PRIMO
CHEMICALS

PCL:SEC:2026:203

12.02.2026

BSE Limited,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 506852

National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400 001
Scrip Code: PRIMO

Sub: Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Nine Months ended 31th December, 2025 and Outcome of Board Meeting held on 12th February, 2026 - Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to the Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held on 12th February, 2026, commenced at 13:30 Hours and concluded at 16:00 Hours, inter-alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Nine Months ended 31th December, 2025 alongwith Limited Review Reports issued by Statutory Auditors.

Kindly take the above on record.

Please acknowledge receipt.

Thanking you,

Yours faithfully,
For Primo Chemicals Limited

Sugandha Kukreja

Digitally signed by Sugandha Kukreja
Date: 2026.02.12 16:00:47 +05'30'

(SUGANDHA KUKREJA)
Company Secretary & Chief HR Officer

Encl.as above.

PRIMO CHEMICALS LIMITED

CIN: L24119CH1975PLC003607

Registered & Corporate Office : Bay No. 46-50, Sector 31-A, Chandigarh - 160030,

Tel No. 0172-2801649, Email : secretarial@primochemicals.in, Website: www.primochemicals.in

Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2025

(Rs. In lakhs)

Part-I

Sr. No.	Particulars	Quarter Ended 31.12.2025 (Unaudited)	Quarter Ended 30.9.2025 (Unaudited)	Quarter Ended 31.12.2024 (Unaudited)	Nine Months Ended 31.12.2025 (Unaudited)	Nine Months Ended 31.12.2024 (Unaudited)	Financial Year Ended 31.3.2025 (Audited)
1	Revenue from operations	14014.01	13474.48	14384.56	41682.87	40013.58	55555.81
2	Other Income	441.70	445.86	473.57	1414.37	1647.40	2088.87
3	Total Revenue (1+2)	14455.71	13920.34	14858.13	43097.24	41660.98	57644.68
4	Expenses:						
	a) Cost of materials consumed						
	i) Salt	1652.34	1762.28	1747.60	5174.87	5290.87	7144.79
	ii) Power	5433.51	6024.87	4338.30	17147.79	14681.17	21893.99
	iii) Others	1067.86	1003.11	2797.65	3148.60	5146.63	4699.98
	Total	8153.71	8790.26	8883.55	25471.26	25118.67	33738.76
	b) Purchase of Stock-in-Trade	1138.78	-	605.54	1,138.78	1546.18	2143.89
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	98.14	(12.38)	(305.10)	93.27	(141.26)	(345.91)
	d) Employees benefits expense	1201.55	1164.69	1262.31	3568.32	3742.56	5029.17
	e) Finance Costs	433.51	481.99	595.43	1461.76	1723.18	2300.80
	f) Depreciation and amortisation expense	1324.93	1323.34	1302.35	3959.29	3858.72	5110.57
	g) Other expenses	2064.24	2002.23	2072.28	6484.82	5310.13	8155.87
	Total Expenses	14414.86	13750.13	14416.36	42177.50	41158.18	56133.15
5	Profit/(Loss) Before Exceptional Item and Tax (3-4)	40.85	170.21	441.77	919.74	502.80	1511.53
6	Exceptional Item - Statutory impact of New Labour Codes	20.06	-	-	20.06	-	-
7	Profit/(Loss) Before Tax (5-6)	20.79	170.21	441.77	899.68	502.80	1511.53
8	Tax Expense:						
9	a) Current Tax	(2.76)	35.59	82.03	156.06	99.07	279.69
	b) Tax adjustments related to earlier years	-	-	-	-	-	-
	c) Deferred Tax	57.54	(140.71)	167.86	196.73	56.57	996.63
	Total	54.78	(105.12)	249.89	352.79	155.64	1276.32
10	Profit/(Loss) after tax (7-9)	(33.99)	275.33	191.88	546.89	347.16	235.21
11	Other Comprehensive Income (OCI)						
	a) Items that will not be reclassified to profit or loss	34.87	21.79	16.04	41.58	29.12	39.80
	b) Income Tax relating to items that will not be reclassified to profit or loss	12.19	7.61	5.61	14.53	10.18	13.91
12	Total Comprehensive Income for the period (10+11) (comprising profit/(loss) and other comprehensive income for the period)	(11.31)	289.51	202.31	573.94	366.10	261.10
13	Earnings/(Loss) per Equity Share (Rs.)						
	a) Basic	(0.01)*	0.11*	0.08*	0.23*	0.14*	0.10
	b) Diluted	(0.01)*	0.11*	0.08*	0.23*	0.14*	0.10
14	Paid up Equity Share Capital	4846.86	4846.86	4846.86	4846.86	4846.86	4846.86
17	Face value (In Rs.)	2.00	2.00	2.00	2.00	2.00	2.00
16	Reserve excluding Revaluation Reserve		-	-	-	-	30043.66

