**MYSORE PETRO CHEMICALS LIMITED**

**CIN: L24221KA1969PLC001799**

**REGD. OFFICE: D.4, JYOTHI COMPLEX, 134/1, INFANTRY ROAD, BANGALORE - 560001, INDIA**

**UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

(₹ in lakhs except per share data)

| Sr. No | Particulars | Standalone | | | | | | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Half Year Ended | | Year Ended | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | September 30, 2026 | June 30, 2026 | September 30, 2025 | September 30, 2026 | September 30, 2025 | March 31, 2026 | September 30, 2026 | June 30, 2026 | September 30, 2025 | September 30, 2026 | September 30, 2025 | March 31, 2026 |
| | | (Unaudited) | | | | | (Audited) | (Unaudited) | | | | | (Audited) |
| 1 | **Income** | | | | | | | | | | | | |
| | Revenue from Operations | 940.00 | 1,143.77 | 502.89 | 2,083.77 | 1,228.49 | 5,221.14 | 940.00 | 1,143.77 | 502.89 | 2,083.77 | 1,228.49 | 5,221.14 |
| | Other Income | 324.22 | 437.21 | 582.30 | 761.43 | 818.69 | 1,239.14 | 120.47 | 437.21 | 174.79 | 557.68 | 411.18 | 831.63 |
| | **Total Income** | 1,264.22 | 1,580.98 | 1,085.19 | 2,845.20 | 2,047.18 | 6,460.28 | 1,060.47 | 1,580.98 | 677.68 | 2,641.45 | 1,639.67 | 6,052.77 |
| 2 | **Expenses** | | | | | | | | | | | | |
| | a) Purchase of Traded Goods | 913.00 | 1,102.68 | 479.79 | 2,015.68 | 1,179.13 | 5,007.41 | 913.00 | 1,102.68 | 479.79 | 2,015.68 | 1,179.13 | 5,007.41 |
| | b) Employee Benefit Expenses | 52.24 | 49.90 | 50.30 | 102.14 | 100.57 | 209.25 | 52.24 | 49.90 | 50.30 | 102.14 | 100.57 | 209.25 |
| | c) Finance Cost | 1.87 | 1.98 | 1.79 | 3.85 | 4.17 | 8.05 | 1.87 | 1.98 | 1.79 | 3.85 | 4.17 | 8.05 |
| | d) Depreciation | 8.64 | 8.64 | 9.06 | 17.28 | 17.70 | 35.08 | 8.64 | 8.64 | 9.06 | 17.28 | 17.70 | 35.08 |
| | e) Other Expenses | 49.74 | 24.42 | 129.87 | 74.16 | 173.62 | 745.63 | 49.74 | 24.42 | 129.87 | 74.16 | 173.62 | 745.63 |
| | **Total Expenses** | 1,025.49 | 1,187.62 | 670.81 | 2,213.11 | 1,475.19 | 6,005.42 | 1,025.49 | 1,187.62 | 670.81 | 2,213.11 | 1,475.19 | 6,005.42 |
| 3 | **Profit/(Loss) before Share of Profit/(Loss) of Associate and tax for the period/year (1-2)** | 238.73 | 393.36 | 414.38 | 632.09 | 571.99 | 454.86 | 34.98 | 393.36 | 6.87 | 428.34 | 164.48 | 47.35 |
| 4 | **Share of Profit/(Loss) of Associate for the period/year** | - | - | - | - | - | - | 1,124.88 | 879.19 | (26.51) | 2,004.07 | (198.33) | 29.36 |
| 5 | **Profit/(Loss) before tax for the period/year (3+4)** | **238.73** | **393.36** | **414.38** | **632.09** | **571.99** | **454.86** | **1,159.86** | **1,272.55** | **(19.64)** | **2,432.41** | **(33.85)** | **76.71** |
| 6 | **Tax Expense** | | | | | | | | | | | | |
| | Current Tax | 52.42 | 30.54 | 86.48 | 82.96 | 102.85 | 179.16 | 52.42 | 30.54 | 86.48 | 82.96 | 102.85 | 179.16 |
| | Short/(Excess) Provision for Tax | - | - | - | - | - | (58.36) | - | - | - | - | - | (58.36) |
| | Deferred Tax Charge /(Credit) | (35.07) | 66.38 | (15.76) | 31.31 | 2.27 | (107.53) | 206.91 | 285.94 | (116.05) | 492.85 | (107.02) | (127.22) |
| | **Total Tax Expense** | 17.35 | 96.92 | 70.72 | 114.27 | 105.12 | 15.27 | 259.33 | 316.48 | (29.57) | 575.81 | (4.17) | (4.42) |
| 7 | **Net Profit/(Loss) for the period/year (5-6)** | **221.38** | **296.44** | **343.66** | **517.82** | **466.87** | **439.59** | **900.53** | **956.07** | **9.93** | **1,856.60** | **(29.68)** | **81.13** |
| 8 | **Other Comprehensive Income** | | | | | | | | | | | | |
| | **Items that will not be reclassified to statement of profit and loss** | | | | | | | | | | | | |
| | Remeasurement of Defined Benefit Plan | (2.25) | (2.25) | (0.45) | (4.50) | (0.90) | (8.90) | (2.25) | (2.25) | (0.45) | (4.50) | (0.90) | (8.90) |
| | Income tax effect on the above | 0.56 | 0.57 | 0.12 | 1.13 | 0.23 | 2.24 | 0.56 | 0.57 | 0.12 | 1.13 | 0.23 | 2.24 |
| 9 | **Share of Other Comprehensive Income/ (Loss) of associate accounted for using equity method for the period/year (Net of Tax) (Refer Note 4)** | - | - | - | - | - | - | 40.31 | (6.80) | (0.86) | 33.51 | (1.72) | 299.84 |
| 10 | **Total Comprehensive Income/(Loss) for the period/year (Net of Tax) (7+8+9)** | **219.69** | **294.76** | **343.33** | **514.45** | **466.20** | **432.93** | **939.15** | **947.59** | **8.74** | **1,886.74** | **(32.07)** | **374.31** |
| 11 | **Paid up Equity Share Capital (Face value of ₹ 10 each)** | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 | 658.76 |
| 12 | **Other Equity (Refer Note 4)** | - | - | - | - | - | 9,246.29 | - | - | - | - | - | 21,826.15 |
| 13 | **Earning per share (Face Value of ₹ 10 each) (not annualized) Basic and Diluted** | 3.36 | 4.50 | 5.22 | 7.87 | 7.09 | 6.68 | 13.68 | 14.52 | 0.15 | 28.20 | (0.45) | 1.23 |

