To
Department of Corporate Services
The BSE Limited
P.J, Towers, 25th Floor
Dalal Street, Mumbai-400001

12th February 2026

Dear Sir/Madam,

Ref: Scrip Code: 508941 ISIN: INE013E01017

Sub: Unaudited Financial results for the Quarter ended 31st December 2025

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith:

1. The Board has Considered and approved the Standalone Unaudited financial results of the Company along with Limited Review Report for the quarter ended 31/12/2025.

The Meeting of Board of Directors commenced at 11.00 a.m. and concluded at 03.45 p.m.

We request you to kindly take the above information on record.

Thanking You,

For Panasonic Carbon India Co Limited

RAMAIAH SENTHILKUMAR
Digitally signed by RAMAIAH SENTHILKUMAR
Date: 2026.02.12 15:51:28 +05'30'

PANASONIC CARBON INDIA CO. LTD. CHENNAI 600 034

R Senthil Kumar
Managing Director

PANASONIC CARBON INDIA CO. LTD
CIN: L29142TN1982PLC009560
Regd. Office : "POTTIPATI PLAZA" III FLOOR, NO.77, NUNGAMBAKKAM HIGH ROAD
NUNGAMBAKKAM, CHENNAI 600 034 PH: 044-28275216/26
Web: www.panasoniccarbon.in

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2025

(Amount in INR (₹) Thousands except EPS)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.25
	(Unaudited)					(Audited)
1. Income from operations						
(a) Revenue from operations	115,577.16	171,202.33	132,479.97	445,578.48	413,050.24	539,985.00
(b) Other income	31,118.74	33,617.70	30,133.83	96,036.16	88,518.15	117,857.77
Total income from operations	**146,695.90**	**204,820.03**	**162,613.80**	**541,614.64**	**501,568.39**	**657,842.77**
2. Expenses						
(a) Cost of materials consumed	31,160.29	47,873.66	37,789.88	116,047.00	116,640.96	152,551.68
(b) Changes in inventories of finished goods and work-in- progress	(858.23)	(3,861.62)	549.01	2,712.26	721.77	(4,399.64)
(c) Employee benefits expense	22,222.71	25,578.47	24,131.88	73,596.66	71,965.99	97,916.05
(d) Depreciation	1,794.77	1,752.00	1,761.50	5,286.77	5,020.50	6,695.89
(e) Other expenses	28,722.25	36,450.73	31,275.97	98,696.82	92,777.90	125,377.83
Total expenses	**83,041.79**	**107,793.24**	**95,508.24**	**296,339.51**	**287,127.12**	**378,141.81**
3. Profit before exceptional item and tax (1 - 2)	**63,654.11**	**97,026.79**	**67,105.56**	**245,275.13**	**214,441.27**	**279,700.96**
4. Exceptional item						
Impact of New Labour codes (refer Note 4)	5,304.70	-	-	5,304.70	-	-
5. Profit before tax (3 - 4)	**58,349.41**	**97,026.79**	**67,105.56**	**239,970.43**	**214,441.27**	**279,700.96**
6. Tax expense	13,811.04	37,778.73	17,224.22	73,205.22	54,943.64	71,411.46
7. Profit after tax (5 - 6)	**44,538.37**	**59,248.06**	**49,881.34**	**166,765.21**	**159,497.63**	**208,289.50**
8. Other comprehensive income / (loss)						
Items that will not be reclassified subsequently to profit or loss						
Remeasurement gain / (loss) on defined benefit plans	5,017.78	462.67	(195.06)	5,366.40	(585.18)	405.50
Income tax relating to items that will not be reclassified to profit and loss	(1,262.88)	(116.45)	49.08	(1,350.62)	147.27	(102.06)
Other comprehensive income / (loss), net of taxes not to be reclassified to profit or loss in subsequent years	**3,754.90**	**346.22**	**(145.98)**	**4,015.78**	**(437.91)**	**303.44**
9. Total comprehensive income (7 + 8)	**48,293.27**	**59,594.28**	**49,735.35**	**170,780.99**	**159,059.72**	**208,592.94**
10. Paid-up equity share capital (Face Value of Rs. 10 per share)	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
11. Other equity						1,671,007.26
12. Earnings per share (of Rs.10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
Basic earnings per share (INR)	9.28	12.34	10.39	34.74	33.22	43.39
Diluted earnings per share (INR)	9.28	12.34	10.39	34.74	33.22	43.39
See accompanying notes to the unaudited financial results						

RAMAIAH SENTHILKUMAR

Digitally signed by RAMAIAH SENTHILKUMAR
Date: 2026.02.12 15:51:49 +05'30'

PANASONIC CARBON INDIA CO. LIMITED
(CIN:L29142TN1982PLC009560)
Regd. Office : "POTTIPATI PLAZA" III FLOOR, NO.77, NUNGAMBAKKAM HIGH ROAD
NUNGAMBAKKAM, CHENNAI 600 034 PH: 044-28275216/26
Web: www.panasoniccarbon.in

Notes to the unaudited financial results for the quarter and nine months ended 31 December 2025:

1. The above unaudited financial results for the quarter and nine months ended 31 December 2025 in respect of **Panasonic Carbon India Co. Limited** ('the Company') has been reviewed by the Audit Committee and approved by Board of Directors of the Company at their respective meeting held on 12 February 2026. The above unaudited financial results have been subjected to limited review by the statutory auditors of the Company. The auditors have issued an unmodified review report.

2. These unaudited financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The Company does not have any subsidiary/associate/Joint venture company(ies) and hence there is no requirement to prepare Consolidated Financial Results.

4. On November 21, 2025, the Government of India notified four Labour codes - the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment publised draft Central rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed for the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Impact of new Labour Codes" under "Exceptional items" in these unaudited financial results.The incremental impact consisting of gratuity and leave encashment benefits of INR 5,304.7 thousands, primarily arising due to change in wage definition. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

5. The unaudited financial results of the Company for the quarter and nine months ended 31 December 2025 have been filed with the BSE Limited (BSE) and are available on the Company's website (www.panasoniccarbon.in).

6. Segment reporting is based on "management approach" as defined in Ind AS 108 'Operating Segments', the chief operating decision maker evaluates the Company's performance as single business, namely manufacturing of carbon rods/ carbon electrodes.

For Panasonic Carbon India Co. Limited

RAMAIAH SENTHILKUMAR

Digitally signed by RAMAIAH SENTHILKUMAR
Date: 2026.02.12 15:52:11 +05'30'

PANASONIC CARBON INDIA CO. LTD. CHENNAI 600 034

Place: Chennai
Date: 12 February 2026

R. Senthil Kumar
Managing Director
DIN: 02170079

B S R & Co. LLP

Chartered Accountants

KRM Tower, 1st and 2nd Floors
No. 1, Harrington Road, Chetpet
Chennai – 600 031, India
Telephone: +91 44 4608 3100
Fax: +91 44 4608 3199

Limited Review Report on unaudited financial results of Panasonic Carbon India Co. Limited for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Panasonic Carbon India Co. Limited

1. We have reviewed the accompanying Statement of unaudited financial results of **Panasonic Carbon India Co. Limited** (hereinafter referred to as "the Company") for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

R Kalyana Sundara Rajan
Partner
Membership No.: 221822
UDIN:26221822ODYEUQ1630

Chennai
12 February 2026

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office:
14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063