PART-II

Sr. No.	Particulars	Quarter Ended 31.12.2025 (Unaudited)	Quarter Ended 30.9.2025 (Unaudited)	Quarter Ended 31.12.2024 (Unaudited)	Nine Months Ended 31.12.2025 (Unaudited)	Nine Months Ended 31.12.2024 (Unaudited)	Financial Year Ended 31.3.2025 (Audited)
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	163835390	166360390	166360390	163835390	166360390	166360390
	- Percentage of Shareholding	67.60%	68.65%	68.65%	67.60%	68.65%	68.65%
2	Promoters and Promoter Group Shareholding						
	a) Pledged/Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of the total Share Capital of the Company)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	b) Non-encumbered						
	- Number of Shares	78507830	75982830	75982830	78507830	75982830	75982830
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of the total Share Capital of the Company)	32.40%	31.35%	31.35%	32.40%	31.35%	31.35%
B	INVESTOR COMPLAINTS	Quarter Ended 31st December, 2025					
	Pending at the beginning of the quarter	Nil					
	Received during the quarter	1					
	Disposed of during the quarter	1					
	Remaining unresolved at the end of the quarter	Nil					

Notes: * EPS not annualised.

1 The above standalone unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

2 On November 21, 2025, the Government of India notified the four Labour Codes - 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. Based on the clarifications and FAQs issued by the Ministry of Labour and Employment and considering the likely impact of revised definition of wages under the Labour Codes, the Company has assessed the potential implications on employee benefit obligations and made an additional provision of Rs. 20.06 lakh, which has been classified as an exceptional item in the unaudited financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor further developments and would provide appropriate accounting effect, if any, based on such developments.

3 The Company owns 49% Equity in M/s. Flow Tech Chemicals (P) Limited as on 31st December, 2025 and is being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025 are prepared on Consolidated and Standalone basis.

4 The Company operates in a single business segment viz., Chemicals.

5 The figures of the previous period have been regrouped/ reclassified, wherever necessary.

6 The above results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 12th February, 2026.

S Tandon & Associates LLP

Nupur Rastogi
M.No 518893
UDIN: 26518893EUTLCS6691

For and on behalf of the Board

Primo Chemicals Limited Chandigarh

(NAVEEN CHOPRA)
Managing Director

Place : Chandigarh
Date : 12th February, 2026

S Tandon & Associates LLP, Chartered Accountants
A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001
Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana
Contact: hi@standon.in ; +91 172 509 8370

LLPIN: ACC-9822
ICAI Firm ID: 006388N
PAN: AASFS7956F

REVIEW' REPORT

To
The Board of Directors,
Primo Chemicals Ltd
Bay No.46-50, Sector 31-A,
Chandigarh - 160030

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Primo Chemicals Ltd** for the quarter & Nine Months ended 31st December 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. 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 accounting standards and other recognised accounting practices and policies 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 S. Tandon & Associates LLP
Chartered Accountants
(FRN 006388N/N500433)

S Tandon & Associates LLP CA

Nipun Rastogi

Name: Nipun Rastogi
Partner
M. No. 518893
UDIN: **26518893EUTLCS6691**

Place of signature: Chandigarh
Date: 12/02/2026

PRIMO CHEMICALS LIMITED

CIN: L24119CH1975PLC003607
Registered & Corporate Office : Bay No. 46-50, Sector 31-A, Chandigarh - 160030,
Tel No. 0172-2801649, Email : secretarial@primochemicals.in, Website: www.primochemicals.in

Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2025

(Rs. In lakhs)

Part-I

Sr. No.	Particulars	Quarter Ended 31.12.2025 (Unaudited)	Quarter Ended 30.9.2025 (Unaudited)	Quarter Ended 31.12.2024 (Unaudited)	Nine Months Ended 31.12.2025 (Unaudited)	Nine Months Ended 31.12.2024 (Unaudited)	Financial Year Ended 31.3.2025 (Audited)
1	Revenue from operations	14014.01	13474.48	14384.56	41682.87	40013.58	55555.81
2	Other Income	441.70	445.86	473.57	1414.37	1647.40	2088.87
3	Total Revenue (1+2)	14455.71	13920.34	14858.13	43097.24	41660.98	57644.68
4	Expenses:						
	a) Cost of materials consumed						
	i) Salt	1652.34	1762.28	1747.60	5174.87	5290.87	7144.79
	ii) Power	5433.51	6024.87	4338.30	17147.79	14681.17	21893.99
	iii) Others	1067.86	1003.11	2797.65	3148.60	5146.63	4699.98
	Total	8153.71	8790.26	8883.55	25471.26	25118.67	33738.76
	b) Purchase of Stock-in-Trade	1138.78	-	605.54	1138.78	1546.18	2143.89
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	98.14	(12.38)	(305.10)	93.27	(141.26)	(345.91)
	d) Employees benefits expense	1201.55	1164.69	1262.31	3568.32	3742.56	5029.17
	e) Finance Costs	433.51	481.99	595.43	1461.76	1723.18	2300.80
	f) Depreciation and amortisation expense	1324.93	1323.34	1302.35	3959.29	3858.72	5110.57
	g) Other expenses	2064.25	2002.23	2072.28	6484.83	5310.13	8155.87
	Total Expenses	14414.87	13750.13	14416.36	42177.51	41158.18	56133.15
5	Profit/(Loss) Before Exceptional Item and Tax (3-4)	40.84	170.21	441.77	919.73	502.80	1511.53
6	Exceptional Item - Statutory impact of New Labour Codes	20.06	-		20.06	-	-
7	Profit/(Loss) Before Tax (5-6)	20.78	170.21	441.77	899.67	502.80	1511.53
6	Tax Expense:						
	a) Current Tax	(2.76)	35.59	82.03	156.06	99.07	279.69
	b) Tax adjustments related to earlier years	-	-	-	-	-	-
	c) Deferred Tax	57.54	(140.71)	167.86	196.73	56.57	996.63
	Total	54.78	(105.12)	249.89	352.79	155.64	1276.32
7	Profit/(Loss) after tax (5-6)	(34.00)	275.33	191.88	546.88	347.16	235.21
8	Share of Profit & (Loss) of Associates	139.47	141.05	37.58	382.73	50.10	120.77
9	Net Profit/(Loss) for the period after Associates (7+8)	105.47	416.38	229.46	929.61	397.26	355.98
10	Other Comprehensive Income (OCI)						
	a) Items that will not be reclassified to profit or loss	34.87	21.79	16.04	41.58	29.12	39.80
	b) Income Tax relating to items that will not be reclassified to profit or loss	12.19	7.61	5.61	14.53	10.18	13.91
11	Total Comprehensive Income for the period (9+10) (comprising profit/(loss) and other comprehensive income for the period)	128.15	430.56	239.89	956.66	416.20	381.87
12	Earnings/(Loss) per Equity Share (Rs.)						
	a) Basic	0.04*	0.17*	0.09*	0.38*	0.16*	0.15
	b) Diluted	0.04*	0.17*	0.09*	0.38*	0.16*	0.15
13	Paid up Equity Share Capital	4846.86	4846.86	4846.86	4846.86	4846.86	4846.86
14	Face value (In Rs.)	2.00	2.00	2.00	2.00	2.00	2.00
15	Reserve excluding Revaluation Reserve	-	-	-	-	-	30808.04

