



SURYA ROSHNI LIMITED

CIN -L31501HR1973PLC007543

Padma Tower-I, Rajendra Place, New Delhi-110 008

Ph.: +91-11-47108000 E-mail : cs@surya.in

Website : www.surya.co.in

SRL/se/yks/25-26/29

February 11, 2026

The Secretary
The Stock Exchange, Mumbai
MUMBAI - 400 001
Scrp Code: 500336

The Manager (Listing Department)
The National stock Exchange of India Ltd
Mumbai – 400 051
NSE Symbol: SURYAROSNI

Dear Madam, Sirs,

Unaudited Financial Results for the Quarter and nine months ended 31st December, 2025

In continuation of our letter dated 3rd February 2026, we inform you the following:-

Unaudited Financial Results of the Company, both Standalone and Consolidated, for the quarter and nine months ended 31st December, 2025 has been approved and taken on record by our Board of Directors at its meeting held on 11th February, 2026. A copy of the said results along with Limited Review Report of the Statutory Auditors, M/s Ashok Kumar Goyal & Co., Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results is enclosed as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 2.00 p.m. and concluded at 2:24 p.m.

Thanking you,
Yours faithfully,
for **SURYA ROSHNI LIMITED**

B. B. SINGAL
CFO & Company Secretary

Encl: as above

SURYA ROSHNI LIMITED

CIN - L31501HR1973PLC007543

Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

Corporate Office : 2nd Floor, Padma Tower-I, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000

Website: www.surya.co.in, email-id : investorgrievances@surya.in

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2025

(Rs. in Lakhs, except EPS)

	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)
I	Revenue from Operations	1,92,733	1,84,501	1,86,777	5,37,675	5,28,957	7,43,522
II	Other Income	273	2,251	590	3,800	2,246	3,148
III	Total income (I+II)	1,93,006	1,86,752	1,87,367	5,41,475	5,31,203	7,46,670
IV	Expenses						
	Cost of materials consumed	1,27,281	1,32,678	1,25,196	3,84,307	3,59,847	5,03,560
	Purchases of stock-in-trade	12,932	11,215	12,799	34,776	37,448	50,144
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	9,012	711	3,911	(2,223)	7,743	9,747
	Employee benefits expense	11,898	12,244	11,017	35,374	31,957	43,554
	Finance costs	710	909	457	2,131	1,590	2,073
	Depreciation and amortisation expense	3,321	3,208	3,032	9,707	9,160	12,274
	Other expenses	17,117	15,833	18,888	52,151	54,285	78,600
	Total expenses (IV)	1,82,271	1,76,798	1,75,300	5,16,223	5,02,030	6,99,952
V	Profit before exceptional items and tax (III-IV)	10,735	9,954	12,067	25,252	29,173	46,718
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	10,735	9,954	12,067	25,252	29,173	46,718
VIII	Tax expense						
	(1) Current tax	3,034	2,776	3,388	7,308	8,361	13,151
	(2) Deferred tax	(263)	(235)	(308)	(793)	(1,022)	(1,273)
IX	Profit for the period	7,964	7,413	8,987	18,737	21,834	34,840
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	(8)	(7)	(7)	(23)	(35)	(255)
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	2	6	9	64
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	(6)	(5)	(5)	(17)	(26)	(191)
XI	Total Comprehensive income for the period (IX+X)	7,958	7,408	8,982	18,720	21,808	34,649
XII	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,880	10,880	5,438	10,880	5,438	10,878
XIII	Other Equity						2,35,530
	Earnings per equity share (of Rs. 5/- each) (not annualised):						
	(a) Basic	3.66	3.41	4.13	8.61	10.05	16.03
	(b) Diluted	3.66	3.41	4.13	8.61	10.03	16.01

Notes on Standalone Financial Results

1 The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 During the quarter ended 31st December, 2025, 2,720 (cumulative up to 31st December, 2025, 35,05,475) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. As on 31st December, 2025, 32,675 Equity shares of Rs. 5/- each (post-bonus), after considering transfer/secondary market sale of 49,14,125 equity shares of Rs. 5/- each, have been considered as Treasury Shares and shown as deduction from Equity, in accordance with Ind AS 32 ' Financial Instruments Presentation'.

3 The company has issued 10,88,17,943 equity shares of Rs.5/- each as fully paid bonus shares in the ratio of one equity shares of Rs.5/- each for every one equity shares held on record date of January 01, 2025. This has been considered for calculating weighted average number of equity shares for all comparative periods presented as per Ind AS 33 adjusted for all periods presented.

4 With effect from November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. However, the corresponding Rules under these New Labour Codes are yet to be notified. The Company has estimated and recorded past service cost which is not material based on best available information and review of the existing wage structure. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government of India on several aspects of the New Labour Codes and would provide appropriate accounting effect based on such developments and consequent Management decisions in this regard.



