

Date: 14th February, 2025

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|--|--|
| To, BSE Limited ("BSE"), Corporate Relationship Department, 2 nd Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai – 400 001 | To, National Stock Exchange of India Limited ("NSE") "Exchange Plaza", 5 th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 |
| BSE Scrip code: 543399 | NSE Symbol: TARSONS |

Subject: Correction of inadvertent typographical error in the Outcome of the Board Meeting held on Friday, 14th February, 2025

Dear Sir/Madam,

In reference to our letter dated 14th February, 2025, pursuant to which we have informed about the outcome of the Board Meeting of Tarsons Products Limited ('the Company' or 'Tarsons') held today i.e., on Friday, 14th February, 2025, which commenced at **12:30 P.M.** and concluded at **01:30 P.M.**, kindly note that there was an inadvertent typographical error while specifying the quarter end and the same was specified as "**third quarter and nine months ended 31st December, 2025**" instead of "**third quarter and nine months ended 31st December, 2024**".

Please note that there is no change or alteration in the information provided before, apart from the above-mentioned typographical error. All the other information provided in the disclosure remains the same.

A copy of the said results along with the Limited Review Report of the Statutory Auditors is attached herewith for your reference.

This intimation will also be hosted on the website of the Company at www.tarsons.com.

We request you to take of the above correction and arrange to bring it to the notice of all concerned.

Thanking You,

Yours Faithfully,

For Tarsons Products Limited

Santosh Kumar Agarwal
Company Secretary & Chief Financial Officer
ICSI Membership No. 44836

Date: 14th February, 2025

| | |
|--|--|
| To, BSE Limited ("BSE"), Corporate Relationship Department, 2 nd Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai – 400 001 | To, National Stock Exchange of India Limited ("NSE") "Exchange Plaza", 5 th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 |
| BSE Scrip code: 543399 | NSE Symbol: TARSONS |

Subject: Outcome of the Board Meeting held on Friday, 14th February, 2025

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform you that Board of Directors of Tarsons Products Limited ('the Company' or 'Tarsons') at its meeting held today i.e., on Friday, 14th February, 2025, which commenced at **12:30 P.M.** and concluded at **01:30 P.M.**, have inter alia considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the third quarter and nine months ended 31st December, 2025, along with the Limited Review Report of the Statutory Auditors of the Company thereon.

A copy of the said results along with the Limited Review Report of the Statutory Auditors is attached herewith for your reference.

This intimation will also be hosted on the website of the Company at www.tarsons.com.

We request you to take the above information on record.

Thanking You,

Yours Faithfully,

For Tarsons Products Limited

Santosh Kumar Agarwal
Company Secretary & Chief Financial Officer
ICSI Membership No. 44836

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Tarsons Products Limited
Martin Burn Business Park,
Room No. 902, BP-3,
Salt Lake, Sector - V
Kolkata - 700 091

1. We have reviewed the consolidated unaudited financial results of Tarsons Products Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the "Group"), (refer Note 1 on the Statement) for the quarter ended December 31, 2024 and the year to date results for the period April 1, 2024 to December 31, 2024 which are included in the accompanying 'Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2024' (the "Statement"). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Holding Company's Management and has been 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", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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 Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, 2015 to the extent applicable.

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

| Relationship | Entity Name |
|-----------------------|---|
| Holding Company | Tarsons Products Limited, India |
| Subsidiary (Direct) | Tarsons Life Science Pte. Ltd., Singapore |
| Subsidiary (Indirect) | Nerbe plus GmbH & Co. KG, Germany (Subsidiary of Tarsons Life Science Pte. Ltd., Singapore) |
| Subsidiary (Indirect) | Nerbe R&D GmbH, Germany (Subsidiary of Tarsons Life Science Pte. Ltd., Singapore) |



Price Waterhouse Chartered Accountants LLP, Plot No. 56 & 57, Block - DN, Sector - V, Salt Lake, Kolkata - 700091, India
T: +91 (33) 44044348

