(10 pages including this page)

Ref: Secy/NSE

14th August 2025

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

Symbol: SPIC

Dear Sir,

Sub: Outcome of the Board Meeting – Reg. 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015
Ref: Our letter dated 6th August 2025

We wish to inform that the details of the outcome of the Board Meeting of the Company held today i.e., 14th August 2025 are as follows:-

1. **Unaudited Financial Results for the quarter ended 30th June 2025**

   In terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, (LODR) we enclose a copy each of Unaudited Financial Results (Standalone & Consolidated) of the Company, for the Quarter ended 30th June 2025, which were recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective Meetings held today. The Limited Review Reports both dated 14th August 2025 of the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results are enclosed.

   The Unaudited Financial Results and Limited Review Reports will be made available on the website of the Company i.e., www.spic.in.

2. **Appointment of Director**

   Thiru. V Dakshinamoorthy, IAS, (DIN: 09338233), Nominee of Tamilnadu Industrial Development Corporation Limited (TIDCO) is appointed as an Additional Director on the Board of the Company effective today (14th August 2025).

   Disclosure of Event under Regulation 30 Para A of Schedule III of SEBI (LODR):

Reason for change	: Appointment
Date of appointment & Terms of appointment	: Effective 14th August 2025, appointed as an Additional Director
Disclosure of relationship between Directors	: Nil

   Brief Profile:

   Thiru. V Dakshinamoorthy, IAS is a 2007 batch IAS Officer who has held many key positions in various departments in the Government of Tamil Nadu. Presently, Thiru. V Dakshinamoorthy, IAS is the Agricultural Production Commissioner and Principal Secretary, Agriculture and Farmers Welfare Department.

SPIC LTD. CHENNAI-32

Earlier, Thiru. V Dakshinamoorthy, IAS served as the Managing Director, Tamil Nadu Water Supply and Drainage Board.

He has declared that he is not disqualified or debarred from being appointed as a Director of the Company by virtue of any SEBI Order or any other such authority. The above appointment may be subject to the approval of the Members at the ensuing Annual General Meeting of the Company.

3. **Date of 54th Annual General Meeting**

   The 54th Annual General Meeting (AGM) of the Company is scheduled to be held on **Tuesday, 23rd September 2025 at 2:00 P.M. (IST)** through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).

4. **Record Date to decide entitlement for Dividend for FY 2024-25**

   Pursuant to Regulation 42 of the SEBI (LODR) Regulations, 2015, the Company has fixed **Tuesday, September 16, 2025,** as the Record Date for determining entitlement of Members for the purpose of dividend for the Financial Year 2024-25.

5. **Payment of Dividend:**

   As intimated earlier in May 2025, the Board at their Meeting held on 8th May 2025 has recommended a dividend of Rs. 2.00 per equity share of Rs. 10/- each, fully paid-up, for the FY 2024-25 subject to the approval of the Members at the 54th AGM. Upon approval by the Members, the said dividend will be paid within 30 days from the date of AGM.

6. **Closure of Transfer Books/Cut-off date for E-Voting eligibility.**

   The Register of Members will remain closed from Wednesday, 17th September 2025 to Tuesday, 23rd September 2025 (both days inclusive) and the cut-off date for e-voting is Tuesday, 16th September 2025 for the purpose of determining the eligibility for E-Voting at the AGM.

The Meeting of the Board of Directors of the Company commenced at 2:30 P.M. (IST) and concluded at 4:30 P.M. (IST).

Thanking you,

Yours faithfully,

For Southern Petrochemical
Industries Corporation Ltd.

R Swaminathan
Company Secretary

Encl: as above
✓CC:
BSE Ltd
Floor 25, Phiroze JeeJee Bhoy Towers
Dalal Street, Mumbai - 400001.