RMJ & ASSOCIATES LLP ★ Chartered Accountants ★ FRN: W100281

MYSORE PETRO CHEMICALS LIMITED MUMBAI

# MYSORE PETRO CHEMICALS LIMITED

## STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

₹ in Lakhs

| Particulars | Standalone | | Consolidated | |
|---|---|---|---|---|
| | As at September 30, 2026 (Unaudited) | As at March 31, 2026 (Audited) | As at September 30, 2026 (Unaudited) | As at March 31, 2026 (Audited) |
| **ASSETS** | | | | |
| **Non-Current Assets** | | | | |
| Property, Plant and Equipment | 75.55 | 78.08 | 75.55 | 78.08 |
| Investment Properties | 1,309.88 | 1,322.37 | 1,309.88 | 1,322.37 |
| Right to Use Assets | 13.96 | 16.50 | 13.96 | 16.50 |
| Investment accounted for using equity method (Refer Note 4) | - | - | 19,471.59 | 17,637.75 |
| Financial Assets | | | | |
| Investments | 7,128.06 | 6,926.80 | 6,301.14 | 6,099.88 |
| Other Financial Assets | 1,032.69 | 32.78 | 1,032.69 | 32.78 |
| Other Non-Current Assets | 12.93 | 8.46 | 12.93 | 8.46 |
| **Total Non-Current Assets** | **9,573.07** | **8,384.99** | **28,217.74** | **25,195.82** |
| **Current Assets** | | | | |
| Financial Assets | | | | |
| Investments | 800.81 | 1,637.70 | 800.81 | 1,637.70 |
| Trade Receivables | 738.30 | 2,378.43 | 738.30 | 2,378.43 |
| Cash and Cash Equivalents | 292.72 | 225.80 | 292.72 | 225.80 |
| Bank balances other than Cash and Cash Equivalents | 39.54 | 37.09 | 39.54 | 37.09 |
| Other Financial Assets | 53.80 | 52.08 | 53.80 | 52.08 |
| Other Current Assets | 141.27 | 26.07 | 141.27 | 26.07 |
| **Total Current Assets** | **2,066.44** | **4,357.17** | **2,066.44** | **4,357.17** |
| **Total Assets** | **11,639.51** | **12,742.16** | **30,284.18** | **29,552.99** |
| **EQUITY AND LIABILITIES** | | | | |
| **Equity** | | | | |
| Share Capital | 658.76 | 658.76 | 658.76 | 658.76 |
| Other Equity (Refer Note 4) | 9,629.07 | 9,246.29 | 23,581.24 | 21,826.15 |
| **Equity attributable to the owners of the company** | **10,287.83** | **9,905.05** | **24,240.00** | **22,484.91** |
| **Liabilities** | | | | |
| **Non-Current Liabilities** | | | | |
| Financial Liabilities | | | | |
| Other Financial Liabilities | 94.98 | 95.53 | 94.98 | 95.53 |
| Lease Liabilities | 12.49 | 12.49 | 12.49 | 12.49 |
| Provisions | 23.42 | 19.88 | 23.42 | 19.88 |
| Deferred Tax Liabilities (Net) | 56.72 | 25.41 | 4,749.22 | 4,256.38 |
| **Total Non-Current Liabilities** | **187.61** | **153.31** | **4,880.11** | **4,384.28** |
| **Current Liabilities** | | | | |
| Financial Liabilities | | | | |
| Trade Payables | | | | |
| Total outstanding dues of micro enterprises and small enterprises | 2.80 | 3.30 | 2.80 | 3.30 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,068.20 | 2,576.29 | 1,068.20 | 2,576.29 |
| Lease Liabilities | 2.48 | 4.97 | 2.48 | 4.97 |
| Provisions | 46.12 | 39.16 | 46.12 | 39.16 |
| Other Current Liabilities | 44.47 | 60.08 | 44.47 | 60.08 |
| **Total Current Liabilities** | **1,164.07** | **2,683.80** | **1,164.07** | **2,683.80** |
| **Total Equity and Liabilities** | **11,639.51** | **12,742.16** | **30,284.18** | **29,552.99** |