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/NS00016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The interim financial results of one subsidiary reflect total revenues of ₹ 206.09 million and ₹ 596.62 million, total net profit after tax of ₹ 2.40 million and ₹ 10.33 million and total comprehensive income of ₹ 2.40 million and ₹ 10.33 million, for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024, respectively, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors vide which they have issued an unmodified conclusion, have been furnished to us by the other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.
7. The consolidated unaudited financial results include the interim financial results of two subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total revenue of ₹ 10.63 million and ₹ 33.02 million, total net (loss) after tax of ₹ (19.05) millions and ₹ (60.73) million and total comprehensive (loss) of ₹ (19.05) millions and ₹ (60.73) million for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Peswani
Partner
Membership Number: 501213
UDIN : 25501213BMOUQU1469
Place : Gurugram
Date : February 14, 2025

TARSONS PRODUCTS LIMITED
CIN : L51109WB1983PLC036510

REGD. OFFICE : Martin Burn Business Park, Room No. 902 BP- 3
Salt Lake, Sector- V, Kolkata WB 700091
Tel (033) 35220300. Email : info@tarsons.in Website : www.tarsons.com



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

| PARTICULARS | Quarter ended | | | Nine months ended | | Year ended |
|---|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------|
| | December 31, 2024 | September 30, 2024 | December 31, 2023 | December 31, 2024 | December 31, 2023 | March 31, 2024 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Revenue from operations | 956.77 | 992.49 | 617.89 | 2,797.23 | 1,906.73 | 2,963.94 |
| 2 Other income | 8.49 | 84.25 | 32.37 | 121.81 | 80.98 | 114.75 |
| 3 Total Income (1+2) | 965.26 | 1,076.74 | 650.26 | 2,919.04 | 1,987.71 | 3,078.69 |
| 4 Expenses: | | | | | | |
| (a) Cost of materials consumed | 195.84 | 182.92 | 153.44 | 581.53 | 466.82 | 630.26 |
| (b) Purchase of stock in trade | 111.51 | 129.64 | 19.92 | 392.06 | 75.61 | 162.48 |
| (c) Changes in inventories of finished goods, work-in-progress, stock-in-trade | 5.11 | 13.68 | (6.77) | (58.09) | (52.50) | 29.35 |
| (d) Employee benefits expense | 163.76 | 161.12 | 97.81 | 485.77 | 286.71 | 442.66 |
| (e) Depreciation and amortisation expenses | 174.07 | 140.30 | 100.64 | 424.69 | 280.73 | 404.03 |
| (f) Other expenses | 184.20 | 252.05 | 124.60 | 658.95 | 434.43 | 701.05 |
| (g) Finance costs | 50.29 | 48.38 | 25.12 | 141.83 | 58.67 | 101.18 |
| Total Expenses | 884.78 | 928.09 | 514.76 | 2,626.74 | 1,550.47 | 2,471.01 |
| 5 Profit before taxes (3-4) | 80.48 | 148.65 | 135.50 | 292.30 | 437.24 | 607.68 |
| 6 Tax expense | | | | | | |
| Current tax | 25.01 | 35.77 | 32.73 | 85.75 | 103.90 | 185.50 |
| Deferred tax (credit) | 2.88 | 9.97 | 3.51 | 10.88 | 10.10 | (4.22) |
| Total Tax expense | 27.89 | 45.74 | 36.24 | 96.63 | 114.00 | 181.28 |
| 7 Profit for the period / year (5-6) | 52.59 | 102.91 | 99.26 | 195.67 | 323.24 | 426.40 |
| 8 Other comprehensive income | | | | | | |
| Items that will be reclassified to Profit or Loss | | | | | | |
| Foreign exchange translation reserve | 35.37 | (29.89) | - | 9.51 | - | 10.53 |
| Items that will not be reclassified to profit or loss | | | | | | |
| Remeasurements of post-employment benefit obligations | (0.26) | (0.26) | (0.38) | (0.77) | (7.52) | (1.78) |
| Income tax on above | 0.07 | 0.07 | 0.09 | 0.20 | 1.89 | 0.45 |
| Total other comprehensive income/(loss) for the period/year | 35.18 | (30.08) | (0.29) | 8.94 | (5.63) | 9.20 |
| 9 Total comprehensive income for the period / year (7+8) | 87.77 | 72.83 | 98.97 | 204.61 | 317.61 | 435.60 |
| 10 Paid up equity share capital | 106.41 | 106.41 | 106.41 | 106.41 | 106.41 | 106.41 |
| 11 Other equity (Including Reserves) | | | | | | 6,022.21 |
| 12 Earnings per equity share (Face value of INR 2 each) (not annualised for quarters- in INR) | | | | | | |
| (a) Basic | 0.99 | 1.93 | 1.87 | 3.68 | 6.08 | 8.01 |
| (b) Diluted | 0.99 | 1.93 | 1.87 | 3.68 | 6.08 | 8.01 |

