BASF India Limited, Mumbai - 400 079, India

BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001.

4th November, 2026

National Stock Exchange of India Ltd.
Exchange Plaza,
Plot No.C/1, G Block
Bandra - Kurla Complex
Bandra (East), Mumbai - 400 051

Name of the Company : BASF India Limited
Security Code No. : 500042

Dear Sir/Madam,

Sub: Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

We enclose herewith the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026 along with the signed Limited Review Report, which were approved and taken on record by the Board of Directors of the Company at their meeting held today. The meeting commenced at 10.30 a.m. and concluded at 12:00 noon. The said results will be published in the newspapers on 6th November 2026.

Please treat the above information as disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you to kindly take note of the above and acknowledge receipt of the same.

Thanking you,

Yours faithfully
For BASF India Limited

MANOHAR SHRIKANT KAMATH
Digitally signed by MANOHAR SHRIKANT KAMATH
Date: 2026.11.04 12:04:19 +05'30'

Manohar Kamath
Director- Legal, General Counsel (India)
& Company Secretary

PANKAJ RAJKUMAR BAHL
Digitally signed by PANKAJ RAJKUMAR BAHL
Date: 2026.11.04 12:06:22 +05'30'

Pankaj Bahl
Senior Manager- Legal & Secretarial

Registered Office
BASF India Limited
Unit No.10A, 10B & 10C (part),
10th Floor, Godrej One,
Pirojsha Nagar, Eastern Express Highway,
Vikhroli (East), Mumbai - 400 079, India

Tel +91 22 6834 7000

CIN - L33112MH1943FLC003972

www.basf.com/in

Deloitte
Haskins & Sells LLP

Chartered Accountants
One International Center,
Tower 3, 31st Floor,
Senapati Bapat Marg
Elphinstone Road (West)
Mumbai - 400 013
Maharashtra, India

Tel: +91 22 6185 6000
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
BASF INDIA LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **BASF INDIA LIMITED** ("the Company"), for the quarter and six months ended September 30, 2026 ("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 ("the LODR 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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). 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. 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 Standard 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 **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Rupen K. Bhatt
Partner
Membership No. 046930
UDIN: 26046930SAEEWC4503

Place: Mumbai
Date: November 4, 2026

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2026

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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)
Revenue from operations						
Sale of products	47,985.2	47,980.0	38,680.9	95,965.2	75,893.6	1,48,462.6
Sale of services	281.8	352.4	332.5	634.2	620.5	1,255.4
Other operating revenues	54.9	42.0	27.0	96.9	44.1	136.0
	48,321.9	**48,374.4**	**39,040.4**	**96,696.3**	**76,558.2**	**1,49,854.0**
Other income	332.5	228.4	267.9	560.9	478.3	703.3
Total Income	**48,654.4**	**48,602.8**	**39,308.3**	**97,257.2**	**77,036.5**	**1,50,557.3**
Expenses:						
Cost of materials consumed	17,224.7	13,848.9	11,174.4	31,073.6	26,185.9	45,281.3
Purchase of Stock-in-Trade	25,217.6	29,725.5	19,663.5	54,943.1	37,436.8	78,761.7
Changes in inventories of finished goods, stock-in-trade and work-in-progress	443.1	(5,700.4)	2,777.5	(5,257.3)	467.5	1,382.7
Employee benefit expense	1,052.4	1,125.2	1,125.3	2,177.6	2,294.8	4,648.5
Finance costs	25.4	52.1	79.3	77.5	125.5	196.1
Depreciation and amortisation expense	391.2	412.3	368.8	803.5	745.1	1,451.5
Other expenses	3,469.3	4,328.1	2,763.6	7,797.4	6,419.5	13,215.6
Total Expenses	**47,823.7**	**43,791.7**	**37,952.4**	**91,615.4**	**73,675.1**	**1,44,937.4**
Profit before exceptional items and tax	**830.7**	**4,811.1**	**1,355.9**	**5,641.8**	**3,361.4**	**5,619.9**
Exceptional items (Refer Note 2)	-	181.5	-	181.5	-	-
Profit before tax	**830.7**	**4,992.6**	**1,355.9**	**5,823.3**	**3,361.4**	**5,619.9**
Tax expense/ (credit):						
- Current Tax	113.3	1,438.9	361.9	1,552.2	912.1	1,604.8
- (Excess)/Short tax provision for earlier years	-	115.0	-	115.0	-	(1.9)
- Deferred tax (Credit)/Charge	100.3	(181.8)	(16.5)	(81.5)	(32.7)	(152.2)
Total Tax Expense	**213.6**	**1,372.1**	**345.4**	**1,585.7**	**879.4**	**1,450.7**
Profit for the periods/year	**617.1**	**3,620.5**	**1,010.5**	**4,237.6**	**2,482.0**	**4,169.2**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	18.5	71.4	25.0	89.9	(53.3)	(124.1)
Income tax relating to above item	(4.7)	(18.1)	(6.3)	(22.8)	13.4	31.2
Total Other Comprehensive Income/(Loss) for the periods/year, net of tax	**13.8**	**53.3**	**18.7**	**67.1**	**(39.9)**	**(92.9)**
Total Comprehensive Income for the periods/year	**630.9**	**3,673.8**	**1,029.2**	**4,304.7**	**2,442.1**	**4,076.3**
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	432.9	432.9	432.9	432.9	432.9	432.9
Reserves (excluding Revaluation Reserves) as shown in the Balance Sheet of previous year						39,342.1
Weighted average number of equity shares outstanding as at periods/year end	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958
Basic and diluted earnings per share after exceptional item (in Rs.) (not annualised)	14.3	83.6	23.3	97.9	57.3	96.3
Basic and diluted earnings per share before exceptional item (in Rs.) (not annualised)	14.3	80.5	23.3	94.8	57.3	96.3
Face value per share (in Rs.)	10.0	10.0	10.0	10.0	10.0	10.0

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED MUMBAI 400079 VIKHROLI

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2026

Notes:

1 The above statement of standalone unaudited financial results for BASF India Limited ('the Company') for the quarter and six months ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on November 4, 2026. The above results have been subjected to limited review by the Statutory Auditors of the Company.

