

Tata Steel's Q3 Profit Zooms 9-fold on Strong Netherlands Show

Steel major records ₹2,730 cr in consolidated net profit; revenue jumps to ₹57,002 cr

Our Bureau

Mumbai: Tata Steel's consolidated profit surged more than 9-fold year-on-year in the December quarter helped by a sharp improvement in profitability in its Netherlands operations, and steady Indian operations, even as operating losses in the UK widened a tad.

The country's second-largest producer of steel clocked in a consolidated net profit of ₹2,730 crore for the quarter compared to ₹295 crore in the year-ago period. Total revenue from operations rose to ₹57,002 crore from ₹53,648 crore at a consolidated level.

Reported earnings before interest, tax, depreciation and amortisation rose 38% on ₹8,309 crore, while the Ebitda made on each tonne of steel sold rose to ₹10,116 from ₹7,759 a year ago.

"Our global operating environment continues to be shaped by tariffs, geopolitical shifts and policy divergence," TV Narendran, the chief executive officer of the company was quoted in a state-

STELLAR PERFORMANCE

INDIAN OPS PROFIT
₹3,823 CR

ment. "Steel markets were impacted by elevated finished steel exports from China, which at 119 million tonnes surpassed the 2015 peak," he said.

Tata Steel's performance against its backdrop was "strong" he said, with the company surpassing 6 million tonnes of steel deliveries in a single quarter for the first time ever in its Indian operations. Meanwhile, supportive policy frameworks are "vital" to transition to a more sustainable

NETHERLANDS EBITDA

₹570 CR
EBITDA
₹8,309 CR

operating model, he said. "While the recent progress in Europe has supported sentiment, the UK market continues to be depressed, and the quota framework needs to be revised to reflect underlying market conditions."

Despite the challenging operating environment, Tata Steel managed to bring down its consolidated net debt to ₹51,834 crore from ₹57,040 crore at the end of the September quarter. It has spent ₹3,291 crore on capital ex-

penditure during the quarter. "Our cost transformation program, focused on multiple levers including operating KPIs, supply chain efficiencies and procurement, has delivered savings of around ₹3,000 crore for the quarter and around ₹5,600 crore over the first nine months of the financial year," Koushik Chatterjee, the chief financial officer of the company said.

REGIONAL PERFORMANCE
Indian operations, which are the mainstay for Tata Steel, saw profit drop to ₹3,823 crore from ₹3,865 crore a year ago. Even though deliveries during the quarter were higher compared to the previous year, lower steel prices and provisioning for the new Labour Code weighed on the bottomline.

In Netherlands, Tata Steel made an Ebitda of ₹570 crore compared to a loss of ₹9 crore in the year-ago period, while in the UK, operating loss widened to ₹742 crore from ₹730 crore. "Tata Steel reported its earnings after market hours on Friday, and its shares closed at ₹197.05 on the BSE, down 0.3% from the previous close.

Decade of Disruption, Century of Change: Build What You Can Defend

Vivek Lall

In every disruptive decade, there is a temptation to chase the newest thing and call it strategy. That approach will fail in the decade ahead. The technologies changing our world are powerful, but power without trust does not scale. The countries and companies that win this contest will be the ones that build old advanced capability, protect it, and sustain it in the real world. Artificial intelligence is no longer just a tool for analysis. It is becoming a decision partner. Autonomy is moving from laboratories to contested airspace, crowded seas and critical infrastructure. Advanced manufacturing is shrinking timelines that used to be measured in years. Taken together, these shifts are rewriting the economics of security and the economics of growth.

Here is the hard truth: efficiency alone is not resilience. When supply chains are brittle, when data is unregulated, when standards are unclear, disruption turns into vulnerability. The next era will reward builders who treat cybersecurity, export compliance and assured lo-



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gistics as part of the design, not an afterthought added at the end.

That is why partnerships matter more than press releases. No nation can do everything. But trusted partners can do many things together. Resilient, low-risk trust is built through performance: predictable delivery, transparent quality, disciplined programme execution

and a shared commitment to rules that protect innovation.

India is positioned to be one of the defining partners of this century. India's strength is not only its scale, it is its depth: engineers, entrepreneurs, research institutions and a growing industrial base that can move from prototype to production. The opportunity now is to connect that capability to global ecosystems in defence, aerospace, space, energy and digital infrastructure, while raising the bar on standards, certification and workforce readiness.

If we want the decade of disruption to become a century of change for the better, we should focus on three practical choices. Invest in frontier technologies. Build the trust-based manufacturing and supply networks to sustain them. And establish clear governance so innovation remains an advantage, not a liability.

The future will belong to those who can build boldly and build in a way that can be trusted under pressure.

