

4th February, 2026

The Manager – Listing
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, Block - G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Scrip Code: EMAMILTD

The Manager – Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip Code: 531162

Sub.: Outcome of Board Meeting held on 4th February, 2026

Dear Sir/ Madam,

In furtherance to our intimation dated 7th January, 2026, and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**Listing Regulations**'), this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e, 4th February, 2026, has *inter-alia*:

- considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company, for the quarter and nine months ended 31st December, 2025. In this regard, pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the aforesaid results along with the Limited Review Reports, issued by the Statutory Auditors;

The full format of the results are annexed herewith for making the same available on the website of the Stock Exchanges. The results are also available on the Company's website at www.emamilttd.in.

- declared and approved the payment of 2nd Interim Dividend of Rs. 6/- per equity share of Re. 1/- each fully paid up i.e, 600% on 43,65,00,000 equity shares of the Company for the financial year 2025-26.

Record date for ascertaining the name of the members / beneficial owners who will be entitled to receive the Interim Dividend, is **Tuesday, 10th February, 2026**. The Interim Dividend will be paid on or before 6th March, 2026.

The Board meeting commenced at 2:00 P.M. and the aforesaid agenda matters were considered and approved by the Board at 2:30 P.M. Thereafter, the Board meeting continued for consideration of other agenda items.

Emami* LIMITED

This is for your information and record.

Thanking you,

Yours faithfully,

For Emami Limited

Ravi
Varma

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by Ravi Varma
Date: 2026.02.04
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Ravi Varma

Company Secretary & Compliance Officer

Membership No.: F9531

(Encl: As above)



EMAMI LIMITED

Regd. Office: Emami Tower, 687 Anandapur, E.M. Bypass, Kolkata 700107, West Bengal, India
P: +91 33 6613 6264 E: contact@emamigroup.com W: www.emamilttd.com
CIN: L63993WB1983PLC036030

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Emami Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Emami Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

Entity	Relationship
Emami Limited	Holding Company
Emami Bangladesh Limited	Subsidiary of Emami Limited
Emami International FZE	Subsidiary of Emami Limited
Emami Lanka (Pvt) Limited	Subsidiary of Emami Limited
Brillare Science Limited (Formerly Brillare Science Private Limited)	Subsidiary of Emami Limited
Helios Lifestyle Limited (Formerly Helios Lifestyle Private Limited)	Subsidiary of Emami Limited
Emami International Personal Care LLC	Subsidiary of Emami International FZE
Emami RUS (LLC)	Subsidiary of Emami International FZE
Crème 21 GMBH (Formerly Fentus 113. GMBH)	Subsidiary of Emami International FZE
Overseas International FZE (Formerly Emami Overseas FZE)	Subsidiary of Emami International FZE
Emami Neo-Herbals International Ltd.	Subsidiary of Emami International FZE
PharmaDerm Company SAE	Subsidiary of Overseas International FZE
Tru Native F&B Private Limited	Associate of Emami Limited
Cannis Lupus Services India Private Limited	Associate of Emami Limited
Axiom Ayurveda Private Limited	Associate of Emami Limited
Axiom Foods and Beverages Private Limited	Associate of Emami Limited
Axiom Packwell Private Limited	Associate of Emami Limited

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 other auditors 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

- Three (3) subsidiaries, whose unaudited interim financial results include total revenues of Rs. 7,581 lacs and Rs. 19,317 lacs, total net loss after tax of Rs. 48 lacs and Rs. 102 lacs and total comprehensive loss of Rs. 45 lacs and Rs. 94 lacs, for the quarter ended December 31, 2025 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.
- Consolidated financial results in respect on One (1) subsidiary (including its Six (6) subsidiaries), whose unaudited interim financial results include total revenues of Rs. 9,358 lacs and Rs. 28,167 lacs, total net profit/(loss) after tax of Rs. (29) lacs and Rs. 2,251 lacs and total comprehensive income of Rs. 34 lacs and Rs. 2,379 lacs, for the quarter ended December 31, 2025 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their independent auditor.