Vinay Surya
(Managing Director)
DIN: 00615803

Raju Bista
(Managing Director)
DIN: 01299297

Place : New Delhi
Dated : 11th February, 2026



SURYA ROSHNI LIMITED

CIN - L31501HR1973PLC007543

Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

Corporate Office : 2nd Floor, Padma Tower-I, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000

Website: www.surya.co.in, email-id : investorgrievances@surya.in

Standalone Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Nine Month ended 31st December, 2025

(Rs. in Lakhs)

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 Segment Revenue						
(a) Steel Pipe & Strips	1,45,100	1,41,079	1,41,714	4,06,911	4,06,063	5,74,907
(b) Lighting & Consumer Durables	47,633	43,422	45,130	1,30,764	1,23,179	1,68,961
Total	1,92,733	1,84,501	1,86,844	5,37,675	5,29,242	7,43,868
Less: Inter-Segment Revenue	-	-	67	-	285	346
Sales / income from operations	1,92,733	1,84,501	1,86,777	5,37,675	5,28,957	7,43,522
2 Segment Results						
Profit(+)/Loss(-) before tax and Finance cost						
(a) Steel Pipe & Strips	8,176	7,831	8,905	18,873	21,533	35,741
(b) Lighting & Consumer Durables	3,269	3,032	3,619	8,510	9,230	13,050
Total	11,445	10,863	12,524	27,383	30,763	48,791
Less:						
(1) Finance Cost	710	909	457	2,131	1,590	2,073
(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
Total Profit before Tax	10,735	9,954	12,067	25,252	29,173	46,718
3 Segment Assets						
(a) Steel Pipe & Strips	2,30,602	2,35,624	2,07,066	2,30,602	2,07,066	2,20,655
(b) Lighting & Consumer Durables	1,11,846	1,08,251	1,02,236	1,11,846	1,02,236	1,02,604
(c) Unallocated Assets	1,617	764	612	1,617	612	-
Total	3,44,065	3,44,639	3,09,914	3,44,065	3,09,914	3,23,259
4 Segment Liabilities						
(a) Steel Pipe & Strips	40,685	42,527	31,260	40,685	31,260	35,313
(b) Lighting & Consumer Durables	40,131	36,963	38,891	40,131	38,891	36,265
(c) Unallocated Liabilities (including borrowings)	10,055	14,478	6,688	10,055	6,688	5,273
Total	90,871	93,968	76,839	90,871	76,839	76,851

Sumit D. Gupta
Rajiv

TG



Independent Auditor's Review Report on the Quarterly 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
Surya Roshni Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Surya Roshni Limited (the "Company") for the quarter ended December 31st, 2025 and year to date results for the period from 1st April 2025 to 31st December 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. This Statement, which is the responsibility of the Company's Management and 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, (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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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, 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 Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)**


(CA Amit Bansal)
Partner, F.C.A
Membership No. 506269
UDIN: 26506269PQZQIK2242



**Place: New Delhi
Dated: 11th February 2026**

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2025
(Rs. in Lakhs, except EPS)

	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)
I	Revenue from Operations	1,92,749	1,84,516	1,86,796	5,37,717	5,29,004	7,43,587
II	Other Income	276	2,254	592	3,809	2,063	2,968
III	Total Income (I+II)	1,93,025	1,86,770	1,87,388	5,41,526	5,31,067	7,46,555
IV	Expenses						
	Cost of materials consumed	1,27,281	1,32,678	1,25,204	3,84,307	3,59,863	5,03,585
	Purchases of stock-in-trade	12,932	11,215	12,799	34,776	37,448	50,144
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	9,012	711	3,911	(2,223)	7,743	9,747
	Employee benefits expense	11,906	12,251	11,024	35,396	31,977	43,581
	Finance costs	710	910	457	2,132	1,590	2,074
	Depreciation and amortisation expense	3,321	3,208	3,032	9,707	9,160	12,274
	Other expenses	17,121	15,835	18,890	52,160	54,293	78,609
	Total expenses (IV)	1,82,283	1,76,808	1,75,317	5,16,255	5,02,074	7,00,014
V	Profit before exceptional items and tax (III-IV)	10,742	9,962	12,071	25,271	28,993	46,541
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	10,742	9,962	12,071	25,271	28,993	46,541
VIII	Tax expense						
	(1) Current tax	3,036	2,778	3,389	7,313	8,364	13,154
	(2) Deferred tax	(263)	(235)	(308)	(793)	(1,022)	(1,273)
IX	Profit for the period	7,969	7,419	8,990	18,751	21,651	34,660
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	(8)	(7)	(7)	(23)	(35)	(255)
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	2	6	9	64
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	(6)	(5)	(5)	(17)	(26)	(191)
XI	Total Comprehensive Income for the period (IX+X)	7,963	7,414	8,985	18,734	21,625	34,469
	Profit for the year attributable to						
	Equity Holders of the parent Company	7,969	7,419	8,990	18,751	21,651	34,660
	Non Controlling interests	-	-	-	-	-	-
	Other Comprehensive Income/ (loss) for the year attributable to						
	Equity Holders of the parent Company	(6)	(5)	(5)	(17)	(26)	(191)
	Non Controlling interests	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to						
	Equity Holders of the parent Company	7,963	7,414	8,985	18,734	21,625	34,469
	Non Controlling interests	-	-	-	-	-	-
XII	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,880	10,880	5438	10,880	5,438	10,878
XIII	Other Equity	-	-	-	-	-	2,35,644
XIII	Earnings per equity share (of Rs. 5/- each) (not)						
	(a) Basic	3.66	3.41	4.13	8.62	9.97	15.95
	(b) Diluted	3.66	3.41	4.13	8.62	9.95	15.93

