



STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31 2025

(Rs. in Lakhs, except per equity share data)

Sl. No.	PARTICULARS	STANDALONE						CONSOLIDATED						
		Quarter Ended			Nine months ended			Quarter Ended			Nine months ended			Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Total income from operations	8,651.55	8,488.46	5,798.84	25,334.20	21,988.48	30,604.18	8,652.63	8,491.49	5,798.84	25,338.60	21,988.48	30,606.22	
2	Net Profit / (Loss) for the period (before tax and exceptional items)	91.74	101.34	-496.32	255.94	-552.30	-450.02	92.82	104.37	-494.50	260.34	-550.13	-448.00	
3	Net Profit / (Loss) for the period before tax (after exceptional items)	50.04	101.34	-496.32	214.24	-552.30	-450.02	29.00	97.97	-533.44	160.77	-626.02	-572.83	
4	Net Profit / (Loss) for the period after tax (after exceptional items)	32.45	34.06	-356.04	112.28	-403.12	-319.79	11.41	30.69	-393.16	58.81	-476.84	-442.60	
5	Total comprehensive income for the period (comprising profit / (loss) for the period (after tax) and other comprehensive income (after tax)	24.15	29.12	-366.35	94.88	-434.51	-344.20	3.11	25.75	-403.47	41.41	-508.23	-467.01	
6	Paid up Equity Share Capital	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	
7	Other equity						9,047.62						8,866.34	
8	Earnings Per Share of Rs 10/- each (for continuing and discontinued operations)													
	a) Basic	0.26	0.27	-2.81	0.89	-3.18	-2.52	0.09	0.24	-3.10	0.46	-3.76	-3.49	
	b) Diluted	0.26	0.27	-2.81	0.89	-3.18	-2.52	0.09	0.24	-3.10	0.46	-3.76	-3.49	

Standalone Notes :

- The above standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their Meetings held on **February 12, 2026**. The information for the year ended March 31, 2025 presented above is extracted from the audited standalone financial statements for the year ended March 31, 2025. These financial statements are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
- The Company is principally engaged in a single business segment viz. manufacture and sale of Auto Component - Piston Rings, Differential Gears, Pole Wheel and other transmission Components based on nature of products, risks, returns and internal business reporting system. The Board of Directors of the Company, Which has been identified as being the Chief Operating Decision Maker ('CODM'), evaluates the Company's performance, allocate resources based on the analysis of the various performance indicators of the Company as a single unit. Accordingly, there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.
- The previous year figures have been regrouped/reclassified wherever necessary to conform to current year classification.
- On November 21, 2025, the government of India notified provisions of 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, ('Labour Codes') which consolidate twenty nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour codes amongst other things introduces changes, including the uniform definition of wages and enhanced benefits relating to leave. The company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost by Rs.18.77 Lakhs and increase in leave liability by Rs.22.93 Lakhs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the development pertaining to labour codes and will evaluate the impact if any on the measurement of liability pertaining to employee benefits
- The results for quarter ended December 31, 2025, are available on the BSE Limited website (URL: www.bseindia.com), and on the Company's website (URL: www.iprings.com).

Consolidated Notes :

- The above consolidated results were reviewed by the Audit Committee and then approved by the Board of Directors at their Meetings held on February 12, 2026. The information for the year ended March 31, 2025 presented above is extracted from the audited financial statements for the year ended March 31, 2025. These financial statements are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
- The Group's main business is manufacture and sale of Auto component. There is no other reportable segment.
- These consolidated unaudited financial results include the results of the following entity,
 - IP Rings Limited ("the Company or "Parent")
 - IPR EminoX Technologies Private Limited (Joint Venture)
 - IPR North America Inc. (Subsidiary)
- On November 21, 2025, the government of India notified provisions of 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, ('Labour Codes') which consolidate twenty nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour codes amongst other things introduces changes, including the uniform definition of wages and enhanced benefits relating to leave. The group has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost Rs.18.77 Lakhs and increase in leave liability by Rs.22.93 Lakhs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the group has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2025. The Group continues to monitor the development pertaining to labour codes and will evaluate the impact if any on the measurement of liability pertaining to employee benefits.
- The results for quarter ended December 31, 2025, are available on the BSE Limited website (URL: www.bseindia.com), and on the Company's website (URL: www.iprings.com).

