

National Fittings Limited

S.F No. 112, Madhapur Road, Kaniyur, Karumathampatti Via, Suler Taluk, Coimbatore - 641659

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Statement of Unaudited Financial Results for the Quarter / Nine Month ended 31st December 2025.

CIN : L29199TZ1993PLC008034

(Rs. in Lakhs except share data)

Particulars	Unaudited					Audited
	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
1. Income from operations						
(a) Net sales (Net of Taxes) / Income from Operations	2363.62	2364.29	2082.13	6786.09	5464.80	7813.33
(b) Other Income	104.00	116.66	57.60	311.65	173.20	296.62
Total Income from Operations	2467.62	2480.95	2139.72	7097.75	5637.99	8109.95
2. Expenditure						
a. Cost of material consumed	1370.10	1093.83	857.05	3556.96	2592.53	3777.07
b. Purchase of Traded Goods	-	4.51	-	4.51	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(265.99)	80.04	153.68	(366.72)	(10.84)	(80.27)
d. Employee Benefits Expense	280.53	246.23	240.97	740.75	712.93	957.96
e. Finance Cost	25.31	12.21	19.98	54.79	65.23	87.46
f. Depreciation and amortization Expense	70.82	71.37	85.83	213.54	249.85	295.00
g. Consumption of Stores & Consumables	335.85	313.89	307.76	928.42	811.59	1097.95
h. Other expenses	358.69	381.50	309.80	1036.07	915.87	1272.85
Total Expenditure	2175.31	2203.58	1975.07	6168.32	5337.15	7408.02
3. Profit / (Loss) from Operations before exceptional items	292.30	277.37	164.66	929.42	300.84	701.93
4. Exceptional items (Refer Note.9)	-	-	-	-	686.92	1,921.63
5. Profit / (Loss) before tax	292.30	277.37	164.66	929.42	987.77	2,623.56
6. Tax Expenses						
Current Tax	32.74	93.30	95.27	223.55	161.78	246.70
MAT Credit (availed) / utilised	-	-	-	-	-	-
Deferred Tax (Income) / Expense	(32.96)	-	(35.00)	(32.96)	(55.00)	46.52
7. Profit / (Loss)	292.51	184.07	104.40	738.83	880.98	2,330.34
8. Extra ordinary items (net of tax expense)	-	-	-	-	-	-
7. Net Profit / (Loss) for the period	292.51	184.07	104.40	738.83	880.98	2,330.34
8. Other Comprehensive Income (Net Tax)						
Remeasurement benefit of defined benefit plan	-	-	-	-	-	41.89
Income Tax effect on above	-	-	-	-	-	(10.54)
9. Net Profit after other Comprehensive Income	292.51	184.07	104.40	738.83	880.98	2,299.00
10. Paid up equity share capital - Face value ` .10/-	908.32	908.32	908.32	908.32	908.32	908.32
11. Reserves Excluding Revaluation reserves	7837.26	7544.74	5771.23	7837.26	5771.23	7189.25
12. Earning per share (EPS)						
a) Basic and diluted EPS before extraordinary items for the period `	3.22	2.03	1.15	8.13	9.70	25.66
b) Basic and diluted EPS after extraordinary items for the period `	3.22	2.03	1.15	8.13	9.70	25.66



Notes:

- 1) Previous Year and corresponding quarter figures have been regrouped wherever necessary.
- 2) Provision for Gratuity /Leave encashment has been made on estimated basis pending ascertainment on actuarial basis.
- 3) In accordance with IND-AS-18 (Revenue), GST is not included in Gross sales. Hence Revenue is presented excluding GST.
- 4) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 04th Feb'2026.
- 5) The Statutory auditors have carried out a limited review of the financial results for the Quarter / Nine months ended 31st December'2025. Their limited review report does not have any qualification/modification.
- 6) The Company does not have any extraordinary item to report for the above periods.
- 7) The Company operates in a single Business segment i.e Manufacturing of Pipe Fittings and hence does not have any reportable segments as per IND AS 108-"Operating Segments".
- 8) Exceptional item during the year ended 31.03.2025 and Nine months ended 31.12.2024 and 31.03.2025 is on account of sale of Thekkalur and Dindigul operation for a total consideration of Rs.41.50 crore (Thekkalur Rs.28 crore & Dindigul Rs.13.50 crore). The profit on disposal of these operations has been shown separately as Exceptional Items. The Board does not expect any disruption to current revenues on account of sale of unit, since the company has sufficient manufacturing capacity for production and also has made alternative arrangement for procurement of components.
- 9) Effective from November 21, 2025, the Government of India consolidated 2 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, health and workings Conditions Code, 2020, Collectively referred to as the 'New Labour Codes'. The Company has assessed and accounted the incremental impact of these changes on the basis of information available and present labour policy of the company. It is assessed that the impact of changes in New Labour Code will not be significant since the company has since past many years adopted the Labour policy in line of the draft labour code which is already reflected in costs and expenses. However, the Government of India is in the process of notifying related rules to the New Labour Code and the impact of these requirements will be evaluated and appropriately accounted as and when notified.



Place : Coimbatore

Date : 04.02.2026

Jayaram Govindarajan
Jayaram Govindarajan

Managing Director

DIN: 02178416

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE QUARTERLY AND YEAR-TO-DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED

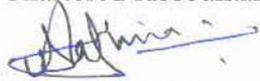
Review Report to
The Board of Directors
NATIONAL FITTINGS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of NATIONAL FITTINGS LIMITED ("the Company") for the quarter ended 31st December 2025 and Nine-months ended for the period 1st April 2025 to 31st December 2025 ("the Statement") and being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company at their meeting held on 04th February 2026 and 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies thereon, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Krishaan & Co.,
Firm Reg. No.001453S
Chartered Accountants



S Rathinamoorthy
Partner

Membership No. 233449

UDIN: 26233449NJDXHH9026



Date : 04th February 2026

Place: Coimbatore