Notes on Consolidated Financial Results

- The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
- During the quarter ended 31st December, 2025, 2,720 (cumulative up to 31st December, 2025, 35,05,475) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. As on 31st December, 2025, 32,675 Equity shares of Rs. 5/- each (post-bonus), after considering transfer/secondary market sale of 49,14,125 equity shares of Rs. 5/- each, have been considered as Treasury Shares and shown as deduction from Equity, in accordance with Ind AS 32 ' Financial Instruments Presentation'.
- The company has issued 10,88,17,948 equity shares of Rs.5/- each as fully paid bonus shares in the ratio of one equity shares of Rs.5/- each for every one equity shares held on record date of January 01, 2025. This has been considered for calculating weighted average number of equity shares for all comparative periods presented as per Ind AS 33 adjusted for all periods presented.
- With effect from November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. However, the corresponding Rules under these New Labour Codes are yet to be notified. The Group has estimated and recorded past service cost which is not material based on best available information and review of the existing wage structure. The Group continues to monitor the finalisation of Central/State Rules and clarifications from the Government of India on several aspects of the New Labour Codes and would provide appropriate accounting effect based on such developments and consequent Management decisions in this regard.

Place : New Delhi
Dated : 11th February, 2026


Vinay Surya
(Managing Director)
DIN: 00515803


Raju Bista
(Managing Director)
DIN: 01299297

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
Corporate Office : 2nd Floor, Padma Tower-I, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000
Website: www.surya.co.in, email-id : investorgrievances@surya.in

Consolidated Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Nine Month ended 31st December, 2025

(Rs. in Lakhs)

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 Segment Revenue						
(a) Steel Pipe & Strips	1,45,100	1,41,079	1,41,714	4,06,911	4,06,063	5,74,907
(b) Lighting & Consumer Durables	47,649	43,437	45,149	1,30,806	1,23,226	1,69,026
Total	1,92,749	1,84,516	1,86,863	5,37,717	5,29,289	7,43,933
Less: Inter-Segment Revenue	-	-	67	-	285	346
Sales / Income from operations	1,92,749	1,84,516	1,86,796	5,37,717	5,29,004	7,43,587
2 Segment Results						
Profit(+)/Loss(-) before tax and Finance cost						
(a) Steel Pipe & Strips	8,176	7,831	8,905	18,873	21,533	35,741
(b) Lighting & Consumer Durables	3,276	3,041	3,623	8,530	9,050	12,874
Total	11,452	10,872	12,528	27,403	30,583	48,615
Less:						
(1) Finance Cost	710	910	457	2,132	1,590	2,074
(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
Total Profit before Tax	10,742	9,962	12,071	25,271	28,993	46,541
3 Segment Assets						
(a) Steel Pipe & Strips	2,30,602	2,35,624	2,07,066	2,30,602	2,07,066	2,20,655
(b) Lighting & Consumer Durables	1,11,971	1,08,371	1,02,349	1,11,971	1,02,349	1,02,719
(c) Unallocated Assets	1,623	770	613	1,623	613	-
Total	3,44,196	3,44,765	3,10,028	3,44,196	3,10,028	3,23,374
4 Segment Liabilities						
(a) Steel Pipe & Strips	40,685	42,527	31,260	40,685	31,260	35,313
(b) Lighting & Consumer Durables	40,134	36,966	38,895	40,134	38,895	36,268
(c) Unallocated Liabilities (including borrowings)	10,055	14,478	6,688	10,055	6,688	5,271
Total	90,874	93,971	76,843	90,874	76,843	76,852

Prakash Nagar
Page 5

13



Independent Auditor's Review Report on the Quarterly 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
Surya Roshni Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Surya Roshni Limited (the "Holding Company") and its sole wholly-owned subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31st, 2025 and year to date results for the period from 1st April 2025 to 31st December 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. 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, (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. 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 No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of wholly-owned subsidiary Surya Roshni LED Lighting Projects Limited, whose unaudited interim financial results for the quarter ended December 31st, 2025 and year to date results for the period from 1st April 2025 to 31st December 2025, as considered in the Statement which have been also reviewed by us as its Independent Auditor.



5. Based on our review conducted and procedures performed 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 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 Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)**



**(CA Amit Bansal)
Partner, F.C.A
Membership No. 506269
UDIN: 26506269 FQVSLU8994**



**Place: New Delhi
Dated: 11th February 2026**