PART-II

Sr. No.	Particulars	Quarter Ended 31.12.2025 (Unaudited)	Quarter Ended 30.9.2025 (Unaudited)	Quarter Ended 31.12.2024 (Unaudited)	Nine Months Ended 31.12.2025 (Unaudited)	Nine Months Ended 31.12.2024 (Unaudited)	Financial Year Ended 31.3.2025 (Audited)
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	163835390	166360390	166360390	163835390	166360390	166360390
	- Percentage of Shareholding	67.60%	68.65%	68.65%	67.60%	68.65%	68.65%
2	Promoters and Promoter Group Shareholding						
	a) Pledged/Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of the total Share Capital of the Company)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	b) Non-encumbered						
	- Number of Shares	78507830	75982830	75982830	78507830	75982830	75982830
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of the total Share Capital of the Company)	32.40%	31.35%	31.35%	32.40%	31.35%	31.35%

B	INVESTOR COMPLAINTS	Quarter Ended 31st December, 2025
	Pending at the beginning of the quarter	Nil
	Received during the quarter	1
	Disposed of during the quarter	1
	Remaining unresolved at the end of the quarter	Nil

Notes: * EPS not annualised.

1 The above consolidated unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

2 On November 21, 2025, the Government of India notified the four Labour Codes - 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. Based on the clarifications and FAQs issued by the Ministry of Labour and Employment and considering the likely impact of revised definition of wages under the Labour Codes, the Company has assessed the potential implications on employee benefit obligations and made an additional provision of Rs. 20.06 lakh, which has been classified as an exceptional item in the unaudited financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor further developments and would provide appropriate accounting effect, if any, based on such developments.

3 The Company owns 49% Equity in M/s. Flow Tech Chemicals (P) Limited as on 31st December, 2025 and is being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025 are prepared on Consolidated and Standalone basis.

4 The Company operates in a single business segment viz., Chemicals.

5 The figures of the previous period have been regrouped/ reclassified, wherever necessary.

6 The above results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 12th February, 2026.

For and on behalf of the Board

(NAVEEN CHOPRA)
Managing Director

Place : Chandigarh
Date : 12th February, 2026

S Tandon & Associates LLP

M.No 518893
UDIN: 26518893VMNU NR7457

S Tandon & Associates LLP, Chartered Accountants
A registered Limited Liability Partnership under the LLP Act, 2008
Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001
Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana
Contact: hi@standon.in ; +91 172 509 8370
LLPIN: ACC-9822
ICAI Firm ID: 006388N
PAN: AASFS7956F

REVIEW' REPORT

To
The Board of Directors,
Primo Chemicals Ltd
Bay No.46-50, Sector 31-A,
Chandigarh - 160030.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Primo Chemicals Ltd** ("the Company") and its share of the net profit after tax and total comprehensive Income of its Associate for the quarter & Nine Months ended 31st December 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR 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 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 Regulation 33 of the LODR 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). A review of interim financial information consists of making inquiries, primarily of Company's 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 specified under Section 143(10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement Includes the results of the following entity:

Sr. No	Name of the Entity	Relationship
1.	Primo Chemicals Ltd	THE COMPANY
2.	Flow Tech Chemicals Private Limited	ASSOCIATE

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

S Tandon & Associates LLP

6. Other Matter

The unaudited consolidated financial results include the Group's share of net profit / (loss) after tax, and total comprehensive income for the Nine Months ended on December 31, 2025 as mentioned below, in respect of one Associate based on their financial results which have been reviewed by us.

mount in Lakhs)

Particulars	Nine Months Ended 31st December 2025
Total Net profit/(loss) after-tax	382.73
Total Comprehensive Income	Nil

For S. Tandon & Associates LLP
Chartered Accountants
(FRN 006388N/N500433)

Name: Nipun Rastogi
Partner
M. No. 518893
UDIN: **26518893VMNVNR7457**

Place of signature: Chandigarh
Date: 12/02/2026