The independent auditor's reports on interim financial information/ financial results of these entities 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 in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- Five (5) associates, whose interim financial results includes the Group's share of net profit/(loss) of Rs. 33 lacs and Rs. (159) lacs and Group's share of total comprehensive income/(loss) of Rs. 31 lacs and Rs. (161) lacs for the quarter ended December 31, 2025 and for the period ended on that date respectively.

The unaudited interim financial information/ financial results and other unaudited financial information of these associates have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

SHIVAM
CHOWDHAR
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per Shivam Chowdhary

Partner

Membership No.: 067077

UDIN: 26067077GMLFGA3735

Place: Kolkata

Date: February 04, 2026

EMAMI LIMITED

CIN No : L63993WB1983PLC036030

Regd. Office :- Emami Tower, 687 Anandapur, E. M. Bypass, Kolkata 700 107, West Bengal

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED DECEMBER 31, 2025

S.N.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income :						
	(a) Revenue from Operations	1,15,181	79,851	1,04,948	2,85,441	2,84,614	3,80,919
	(b) Other Income	1,897	2,137	1,493	6,193	4,695	6,811
	Total Income	1,17,078	81,988	1,06,441	2,91,634	2,89,309	3,87,730
2	Expenses :						
	(a) Cost of Materials Consumed	21,115	20,048	21,468	57,519	56,199	72,413
	(b) Purchases of Stock-in-trade	8,263	9,894	8,682	29,014	30,008	44,832
	(c) (Increase)/ Decrease in Inventories of Finished Goods, Stock in trade and Work-in-Progress	4,448	(6,805)	1,031	(1,924)	373	2,178
	(d) Employee Benefits Expense	12,146	12,122	11,246	36,214	33,639	44,702
	(e) Advertisement and Sales Promotion	19,111	15,639	17,573	52,725	50,514	69,402
	(f) Other Expenses	11,678	11,100	11,079	34,198	33,314	44,881
	Total Expenses	76,761	61,998	71,079	2,07,746	2,04,047	2,78,408
3	Earnings before Finance costs, Depreciation & Amortisation, Share of Profit/(Loss) of Associates, Exceptional Item and Tax (1-2)	40,317	19,990	35,362	83,888	85,262	1,09,322
4	Finance Costs	292	263	217	798	656	934
5	Profit after Finance costs but before Depreciation & Amortisation, Share of Profit/(Loss) of Associates, Exceptional Item and Tax (3- 4)	40,025	19,727	35,145	83,090	84,606	1,08,388
6	Depreciation & Amortisation Expense:						
	a. Amortisation of Intangible assets	2,304	2,304	2,328	6,886	6,980	9,255
	b. Depreciation of Property, Plant & Equipment	1,796	1,802	1,827	5,354	5,380	7,046
	c. Depreciation of Right of Use Assets	432	421	405	1,269	1,108	1,520
	Total Depreciation & Amortisation Expense	4,532	4,527	4,560	13,509	13,468	17,821
7	Profit before Share of Profit/(Loss) of Associates, Exceptional Item and Tax (5-6)	35,493	15,200	30,585	69,581	71,138	90,567
8	Share of Profit/(Loss) of Associates	27	(182)	(450)	(366)	(1,122)	(1,181)
9	Profit before Tax and Exceptional Item (7+8)	35,520	15,018	30,135	69,215	70,016	89,386
10	Exceptional item (Refer note 6)	(1,015)	-	-	(1,015)	-	-
11	Profit before Tax (9+10)	34,505	15,018	30,135	68,200	70,016	89,386
12	Tax Expense/ (Credit) :						
	a. Current Tax (including MAT) (Refer note 5)	6,404	3,187	5,717	13,233	13,658	17,872
	b. Deferred Tax Credit	(925)	(268)	(345)	(1,545)	(680)	(369)
	c. MAT Credit Entitlement (Refer note 4)	(2,922)	(2,736)	(3,135)	(6,697)	(7,019)	(8,391)
	Total Tax Expense	2,557	183	2,237	4,991	5,959	9,112
13	Profit after Tax (PAT) (11-12)	31,948	14,835	27,898	63,209	64,057	80,274
14	Other Comprehensive Income / (Loss) :						
	Items that will not be reclassified to Statement of Profit or Loss in subsequent periods	(504)	(420)	(389)	352	(286)	(2,662)
	Income tax relating to items that will not be reclassified to statement of profit and loss	(37)	7	1	(24)	2	91
	Share of Other Comprehensive Income / (Loss) of Associates (net of tax)	(2)	2	0*	(2)	3	5
	Items that will be reclassified to Statement of Profit or Loss in subsequent periods	122	138	(26)	347	(553)	(444)
15	Total Comprehensive Income for the period/ Year (13+14)	31,527	14,562	27,484	63,882	63,223	77,264
16	Profit attributable to :						
	a) Equityholders of the parent	31,948	14,835	27,899	63,209	64,429	80,646
	b) Non-controlling Interest	0*	0*	(1)	0*	(372)	(372)
17	Other Comprehensive Income attributable to :						
	a) Equityholders of the parent	(419)	(267)	(410)	679	(827)	(3,003)
	b) Non-controlling Interest	(2)	(6)	(4)	(6)	(7)	(7)
18	Total Comprehensive Income attributable to :						
	a) Equityholders of the parent	31,529	14,568	27,489	63,888	63,602	77,643
	b) Non-controlling Interest	(2)	(6)	(5)	(6)	(379)	(379)
19	Paid - up Equity Share Capital (Face Value - Re 1/- per Share)	4,365	4,365	4,365	4,365	4,365	4,365
20	Other Equity						2,65,114
21	Earnings per Share (EPS) (in Rs.) (Face value of Re 1/- each) (not Annualised)						
	(a) Basic	7.32	3.40	6.39	14.48	14.76	18.48
	(b) Diluted	7.32	3.40	6.39	14.48	14.76	18.48