Vivek Lall, chief executive, General Atomics Global Corp, will be speaking at ET NOW Global Business Summit 2026 at Taj Palace, New Delhi

Panel set to Align Tax Compute Rules with Accounting Norms by March-end

Anuradha Shukla and Bankinakar Pattanayak

New Delhi: The corporate affairs ministry and Central Board of Direct Taxes (CBDT) will jointly set up a panel by March-end to pursue aligning tax computation rules with accounting standards and Jensen Indus Inc's compliance burden, officials said.

The move, proposed by finance and corporate affairs minister Nirmala Sitharaman in the budget last year, is also aimed at reducing litigation caused by any perceived divergence between the accounting and tax frameworks.

Apart from senior officials from

the corporate affairs ministry and CBDT, the panel will also comprise industry representatives and members of the Institute of Chartered Accountants of India (ICAI), the officials told ET.

Sitharaman had proposed incorporating requirements of Income computation and disclosure rules (ICDS) in the Indian Accounting Standards (Ind AS) itself. "Separate accounting requirements based on ICDS will be done away with from the tax year 2027-28," she said in her budget speech.

Currently, companies effectively maintain two sets of numbers — firstly, for statutory reporting under the Companies Act and Ind AS, and another for determining taxab-

le income under the Income Tax Act using ICAI. This parallel system has led to extensive year-end reconciliations, higher compliance and advisory costs, and frequent disputes with tax authorities. ICAI president Charanjit Singh Nanda told ET that the formation of the panel would align tax and financial reporting and tax computation frameworks more closely.

ICDS are a set of 10 tax-specific standards issued by the government under the income tax law to govern how income is computed for tax purposes. Ind AS are financial reporting standards applied in the preparation and presentation of general-purpose financial statements, said Nanda.

MRF Profit Doubles to ₹692 crore in Q3

PTI

New Delhi: Tyre maker MRF on Friday posted a two-fold jump in its consolidated net profit to ₹692 crore for the third quarter ended December 2025, riding on the back of robust sales to commercial and passenger vehicles. The company had reported a net profit of ₹35 crore for the October-December quarter of the last fiscal. Its revenue from operations increased to ₹8,650 crore in the period under review against ₹7,001 crore in the year-ago period. MRF said in a regulatory filing.

In Q3, both original equipment and replacement sales were robust on account.

Shree Cement's Q3 Net up 38% Despite Weak Volume Growth

Our Bureau

Mumbai: Shree Cement saw a 38% year-on-year growth in its consolidated profit for the December quarter helped by premiumisation and operational efficiencies even as sales volume and revenue growth in the period remained subdued.

The country's third-largest producer of cement clocked in a consolidated net profit of ₹268 crore, while consolidated revenue from operations rose 5% on-year to

₹4,800.32 crore. The total volume of cement sold rose by 2% during the quarter.

"Sales volumes were adversely impacted during the quarter due to loss of production on account of operations disruption at Baloda Bazar, Chhattisgarh," the company said in a statement.

Its sale of premium products rose to 22% of the total trade sale volume from 15% in the corresponding previous quarter. Consolidated earnings before interest, tax, depreciation and amortisation (Ebitda) rose less

than 2% to ₹1,092.83 crore. The Ebitda was impacted by a jump in employee benefits expense to ₹382.99 crore from ₹276.30 crore a year ago.

The company has recognised ₹55.99 crore as additional employee benefit obligations in line with the revised Labour Codes.

"The quarter delivered a steady performance despite a demand-pullback environment," Neeraj Akhouri, managing director of the company, was quoted in a statement.

बैंक ऑफ इंडिया
Bank of India
Relationship beyond banking

STAR MEGA E-AUCTION
FOR SALE OF PROPERTIES

AHMEDABAD ZONAL OFFICE: RECOVERY DEPARTMENT
6TH FLOOR, BANK OF INDIA BUILDING, BHADRA, AHMEDABAD. PHONE: 079-66122528, 66122530

SALE NOTICE FOR SALE OF MOVABLE/IMMOVABLE PROPERTIES
DATE AND TIME OF E-AUCTION : 10.03.2026, 11:00 AM TO 06.00 PM WITH AUTO EXTENSION CLAUSE INCASE OF BID IN LAST 10 MINUTES BEFORE CLOSING
E-AUCTION SALE NOTICE FOR SALE OF MOVABLE/IMMOVABLE ASSETS UNDER THE SECURITISATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002
READ WITH PROVISIO TO RULE 8(6) & (2), 9(1) OF THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002.
Notice is hereby given to the public in general and in particular to the Borrower (s) and Guarantor (s) that the below described (Movable & Immovable Property/ies) mortgaged/hypothecated/pledged/charged to the bank of India. The constructive / physical possession of which has been taken by the Authorized Officer of Bank of India (Secured Creditor), will be sold on "As is where is", "As is what is", "Whatever there is" basis on 10.03.2026

