



**TTK Healthcare
LIMITED**

TTKHC:SEC:SL:184:26

October 30, 2026

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001**

**National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra East, Mumbai 400 051**

SCRIP CODE: 507747

SCRIP CODE: TTKHLTCARE

Dear Sirs,

**Re : Outcome of the Board Meeting - Disclosure under Regulation 30 of SEBI (LODR)
Regulations, 2015**

We are forwarding herewith the Unaudited Financial Results along with Limited Review Report for the Second Quarter and Half-Year ended September 30, 2026, duly reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held today.

This intimation is also made available on the website of the Company at www.ttkhealthcare.com.

The Board Meeting commenced at 12 noon and concluded at 01.10 p.m.

Kindly take the above information / documents on record.

Thanking you

Yours faithfully

For TTK Healthcare Limited

Gowry A
Jaishankar

Digitally signed by
Gowry A Jaishankar
Date: 2026.10.30
13:13:25 +05'30'

(GOWRY A JAISHANKAR)

DGM - Legal & Company Secretary

Encl.: a/a

**TTK HEALTHCARE LIMITED**

Regd. Office : No.6, Cathedral Road, Chennai 600 086

CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

[Prepared in compliance with the Indian Accounting Standards (Ind AS)]

Sl. No.	Particulars	For the Quarter ended			For the Half-year ended		(Rs. in lakhs)
		(30/09/2026)	(30/06/2026)	(30/09/2025)	(30/09/2026)	(30/09/2025)	For the Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	23,338.39	25,755.76	20,356.77	49,094.15	42,999.75	85,728.11
II.	Other Income	1,874.07	1,679.47	1,901.29	3,553.54	3,694.85	7,215.00
III.	Total Income (I + II)	25,212.46	27,435.23	22,258.06	52,647.69	46,694.60	92,943.11
IV.	Expenses:						
	(a) Cost of materials consumed	6,744.37	6,123.25	4,804.82	12,867.62	9,761.54	20,049.11
	(b) Purchase of Stock-in-trade	4,693.41	5,513.27	4,877.38	10,206.68	9,580.12	20,305.41
	(c) Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(66.53)	(217.34)	102.88	(283.87)	625.28	(5.65)
	(d) Employee benefits expense	4,638.23	4,661.27	4,110.82	9,299.50	8,243.90	16,516.12
	(e) Finance Costs	58.55	53.12	83.84	111.67	160.80	292.88
	(f) Depreciation and Amortization Expense	216.49	214.05	221.18	430.54	439.99	875.95
	(g) Other Expenses	6,954.33	8,201.78	5,927.45	15,156.11	13,987.93	26,245.54
	Total Expenses (IV)	23,238.85	24,549.40	20,128.37	47,788.25	42,799.56	84,279.36
V.	Profit / (Loss) before Exceptional Items and Tax (III - IV)	1,973.61	2,885.83	2,129.69	4,859.44	3,895.04	8,663.75
VI.	Exceptional Items [Refer Note No.4 below]	24,820.03	-	-	24,820.03	0.00	(407.45)
VII.	Profit / (Loss) before Tax (V + VI)	26,793.64	2,885.83	2,129.69	29,679.47	3,895.04	8,256.30
VIII.	Tax Expense:						
	(1) Current Tax	4,465.00	760.00	535.00	5,225.00	1,000.00	2,190.00
	(2) Deferred Tax	31.38	(2.09)	17.57	29.29	17.98	(40.23)
	(3) Tax relating to earlier years [Refer Note No.5 below]	-	-	(461.52)	-	(461.52)	(461.52)
IX.	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	22,297.26	2,127.92	2,038.64	24,425.18	3,338.58	6,568.05
X.	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI.	Tax Expense from Discontinued Operations	-	-	-	-	-	-
XII.	Profit / (Loss) from Discontinued Operations (after tax) (X - XI)	-	-	-	-	-	-
XIII.	Profit / (Loss) for the period (IX + XII)	22,297.26	2,127.92	2,038.64	24,425.18	3,338.58	6,568.05
XIV.	Other Comprehensive Income:						
	(A) (i) Items that will not be reclassified subsequently to profit or loss	(183.75)	345.99	20.94	162.24	80.39	(146.27)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.54	(10.76)	(0.73)	(5.22)	(2.99)	(28.53)
	(B) (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII + XIV)	22,119.05	2,463.15	2,058.85	24,582.20	3,415.98	6,393.25
	Paid-up Equity Share Capital (Face Value Rs.10 per share)	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03
	Other Equity as per Balance Sheet (excluding Revaluation Reserve)	-	-	-	-	-	1,09,630.58
XVI.	Earnings per Equity Share (For Continuing Operations) [Not Annualised]:						
	(1) Basic (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48
	(2) Diluted (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48
XVII.	Earnings per Equity Share (For Discontinued Operations):						
	(1) Basic (in Rs.)	-	-	-	-	-	-
	(2) Diluted (in Rs.)	-	-	-	-	-	-
XVIII.	Earnings per Equity Share (For Continuing and Discontinued Operations) [Not Annualised]:						
	(1) Basic (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48
	(2) Diluted (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48