2 Exceptional item includes following:

	Quarter Ended			Six Months Ended		Year Ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
Profit on sale of equity shares of wholly owned subsidiary (Refer Note 3)	-	181.5	-	181.5	-	-
Total	**-**	**181.5**	**-**	**181.5**	**-**	**-**

3 BASF SE, Germany (Ultimate Holding Company) had globally announced on October 10, 2025 that BASF SE and funds managed by global investment firm Carlyle (NASDAQ: CG), in partnership with Qatar Investment Authority (QIA), has entered into a binding transaction agreement relating to BASF's automotive OEM coatings, automotive refinish coatings, and surface treatment businesses ("BASF Coatings").

The transaction between Carlyle and BASF SE was completed on June 30, 2026, following receipt of all required regulatory approvals. BASF now holds a 40 percent equity stake in Surventis, formerly BASF Coatings.

Further, the Board of Directors of the Company at its meeting held on March 30, 2026 had decided & approved the transfer / sale of 100% of equity shares held in BASF India Coatings Private Limited, a Wholly Owned Subsidiary of the Company, to Bond German BidCo 2 GmbH and Bond France BidCo SAS (Carlyle Group Companies) at a consideration of Rs. 2301.6 million (as determined by an Independent Valuer), subject to adjustments as necessary, at closing. The transaction was completed on June 30, 2026 and accordingly BASF India Coatings Private Limited ceases to be wholly owned subsidiary of the Company.

The gain amounts to Rs. 181.5 million on sale (net of expenses) of 100% of equity shares held in BASF India Coatings Private Limited is reported as exceptional item for the six months ended September 30, 2026.

4 The Board of Directors of the Company, at its meeting held on April 25, 2025, approved the Company's acquisition of 7 fully paid equity shares having face value of Rs. 10 each for a cash consideration aggregating Rs. 70/- (as per independent fair valuation), representing 100% equity interest of BASF Agricultural Solutions India Ltd from BASF SE, Germany (Ultimate Holding Company and promoter of the Company) and its nominee shareholders. The transaction was completed on May 2, 2025, and accordingly, BASF Agricultural Solutions India Limited has become a wholly owned subsidiary of the company.

Further, the Committee of Independent Directors and Audit Committee, the Board of Directors of the Company, at its meeting held on May 14, 2025, approved a Scheme of Arrangement ("Scheme") amongst BASF India Ltd ("Demerged Company"), BASF Agricultural Solutions India Limited ("Resulting Company") and their respective shareholders, providing for the demerger of the Company's Agricultural Solutions Business in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

Subsequent to the approval, the Company received "no objection" letters from BSE Limited and the National Stock Exchange of India Limited in January 2026 and February 2026, respectively. Further, the National Company Law Tribunal (NCLT), by its order in April 2026, dispensed with the requirement of convening meetings of secured and unsecured creditors of both the Demerged Company and the Resulting Company, as well as the equity shareholders' meeting of the Resulting Company. The NCLT has, however, directed the Company to convene a meeting of its equity shareholders within 90 days from the date of the order to seek approval for the scheme.

The Equity Shareholders meeting was held on June 24, 2026, wherein the shareholders of the company have approved the resolution for the Scheme of Arrangement between BASF India Limited and BASF Agricultural Solutions India Limited and their respective shareholders, with requisite majority (i.e. majority in number representing three - fourth in value).

The proposed transaction is, inter alia, subject to receipt of requisite approvals.

5 The dividend recommended by the Boad of Directors for the financial year 2025-26 of Rs.25 per equity share has been approved by the shareholders at the 82nd Annual General Meeting held on August 12, 2026.

On behalf of the Board of Directors

Narendranath J. Baliga
Chief Financial Officer & Whole-time Director
DIN : 07005484

CIN No.: L33112MH1943FLC003972
Mumbai
November 4, 2026

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Standalone Assets and Liabilities as at September 30, 2026

Rs. in million
(Unless otherwise stated)