RMJ & ASSOCIATES LLP ★ Chartered Accountants ★ FIRM: W100281

MYSORE PETRO CHEMICALS LIMITED MUMBAI

For Mysore Petro Chemicals Limited

Dr. Vaijayanti Pandit
Chairperson
DIN 06742237

Place: Mumbai
Date: November 6, 2026

**MYSORE PETRO CHEMICALS LIMITED**

**UNAUDITED STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026**

₹ in Lakhs

| Particulars | Standalone | | | Consolidated | | |
|---|---|---|---|---|---|---|
| | Half Year Ended | | Year Ended | Half Year Ended | | Year Ended |
| | September 30, 2026 | September 30, 2025 | March 31, 2026 | September 30, 2026 | September 30, 2025 | March 31, 2026 |
| | (Unaudited) | | (Audited) | (Unaudited) | | (Audited) |
| **A. OPERATING ACTIVITIES** | | | | | | |
| **Profit/(Loss) Before Tax** | 632.09 | 571.99 | 454.86 | 2,432.41 | (33.85) | 76.71 |
| Depreciation Expenses | 17.28 | 17.70 | 35.08 | 17.28 | 17.70 | 35.08 |
| (Profit)/ Loss on Sale of Property, Plant and Equipment (Net) | - | (13.70) | (13.35) | - | (13.70) | (13.35) |
| Property, Plant and Equipment Written Off | 0.28 | - | - | 0.28 | - | - |
| Sundry Balances Written Off (Net) | (0.01) | - | 0.84 | (0.01) | - | 0.84 |
| (Profit)/Loss on Sale of Investment (Net) | (32.85) | - | 2.93 | (32.85) | - | 2.93 |
| (Profit)/Loss on Fair Value of Investment (Net) | (177.88) | 97.30 | 557.64 | (177.88) | 97.30 | 557.64 |
| Foreign Exchange (Gain)/Loss (Net) | (1.73) | (2.38) | (8.11) | (1.73) | (2.38) | (8.11) |
| Share of Profit/(Loss) from Associate | - | - | - | (1,800.32) | 605.84 | 378.15 |
| Interest Expense | 3.85 | 4.17 | 8.05 | 3.85 | 4.17 | 8.05 |
| Income from Alternative Investment Fund (AIF) | (200.37) | (236.80) | (494.52) | (200.37) | (236.80) | (494.52) |
| Interest Income | (23.81) | (46.96) | (85.64) | (23.81) | (46.96) | (85.64) |
| Dividend Income | (210.79) | (411.76) | (411.76) | (7.04) | (4.26) | (4.26) |
| **OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES** | 6.08 | (20.44) | 46.02 | 209.83 | 387.06 | 453.52 |
| **Working Capital Adjustments** | | | | | | |
| Increase/(Decrease) in Current and Non-Current Liabilities | (1,523.25) | (225.59) | 1,961.91 | (1,523.25) | (225.59) | 1,961.91 |
| (Increase)/Decrease in Current and Non-Current Assets | 523.58 | 472.93 | (1,482.78) | 523.58 | 472.93 | (1,482.78) |
| | (999.67) | 247.34 | 479.13 | (999.67) | 247.34 | 479.13 |
| **CASH GENERATED FROM/(USED IN) OPERATIONS** | (993.59) | 226.91 | 525.16 | (789.84) | 634.41 | 932.65 |
| Direct Taxes Paid (Net of refunds) | (86.30) | (112.64) | (82.48) | (86.30) | (112.64) | (82.48) |
| **NET CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES** | (1,079.90) | 114.27 | 442.68 | (876.15) | 521.77 | 850.17 |
| **B. INVESTING ACTIVITIES** | | | | | | |
| Purchase of Property, Plant and Equipment | - | (22.67) | (21.21) | - | (22.67) | (21.21) |
