AS-108 "Operating Segments", the Group's business activity falls within a single primary business segment viz. "Manufacturing of Specialty Chemicals".

(5) The unaudited consolidated financial results of the Group for the quarter and nine months ended December 31, 2024, and previous year ended March 31, 2025, were reviewed/audited by the predecessor auditor. The predecessor auditor has expressed an unmodified conclusion/opinion vide their reports dated February 4, 2025 and May 8, 2025, respectively, on these reviewed/audited consolidated financial results.

(6) The figures for the quarter ended December 31, 2025/December 31, 2024 represent balancing figures between the unaudited year to date figures upto December 31, 2025/December 31, 2024 and the unaudited figures for the half-year ended September 30, 2025/September 30, 2024.

(7) Previous year's/period's figures have been regrouped and / or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

Jayen Shah
Managing Director
DIN:00108919



Place : Mumbai
Date : February 12, 2026

Fine Organic Industries Limited**Regd. Office**

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**FINE ORGANICS**

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable.**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

| S.No. | Particulars | in ₹ crore |
|----------|--|------------|
| 1 | Loans / revolving facilities like cash credit from banks / financial institutions | |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 2 | Unlisted debt securities i.e. NCDs and NCRPS | |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 3 | Total financial indebtedness of the listed entity including short-term and long-term debt | 0 |

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable.**