DESCRIPTION OF THE MOVABLE / IMMOVABLE PROPERTIES WITH KNOWN ENCUMBRANCES IF ANY

Sr. No.	Name of Borrower / Guarantor & Address & Name of the Branch & Outstanding Dues	Description of Properties	Reserve Price	EMD Price
1	M/s. Umjia Industries & Marketing (Borrower), Proprietor: Nilamben Kanaiyalal Patel, Mr. Kanaiyalal D. Patel (Guarantor) To repay the amount mentioned in the notices being Rs. 43,87,52.48 + legal expenses and further interest & expenses thereon. Authorized Officer: Mr. Abhishek Chaudhary Sharda Mandir Road Branch, Ahmedabad. Mob.: 9162654144	All that piece or parcel of the immovable owned by Mrs. Nilamben Kanaiyalal Patel situated at Industrial Plot No A/158, measuring 260.31 Sq. Mtrs. area including undivided share in the common open space, common parking and road etc., with all the rights to use land for industrial purpose non agricultural land, in the scheme "Gopal Charan Ind. Plots-II" developed by "Shreeji Developers" located at Mouje Village Bakraj Barang Sim Account No.839 Revenue Block No.80 (Old Block No.18) addressing Hs. Ays. Sq meter 1-09/49 (Akar Rs.8.80 Pasa) (L. 10995) Sq. mtrs. and further including non agricultural land and building and lying at Mouje Village: Bakraj Barang, S. District Ahmedabad 387001 (Property is under Physical Possession). Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 201908200000033, Bank of India, Sharda Mandir Road Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 55,78,000/-	Rs. 5,57,800/-
2	Vishal Ganeshbhai Adesara To repay the amount mentioned in the notices being, Rs. 35,28,891.30/- and further interest & expenses thereon. Authorized Officer: Mr. Jayraj Bharat Raiya Vadlal Branch, Ahmedabad. Mob.: 9437508816	All that part and parcel of the property situated at Mouje Lambhavi revenue survey No. 118/28 + 120 + 121 + 1A + 2B/paki 1-18-37 sq.mtrs. paki 0-80-94 sq.mtrs. paki Flat No. Tulip-201 (1465 sq. ft. super built up) second floor "Riverstone" Situated Anand Sonar road near Moti Canal at Lambhavi taluka and District Anand owned by Vishal Ganeshbhai Adesara. Boundaries of Property: East: Society Internal Road: West: Flat No. 204, North: Society Internal Road: South: Society Internal Road. (Property is under Physical Possession) Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 201908200000033, Bank of India, Vadlal Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 18,76,000/-	Rs. 1,87,600/-
3	Mr. Dhiraj Rambhai Sharma & Mrs. Rakhi Dhiraj Sharma To repay the amount mentioned in the notices being, Rs. 36,85,416.20/- and further interest & expenses thereon. Authorized Officer: Mr. Jayraj Bharat Raiya Vadlal Branch, Ahmedabad. Mob.: 9437508816	EDM of all that piece and parcel of the immovable property situated at S No. 187 Hs. 15475 Sq. Mtrs. Sant Villa, Unit No. 29/2 measuring 136.88 Sq.Mtrs. and proposed built up area measuring 119.21 Sq.Mtrs. At: P.D. Manjivra Taluka Nadiad District Kheda 387001 Owned by Mr. Dhiraj Rambhai Sharma. Boundaries of Property: East: Bunglow No. 236, West: Bunglow No. 23/1, North: Society Common Wall, South: Society Common Road. (Property is under Physical Possession) Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 201908200000033, Bank of India, Vadlal Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 25,03,000/-	Rs. 2,50,300/-
4	Mrs. Bhartiben Ishwarbhai Prajapati & Mr. Ishwarbhai Anantlal Prajapati To repay the amount mentioned in the notices being Rs.10,28,153/- and further interest & expenses thereon. Authorized Officer: Mrs. Alka Unjali Relief Road Branch, Ahmedabad. Mob.: 7984055174	All that part and parcel of property consisting of SIM Survey No 58, P T No 73, F P No 2/71, Flat No. 103, Block No. A, 1st floor Devkrupa Divine, Opp. Ayojan Nagar, Hathin Circle, Ahmedabad-380015 (Sub District of Ahmedabad-4) owned by Mrs. Bhartiben Ishwarbhai Prajapati & Mr. Ishwarbhai Prajapati. Boundaries of Property: East: Flat No. 102 (Excluding Passage), West: Block B, North: Flat No. 104, South: Open Plot (Excluding margin). (Property is under Physical Possession). Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 201908200000033, Bank of India, Relief Road Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 14,12,000/-	Rs. 1,41,200/-