		As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	Property, plant and equipment	5,494.9	5,896.5
	Right-of-use assets	1,760.5	1,347.3
	Capital work-in-progress	2,293.6	1,598.7
	Other intangible assets	10.1	8.0
	Financial assets		
	(i) Investments	80.9	80.9
	(ii) Loans	0.1	0.4
	(iii) Other financial assets	211.8	218.3
	Deferred tax assets (net)	855.9	797.2
	Income tax assets (net)	1,080.5	1,289.5
	Other non-current assets	479.2	863.9
	Total non-current assets	12,267.5	12,100.7
2	**Current assets**		
	Inventories	33,423.2	27,089.1
	Financial assets		
	(i) Trade receivables	34,981.5	27,470.5
	(ii) Cash and cash equivalents	5,553.1	8,689.0
	(iii) Bank balances other than cash and cash equivalents	36.1	47.0
	(iv) Loans	350.5	120.2
	(v) Other financial assets	289.7	968.2
	Other current assets	4,079.4	3,211.1
	Assets classified as held for sale (Refer Note 3)	-	2,119.1
	Total current assets	78,713.5	69,714.2
	Total assets	90,981.0	81,814.9
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	432.9	432.9
	Other equity	42,564.7	39,342.1
	Total equity	42,997.6	39,775.0
	LIABILITIES		
1	**Non-current liabilities**		
	Financial liabilities		
	(i) Lease liabilities	1,129.7	848.5
	(ii) Other financial liabilities	53.5	147.2
	Provisions	951.7	1,020.9
	Other non-current liabilities	3.4	11.8
	Total non-current liabilities	2,138.3	2,028.4
2	**Current liabilities**		
	Financial liabilities		
	(i) Lease liabilities	634.7	475.3
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	502.6	305.8
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	41,322.3	36,135.2
	(iii) Other financial liabilities	618.9	755.2
	Other current liabilities	1,923.5	1,765.3
	Provisions	377.1	408.1
	Current tax liabilities	466.0	166.6
	Total current liabilities	45,845.1	40,011.5
	Total liabilities	47,983.4	42,039.9
	Total equity and liabilities	90,981.0	81,814.9

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

BASF INDIA LIMITED MUMBAI 400079 VIKHROLI

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Standalone Cash Flows for the six months ended September 30, 2026

Rs. in million
(Unless otherwise stated)

		For the Six Months ended	
		30/09/2026	30/09/2025
		(Unaudited)	(Unaudited)
A	**Cash flow from operating activities**		
	Profit before tax	**5,823.3**	**3,361.4**
	Adjustments for:		
	Exceptional items	(181.5)	-
	Depreciation and amortisation expense	803.5	745.1
	Finance costs	77.5	125.5
	Profit on sale of property plant and equipment (net)	(7.4)	(53.5)
	Interest income	(252.9)	(234.6)
	Interest on income tax refunds	(4.4)	(81.1)
	Write back of other provisions	(147.7)	-
	Unrealised loss/ (gain) on derivative transactions (net)	750.4	(825.7)
	Unrealised (gain) / loss on foreign exchange (net)	(526.8)	703.5
	Employee stock option (credit)	-	(7.0)
	Loss allowance on account of expected credit loss (net)	42.7	60.4
	Operating cash flows before movements in working capital	**6,376.7**	**3,794.0**
	Adjustments for changes in working capital:		
	(Increase) in trade receivables	(7,567.0)	(4,109.1)
	Decrease/(Increase) in other financial assets	17.3	(138.5)
	(Increase)/Decrease in other current and non-current assets	(689.1)	21.8
	(Increase)/Decrease in inventories	(6,334.1)	1,162.6
	(Decrease) in other financial liabilities	(312.6)	(85.9)
	Increase in non-current provisions	64.3	56.4
	Increase/(Decrease) in trade payables	5,924.1	(9,982.9)
	Increase in other current and non-current liabilities	253.8	164.5
	(Decrease)/Increase in current provisions	(31.0)	15.0
	Cash (used in) operations	**(2,297.6)**	**(9,102.1)**
	Income taxes paid (net)	(1,173.0)	(551.5)
	Net cash (used in) operating activities	**(3,470.6)**	**(9,653.6)**
B	**Cash flow from investing activities:**		
	Purchase of property plant and equipment and other intangible assets (net movement in capital work-in-progress, capital creditors and including capital advances)	(553.7)	(817.2)
	Proceeds on sale of property, plant and equipment and residential properties	10.3	57.0
	Interest received from others	247.3	167.4
	Interest received from Inter Corporate deposits given	9.2	174.8
	Deposits matured	-	404.0
	Proceeds on sale of equity shares of wholly owned subsidiary (net of expenses) (Refer Note 3)	2,300.6	-
	Investment in equity shares of subsidiary Company*	-	0.0
	Inter Corporate deposits given (excluding renewals during the year)	(1,250.0)	(500.0)
	Inter Corporate deposits repaid (excluding renewals during the year)	1,020.0	5,380.0
	Net cash generated from investing activities	**1,783.7**	**4,866.0**
C	**Cash flow from financing activities**		
	Proceeds from short term loans and borrowings	1,700.0	27,900.0
	Repayments of short term loans and borrowings	(1,700.0)	(27,900.0)
	Dividend paid	(1,082.1)	(865.8)
	Interest paid (including interest on lease liabilities)	(58.9)	(125.5)
	Repayment of principal portion of lease liabilities	(308.0)	(296.3)
	Net cash (used in) financing activities	**(1,449.0)**	**(1,287.6)**
	Net decrease in cash and cash equivalents	**(3,135.9)**	**(6,075.2)**
	Opening cash and cash equivalents		
	Cheques on hand	-	-
	Balances with banks:		
	- In current accounts	166.9	821.4
	- Deposits with original maturity of less than three months	8,522.1	6,806.7
		8,689.0	**7,628.1**
	Cash and cash equivalents comprise of the following:		
	Closing cash and cash equivalents		
	Balances with banks:		
	- In current accounts	131.7	138.9
	- Deposits with original maturity of less than three months	5,421.4	1,414.0
		5,553.1	**1,552.9**

*below rounding off

Notes:

1. The above Statement of Cash Flow has been prepared under the "Indirect Method" setout in Indian Accounting Standard - 7 on Statement of Cash Flows.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