| Sale of Property, Plant and Equipment | - | 32.53 | 32.17 | - | 32.53 | 32.17 |
| Net proceeds from (Investments in)/Redemption of Other Investments | 846.36 | (31.52) | (1,685.98) | 846.36 | (31.52) | (1,685.98) |
| Net proceeds from (Investments in)/Redemption of Fixed Deposits with Banks | (0.45) | (0.42) | (0.95) | (0.45) | (0.42) | (0.95) |
| Interest Received | 225.64 | 232.98 | 588.58 | 225.64 | 232.98 | 588.58 |
| Dividend Received | 210.79 | 411.76 | 411.76 | 7.04 | 4.26 | 4.26 |
| **NET CASH FLOW GENERATED FROM/(USED IN) INVESTING ACTIVITIES** | 1,282.34 | 622.66 | (675.64) | 1,078.59 | 215.16 | (1,083.13) |
| **C. FINANCING ACTIVITIES** | | | | | | |
| Dividend Paid on Equity Shares | (131.67) | (131.67) | (131.67) | (131.67) | (131.67) | (131.67) |
| Interest Paid | (3.85) | (4.17) | (8.05) | (3.85) | (4.17) | (8.05) |
| **NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES** | (135.52) | (135.84) | (139.72) | (135.52) | (135.84) | (139.72) |
| **NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)** | 66.92 | 601.08 | (372.68) | 66.92 | 601.08 | (372.68) |
| Add: Cash and Cash Equivalents at the beginning of the year/period | 225.80 | 598.48 | 598.48 | 225.80 | 598.48 | 598.48 |
| Cash and Cash Equivalents at the end of the year/period | 292.72 | 1,199.56 | 225.80 | 292.72 | 1,199.56 | 225.80 |

RMJ & ASSOCIATES LLP ★ Chartered Accountants ★ FRN: W[illegible]0281

MYSORE PETRO CHEMICALS LIMITED ★ MUMBAI ★

**MYSORE PETRO CHEMICALS LIMITED**

**Notes:**

1) The Above Unaudited Financial Results were reviewed and recommended by audit committee and approved by the board of directors at their meeting held on November 6, 2026. The statutory auditor of the Company has issued an unmodified review report.

2) The operations at the Phthalic Anhydride Plant at Raichur, Karnataka, were closed since July 2013. The Workmen's Union of the Holding Company had raised certain additional demands and the matter was referred to the Industrial Tribunal, Hubbali, Karnataka by the Labour Department, Government of Karnataka. In April 2024, the matter had been decided in favour of the workmen's union and the Company was directed to pay monetary benefits, which was estimated to be ₹ 1,555.63 lakhs. The Company filed a writ petition in the High Court of Karnataka, Kalaburagi Bench against the said order of the Industrial Tribunal, Hubbali, Karnataka on October 28, 2024 and subsequently on December 12, 2024 High Court of Karnataka stayed the execution of the award of Industrial Tribunal, Hubbali pending final execution of the writ petition filed by the Company. The management is confident that the matter would be decided in favour of the Company and considering the same, no provision has been made in the books and it is continued to be treated as a contingent liability.