See accompanying notes to the Consolidated Financial Results





Notes to the Consolidated Unaudited Financial Results

1 The Statement of Consolidated Unaudited Financial Results includes results of the following entities, together referred as "Group":

| S No. | Name of the entity | % Shareholding as of December 31, 2024 | Consolidated as |
|-------|--|--|---|
| 1 | Tarsons Products Limited, India | - | Holding Company |
| 2 | Tarsons Life Science Pte. Ltd., Singapore (from November 10, 2023) | 100 | Subsidiary of Tarsons Products Limited, India |
| 3 | Nerbe plus GmbH & Co. KG, Germany (from January 1, 2024) | 100 | Subsidiary of Tarsons Life Science Pte. Ltd., Singapore |
| 4 | Nerbe R&D GmbH, Germany (from January 1, 2024) | 100 | Subsidiary of Tarsons Life Science Pte. Ltd., Singapore |

2 The Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2024 ("Consolidated Financial Results") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 14, 2025.

3 The aforesaid Consolidated Unaudited Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act") read with relevant rules thereunder and in terms of Regulations 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

4 During the year ended March 31, 2024, the Group has completed the acquisition of Nerbe Plus GmbH & Co KG and Nerbe R&D GmbH (collectively known as "Nerbe Group") through its wholly owned subsidiary, Tarsons Life Science Pte Ltd ("TLSPL") incorporated in Singapore on November 10, 2023. Consequent to the acquisition, TLSPL has acquired 100% controlling stake of the Nerbe Group with effect from January 1, 2024. The Nerbe Group is involved in the business of distribution of medical and laboratory disposables in Germany.

5 During the import of machinery, certain components were damaged during transit to India. The Company has estimated the amount of loss and has filed insurance claim which is under process. The Company has recorded a total provision of INR Nil and INR 93.44 million during the quarter and nine months ended December 31, 2024 respectively in relation to damage of such components. The Company will continue pursuing the insurance claim.

6 The Group is primarily engaged in the business of manufacturing and selling of plastic laboratory products and certain scientific instruments, which represents a single business. Operating segments have been identified based on how the Board of Directors ("Chief Operating Decision Maker" or "CODM") reviews and assesses the Group's performance, which is on the basis of the different geographical areas wherein major entities within the Group operate.

