

TAPARIA TOOLS LTD.

Regd. Office : 52 & 52B, MIDC Area, Satpur, Nashik - 422 007
 E-Mail : nashik@tapariatools.com Web site : http://www.tapariatools.com CIN : L99999MH1965PLC013392

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31-Dec-25 [Un audited]	30 Sep-25 [Un audited]	31-Dec-24 [Un audited]	31-Dec-25 [Un audited]	31-Dec-24 [Un audited]	31-March-25 [Audited]
I	Income From Operations						
	(1) Revenue From Operations	25,562.67	25,939.20	23,489.84	75,669.26	67,008.03	91,288.78
	(2) Other Income	304.36	437.72	293.32	1,065.18	840.90	1,203.39
	Total Income (1 + 2)	25,867.03	26,376.92	23,783.16	76,734.44	67,848.93	92,492.17
II	EXPENSES						
	(a) Cost of Material consumed	1,500.64	1,736.38	1,039.37	4,718.92	2,964.40	4,472.22
	(b) Purchase of Stock in-trade	10,889.42	12,674.87	12,505.50	35,351.46	35,231.89	45,322.73
	(c) Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	944.51	(1,032.28)	(1,693.20)	(692.06)	(3,892.99)	(1,934.76)
	(d) Employee benefits expense	1,174.81	1,222.70	1,083.92	3,517.83	3,207.83	4,269.75
	(e) Finance Costs	5.20	8.74	6.27	20.61	21.93	29.06
	(f) Depreciation and amortisation expense	74.70	71.67	71.87	218.81	194.42	260.61
	(g) Other expenses	6,323.86	6,248.37	6,705.66	18,562.96	17,939.81	23,584.97
	Total Expenses (a to g)	20,913.14	20,930.45	19,719.38	61,698.53	55,667.30	76,004.58
III	Profit before exceptional items and tax (I - II)	4,953.89	5,446.47	4,063.78	15,035.91	12,181.63	16,487.59
	Add/Less : Exceptional Items	-	-	-	-	-	-
IV	Profit before tax	4,953.89	5,446.47	4,063.78	15,035.91	12,181.63	16,487.59
	Less : Tax Expense						
	(1) Current tax	1,280.58	1,397.45	1,029.63	3,830.82	3,062.90	4,080.00
	(2) Deferred tax charge/(credit)	(87.10)	(1.56)	(20.66)	(64.31)	(18.47)	76.50
	(3) Excess Tax Provision for earlier years written back	-	-	-	-	-	79.16
V	Total Tax	1,193.47	1,395.89	1,006.97	3,766.51	3,044.43	4,235.66
VI	Net Profit for the period after Tax (IV-V)	3,760.42	4,050.58	3,054.81	11,269.40	9,137.20	12,251.93
VII	Other Comprehensive Income						
	A (i) Items that will not be classified to profit or loss	-	-	-	-	-	34.03
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(8.57)
	B (i) Items that will be classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	25.46
VIII	Total Comprehensive Income for the period (VI+VII)	3,760.42	4,050.58	3,054.81	11,269.40	9,137.20	12,277.39
IX	Paid-up equity share capital (Face value of Rs.10 per share)	1,517.88	1,517.88	1,517.88	1,517.88	1,517.88	1,517.88
X	Reserves excluding Revaluation Reserves as at Balance Sheet Date	-	-	-	-	-	35,585.11
XI	Earnings per equity share in Rs. (Per share of Rs.10 each - Basic and Diluted)	24.77	26.69	20.13	74.24	60.20	80.72

NOTES :

1)	The above Financial Results ("the Results") of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.
2)	The above Results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on February 10, 2026 and the statutory auditors have performed limited review of the Results.
3)	The Company has identified and operates only in one Business Segment i.e. 'Handtools', hence does not have any reportable Segments as per Ind AS 108 "Operating Segments".
4)	The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code via Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from November 21, 2025. The corresponding all supporting rules under these codes are yet to be notified. The Company has estimated the incremental liability for employees, which is not material to the financial results. The Company continues to monitor developments on the state/central Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments.
5)	Figures of the previous period have been regrouped wherever necessary, in order to make them comparable

For and on behalf of the Board of Directors of Taparia Tools Ltd.

Sivaramkrishnan Palaniappan Pillai
 Whole-Time Director-Operations
 (DIN : 06436717)



Mumbai, February 10, 2026



Independent Auditor's Review Report on Unaudited financial results of Taparia Tools Ltd for the quarter and nine months ended December 31, 2025

To
The Board of Directors of Taparia Tools Ltd

1. We have reviewed the accompanying statement of unaudited financial results of **Taparia Tools Limited** ('the Company') for the quarter and nine months ended December 31, 2025 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with 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. This standard requires that we plan and perform the review to obtain moderate 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Batliboi & Purohit
Chartered Accountants
Firm registration no. 101048W

Kaushal Mehta
Kaushal Mehta

Partner
Membership no 111749
ICAI UDIN : 261117490RGTTWT3430
Mumbai
Date: February 10, 2026