MSKA & Associates
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road. Guindy
Chennai 600032. INDIA

Independent Auditor's Review Report on standalone unaudited financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended June 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS 34") and other recognised accounting principles generally accepted in India and is in compliance with the 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. 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 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 stated in paragraph 3 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



T. V. Ganesh
Partner
Membership No.: 203370
UDIN: 25203370BMLDZE1438



Place: Chennai
Date: August 14, 2025

SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LTD.
Regd. Office: SPIC House, 88 Mount Road, Guindy, Chennai - 600 032
CIN : L11101TN1969PLC005778
Web Site: www.spic.in, Email: spiccorp@spic.co.in
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

(Rupees in Crs)

S.No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30 June 2025	31 March 2025	30 June 2024	31 March 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from Operations**		(Refer Note 8)		
	(a) Sales/Income from Operations	777.14	750.35	751.74	3071.65
	(b) Other operating income	3.49	4.02	2.60	14.68
	Revenue from Operations	**780.63**	**754.37**	**754.34**	**3086.33**
	Other Income (Refer Note 5)	17.52	5.07	2.03	13.92
	Total Income	**798.15**	**759.44**	**756.37**	**3100.25**
2	**Expenses**				
	(a) Cost of materials consumed	581.64	592.25	558.52	2,321.39
	(b) Purchase of Stock-in-Trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(26.08)	(4.68)	(13.51)	-16.84
	(d) Employee benefits expense	21.81	22.96	18.46	85.16
	(e) Finance Cost	11.80	11.99	11.92	55.04
	(f) Depreciation and Amortisation expense	9.83	9.24	9.41	37.63
	(g) Power and Fuel charges	21.19	21.26	19.30	80.58
	(h) Other expenses	88.78	85.78	73.23	334.63
	Total Expenses	**708.97**	**738.80**	**677.33**	**2897.59**
3	**Profit from Operations before exceptional items & tax (1-2)**	**89.18**	**20.64**	**79.04**	**202.66**
4	Exceptional Items	-	-	-	-
5	**Profit before tax (3+4)**	**89.18**	**20.64**	**79.04**	**202.66**
6	**Tax Expense (Refer Note 6)**				
	Current Tax	31.20	(0.12)	13.72	35.64
	Add / (Less):Mat Credit Entitlement	-	-	(0.77)	-
	Deferred tax charge	(0.29)	7.67	14.74	36.18
	Total Tax expense	**30.91**	**7.55**	**27.69**	**71.82**
7	**Net Profit after tax (5-6)**	**58.27**	**13.09**	**51.35**	**130.84**
8	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss				
	a) Effect of measuring investments at fair value	7.22	(7.08)	15.34	(1.44)
	b) (Loss) /Gain on remeasurement of defined benefit plans	-	0.19	-	(2.13)
	ii) Income tax relating to items that will not be re-classified to profit or loss	(0.90)	1.63	(1.53)	0.93
	Total other comprehensive (Loss) / Income	**6.32**	**(5.26)**	**13.81**	**(2.64)**
9	**Total Comprehensive Income (7+8)**	**64.59**	**7.83**	**65.16**	**128.20**
10	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64
11	Reserves excluding revaluation reserve				845.19
12	Earnings Per Share (EPS) (of Rs.10/- each)				
	Basic & Diluted (Not annualised for the quarters (Rupees))	2.86	0.64	2.52	6.43

MSKA & ASSOCIATES Chartered Accountants

SPIC LTD. CHENNAI-32

Notes :

1. The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2025 and has been subjected to review by the Statutory Auditors of the Company. These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2. During the quarter, the Urea plant was in operation for 91 days (Previous year's corresponding quarter: 90 days).

3. During the quarter ended 30 June 2025, the production and sale of Urea of the Company were 1.92 lac MT and 1.86 lac MT respectively.

4. Subsidy for the quarter ended 30 June 2025 is Rs.651.96 Crores has been accounted based on the provisional retention price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments if any, and its consequential impact will be assessed and accounted when the final retention price is notified by the Department of Fertilizers.

5. Other income includes an amount of Rs.14.89 crores representing compensation received on transfer of an equipment structure on a leasehold land, consequent to the termination of the said lease.

6. For the quarter ended June 30, 2025, the tax payable under the normal provisions of the Income Tax Act, 1961 ("the Act") exceeds the tax payable under Section 115JB (Minimum Alternate Tax). Accordingly, a provision of Rs.31.20 Crores has been recognised for the current period in accordance with the normal provisions of the Act. Deferred tax credit for quarter ended June 30, 2025 is Rs. 0.29 Crores.

7. The Company's Chief Operating Decision Officer (CODM) reviews business operations as a single segment, ie, manufacturing and sale of fertilizers accordingly there are no other reportable business segments in accordance with the Ind AS 108, ('Operating Segments').

8. The figures of the last quarter ended 31 March 2025 are the balancing figure between audited figures in respect of the full financial year up to 31 March 2025 and the unaudited published year-to-date figures up to 31 December 2024 being the date of the end of the third quarter of the financial year which were subjected to limited review.