3) The Company is mainly engaged in the trading of organic and inorganic chemicals, which is considered to be the only reportable segment by the management. Hence, the disclosure under IND AS 108 on 'Operating Segments' is not applicable/not given.

4) In the previous year during the quarter ended 31st March, 2026, the Holding Company has recognized forex translation difference in its Audited Consolidated Financial Results as routed through other comprehensive income in line with the presentation/reclassification changes made by its Associate Company. This has resulted in increase in total other comprehensive income, other equity and carrying value of investment in associate (accounted using the equity method) in the previous year/quarters and there would not be any effect on the earnings per share of the holding company in Unaudited Consolidated Financial Results in the previous year/quarters. Accordingly, the Holding Company has restated the comparative year/quarters amount pertaining to F.Y. 2025-26 which has been disclosed below:

The details of increase in total other comprehensive income, other equity and carrying value of investment in associate accounted using the equity method in the Unaudited Consolidated Financial Results in the previous year/quarters are as follows:-

(₹ in lakhs)

| Particulars | Quarter ended | Half Year ended | Year ended |
|---|---|---|---|
| | 30-09-2025 | 30-09-2025 | 31-03-2026 |
| | (Unaudited) | (Unaudited) | (Audited) |
| Other Comprehensive Income | 36.37 | 173.31 | 290.54 |
| Other Equity | 36.37 | 173.31 | 290.54 |
| Investment in associate accounted using the equity method | 36.37 | 173.31 | 290.54 |

5) The figures for the previous quarter/year have been regrouped/reclassified wherever necessary.

RMJ & ASSOCIATES LLP ★ Chartered Accountants ★ FRN: W100281

**Place: Mumbai**
**Date: November 6, 2026**

**For Mysore Petro Chemicals Limited**

MYSORE PETRO CHEMICALS LIMITED ★ MUMBAI ★

**Dr. Vijayanti Pandit**
**Chairperson**
**DIN 06742237**

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RMJ & Associates LLP
Chartered Accountants

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended time to time.**

**To the Board of Directors of**
**MYSORE PETRO CHEMICALS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Mysore Petro Chemicals Limited ("the Company") for the quarter and half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities 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 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, as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations 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 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 (ICAI). 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For RMJ & Associates LLP**
**Chartered Accountants**
Firm Registration No: W100281

RMJ & ASSOCIATES LLP FRN: W100281 Chartered Accountants

**Rakesh Upadhyaya**
Partner
Membership No: 046271
UDIN: 26046271UCUVUE1980

Place: Mumbai
Date: 06th November, 2026

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RMJ & Associates LLP
Chartered Accountants

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended time to time.**

**To the Board of Directors of**
**MYSORE PETRO CHEMICALS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mysore Petro Chemicals Limited (**"the Company" or "the Holding Company"**) and its Share of Net Profit After Tax and Total Comprehensive Income of its associate for the quarter and half year ended 30th September, 2026 **("the Statement")** being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities 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 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 as amended, read with relevant rules issued thereunder and other recognized 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 (ICAI). 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 Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the associate Company's results, known as I G Petrochemicals Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to the 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 Standard ("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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Accompanying Statement of Unaudited Consolidated Financial Results/Information includes

   a) The Unaudited Consolidated Financial Results also include the Company's Share of Net Profit After Tax of Rs. 1,124.88 lakhs and Rs. 2,004.07 lakhs and Total Comprehensive Income of Rs. 40.31 lakhs and Rs. 33.51 lakhs for the quarter ended 30th September, 2026 and for the half year ended 30th September, 2026 respectively as considered in the Statement, in respect of its associate, whose Unaudited Standalone/Consolidated Financial Results/Information have not been reviewed by us. Our opinion is not modified in respect of the said matter.

   These Unaudited Financial Results/Information have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associate company, is based solely on the report of the such other auditor and the procedures performed by us as stated in paragraph 3 above.

**For RMJ & Associates LLP**
**Chartered Accountants**
Firm Registration No: W100281




**Rakesh Upadhyaya**
Partner
Membership No: 046271
UDIN: 26046271RDUGWP6546

Place: Mumbai
Date: 06th November, 2026