

**Limited Review Report on Unaudited Financial Results for the quarter ended December 31, 2025
and year to date results for the period from April 01, 2025 to December 31, 2025**

To the Board of Directors of Schneider Electric President Systems Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Schneider Electric President Systems Limited (the 'Company') for the quarter ended December 31, 2025 and the year to date results for the period from April 01, 2025 to December 31, 2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (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 Board of Directors, 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 (the 'Act') read with relevant Rules issued thereunder; other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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.
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 Ind AS 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 Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S N Dhawan & CO LLP
Chartered Accountants
Firm Registration No.: 000050N/N500045

Pankaj Walia

Pankaj Walia
Partner
Membership No.: 509590
UDIN.: 26509590IEDSIN7170



Place: Goa
Date: February 13, 2026

Schneider Electric President Systems Limited
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 CIN : L32109KA1984PLC079103

Statement of Financial Results for the Quarter and Nine months ended December 31, 2025

(Rupees Million (INR) except earnings per share data)

Particulars	Quarter ended			Nine-months ended		Year ended (Audited)
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	
Income						
Revenue from operations	1,154.91	935.58	1,160.71	3,027.62	3,557.77	4,569.85
Other Income	17.84	15.74	26.58	46.58	80.02	83.75
Total Income	1,172.75	951.32	1,207.29	3,076.20	3,637.79	4,653.61
Expenses						
Cost of raw material and components consumed	800.99	572.22	761.96	1,956.12	2,465.87	3,060.67
Purchase of stock-in-trade	4.64	1.07	-	13.42	0.16	47.30
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(75.04)	29.78	32.17	(32.32)	(3.20)	(9.16)
Employee benefits expense	87.24	91.86	79.74	275.34	263.30	335.23
Finance costs	2.71	1.77	1.52	5.16	4.52	5.20
Depreciation and amortization expense	12.28	12.47	6.27	37.84	45.62	58.20
Other expenses	128.03	129.97	128.46	357.15	427.59	503.57
Total Expenses	900.86	839.14	1,010.12	2,642.71	3,203.86	4,002.01
Profit before exceptional item and tax	211.89	112.18	197.17	433.49	433.93	651.60
Exceptional items (refer note 7)	45.60	-	-	45.60	-	-
Profit before tax	166.29	112.18	197.17	387.89	433.93	651.60
Tax expenses						
Current tax (Including prior period taxes)	52.79	31.56	46.99	113.79	126.07	162.88
Deferred tax (credit) / charge	(7.93)	(2.55)	10.29	(11.87)	(8.40)	8.44
Total tax expense	44.86	29.01	57.28	101.92	117.67	171.32
Profit for the period/year	121.43	83.17	139.89	285.97	316.26	480.28
Other Comprehensive Income						
Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(5.81)
-Remeasurement of the defined benefit plan	-	-	-	-	-	-
Total Comprehensive Income	121.43	83.17	139.89	285.97	316.26	474.47
Paid-up equity share capital (face value of Rs. 10/- each.)	120.96	60.48	60.48	120.96	60.48	60.48
Other equity						1,938.27
Earnings per equity share (EPS) (refer note 5)	10.04	6.85	11.56	23.64	26.15	39.71
Basic and diluted EPS (of Rupees 10/- each.)						

Notes :

- The above Financial Results were reviewed by the Audit and Risk Management Committee and approved by the Board of Directors at their meeting held on February 13, 2026. Basic and Diluted Earnings Per Share is annualized for the quarters ended December 31, 2025, September 30, 2025 and December 31, 2024 and nine months ended December 31, 2025 and December 31, 2024.
- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) rules, 2015 and relevant amendments made thereunder.
- The Chief Operating Decision Maker "CODM" reviews the operations of the Company as a whole, i.e., single primary business segment viz. product and systems for electricity distribution, hence, there are no reportable segments as per Ind AS 108 "Operating Segments".
- The Authorised Share Capital of the Company was increased to INR 125,00,000 divided into 12,50,000 Equity Shares of INR 10 each vide approval of the Board of Directors in their meeting dated September 24, 2025, and Shareholders approval dated October 29, 2025, through postal ballot.
- The Board of Directors on November 10, 2025, have approved allotment of 6,048,000 equity shares of INR 10 each as fully paid-up bonus equity shares, in the ratio of 1:1, to the eligible members of the Company out of the Securities Premium Account of the Company. The Bonus Shares so allotted shall rank Parि - passu in all respects including dividend with the existing fully paid-up Equity Shares of the Company. Consequent to the aforesaid allotment, the paid-up equity share capital of the Company stands increased to INR 120,96,000. In accordance with the requirements of 'Ind AS 33 – Earnings per Share', the figures of Earnings Per Share for the quarter ended September 30, 2025, December 31, 2024, nine months ended December 31, 2024 and year ended March 31, 2025 have been restated to give effect to the allotment of the bonus shares.
- The Company has no subsidiary/ associate/joint venture company(ies), as on December 31, 2025.
- In respect of the current period, the Government of India, on November 21, 2025, notified four Labour Codes - Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. To facilitate assessment of the financial impact of these regulatory changes, the Ministry of Labour & Employment issued draft Central Rules and FAQs. Based on management assessment and the information available, in line with guidance from the Institute of Chartered Accountants of India, the Company has assessed and disclosed the incremental impact of these changes. Considering the materiality and the regulatory-driven, non-recurring nature of this impact, the Company has presented the incremental charge relating to gratuity of INR 45,600,000 under "Exceptional Items" in the Statement of financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central/State Rules and any clarifications from the Government and will provide appropriate accounting treatment as required based on future developments.



For and on behalf of Board of Directors of
Schneider Electric President Systems Limited
Anuj Kudesia
Managing Director
DIN : 10629156

Place: Bangalore
Date: February 13, 2026