| Particulars | Quarter ended 31.12.2024 | Quarter ended 30.09.2024 | Quarter ended 31.12.2023 | Nine month ended 31.12.2024 | Nine month ended 31.12.2023 | Financial Year ended 31.03.2024 |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------------|
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Segment Revenue | | | | | | |
| India | 761.51 | 801.10 | 617.89 | 2,210.99 | 1,906.73 | 2,773.05 |
| Germany | 195.26 | 191.38 | - | 586.24 | - | 190.89 |
| Rest of the world | - | - | - | - | - | - |
| Total | 956.77 | 992.49 | 617.89 | 2,797.23 | 1,906.73 | 2,963.94 |
| Inter-segment Revenue | | | | | | |
| India | 0.11 | 0.12 | - | 0.34 | - | 0.05 |
| Germany | - | - | - | - | - | - |
| Rest of the world | - | - | - | - | - | - |
| Total | 0.11 | 0.12 | - | 0.34 | - | 0.05 |
| Total Segment Revenue from Operations | 956.88 | 992.61 | 617.89 | 2,797.57 | 1,906.73 | 2,963.99 |
| Less : Intersegment Eliminations | | | | | | |
| India | (0.11) | (0.12) | - | (0.34) | - | (0.05) |
| Germany | - | - | - | - | - | - |
| Rest of the world | - | - | - | - | - | - |
| Total Revenue | 956.77 | 992.49 | 617.89 | 2,797.23 | 1,906.73 | 2,963.94 |
| Segment results before interest, tax and depreciation | | | | | | |
| India | 287.89 | 317.42 | 246.76 | 800.89 | 762.14 | 1,127.23 |
| Germany | 19.91 | 21.54 | - | 65.35 | - | 23.81 |
| Rest of the world | (5.22) | (3.71) | - | (13.75) | - | (55.96) |
| Less : Intersegment Eliminations | 0.05 | (0.07) | - | (0.01) | - | - |
| Total Segment results before interest, tax and depreciation | 302.63 | 335.18 | 246.76 | 852.48 | 762.14 | 1,095.08 |
| Add: Finance income | 2.21 | 2.15 | 14.50 | 6.34 | 14.50 | 17.81 |
| Less: Finance cost | 50.29 | 48.38 | 25.12 | 141.83 | 58.67 | 101.18 |
| Less: Depreciation and amortisation | 174.07 | 140.30 | 100.64 | 424.69 | 280.73 | 404.03 |
| Profit/(loss) before tax | 80.48 | 148.65 | 135.50 | 292.30 | 437.24 | 607.68 |
| Less: Tax expense | 27.89 | 45.74 | 36.24 | 96.63 | 114.00 | 181.28 |
| Profit/(loss) for the year | 52.59 | 102.91 | 99.26 | 195.67 | 323.24 | 426.40 |
| Segment assets | | | | | | |
| India | 9,619.75 | 9,820.88 | 8,984.00 | 9,619.75 | 8,984.00 | 9,532.18 |
| Germany | 1,169.75 | 1,246.37 | - | 1,169.75 | - | 1,239.96 |
| Rest of the world | 1,038.04 | 1,117.76 | 1,062.00 | 1,038.04 | 1,062.00 | 1,036.01 |
| Less : Intersegment Eliminations | (1,555.45) | (1,642.01) | (1,055.00) | (1,555.45) | (1,055.00) | (2,086.31) |
| Total Assets | 10,272.09 | 10,543.01 | 8,991.00 | 10,272.09 | 8,991.00 | 9,721.84 |
| Segment liabilities | | | | | | |
| India | 3,252.54 | 3,529.61 | 2,972.00 | 3,252.54 | 2,972.00 | 3,325.02 |
| Germany | 537.21 | 618.38 | - | 537.21 | - | 598.03 |
| Rest of the world | 1,159.45 | 1,225.51 | 1,052.00 | 1,159.45 | 1,052.00 | 1,098.62 |
| Less : Intersegment Eliminations | (903.95) | (969.56) | (1,052.00) | (903.95) | (1,052.00) | (1,428.45) |
| Total Liabilities | 4,045.25 | 4,403.95 | 2,972.00 | 4,045.25 | 2,972.00 | 3,593.22 |

For and on behalf of the Board of Directors of Tarsons Products Limited



(Signature)

Aryan Sehgal
 Whole-Time Director
 DIN: 06963013

Date: February 14, 2025
 Place: Kolkata



Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Tarsons Products Limited
Martin Burn Business Park,
Room No. 902, BP-3,
Salt Lake, Sector - V
Kolkata - 700 091

1. We have reviewed the standalone unaudited financial results of Tarsons Products Limited (the "Company") for the quarter ended December 31, 2024 and the year to date results for the period April 1, 2024 to December 31, 2024, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India. 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 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 as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Peswani
Partner
Membership Number: 501213
UDIN : 25501213BMOUQT9762
Place : Gurugram
Date : February 14, 2025

Price Waterhouse Chartered Accountants LLP, Plot No. 56 & 57, Block - DN, Sector - V, Salt Lake, Kolkata - 700091, India
T: +91 (33) 44044348

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Amount in INR Million, unless otherwise stated)