5	Ashaben Sanjaybhai Patani and Sagar Sanjaybhai Patani To repay the amount mentioned in the notices being Rs.13,80,491.31/- and further interest & expenses thereon. Authorized Officer: Mr. Arun Kumar Ahmedabad Main Branch, Ahmedabad. Mob.: 8866131669	All that part and parcel of the property owned by Mrs. Ashaben Sanjaybhai Patani & Sagar Sanjaybhai Patani immovable property being Flat No. 49/490, built up area measuring 38.83 Sq.meter in the scheme known as Gujarat Housing Board of Bombay Housing land bearing Survey No. 463/1 paki, situate lying and being as Mouje Asava (Sim) of Taluka city in the registration district of Ahmedabad & sub district of Ahmedabad-4 (Ward) within the state of Gujarat and the said property is bounded as under: East: Open Space & Road, West: Open Space, North: Flat No. 491, South: Flat No. 489. (Property is under Physical Possession). Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 200908200000033, Bank of India, Ahmedabad Main Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 13,60,000/-	Rs. 1,36,000/-
6	Keval Anilkumar Prajapati & Parth Anilbhai Prajapati To repay the amount mentioned in the notices being Rs. 14,76,120.25/- and further interest & expenses thereon. Authorized Officer: Mr. Praveen Sharma Vatva Ind. Estate Branch, Ahmedabad. Mob.: 9409612215	All that piece of parcel the immovable property of Keval Anilkumar Prajapati and Parth Anilbhai Prajapati Flat No. J/401, 4th Floor, Paradise Park, measuring about 54.11 Sq. Mtrs. (Built up Area) along with undivided share of 28.83 sq.mtrs. Mr. Vinod R. Bridge, S.P. Ring Road, Vinod, Ahmedabad. Lying and situated at Survey No. 71/2 (New Block No. 12, forming part of land) Flat No. 274 paki of Town Planning Scheme No. 24 allotted in lieu of Revenue Survey No. 170/17/2, situate, being and lying at Mouje Rajpur - Hirpur Taluka Maninagar District Ahmedabad and sub district Ahmedabad 7 (Old) and bounded under: East: Common Wall, West: Flat No. G/4, North: Common Wall, South: Flat No. G/2 and flat. (Property is under Physical Possession). Remaining Amount of Sale to be deposited: RTGS / NEFT / Fund Transfer to credit of A/c No. 201908200000033, Bank of India, Vatva Ind. Estate Branch, Ahmedabad. IFSC Code: BKID0002019	Rs. 11,29,000/-	Rs. 1,12,900/-
7	Smt. Ritaben Harjan, Shri Nareeshbhai Harjan, Shri Pravinbhai Parsotambhai Harjan and (Guarantor) Shri Ganeshbhai Fokirbhai Vasava & Dilipbhai Lalabhai Parayib To repay the amount mentioned in the notices being Rs. 20,91,456.95/- and further interest & expenses thereon. Authorized Officer: Mr. Jayraj Bharat Raiya Vadlal Branch, Ahmedabad. Mob.: 9437508816	EDM of all that piece and parcel of the immovable property owned by Smt. Ritaben Harjan and Shri Nareeshbhai Harjan situated at Mouje Salan Talpad Khata No. 1232 Survey No. 884 (36-42 sq.mtrs. & Revenue Survey No. 885 (38-48 sq.mtrs. & Revenue Survey No. 886 (38-48 sq.mtrs. & Revenue Survey No. 887 (38-48 sq.mtrs. & Revenue Survey No. 888 (38-48 sq.mtrs. & Revenue Survey No. 889 (38-48 sq.mtrs. & Revenue Survey No. 890 (38-48 sq.mtrs. & Revenue Survey No. 891 (38-48 sq.mtrs. & Revenue Survey No. 892 (38-48 sq.mtrs. & Revenue Survey No. 893 (38-48 sq.mtrs. & Revenue Survey No. 894 (38-48 sq.mtrs. & Revenue Survey No. 895 (38-48 sq.mtrs. & Revenue Survey No. 896 (38-48 sq.mtrs. & Revenue Survey No. 897 (38-48 sq.mtrs. & Revenue Survey No. 898 (38-48 sq.mtrs. & Revenue Survey No. 899 (38-48 sq.mtrs. & Revenue Survey No. 900 (38-48 sq.mtrs. & Revenue Survey No. 901 (38-48 sq.mtrs. & Revenue Survey No. 902 (38-48 sq.mtrs. & Revenue Survey No. 903 (38-48 sq.mtrs. & Revenue Survey No. 904 (38-48 sq.mtrs. & Revenue Survey No. 905 (38-48 sq.mtrs. & Revenue Survey 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