* Figures marked with (*) are below the rounding off norm adopted by the Group.

NOTES TO UNAUDITED CONSOLIDATED FINANCIALS RESULTS

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 03, 2026 and February 04, 2026 respectively. These results have been subjected to limited review by statutory auditors of the Company.
- The consolidated financial results of the Group have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The above consolidated financial results include unaudited/unreviewed interim financial results and other unaudited/unreviewed financial information in respect of :

Five (5) associates, whose financial results/financial information includes the Group's share of net profit/(loss) of Rs. 33 lacs and (Rs. 159 lacs) and Group's share of total comprehensive income/(loss) of Rs. 31 lacs and (Rs. 161 lacs) for the quarter and nine month ended Decemeber 31, 2025 respectively.

The Management believes that there would not be any significant impact, had these financial information been subjected to limited review by the auditor.

- One of the manufacturing facilities of the Holding Company, located in Assam, is eligible for availing income tax benefits till current financial year under section 80IE of Income Tax Act, 1961 (IT Act) as a result of which the Holding Company is paying Minimum Alternate Tax (MAT) under section 115 JB of the IT Act. In order to determine the utilization of MAT credit in future years, the management has projected its book profits and tax profits and based on the same, recognized MAT credit. During the quarter and nine months ended December 31, 2025, the Holding Company has recognised MAT Credit amounting to Rs. 2,922 lacs and Rs. 6,697 lacs respectively and the balance as at December 31, 2025 is Rs. 60,118 lacs.
- During the quarter ended September 30, 2025, Current tax includes reversal of tax related to previous year amounting to Rs. 172 lacs.
- 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 (collectively referred to as the 'New Labour Codes') which consolidate twenty nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. 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 impact aggregating Rs. 1,015 lacs consisting of certain employee benefits primarily arising due to change in wage definition under "Exceptional Item" in the unaudited consolidated financial results for the quarter and nine months ended December 31, 2025. The Group continues to monitor the finalisation of Central and State rules, clarifications from the Government on other aspects of the New Labour Codes and will provide appropriate accounting effects based on such developments as needed.
- The Board of Directors at its meeting held on February 04, 2026, declared an Interim Dividend of 600% i.e Rs.6/- per equity share of Rs. 1/- each fully paid up. The Company has fixed February 10, 2026, as the Record Date for the purpose of determining shareholders entitled to receive the said Interim Dividend.
- The Group's business activity falls within a single operating segment, viz, "Personal and Healthcare". Information pertaining to Geographical segment is given below:

