

Ref: SEC/SEIL/BSE/2026/90

Date: February 12, 2026
Scrip Code: 540181

To,
BSE Ltd
P. J. Tower, Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Disclosure under Regulation 30, read with Part A of Schedule III, Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”)

Re: Outcome of the Board Meeting held on Thursday, February 12, 2026 of Salem Erode Investments Limited (“the Company”)

This is to inform you that the Board of Directors of the Company at its meeting held on today, i.e., Thursday, February 12, 2026, has inter alia considered and approved the unaudited standalone financial results of the Company for the quarter ended December 31, 2025.

We enclose herewith the unaudited standalone financial results of the Company for the quarter ended December 31, 2025, and the limited review report issued by the Statutory Auditor along with the disclosures as required under the Listing Regulations.

The Financial Results would be published in one English National Daily and one Vernacular newspaper as required under Regulations 47 of the Listing Regulations.



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cs@salemerode.com



The meeting commenced at 02:00 p.m. (IST) and concluded at 03.55 p.m. (IST).

Thanking you,

Yours faithfully,

For Salem Erode Investments Limited

Visakh T. V.
Company Secretary
M. No. A53607



MOHANDAS & ASSOCIATES
CHARTERED ACCOUNTANTS

IIIrd Floor, "Sree Residency"
Press Club Road, Thrissur – 1.
☎ 0487 – 2333124, 2321290
Email : ma.auditors@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

TO
THE BOARD OF DIRECTORS OF SALEM ERODE INVESTMENTSLIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SALEM ERODE INVESTMENTS LIMITED** (the "Company"), for the quarter and nine months ended 31st December, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 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. 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 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 stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mohandas & Associates
Chartered Accountants
ICAI Firm Registration No: 002116S**

MOHANDA Digitally signed by
S ANCHERY MOHANDAS ANCHERY
Date: 2026.02.12
16:00:50 +05'30'

**Mohandas Anchery
[Partner]**

**Membership No: 036726
UDIN: 26036726TDMXSB8499**

**Place: Thrissur
Date : February 12, 2026**

SALEM ERODE INVESTMENTS LIMITED
CIN:L31200TN1931PLC145816
Reg. Office : Door No.61/A8 (38/A8), VJP Parijatham Apartments, 1st Avenue
Ashok Nagar, Chennai, Tamil Nadu, India, 600083
Corp Office : Second Floor V.K.K Building, Main Road, Irinjalakuda, Thrissur (Dist.), Kerala - 680121
Phone: 00 91 (0480) 2828071
EMAIL: salemereinvestmentsltd@gmail.com / cs@salemereode.com
Website : www.salemereode.com