9. Previous period's / year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

Place: Chennai
Date: 14 August 2025

Ashwin C Muthiah
Chairman
DIN: 00255679

SPIC LTD. CHENNAI-32

MSKA & ASSOCIATES Chartered Accountants

MSKA & Associates
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Southern Petrochemical Industries Corporation Limited for the quarter ended June 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Southern Petrochemical Industries Corporation Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Southern Petrochemical Industries Corporation Limited (hereinafter referred to as the "Holding Company"), and its share of the net profit after tax and total comprehensive income of its associates and jointly controlled entities for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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' prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS 34") and other recognised accounting principles generally accepted in India and is in compliance with the 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. 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 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.

   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. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Tamilnadu Petroproducts Limited	Joint Venture
2	National Aromatics and Petrochemicals Corporation Limited	Joint Venture*
3	Tuticorin Alkali Chemicals and Fertilizers Limited	Associate
4	Greenam Energy Limited	Associate

*As the Holding Company's share of losses in the Joint Venture has exceeded the cost of Investment in an earlier year, loss for the period has not been considered in the consolidated financial results.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

6. The Statement also includes the Holding Company's share of net profit after tax of Rs. 5.97 Crores and total comprehensive income of Rs. 5.93 Crores for the quarter ended June 30, 2025 in respect of one jointly controlled entity, whose interim financial results has not been reviewed by us. These interim unaudited financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of jointly controlled entity, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph above. Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement also includes the Holding Company's share of net profit after tax of Rs. 0.15 Crores and total comprehensive income of Rs. 0.15 Crores for the quarter ended June 30, 2025 in respect of one associate, whose interim financial results has not been reviewed by us. This interim unaudited financial result has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate, is based solely on the management prepared financial results. According to the information and explanation given to us by the Management, this financial result is not material to the Holding Company.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W

T.V. Ganesh
Partner
Membership No.: 203370
UDIN: 25203370BMLDZF1098

Place: Chennai
Date: August 14, 2025

MSKA & ASSOCIATES
Chartered Accountants

SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LTD.
Regd. Office: SPIC House, 88 Mount Road, Guindy, Chennai - 600 032
CIN : L11101TN1969PLC005778
Web Site: www.spic.in, Email: spiccorp@spic.co.in
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

(Rupees in Crs)

S.No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30 June 2025	31 March 2025	30 June 2024	31 March 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from Operations**		(Refer Note 10)		
	(a) Sales/Income from Operations	777.14	750.35	751.74	3071.65
	(b) Other operating income	3.49	4.02	2.60	14.68
	Revenue from Operations	**780.63**	**754.37**	**754.34**	**3086.33**
	Other Income (Refer Note 6)	17.52	5.07	2.03	13.92
	Total Income	**798.15**	**759.44**	**756.37**	**3100.25**
2	**Expenses**				
	(a) Cost of materials consumed	581.64	592.25	558.52	2321.39
	(b) Purchase of Stock-in-Trade				
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(26.08)	(4.68)	(13.51)	(16.84)
	(d) Employee benefits expense	21.81	22.96	18.46	85.16
	(e) Finance Cost	11.80	11.99	11.92	55.04
	(f) Depreciation and Amortisation expense	9.83	9.24	9.41	37.63
	(g) Power and Fuel charges	21.19	21.26	19.30	80.58
	(h) Other expenses	88.78	85.78	73.23	334.63
	Total Expenses	**708.97**	**738.80**	**677.33**	**2897.59**
3	**Profit from Operations before share of profit of equity accounted investees, exceptional items & tax (1-2)**	**89.18**	**20.64**	**79.04**	**202.66**
4	**Exceptional Items**	-	-	-	-
5	**Profit before share of equity accounted investees and tax (3+4)**	89.18	20.64	79.04	202.66
6	**Share of profit of joint venture and associates**	11.76	9.27	12.01	32.41
7	**Profit before tax**	**100.94**	**29.91**	**91.05**	**235.07**
8	**Tax Expense (Refer Note 7)**				
	Current Tax	31.20	(0.12)	13.72	35.64
	Add / (Less):Mat Credit Entitlement		0.00	(0.77)	0.00
	Share of current tax pertaining to joint venture	1.39	1.60	0.90	3.44
	Deferred tax charge	1.64	8.96	14.65	40.37
	Tax Expense	**34.23**	**10.44**	**28.50**	**79.45**
9	**Net Profit after tax (7-8)**	**66.71**	**19.47**	**62.55**	**155.62**
10	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss				
	a) Effect of measuring investments at fair value	7.22	(7.08)	15.34	(1.44)
	b) Gain / (Loss) on remeasurement of defined benefit plans		0.19		(2.13)
	ii) Income tax relating to items that will not be re-classified to profit or loss	(0.90)	1.63	(1.53)	0.93
	Share of other comprehensive income as reported by joint venture and associates	(0.03)	0.04	0.03	0.79
	Total other comprehensive Income / (Loss)	**6.29**	**(5.22)**	**13.84**	**(1.85)**
11	**Total Comprehensive Income (9+10)**	**73.00**	**14.25**	**76.39**	**153.77**
12	Paid-up equity share capital (Face Value of Rs. 10 Per Share)	203.64	203.64	203.64	203.64
13	Reserves excluding revaluation reserve				995.21
14	Earnings Per Share (EPS) (of Rs.10/- each)				
	Basic & Diluted (Not annualised for the quarters (Rupees))	3.28	0.96	3.07	7.64