BASF INDIA LIMITED MUMBAI 400079 VIKHROLI

BASF India Limited
Segment - wise Standalone Revenue, Results, Assets, Liabilities and Capital Employed

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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						
a. Agricultural Solutions	6,160.8	5,570.3	6,485.2	11,731.1	13,264.0	19,440.2
b. Materials	14,643.4	13,429.1	11,350.4	28,072.5	21,704.2	46,311.9
c. Industrial Solutions	8,945.7	9,998.9	7,264.8	18,944.6	14,463.5	29,655.6
d. Nutrition & Care	11,774.0	9,839.7	8,738.6	21,613.7	17,223.5	35,005.9
e. Chemicals	6,513.9	9,281.7	4,940.9	15,795.6	9,340.0	18,478.3
f. Others	284.1	254.7	260.5	538.8	563.0	962.1
Total segment revenue	**48,321.9**	**48,374.4**	**39,040.4**	**96,696.3**	**76,558.2**	**1,49,854.0**
Less: Inter - segment revenue	-	-	-	-	-	-
Total revenue	**48,321.9**	**48,374.4**	**39,040.4**	**96,696.3**	**76,558.2**	**1,49,854.0**
2. Segment Results						
Profit/ (Loss) before tax and interest						
a. Agricultural Solutions	(286.3)	774.9	500.5	488.6	2,154.4	2,542.9
b. Materials	(4.5)	2,126.9	364.1	2,122.4	247.9	1,847.3
c. Industrial Solutions	835.8	1,249.5	463.8	2,085.3	750.4	1,522.3
d. Nutrition & Care	655.1	110.6	93.0	765.7	295.3	311.8
e. Chemicals	(81.1)	961.2	122.8	880.1	286.0	302.3
f. Others	(60.5)	18.1	22.5	(42.4)	5.5	(118.4)
Total segment results	**1,058.5**	**5,241.2**	**1,566.7**	**6,299.7**	**3,739.5**	**6,408.2**
Less : (i) Finance costs	25.4	52.1	79.3	77.5	125.5	196.1
(ii) Other un-allocable expenditure net off un-allocable other income	202.4	378.0	131.5	580.4	252.6	592.2
Total Profit before tax and exceptional item	**830.7**	**4,811.1**	**1,355.9**	**5,641.8**	**3,361.4**	**5,619.9**
Exceptional item (Refer Note 2)	-	**181.5**	-	**181.5**	-	-
Total Profit before tax	**830.7**	**4,992.6**	**1,355.9**	**5,823.3**	**3,361.4**	**5,619.9**
3. Segment Assets						
a. Agricultural Solutions	16,645.9	19,167.9	17,230.9	16,645.9	17,230.9	14,889.7
b. Materials	27,047.0	24,177.0	20,637.3	27,047.0	20,637.3	22,788.7
c. Industrial Solutions	15,604.5	16,041.7	12,070.2	15,604.5	12,070.2	12,383.5
d. Nutrition & Care	16,236.5	14,924.5	12,344.3	16,236.5	12,344.3	12,712.6
e. Chemicals	7,001.2	9,293.8	5,228.3	7,001.2	5,228.3	4,974.1
f. Others	570.6	1,099.0	3,333.9	570.6	3,333.9	1,004.5
g. Unallocable	7,875.3	12,061.2	4,160.0	7,875.3	4,160.0	10,942.7
Total Segment Assets	**90,981.0**	**96,765.1**	**75,004.9**	**90,981.0**	**75,004.9**	**79,695.8**
Assets classified as held for sale (Refer Note 3)	-	-	-	-	-	2,119.1
Total Assets	**90,981.0**	**96,765.1**	**75,004.9**	**90,981.0**	**75,004.9**	**81,814.9**
4. Segment Liabilities						
a. Agricultural Solutions	5,234.8	9,329.3	4,938.7	5,234.8	4,938.7	7,678.9
b. Materials	15,229.7	13,050.8	11,242.3	15,229.7	11,242.3	13,096.8
c. Industrial Solutions	8,439.5	9,682.6	7,247.2	8,439.5	7,247.2	7,276.9
d. Nutrition & Care	11,507.3	10,685.6	8,572.5	11,507.3	8,572.5	8,867.6
e. Chemicals	6,599.5	9,259.9	4,638.2	6,599.5	4,638.2	4,712.7
f. Others	495.4	296.9	216.9	495.4	216.9	229.8
g. Unallocable	477.2	1,011.2	8.7	477.2	8.7	177.2
Total Segment Liabilities	**47,983.4**	**53,316.3**	**36,864.5**	**47,983.4**	**36,864.5**	**42,039.9**

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED MUMBAI 400079 VIKHROLI

BASF India Limited
Segment - wise Standalone Revenue, Results, Assets, Liabilities and Capital Employed

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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)
5. Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Agricultural Solutions	11,411.1	9,838.6	12,292.2	11,411.1	12,292.2	7,210.8
b. Materials	11,817.3	11,126.2	9,395.0	11,817.3	9,395.0	9,691.9
c. Industrial Solutions	7,165.0	6,359.1	4,823.0	7,165.0	4,823.0	5,106.6
d. Nutrition & Care	4,729.2	4,238.9	3,771.8	4,729.2	3,771.8	3,845.0
e. Chemicals	401.7	33.9	590.1	401.7	590.1	261.4
f. Others	75.2	802.1	3,117.0	75.2	3,117.0	774.7
g. Unallocable	7,398.1	11,050.0	4,151.3	7,398.1	4,151.3	10,765.5
Capital Employed - Discontinued Operations (Refer Note 3)	-	-	-	-	-	2,119.1
Total Capital Employed	**42,997.6**	**43,448.8**	**38,140.4**	**42,997.6**	**38,140.4**	**39,775.0**