GEOGRAPHICAL DISCLOSURE OF SEGMENT WISE REVENUE AND NON CURRENT ASSETS

₹ in Lacs

PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue (Revenue from Operation) #						
Within India	97,758	61,832	89,111	2,35,830	2,38,500	3,15,947
Outside India	17,423	18,019	15,837	49,611	46,114	64,972
Revenue from Operations	1,15,181	79,851	1,04,948	2,85,441	2,84,614	3,80,919
Non Current Assets*						
Within India	88,965	91,897	99,899	88,965	99,899	97,879
Outside India	1,983	2,578	2,903	1,983	2,903	3,008
Non Current Assets	90,948	94,475	1,02,802	90,948	1,02,802	1,00,887
# Based on Customer location / destination						
* Other than Tax Assets, Financial Assets & Investments accounted for using equity method						

- These financial results are available on the Holding Company's website at <https://www.emamiltid.in>.

For and on behalf of the board

Mohan Goenka
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Mohan Goenka
Vice-Chairman and Whole-time Director

Place : Kolkata
Date : February 04, 2026

Independent Auditor’s Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Emami Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Emami Limited (the “Company”) for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the “Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).
2. The Company’s Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company’s Board of Directors. 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.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

SHIVAM
CHOWDHARY

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per Shivam Chowdhary

Partner

Membership No.: 067077

UDIN: 26067077BCXASH4056

Place: Kolkata

Date: February 04, 2026

EMAMI LIMITED

CIN No : L63993WB1983PLC036030

Regd. Office :- Emami Tower, 687 Anandapur, E. M. Bypass, Kolkata 700107, West Bengal

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED DECEMBER 31, 2025

₹ in Lacs

S.N.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income :						
	(a) Revenue from Operations	95,772	60,447	87,864	2,31,865	2,34,295	3,12,355
	(b) Other Income	1,921	5,385	983	9,397	9,099	15,744
	Total Income	97,693	65,832	88,847	2,41,262	2,43,394	3,28,099
2	Expenses :						
	(a) Cost of Materials Consumed	19,741	18,627	20,124	53,669	52,732	67,606
	(b) Purchases of Stock-in-trade	3,452	3,723	4,225	14,975	17,474	28,284
	(c) (Increase) / Decrease in Inventories of Finished Goods, Stock in trade and Work-in-Progress	4,365	(5,863)	1,256	(1,251)	420	1,877
	(d) Employee Benefits Expense	9,009	9,109	8,690	27,443	26,398	35,187
	(e) Advertisement and Sales Promotion	11,942	9,369	12,096	34,988	36,134	48,717
	(f) Other Expenses	8,733	8,720	8,626	26,692	26,489	36,956
	Total Expenses	57,242	43,685	55,017	1,56,516	1,59,647	2,18,627
3	Earnings before Finance costs, Depreciation & Amortisation, Exceptional Item and Tax (1-2)	40,451	22,147	33,830	84,746	83,747	1,09,472
4	Finance Costs	49	47	46	146	152	211
5	Profit after Finance costs but before, Depreciation & Amortisation, Exceptional Item and Tax (3-4)	40,402	22,100	33,784	84,600	83,595	1,09,261
6	Depreciation & Amortisation Expense :						
	a. Amortisation of Intangible assets	2,064	2,064	2,091	6,168	6,270	8,313
	b. Depreciation of Property, Plant & Equipment	1,661	1,676	1,672	4,970	4,914	6,548
	c. Depreciation of Right of Use Assets	284	275	235	831	709	976
	Total Depreciation & Amortisation Expense	4,009	4,015	3,998	11,969	11,893	15,837
7	Profit before Exceptional Item and Tax (5-6)	36,393	18,085	29,786	72,631	71,702	93,424
8	Exceptional item (Refer note 5)	(1,015)	-	-	(1,015)	-	-
9	Profit before Tax (7+8)	35,378	18,085	29,786	71,616	71,702	93,424
10	Tax Expense/ (Credit) :						
	a. Current Tax (MAT) (Refer note 4)	6,148	2,774	5,222	12,098	12,181	15,911
	b. Deferred Tax Credit	(828)	(187)	(242)	(1,308)	(409)	(18)
	c. MAT Credit Entitlement (Refer note 3)	(2,922)	(2,736)	(3,135)	(6,697)	(7,019)	(8,391)
	Total Tax Expense / (Credit)	2,398	(149)	1,845	4,093	4,753	7,502
11	Profit after Tax (PAT) (9-10)	32,980	18,234	27,941	67,523	66,949	85,922
12	Other Comprehensive Income / (Loss) :						
	Items that will not be reclassified to Profit or Loss in subsequent periods	(481)	(453)	(410)	357	(349)	(2,673)
	Income tax relating to items that will not be reclassified to Statement of profit and loss	(38)	6	(1)	(26)	(1)	92
13	Total Comprehensive Income for the period/ Year (11+12)	32,461	17,787	27,530	67,854	66,599	83,341
14	Paid - up Equity Share Capital (Face Value - Re 1/- per Share)	4,365	4,365	4,365	4,365	4,365	4,365
15	Other Equity						2,82,351
16	Earnings per Share (EPS) (in Rs.) (Face value of Re 1/- each) (not Annualised)						
	(a) Basic	7.56	4.17	6.40	15.47	15.34	19.68
	(b) Diluted	7.56	4.17	6.40	15.47	15.34	19.68