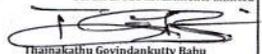
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a	Revenue from Operations	81.89	88.62	81.10	279.39	296.51	385.28
	Other Income	1.37	1.33	1.24	4.02	4.23	5.49
	Total Income	83.26	89.96	82.34	283.41	300.74	390.77
2	Expenses:						
a	Finance Costs	44.36	43.49	71.93	130.59	193.81	235.79
b	Impairment on financial Instruments(net)	1.29	0.14	(0.22)	1.27	2.89	3.28
c	Employee benefits expense	97.80	89.94	75.17	281.08	243.75	328.04
d	Depreciation & amortisation expenses	30.89	30.76	38.68	92.33	119.91	157.97
e	Administrative and other expenses	36.23	49.19	45.23	127.98	108.94	160.82
	Total Expenses	210.57	213.52	230.80	633.25	669.30	885.89
3	Profit before Exceptional Items and Tax (1-2)	(127.31)	(123.56)	(148.46)	(349.84)	(368.56)	(495.12)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	(127.31)	(123.56)	(148.46)	(349.84)	(368.56)	(495.12)
6	Tax Expenses:						
a	Current Tax	-	-	-	-	-	-
b	Deferred Tax	(1.54)	(3.48)	(12.13)	(5.02)	(17.25)	(23.19)
c	(Excess)/Short provision of Previous Years	-	-	-	-	-	-
	Total tax expenses	(1.54)	(3.48)	(12.13)	(5.02)	(17.25)	(23.19)
7	Profit after tax (5-6)	(125.77)	(120.08)	(136.33)	(344.82)	(351.31)	(471.93)
	Other Comprehensive Income (net of tax)						
A	(i) Items that will not be reclassified to Statement of Profit & Loss						
	-Remeasurement Gains/ (Losses) on Defined Benefit Plan	(1.52)	0.62	(0.89)	(0.62)	1.34	1.88
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.39	(0.16)	0.22	0.65	(0.22)	(0.35)
B	(i) Items that will be reclassified to Statement of Profit & Loss						
	-Gains/ (Losses) on Equity Instruments through Other Comprehensive Income	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
8	Total Other Comprehensive Income for the period (net of tax)	(1.13)	0.46	(0.66)	0.03	1.12	1.53
9	Total Comprehensive Income for the period (7+8)	(126.90)	(119.62)	(136.99)	(344.79)	(350.19)	(470.40)
10	Paid up Equity Share Capital (Face Value per share Rs.1/-)	114.66	114.66	114.66	114.66	114.66	114.66
11	Earnings Per equity share of Rs.1/- each						
	Basic and Diluted (not annualised in Rs.)	(1.10)	(1.05)	(1.19)	(3.01)	(3.06)	(4.12)

For and on behalf of the board of directors of
Salem Erode Investments Limited

Place of Signature : Irinjalakuda
Date: 12-02-2026




Thannakathu Govindankutty Babu
(Director)
(DIN:08315374)

SALEM ERODE INVESTMENTS LIMITED

CIN:L31200TN1931PLC145816

**Reg. Office : Door No.61/A8 (38/A8), VJP Parijatham Apartments, 1st Avenue
Ashok Nagar, Chennai, Tamil Nadu, India, 600083**

Corp Office : Second Floor V.K.K Building, Main Road, Irinjalakuda, Thrissur (Dist.), Kerala - 680121

Phone: 00 91 (0480) 2828071

EMAIL: salemerodeinvestmentsltd@gmail.com / cs@salemerode.com

Website : www.salemerode.com

Notes:

- 1) These unaudited Standalone Financial results of Salem Erode Investments Limited ("Company") for the quarter and nine months ended 31st December, 2025 have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 (the "Act") read with Companies (Indian Accounting Standards) Rules 2015 as amended from time to time, thereafter, and other accounting principles generally accepted in India and in compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as ammended.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, 12th February, 2026. A limited review of unaudited Financial results for the quarter ended 31st December, 2025 has been carried out by the statutory auditors and have issued unmodified review conclusion thereon.
- 3) The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- 4) The Code of Social Security, 2020 (the "code") was enacted, and came into force on November 21, 2025, and the company is assessing its potential impact on financial statements and compliance requirements.
- 5) Disclosure as per the notification no. RBI/DOR/2025-26/352 DORSTR.REC.271/21.04.048 /2025-26 dated 28th November, 2025 under Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 relating to the total amount of loans not in default/ stressed loans transferred and acquired to/ from other entities
 - a) The company has not transferred through assignment in respect of loans not in default during the quarter ended 31st December, 2025.
 - b) The company has not transferred / acquired any stressed loans during the quarter ended 31st December, 2025
- 6) The Company has maintained requisite full asset cover by way of hypothecation of all loan receivables and advances of the Company on its Secured Unlisted Redeemable Non-Converible Debentures as at 31st December, 2025.
- 7) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.
- 8) The figures for the quarter ended December 31, 2025 are the balancing figures between the unaudited figures for the nine months ended December 31, 2025 and unaudited figures for the half year ended September 30, 2025.



**For and on behalf of the board of directors of
Salem Erode Investments Limited**

**Thainakathu Govindankutty Babu
[Director]
(DIN:08315374)**

Place of Signature : Irinjalakuda

Date: 12-02-2026