Notes:

- (1) The above financial results for the Second Quarter and Half-year ended September 30, 2026 in respect of TTK Healthcare Limited (the Company) have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 30, 2026 at the Registered Office of the Company, also with the provision of Video Conferencing facility.
- (2) The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (3) During the Fourth Quarter of FY 2024-25, the Company had written off the entire value of Male Contraceptives pertaining to Protective Devices Division amounting to Rs.586.39 lakhs that were meant for export under USAID Program, owing to 90-day pause on foreign development assistance and subsequent cancellation of Purchase Orders. This write off was shown as Exceptional Item during FY 2024-25.

In the First Half of this financial year, the Company has received orders for inventory amounting to Rs.552.58 lakhs, which were written off in FY 2024-25. The Company has invoiced inventory amounting to Rs.509.92 lakhs for a selling value of Rs.701.85 lakhs in First Quarter of this year and inventory amounting to Rs.42.66 lakhs for a selling value of Rs.52.30 lakhs in Second Quarter of this year to USAID, which are included in the revenue of the Company.

- (4) (i) Exceptional Items pertaining to the current year:

During the Quarter, based on definitive agreement entered into with M/s Wipro Enterprises Private Limited on July 23, 2026 for sale of the Company's "EVA" and "GoodHome" brands and related assets, the Company received consideration of Rs.25,600 lakhs plus applicable GST on September 04, 2026 and the transaction was completed. The Company recognized a net gain of Rs.24,820.03 lakhs during the quarter, after considering transaction-related and other directly attributable costs.

Further, inventories aggregating to Rs.1,650.15 lakhs were transferred to the buyer at cost as part of the Asset Purchase Agreement, and the sale of such inventories has been recognized as revenue during the quarter.

- (ii) Exceptional Items pertaining to the previous year:

(a) On November 21, 2025, the Government of India notified the four Labour Codes, consolidating 29 existing labour laws, and the Ministry of Labour & Employment subsequently issued draft Central Rules and FAQs. Based on the best information available and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company had assessed the incremental impact arising from the change in the definition of wages and, considering its material, regulatory-driven and non-recurring nature, had presented the same as Exceptional items in the Statement of Profit and Loss for the previous year ended March 31, 2026.

The incremental impact comprised Gratuity of Rs.823.02 lakhs and Long-term Compensated Absences of Rs.284.85 lakhs, against which the provision of Rs.350 lakhs created in FY 2020-21 was adjusted, resulting in a net charge of Rs.757.87 lakhs being recognized in the previous financial year.

(b) The Company has recognised Rs.350.42 lakhs as exceptional income during the fourth quarter of the previous year towards GST refund relating to earlier periods, which was received subsequently.

- (5) The tax relating to earlier years represents the tax refund relating to AY 2016-17 and AY 2017-18 received, consequent to completion of assessments.
- (6) The Company does not have any Subsidiary / Associate / Joint Venture Company(ies) as on September 30, 2026.
- (7) The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.
- (8) This statement is also available on the website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).