Notes:

a. Agricultural Solutions – The Agricultural Solutions segment consists of the Crop Protection division. Agricultural Solutions is seasonal in nature.
b. Materials – The Materials segment comprises Performance Materials divisions and Monomers divisions.
c. Industrial Solutions - The Industrial Solutions segment consists of Dispersions & Resins divisions and Performance Chemicals divisions.
d. Nutrition & Care - The Nutrition & Care segment consists of Care Chemicals and Nutrition & Health divisions.
e. Chemicals - The Chemicals segment consists of Petrochemicals and Intermediates divisions.
f. Others – Others includes activities that are not allocated to any of the continued operating divisions. These includes remaining activities pertaining to divested businesses viz. Construction chemicals, Pigments paper wet-end and water chemicals business, technical and service charges other than those specifically identifiable to above segments.
g. Un-allocable Corporate Assets mainly includes Current tax assets (net), Deferred tax assets (net), Cash and cash equivalents, Inter corporate deposits and other un-allocable assets.
h. Un-allocable Corporate Liabilities mainly includes Current tax liabilities (net) and other un-allocable liabilities.

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED MUMBAI 400079 VIKHROLI

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Haskins & Sells LLP

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
BASF INDIA LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **BASF INDIA LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six months ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 and in compliance with Regulation 33 of the LODR 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). A review of interim financial information consists of making inquiries, primarily of Parent'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. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

   Parent:
   BASF India Limited

   Subsidiaries:

   1. BASF India Coatings Private Limited (upto June 30, 2026)
   2. BASF Agricultural Solutions India Limited

5. 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 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 **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Rupen K. Bhatt
Partner
Membership No. 046930
UDIN: 26046930GAYC0Y1564

Place: Mumbai
Date: November 4, 2026

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2026

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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)
Revenue from operations						
Sale of products	47,985.2	47,922.0	38,662.5	95,907.2	75,832.1	1,48,320.3
Sale of services	281.8	278.6	267.8	560.4	494.3	983.3
Other operating revenues	54.9	42.0	27.4	96.9	44.5	136.4
	48,321.9	**48,242.6**	**38,957.7**	**96,564.5**	**76,370.9**	**1,49,440.0**
Other income	332.5	222.5	248.4	555.0	439.8	658.0
Total Income	**48,654.4**	**48,465.1**	**39,206.1**	**97,119.5**	**76,810.7**	**1,50,098.0**
Expenses:						
Cost of materials consumed	17,224.7	13,848.9	11,157.0	31,073.6	26,149.8	45,201.5
Purchase of Stock-in-Trade	25,217.6	29,667.6	19,662.6	54,885.2	37,412.8	78,700.5
Changes in inventories of finished goods, stock-in-trade and work-in-progress	443.1	(5,700.4)	2,777.4	(5,257.3)	467.5	1,382.7
Employee benefit expense	1,052.4	1,121.8	1,120.1	2,174.2	2,289.6	4,637.9
Finance costs	25.4	52.1	74.4	77.5	120.6	191.2
Depreciation and amortisation expense	391.2	412.3	368.8	803.5	745.1	1,451.5
Other expenses	3,469.3	4,260.4	2,692.3	7,729.7	6,270.4	12,920.1
Total Expenses	**47,823.7**	**43,662.7**	**37,852.6**	**91,486.4**	**73,455.8**	**1,44,485.4**
Profit before exceptional item and tax from continuing operations	**830.7**	**4,802.4**	**1,353.5**	**5,633.1**	**3,354.9**	**5,612.6**
Exceptional item	-	-	-	-	-	-
Profit before tax from continuing operations	**830.7**	**4,802.4**	**1,353.5**	**5,633.1**	**3,354.9**	**5,612.6**
Tax expense/ (credit):						
- Current Tax	113.3	1,393.2	362.0	1,506.5	912.2	1,604.8
- (Excess)/Short tax provision for earlier years	-	115.0	-	115.0	-	(1.9)
- Deferred tax (Credit)/Charge	100.3	(184.0)	(14.3)	(83.7)	(32.6)	(152.6)
Total Tax Expense	**213.6**	**1,324.2**	**347.7**	**1,537.8**	**879.6**	**1,450.3**
Profit for the periods/year from continuing operations	**617.1**	**3,478.2**	**1,005.8**	**4,095.3**	**2,475.3**	**4,162.3**
Discontinued operations						
Profit / (Loss) before tax from discontinued operations	-	6.9	81.5	6.9	(43.2)	30.7
Gain on sale of wholly owned subsidiary (Refer Note 2)	-	181.5	-	181.5	-	-
Tax expense on discontinued operations	-	63.7	15.8	63.7	(13.4)	(8.0)
Profit / (Loss) for the periods/year from discontinued operations	**-**	**124.7**	**65.7**	**124.7**	**(29.8)**	**38.7**
Profit for the periods/year	**617.1**	**3,602.9**	**1,071.5**	**4,220.0**	**2,445.5**	**4,201.0**
Other Comprehensive Income from continuing operations						
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	18.5	71.4	25.0	89.9	(53.3)	(124.1)
Income tax relating to above item	(4.7)	(18.1)	(6.3)	(22.8)	13.4	31.2
Total Other Comprehensive Income/(Loss) for the periods/year, net of tax	**13.8**	**53.3**	**18.7**	**67.1**	**(39.9)**	**(92.9)**
Other comprehensive income from discontinued operations						
Items that will not be reclassified to statement of profit and loss						
Remeasurement of the defined benefit plans	-	8.8	8.2	8.8	4.9	(5.1)
Income tax relating to above item	-	(2.2)	(2.1)	(2.2)	(1.3)	1.2
Total Other Comprehensive Income/(Loss) for the periods/year, net of tax	**-**	**6.6**	**6.1**	**6.6**	**3.6**	**(3.9)**
Total Comprehensive Income for the periods/year	**630.9**	**3,662.8**	**1,096.3**	**4,293.7**	**2,409.2**	**4,104.2**
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	432.9	432.9	432.9	432.9	432.9	432.9
Reserves (excluding Revaluation Reserves) as shown in the Balance Sheet of previous year						39,141.7
Weighted average number of equity shares outstanding as at periods/year end	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958	4,32,84,958
Basic and diluted earnings per share after exceptional item from continuing operations (in Rs.) (not annualised)	14.3	80.4	23.3	94.7	57.2	96.2
Basic and diluted earnings per share before exceptional item from continuing operations (in Rs.) (not annualised)	14.3	80.4	23.3	94.7	57.2	96.2
Basic and diluted earnings per share from discontinued operations (in Rs.) (not annualised)	-	2.9	1.5	2.9	(0.7)	0.9
Basic and diluted earnings per share from continuing and discontinued operations (in Rs.) (not annualised)	14.3	83.3	24.8	97.6	56.5	97.1
Face value per share (in Rs.)	10.0	10.0	10.0	10.0	10.0	10.0