| PARTICULARS | Quarter ended | | | Nine months ended | | Year ended |
|---|-------------------|--------------------|-------------------|-------------------|-------------------|-----------------|
| | December 31, 2024 | September 30, 2024 | December 31, 2023 | December 31, 2024 | December 31, 2023 | March 31, 2024 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Revenue from operations | 761.62 | 801.22 | 617.89 | 2,211.33 | 1,906.73 | 2,773.10 |
| 2 Other income | 21.22 | 106.53 | 33.76 | 176.34 | 82.37 | 141.64 |
| 3 Total Income (1+2) | 782.84 | 907.75 | 651.65 | 2,387.67 | 1,989.10 | 2,914.74 |
| 4 Expenses: | | | | | | |
| (a) Cost of materials consumed | 195.85 | 182.91 | 153.44 | 581.53 | 466.82 | 630.26 |
| (b) Purchase of stock in trade | 22.37 | 31.20 | 19.92 | 78.09 | 75.61 | 90.83 |
| (c) Changes in inventories of finished goods, work-in-progress, stock-in-trade | 0.88 | 15.21 | (6.77) | (30.69) | (52.50) | 6.79 |
| (d) Employee benefits expense | 111.13 | 109.35 | 97.81 | 327.01 | 286.71 | 387.81 |
| (e) Depreciation and amortisation expenses | 156.11 | 119.56 | 100.64 | 365.31 | 280.73 | 382.84 |
| (f) Other expenses | 152.24 | 227.61 | 124.58 | 571.04 | 434.41 | 623.02 |
| (g) Finance costs | 41.27 | 46.79 | 25.12 | 130.09 | 58.67 | 99.48 |
| Total Expenses | 679.85 | 732.63 | 514.74 | 2,022.38 | 1,550.45 | 2,221.03 |
| 5 Profit before taxes (3-4) | 102.99 | 175.12 | 136.91 | 365.29 | 438.65 | 693.71 |
| Tax expense | | | | | | |
| Current tax | 22.76 | 34.65 | 32.73 | 80.73 | 103.90 | 184.23 |
| Deferred tax charge / (credit) | 4.10 | 11.19 | 3.51 | 14.54 | 10.10 | (2.99) |
| 6 Total Tax expense | 26.86 | 45.84 | 36.24 | 95.27 | 114.00 | 181.24 |
| 7 Profit for the period / year (5-6) | 76.13 | 129.28 | 100.67 | 270.02 | 324.65 | 512.47 |
| Other comprehensive income | | | | | | |
| Items that will not be reclassified to profit or loss | | | | | | |
| Remeasurements of post-employment benefit obligations | (0.25) | (0.26) | (0.38) | (0.76) | (7.52) | (1.78) |
| Income tax on above | 0.06 | 0.07 | 0.09 | 0.19 | 1.89 | 0.45 |
| 8 Total other comprehensive income/(loss) for the period/year | (0.19) | (0.19) | (0.29) | (0.57) | (5.63) | (1.33) |
| 9 Total comprehensive income for the period / year (7+8) | 75.94 | 129.09 | 100.38 | 269.45 | 319.02 | 511.14 |
| 10 Paid up equity share capital | 106.41 | 106.41 | 106.41 | 106.41 | 106.41 | 106.41 |
| 11 Other equity (Including Reserves) | | | | | | 6,097.76 |
| 12 Earnings per equity share (Face value of INR 2 each) (not annualised for quarters- in INR) | | | | | | |
| (a) Basic | 1.43 | 2.43 | 1.89 | 5.07 | 6.10 | 9.63 |
| (b) Diluted | 1.43 | 2.43 | 1.89 | 5.07 | 6.10 | 9.63 |

See accompanying notes to the Standalone Financial Results



Notes to the Standalone Unaudited Financial Results

- 1 The above Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2024 ("Standalone Financial Results") of Tarsons Products Limited ('the Company') has been reviewed by the Audit Committee and then approved by the Board of Directors of the Company in their respective meetings held on February 14, 2025.
- 2 The aforesaid Standalone Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act") read with relevant rules thereunder and in terms of Regulations 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 3 The Company is primarily engaged in the business of manufacturing and selling of plastic laboratory products and certain scientific instruments, which represents a single business. The Board of Directors ("Chief Operating Decision Maker" or "CODM") reviews the financial results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has concluded that the Company constitutes a single segment as per Ind AS 108 'Operating Segments'.
- 4 During the import of machinery, certain components were damaged during transit to India. The Company has estimated the amount of loss and has filed insurance claim which is under process. The Company has recorded a total provision of INR Nil and INR 93.44 million during the quarter and nine months ended December 31, 2024 respectively in relation to damage of such components. The Company will continue pursuing the insurance claim.



For and on behalf of the Board of Directors of Tarsons Products Limited



Aryan Sehgal
Whole-Time Director
DIN: 06963013

Date: February 14, 2025
Place: Kolkata