(9) **Statement of Assets and Liabilities as at September 30, 2026:**

Sl. No.	Particulars	(Rs. in lakhs)	
		As on 30/09/2026 Unaudited	As on 31/03/2026 Audited
(A) ASSETS:			
I Non-Current Assets:			
(a) Property, Plant and Equipment		6,129.85	6,360.11
(b) Right of Use Asset		887.90	907.17
(c) Capital Work-in-Progress		497.87	136.79
(d) Other Intangible Assets		-	-
(e) Financial Assets			
(i) Investments		1,197.20	865.56
(ii) Others Financial Assets		8,512.40	1,397.74
(f) Non-current Tax Assets (Net)		739.64	739.64
(g) Deferred Tax Assets (Net)		572.27	606.78
(h) Other Non-current Assets		697.97	70.43
Total Non-Current Assets		19,235.10	11,084.22
II Current Assets:			
(a) Inventories		11,293.93	10,871.72
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		11,704.95	11,066.31
(iii) Cash and Cash Equivalents		8,984.49	2,188.14
(iv) Bank balances other than (iii) above		96,250.86	61,158.78
(v) Other Financial Assets		16,492.50	34,145.59
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets		1,162.18	2,359.49
Total Current Assets		1,45,888.91	1,21,790.03
TOTAL ASSETS		1,65,124.01	1,32,874.25



(B) EQUITY AND LIABILITIES:		
(1) Equity		
(a) Equity Share Capital	1,413.03	1,413.03
(b) Other Equity	1,33,241.17	1,10,072.01
Equity attributable to owners of the Company	1,34,654.20	1,11,485.04
Total Equity	1,34,654.20	1,11,485.04
(2) Liabilities		
Non-current Liabilities:		
(a) Financial Liabilities:		
(i) Lease Liabilities	191.11	197.92
(b) Provisions	567.83	567.83
(c) Deferred Revenue Income	-	-
Total Non-current Liabilities	758.94	765.75
Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	2,595.65	2,190.39
(ia) Lease Liabilities	43.70	49.48
(ii) Trade Payables:		
(A) Total outstanding due of Micro Enterprises and Small Enterprises	1,634.46	2,206.82
(B) Total outstanding due of creditors other than Micro Enterprises and Small Enterprises	10,142.63	6,923.55
(iii) Other Financial Liabilities	5,405.45	5,668.35
(b) Other Current Liabilities	4,014.81	370.15
(c) Provisions	2,508.08	2,486.50
(d) Current Tax Liabilities (Net)	3,366.09	728.22
Total Current Liabilities	29,710.87	20,623.46
TOTAL LIABILITIES	30,469.81	21,389.21
TOTAL EQUITY AND LIABILITIES	1,65,124.01	1,32,874.25

(10) Statement of Cash Flow for the Half-year ended September 30, 2026:

Particulars	(Rs. in lakhs)		
	For the Half-year ended	For the Half-year ended	For the year ended
	(30/09/2026)	(30/09/2025)	(31/03/2026)
	Unaudited	Unaudited	Audited
Cash Flow from Operating activities:			
Profit Before tax from operations	29,679.47	3,895.04	8,256.30
Adjustments for:			
Remeasurements of defined benefit plans	-	-	139.99
Depreciation and amortisation Expenses	430.54	439.99	875.95
Provision for Doubtful Debts	35.75	29.65	0.76
Bad debts written off	-	-	19.52
Creditors / Deposit payable written back	(2.94)	-	(27.79)
Interest paid	111.67	160.80	292.88
Interest received	(3,463.01)	(3,525.60)	(6,924.18)
(Profit) / Loss on Sale of Assets	(25,547.42)	(89.96)	(139.62)
(Profit) / Loss on Sale of Leased Assets	0.59	-	(22.47)
(Profit) / Loss on Sale of Investments	(6.47)	-	-
Loss of Obsolescence	-	-	-
Dividend income	(13.42)	(10.76)	(10.86)
Un-Realised Forex (Gain) / Loss	(12.20)	(16.00)	(14.79)
Operating Profit before Working Capital Changes:	1,212.56	883.16	2,445.69
Adjustments for Working Capital changes:			
Inventories	(422.21)	645.95	(12.86)
Trade receivables	(670.31)	(2,113.10)	(2,016.92)
Other Receivables	1,465.61	(408.24)	(866.60)
Trade payables	2,649.58	(856.41)	(1,536.22)
Other liabilities	3,374.30	(239.13)	1,170.08
Cash generated from Operations	7,609.53	(2,087.77)	(816.83)
Less: Direct Taxes Paid	2,587.15	675.56	2,031.51
Add: Direct Taxes Received	-	508.55	733.52
Net Cash generated from (used in) Operating Activities	5,022.38	(2,254.78)	(2,114.82)
Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment, Other Intangible Assets and Capital advances	(1,179.30)	(289.18)	(580.23)
Proceeds from the sale of Property, Plant and Equipment and Other Intangible Assets (other than Right of Use Asset)	25,622.68	92.67	118.37
Proceeds from the sale of Right of Use Asset	-	-	102.96
Investment in Equity Shares	(169.40)	-	(30.00)
Proceeds from the sale of Right of Investments	15.06	-	-
Investments in Bank deposits (Net)	(25,238.84)	702.64	(1,214.93)
Interest received	3,878.19	3,458.30	6,750.88
Dividend Received	13.42	10.76	10.86
Net Cash generated from (used in) Investing Activities	2,941.81	3,975.19	5,157.91