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2026

Notes:

1 The above statement of consolidated unaudited financial results for BASF India Limited ('the Parent Company' or 'the Company') and its subsidiaries (together referred to as 'Group') for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on November 04, 2026. The above results have been subjected to limited review by the Statutory Auditors of the Parent Company.

2 BASF SE, Germany (Ultimate Holding Company) has globally announced on October 10, 2025 that BASF SE and funds managed by global investment firm Carlyle (NASDAQ: CG), in partnership with Qatar Investment Authority (QIA), have entered into a binding transaction agreement relating to BASF's automotive OEM coatings, automotive refinish coatings, and surface treatment businesses ("BASF Coatings").

The transaction between Carlyle and BASF SE was completed on June 30, 2026, following receipt of all required regulatory approvals. BASF now holds a 40 percent equity stake in Surventis, formerly BASF Coatings.

Consequently, pursuant to the requirements of IndAS 105 "Non-current Assets Held for Sale and Discontinued Operations" relating to the Surface technologies (Coatings business) in respect of total income, total expenses and tax have been disclosed separately as discontinued operations as part of the above results. The amounts for quarter and six months ended September 30, 2025 have been restated (post allocation of expenses) in above results, disclosed as under:

	Quarter Ended			Six Months Ended		Year Ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
Total Income	-	1,736.9	1,495.6	1,736.9	2,827.8	5,948.2
Total Expenses	-	1,730.0	1,414.1	1,730.0	2,871.0	5,917.5
Profit / (Loss) before tax	-	6.9	81.5	6.9	(43.2)	30.7
Gain on sale of equity shares of wholly owned subsidiary	-	181.5	-	181.5	-	-
Tax expense	-	63.7	15.8	63.7	(13.4)	(8.0)
Profit / (Loss) for the periods/year from discontinued operations	-	124.7	65.7	124.7	(29.8)	38.7

Further, the Board of Directors of the Company at its meeting held on March 30, 2026 had decided & approved the transfer / sale of the 100% stake held in BASF India Coatings Private Limited, a Wholly Owned Subsidiary of the Company, to Bond German BidCo 2 GmbH and Bond France BidCo SAS (Carlyle Group Companies) at a consideration of Rs. 2301.6 million (as determined by an Independent Valuer), subject to adjustments as necessary, at closing. The transaction was completed on June 30, 2026 and accordingly BASF India Coatings Private Limited ceases to be wholly owned subsidiary of the Company.

The gain amounts to Rs. 181.5 million on sale (net of expenses) of 100% equity shares held in BASF India Coatings Private Limited is reported under "Discontinued operations" for the six months ended September 30, 2026.

3 The Board of Directors of the Company, at its meeting held on April 25, 2025, approved the Company's acquisition of 7 fully paid equity shares having face value of Rs. 10 each for a cash consideration aggregating Rs. 70/- (as per independent fair valuation), representing 100% equity interest of BASF Agricultural Solutions India Ltd from BASF SE, Germany (Ultimate Holding Company and promoter of the Company) and its nominee shareholders. The transaction was completed on May 2, 2025, and accordingly, BASF Agricultural Solutions India Limited has become a wholly owned subsidiary of the company.

Further, the Committee of Independent Directors and Audit Committee, the Board of Directors of the Company, at its meeting held on May 14, 2025, approved a Scheme of Arrangement ("Scheme") amongst BASF India Ltd ("Demerged Company"), BASF Agricultural Solutions India Limited ("Resulting Company") and their respective shareholders, providing for the demerger of the Company's Agricultural Solutions Business in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

Subsequent to the approval, the Company received "no objection" letters from BSE Limited and the National Stock Exchange of India Limited in January 2026 and February 2026, respectively. Further, the National Company Law Tribunal (NCLT), by its order in April 2026, dispensed with the requirement of convening meetings of secured and unsecured creditors of both the Demerged Company and the Resulting Company, as well as the equity shareholders' meeting of the Resulting Company. The NCLT has, however, directed the Company to convene a meeting of its equity shareholders within 90 days from the date of the order to seek approval for the scheme.