MSKA & ASSOCIATES Chartered Accountants

SPIC LTD. CHENNAI-32

Notes :

1. The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2025 and has been subjected to review by the Statutory Auditors of the Company. These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2. The Consolidated unaudited financial results include the results of two Joint Venture companies – Tamilnadu Petroproducts Limited and National Aromatics and Petrochemicals Corporation Limited and two Associate companies – Tuticorin Alkali Chemicals and Fertilizers Limited and Greenam Energy Limited. The Company does not have any subsidiary companies.

3. During the quarter, the Urea plant was in operation for 91 days (Previous year's corresponding quarter: 90 days).

4. During the quarter ended 30 June 2025, the production and sale of Urea of the Company were 1.92 lac MT and 1.86 lac MT respectively.

5. Subsidy for the quarter ended 30 June 2025 is Rs.651.96 Crores has been accounted based on the provisional retention price (RP) computed in line with the Government's policy, as the final retention price has not been announced by the Department of Fertilizers. The necessary adjustments if any, and its consequential impact will be assessed and accounted when the final retention price is notified by the Department of Fertilizers.

6. Other income includes an amount of Rs.14.89 crores representing compensation received on transfer of a equipment structure on a leasehold land, consequent to the termination of the said lease.

7. For the quarter ended June 30, 2025, the tax payable under the normal provisions of the Income Tax Act, 1961 ("the Act") exceeds the tax payable under Section 115JB (Minimum Alternate Tax). Accordingly, a provision of Rs.31.20 Crores has been recognised for the current period in accordance with the normal provisions of the Act. Deferred tax credit for quarter ended June 30, 2025 is Rs. 0.29 Crores.





8. With respect to a jointly controlled entity:

   a) Exceptional item disclosed in the financial results for the quarter ended 30th June 2025 represents expenditure incurred by the Company related to the ongoing plant restoration activities post disruption caused by the Michaung Cyclone during December 2023.

   b) The lease relating to the land on which one of the manufacturing units of the Company is operating, expired on June 12, 2020, for which a request for renewal has been filed by the Company with Govt. of Tamilnadu. The management is confident of concluding an extended lease for a period normally fixed in this regard and has accordingly accounted for Right of Use Asset (ROUA) and corresponding lease liability based on indicative increase in lease rent as per the previous agreement.

9. The Company's Chief Operating Decision Officer (CODM) reviews business operations as a single segment, ie, manufacturing and sale of fertilizers accordingly there are no other reportable business segments in accordance with the Ind AS 108, ('Operating Segments').

10. The figures of the last quarter ended 31 March 2025 are the balancing figure between audited figures in respect of the full financial year up to 31 March 2025 and the unaudited published year-to-date figures up to 31 December 2024 being the date of the end of the third quarter of the financial year which were subjected to limited review.

11. Previous period's / year figures have been regrouped/recast, wherever necessary, to conform to the classification on the current year/period's classification.

For and on behalf of the Board

Place: Chennai
Date: 14 August 2025

Ashwin C Muthiah
Chairman
DIN: 00255679

MSKA & ASSOCIATES Chartered Accountants

SPIC LTD. CHENNAI-32