Cash Flow from Financing Activities:			
Borrowings (Net of repayment)	405.26	263.55	(3.12)
Principal repayment of Lease Liabilities	(27.49)	(26.66)	(56.34)
Interest Paid on other than Lease Activity	(118.99)	(162.68)	(256.10)
Interest Paid on Lease Activity	(13.59)	(12.25)	(27.00)
Dividend Paid	(1,413.03)	(1,413.03)	(1,413.03)
Net Cash generated from (used in) Financing Activities	(1,167.84)	(1,351.07)	(1,755.59)
Net Increase / (Decrease) in Cash and Cash Equivalents	6,796.35	369.34	1,287.50
Cash and Cash Equivalents as at the beginning of the year	2,188.14	900.64	900.64
Total	8,984.49	1,269.98	2,188.14
Cash and Cash Equivalents as at the end of the year (as per Balance Sheet)	8,984.49	1,269.98	2,188.14

For TTK HEALTHCARE LIMITED



T T RAGHUNATHAN
Executive Chairman

Place : Chennai
Date : October 30, 2026



**TTK HEALTHCARE LIMITED**

Regd. Office : No.6, Cathedral Road, Chennai 600 086

CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

SEGMENTWISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Sl. No.	Particulars	(Rs. in lakhs)					
		For the Quarter ended			For the Half-year ended		For the Year ended
		(30/09/2026)	(30/06/2026)	(30/09/2025)	(30/09/2026)	(30/09/2025)	(31/03/2026)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue: (Sales and Other Operating Income)						
	(a) Animal Welfare	4,121.47	3,589.50	3,547.42	7,710.97	6,735.81	14,108.37
	(b) Consumer Products	5,456.23	7,703.46	5,627.18	13,159.69	13,190.22	24,127.82
	(c) Medical Devices	2,934.15	3,359.33	2,557.00	6,293.48	5,443.80	10,691.69
	(d) Protective Devices	6,556.52	7,269.06	4,882.52	13,825.58	10,153.76	21,650.81
	(e) Foods	4,262.23	3,822.22	3,732.57	8,084.45	7,456.90	15,109.96
	(f) Others	7.79	12.19	10.08	19.98	19.26	39.46
	Total	23,338.39	25,755.76	20,356.77	49,094.15	42,999.75	85,728.11
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	23,338.39	25,755.76	20,356.77	49,094.15	42,999.75	85,728.11
2.	Segment Results: [Profit (+) / Loss (-) before tax and interest from each segment]						
	(a) Animal Welfare	286.42	115.13	316.92	401.55	551.05	1,192.15
	(b) Consumer Products	(40.66)	284.44	955.48	243.78	1,081.19	1,835.15
	(c) Medical Devices	500.59	758.02	605.67	1,258.61	1,412.48	2,254.24
	(d) Protective Devices	(75.76)	613.20	(1,024.84)	537.44	(1,569.18)	(1,054.25)
	(e) Foods	451.67	412.32	380.16	863.99	674.27	1,343.29
	(f) Others	8.63	10.84	10.74	19.47	18.56	40.16
	Total	1,130.89	2,193.95	1,244.13	3,324.84	2,168.37	5,610.74
	Less : Finance Cost	58.55	53.12	83.84	111.67	160.80	292.88
	Less : Unallocable Expenses (Net of Unallocable Income)	(25,721.30)	(745.00)	(969.40)	(26,466.30)	(1,887.47)	(2,938.44)
	Total Profit (+) / Loss (-) before tax	26,793.64	2,885.83	2,129.69	29,679.47	3,895.04	8,256.30
		As on	As on	As on	As on	As on	As on
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
3.	Segment Assets:						
	(a) Animal Welfare	4,476.83	4,408.98	4,430.45	4,476.83	4,430.45	4,396.46
	(b) Consumer Products	2,065.61	5,638.83	4,625.21	2,065.61	4,625.21	5,048.95
	(c) Medical Devices	9,968.15	9,401.23	8,518.98	9,968.15	8,518.98	8,189.43
	(d) Protective Devices	16,813.24	16,053.63	12,703.20	16,813.24	12,703.20	14,805.10
	(e) Foods	5,948.82	5,564.48	5,986.79	5,948.82	5,986.79	5,254.91
	(f) Others	298.62	303.01	291.91	298.62	291.91	299.17
	Total	39,571.27	41,370.16	36,556.54	39,571.27	36,556.54	37,994.02
	Unallocated	1,25,552.74	97,622.68	92,998.20	1,25,552.74	92,998.20	94,880.23
	Total Assets	1,65,124.01	1,38,992.84	1,29,554.74	1,65,124.01	1,29,554.74	1,32,874.25
4.	Segment Liabilities:						
	(a) Animal Welfare	3,281.10	3,115.00	2,960.84	3,281.10	2,960.84	2,923.98
	(b) Consumer Products	4,174.84	6,837.60	5,056.74	4,174.84	5,056.74	5,144.44
	(c) Medical Devices	2,140.75	1,903.20	1,857.67	2,140.75	1,857.67	1,492.39
	(d) Protective Devices	5,788.63	4,980.05	3,891.30	5,788.63	3,891.30	4,629.67
	(e) Foods	1,869.00	1,577.73	1,502.84	1,869.00	1,502.84	1,508.26
	(f) Others	132.95	134.64	134.88	132.95	134.88	142.14
	Total	17,387.27	18,548.22	15,404.27	17,387.27	15,404.27	15,840.88
	Unallocated	13,082.54	6,496.44	5,642.70	13,082.54	5,642.70	5,548.33
	Total Liabilities	30,469.81	25,044.66	21,046.97	30,469.81	21,046.97	21,389.21