The Equity Shareholders meeting was held on June 24, 2026, wherein the shareholders of the company have approved the resolution for the Scheme of Arrangement between BASF India Limited and BASF Agricultural Solutions India Limited and their respective shareholders, with requisite majority (i.e. majority in number representing three - fourth in value).

The proposed transaction is, inter alia, subject to receipt of requisite approvals.

4 The dividend recommended by the Boad of Directors for the financial year 2025-26 of Rs.25 per equity share has been approved by the shareholders at the 82nd Annual General Meeting held on August 12, 2026.

On behalf of the Board of Directors

Narendranath J. Baliga
Chief Financial Officer & Whole-time Director
DIN : 07005484

CIN No.: L33112MH1943FLC003972
Mumbai
November 04, 2026

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI

BASF India Limited

Regd. Office : Unit No.10A, 10B & 10C (part), 10th Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, India, Tel: 022-69347000.

Statement of Consolidated Assets and Liabilities as at September 30, 2026

Rs. in million
(Unless otherwise stated)

		As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	Property, plant and equipment	**5,494.9**	**5,896.5**
	Right-of-use assets	**1,760.5**	**1,347.3**
	Capital work-in-progress	**2,293.6**	**1,598.7**
	Other intangible assets	**10.1**	**8.0**
	Financial assets		
	(i) Investments	**80.9**	**80.9**
	(ii) Loans	**0.1**	**0.4**
	(iii) Other financial assets	**211.8**	**218.3**
	Deferred tax assets (net)	**855.9**	**800.8**
	Income tax assets (net)	**1,080.5**	**1,289.5**
	Other non-current assets	**479.2**	**863.9**
	Total non-current assets	**12,267.5**	**12,104.3**
2	**Current assets**		
	Inventories	**33,423.2**	**27,089.1**
	Financial assets		
	(i) Trade receivables	**34,981.5**	**27,344.6**
	(ii) Cash and cash equivalents	**5,553.1**	**8,689.0**
	(iii) Bank balances other than cash and cash equivalents	**36.1**	**47.0**
	(iv) Loans	**350.5**	**0.2**
	(v) Other financial assets	**289.7**	**969.8**
	Other current assets	**4,079.4**	**3,211.1**
	Assets classified as held for sale (Refer Note 2)	**-**	**4,901.3**
	Total current assets	**78,713.5**	**72,252.1**
	Total assets	**90,981.0**	**84,356.4**
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	**432.9**	**432.9**
	Other equity	**42,564.7**	**39,141.7**
	Total equity	**42,997.6**	**39,574.6**
	LIABILITIES		
1	**Non-current liabilities**		
	Financial liabilities		
	(i) Lease liabilities	**1,129.7**	**848.4**
	(ii) Other financial liabilities	**53.5**	**147.2**
	Provisions	**951.7**	**1,020.9**
	Other non-current liabilities	**3.4**	**11.8**
	Total non-current liabilities	**2,138.3**	**2,028.3**
2	**Current liabilities**		
	Financial liabilities		
	(i) Lease liabilities	**634.7**	**477.3**
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	**502.6**	**305.8**
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	**41,322.3**	**36,138.9**
	(iii) Other financial liabilities	**618.9**	**755.2**
	Other current liabilities	**1,923.5**	**1,765.3**
	Provisions	**377.1**	**408.1**
	Current tax liabilities	**466.0**	**166.6**
	Liabilities associated with Assets classified as held for sale (Refer Note 2)	**-**	**2,736.3**
	Total current liabilities	**45,845.1**	**42,753.5**
	Total liabilities	**47,983.4**	**44,781.8**
	Total equity and liabilities	**90,981.0**	**84,356.4**

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

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Statement of Consolidated Cash Flows for the six months ended September 30, 2026

Rs. in million
(Unless otherwise stated)