NOTES TO UNAUDITED STANDALONE FINANCIALS RESULTS

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 03, 2026 and February 04, 2026 respectively. These results have been subjected to limited review by statutory auditors of the Company.
- 2 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 3 One of the manufacturing facilities of the Company, located in Assam, is eligible for availing income tax benefits till current financial year under section 80IE of Income Tax Act, 1961 (IT Act) as a result of which the Company is paying Minimum Alternate Tax (MAT) under section 115 JB of the IT Act. In order to determine the utilization of MAT credit in future years, the management has projected its book profits and tax profits and based on the same, recognized MAT credit. During the quarter and nine months ended December 31, 2025, the Company has recognised MAT Credit amounting to Rs. 2,922 lacs and Rs. 6,697 lacs respectively and the balance as at December 31, 2025 is Rs. 60,118 lacs.
- 4 During the quarter ended September 30, 2025, Current tax includes reversal of tax related to previous year amounting to Rs. 172 lacs.
- 5 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 (collectively referred to as the 'New Labour Codes') which consolidate twenty nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. 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 impact aggregating Rs. 1,015 lacs consisting of certain employee benefits primarily arising due to change in wage definition under "Exceptional Item" in the unaudited standalone financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central and State rules, clarifications from the Government on other aspects of the New Labour Codes and will provide appropriate accounting effects based on such developments as needed.
- 6 The Board of Directors at its meeting held on February 04, 2025, declared an Interim Dividend of 600% i.e Rs.6/- per equity share of Rs. 1/- each fully paid up. The Company has fixed February 10, 2026, as the Record Date for the purpose of determining shareholders entitled to receive the said Interim Dividend.
- 7 The Company's business activity falls within a single operating segment, viz, "Personal and Healthcare". Geographical segment disclosure has been given in the Consolidated Financials Results.
- 8 These financial results are available on the Company's website at <https://www.emamiltd.in>.

For and on behalf of the board

Mohan Digitally signed
by Mohan
Goenka Goenka
Date: 2026.02.04
14:32:23 +05'30'

Place : Kolkata
Date : February 04, 2026

Mohan Goenka
Vice-Chairman and Whole-time Director