Notes:

- (1) Segments have been identified in line with the Indian Accounting Standard on Segment Reporting (Ind AS 108) based on review of performance by the Top Management.
- (2) Details of products included in each of the Segments are as below :
 - ❖ Animal Welfare comprise products for Veterinary use.
 - ❖ The Consumer Products segment comprises the marketing and distribution of Woodward's Gripe Water. It also included the EVA range of cosmetics and the Good Home range of scrubbers, air fresheners and related products until the sale of these brands. The revenues and results of these businesses are included in the segment only up to the date of sale. Certain assets and liabilities relating to these businesses remain included in the segment pending their collection, realisation or settlement, as applicable.
 - ❖ Medical Devices include Artificial Heart Valves, Orthopaedic Implants, etc.
 - ❖ Protective Devices comprise manufacturing and marketing of Male Contraceptives and other allied products.
 - ❖ Foods comprise manufacturing and marketing of Food Products.
 - ❖ "Others" include Printing and Publishing of Maps and Atlases.
- (3) The segment wise revenue, results, assets and liabilities figures relate to respective amounts directly identifiable to each of the segments. The unallocable expenditure includes expenses incurred on common services at the corporate level and also those expenses not identifiable to any specific segment.
- (4) The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.

For TTK HEALTHCARE LIMITED


T T RAGHUNATHAN
Executive Chairman

Place : Chennai
Date : October 30, 2026



**TTK HEALTHCARE LIMITED**

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Sl. No.	Particulars	For the Quarter ended			For the Half-year ended		(Rs. in lakhs)
		(30/09/2026)	(30/06/2026)	(30/09/2025)	(30/09/2026)	(30/09/2025)	For the Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from Operations	23,338.39	25,755.76	20,356.77	49,094.15	42,999.75	85,728.11
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	1,973.61	2,885.83	2,129.69	4,859.44	3,895.04	8,663.75
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	26,793.64	2,885.83	2,129.69	29,679.47	3,895.04	8,256.30
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	22,297.26	2,127.92	2,038.64	24,425.18	3,338.58	6,568.05
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	22,119.05	2,463.15	2,058.85	24,582.20	3,415.98	6,393.25
6.	Equity Share Capital (Face Value of Rs.10/- per share)	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03
7.	Other Equity as per Balance Sheet of previous accounting year (excluding Revaluation Reserve)	-	-	-	-	-	1,09,630.58
8.	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)						
	(a) Basic (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48
	(b) Diluted (in Rs.)	157.80	15.06	14.43	172.86	23.63	46.48

Notes:

- (1) The above is an extract of the detailed Statement of Unaudited Financial Results for the Second Quarter and Half-year ended September 30, 2026, in respect of TTK Healthcare Limited (the Company) filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (2) The said financial results for the Second Quarter and Half-year ended September 30, 2026 of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 30, 2026 at the Registered Office of the Company, also with the provision of Video Conferencing facility.
- (3) The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (4) During the Fourth Quarter of FY 2024-25, the Company had written off the entire value of Male Contraceptives pertaining to Protective Devices Division amounting to Rs.586.39 lakhs that were meant for export under USAID Program, owing to 90-day pause on foreign development assistance and subsequent cancellation of Purchase Orders. This write off was shown as Exceptional Item during FY 2024-25.
- In the First Half of this financial year, the Company has received orders for inventory amounting to Rs.552.58 lakhs, which were written off in FY 2024-25. The Company has invoiced inventory amounting to Rs.509.92 lakhs for a selling value of Rs.701.85 lakhs in First Quarter of this year and inventory amounting to Rs.42.66 lakhs for a selling value of Rs.52.30 lakhs in Second Quarter of this year to USAID, which are included in the revenue of the Company.
- (5) (i) Exceptional Items pertaining to the current year:
During the Quarter, based on definitive agreement entered into with M/s Wipro Enterprises Private Limited on July 23, 2026 for sale of the Company's "EVA" and "GoodHome" brands and related assets, the Company received consideration of Rs.25,600 lakhs plus applicable GST on September 04, 2026 and the transaction was completed. The Company recognized a net gain of Rs.24,820.03 lakhs during the quarter, after considering transaction-related and other directly attributable costs.
Further, inventories aggregating to Rs.1,650.15 lakhs were transferred to the buyer at cost as part of the Asset Purchase Agreement, and the sale of such inventories has been recognized as revenue during the quarter.
- (ii) Exceptional Items pertaining to the previous year:
(a) On November 21, 2025, the Government of India notified the four Labour Codes, consolidating 29 existing labour laws, and the Ministry of Labour & Employment subsequently issued draft Central Rules and FAQs. Based on the best information available and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company had assessed the incremental impact arising from the change in the definition of wages and, considering its material, regulatory-driven and non-recurring nature, had presented the same as Exceptional items in the Statement of Profit and Loss for the previous year ended March 31, 2026.
The incremental impact comprised Gratuity of Rs.823.02 lakhs and Long-term Compensated Absences of Rs.284.85 lakhs, against which the provision of Rs.350 lakhs created in FY 2020-21 was adjusted, resulting in a net charge of Rs.757.87 lakhs being recognized in the previous financial year.
(b) The Company has recognised Rs.350.42 lakhs as exceptional income during the fourth quarter of the previous year towards GST refund relating to earlier periods, which was received subsequently.
- (6) The tax relating to earlier years represents the tax refund relating to AY 2016-17 and AY 2017-18 received, consequent to completion of assessments.
- (7) The Company does not have any Subsidiary / Associate / Joint Venture Company(ies) as on September 30, 2026.
- (8) The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.
- (9) This statement is also available on the website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).

For TTK HEALTHCARE LIMITED

T T RAGHUNATHAN
Executive Chairman

Pla : Chennai
Dat : October 30, 2026

Independent Auditor's Review Report on review of Interim Financial Results

To the Board of Directors of TTK Healthcare Limited

1. We have reviewed the accompanying statement of unaudited financial results of **TTK Healthcare Limited** (the "Company"), for the quarter and half year ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations") which has been initialed by us for identification.

Management's Responsibility

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Auditor's Responsibility

3. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards 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 Obligations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No. 003990S/S200018



Devi P

Partner

Membership No. 223137



Place: Chennai

Date: 30th October 2026

UDIN: 26223137ALYDMT8561