		For the Six Months Ended	
		September 30, 2026 *	**September 30, 2025 ***
		(Unaudited)	**(Unaudited)**
A	**Cash flow from operating activities**		
	Profit / (Loss) before tax	**5,821.5**	**3,311.7**
	Continuing Operations	5,633.1	3,354.9
	Discontinued Operations	188.4	(43.2)
	Adjustments for:		
	Depreciation and amortisation expense	805.4	802.2
	Finance costs	82.6	129.0
	Profit on sale of equity shares of wholly owned subsidiary	(181.5)	-
	Profit on sale of property plant and equipment (net)	(7.4)	(53.5)
	Interest income	(247.5)	(228.2)
	Interest on income tax refunds	(4.4)	(81.1)
	Write back of other provisions	(147.7)	-
	Unrealised loss/ (gain) on derivative transactions (net)	763.0	(827.4)
	Unrealised (gain) / loss on foreign exchange (net)	(532.1)	715.1
	Employee stock option (credit)	-	(7.0)
	Loss allowance on account of expected credit loss (net)	34.5	66.5
	Operating cash flows before movements in working capital	**6,386.4**	**3,827.3**
	Adjustments for changes in working capital:		
	(Increase) in trade receivables	(7,176.2)	(4,524.1)
	Decrease/(Increase) in other financial assets	18.7	(96.4)
	(Increase) in other current and non-current assets	(776.7)	(126.6)
	(Increase)/Decrease in inventories	(6,603.0)	1,271.0
	(Decrease) in other financial liabilities	(346.0)	(137.4)
	Increase in non-current provisions	76.0	68.3
	Increase/(Decrease) in trade payables	5,833.3	(9,253.2)
	Increase in other current and non-current liabilities	224.9	207.5
	(Decrease)/Increase in current provisions	(11.3)	10.4
	Cash (used in) operations	**(2,373.9)**	**(8,753.2)**
	Income taxes paid (net)	(1,191.2)	(567.9)
	Net cash (used in) operating activities	**(3,565.1)**	**(9,321.1)**
B	**Cash flow from investing activities:**		
	Purchase of property plant and equipment and other intangible assets (net movement in capital work-in-progress, capital creditors and including capital advances)	(598.4)	(918.6)
	Proceeds on sale of property, plant and equipment and residential properties	10.3	57.0
	Interest received from others	247.3	166.4
	Interest received from Inter Corporate deposits given	3.8	170.4
	Deposits matured	-	404.0
	Proceeds on sale of equity shares of wholly owned subsidiary (net of expenses) (Refer Note 2)	2,300.6	-
	Inter Corporate deposits given (excluding renewals during the period)	(1,250.0)	(200.0)
	Inter Corporate deposits repaid / received (excluding renewals during the period)	1,500.0	5,300.0
	Net cash generated from investing activities	**2,213.6**	**4,979.2**
C	**Cash flow from financing activities**		
	Proceeds from short term loans and borrowings	1,700.0	27,900.0
	Repayments of short term loans and borrowings	(1,760.0)	(27,985.0)
	Dividend paid	(1,082.5)	(865.8)
	Interest paid (including interest on lease liabilities)	(60.4)	(129.0)
	Repayment of principal portion of lease liabilities	(311.9)	(299.5)
	Net cash (used in) financing activities	**(1,514.8)**	**(1,379.3)**
	Net decrease in cash and cash equivalents	**(2,866.3)**	**(5,721.2)**
	Opening cash and cash equivalents#		
	Balances with banks:		
	- In current accounts	298.0	954.4
	- Deposits with original maturity of less than three months	8,522.1	6,806.7
	Bank overdraft	(400.7)	(235.8)
		8,419.4	**7,525.3**
	Closing cash and cash equivalents		
	Balances with banks:		
	- In current accounts	131.7	390.1
	- Deposits with original maturity of less than three months	5,421.4	1,414.0
		5,553.1	**1,804.1**

* Includes amounts related to discontinued operations

Opening balance of cash and cash equivalents as on March 31, 2026 includes cash and cash equivalents pertaining to discontinued operations amounting to Rs.131.1 million and bank overdraft amounting to Rs.400.7 million.

Notes:

1. The above Statement of Cash Flow has been prepared under the "Indirect Method" setout in Indian Accounting Standard - 7 on Statement of Cash Flows.

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI

BASF India Limited
Segment - wise Consolidated Revenue, Results, Assets, Liabilities and Capital Employed

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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						
a. Agricultural Solutions	6,160.8	5,570.3	6,485.2	11,731.1	13,264.0	19,440.2
b. Materials	14,643.4	13,412.7	11,333.1	28,056.1	21,667.0	46,249.9
c. Industrial Solutions	8,945.7	9,891.5	7,263.7	18,837.2	14,448.8	29,457.0
d. Nutrition & Care	11,774.0	9,839.7	8,738.6	21,613.7	17,223.5	35,005.8
e. Chemicals	6,513.9	9,281.7	4,940.9	15,795.6	9,330.3	18,468.7
f. Others	284.1	246.7	196.2	530.8	437.3	818.4
	48,321.9	**48,242.6**	**38,957.7**	**96,564.5**	**76,370.9**	**1,49,440.0**
Less: Inter - segment revenue	-	-	-	-	-	-
Total segment revenue from continuing operations	**48,321.9**	**48,242.6**	**38,957.7**	**96,564.5**	**76,370.9**	**1,49,440.0**
Segment revenue from Surface Technologies - discontinued operations (Refer Note 2)	-	1,736.4	1,495.6	1,736.4	2,827.8	5,946.1
Total revenue	**48,321.9**	**49,979.0**	**40,453.3**	**98,300.9**	**79,198.7**	**1,55,386.1**
2. Segment Results						
Profit/ (Loss) before tax and interest						
a. Agricultural Solutions	(286.3)	774.9	500.1	488.6	2,154.0	2,542.3
b. Materials	(4.5)	2,126.9	364.1	2,122.4	247.9	1,847.3
c. Industrial Solutions	835.8	1,249.5	463.8	2,085.3	750.4	1,538.4
d. Nutrition & Care	655.1	110.1	93.0	765.2	295.3	311.8
e. Chemicals	(81.1)	961.2	122.8	880.1	286.0	302.3
f. Others	(60.5)	9.9	15.6	(50.6)	(5.5)	(146.0)
Total segment results	**1,058.5**	**5,232.5**	**1,559.4**	**6,291.0**	**3,728.1**	**6,396.1**
Less : (i) Finance costs	25.4	52.1	74.4	77.5	120.6	191.2
(ii) Other un-allocable expenditure net off un-allocable other income	202.4	378.0	131.5	580.4	252.6	592.3
Total Profit before tax from continuing operations	**830.7**	**4,802.4**	**1,353.5**	**5,633.1**	**3,354.9**	**5,612.6**
Total Profit/(Loss) before tax from Surface Technologies - discontinued operations (Refer Note 2)	-	188.4	81.5	188.4	(43.2)	30.7
Total Profit before tax	**830.7**	**4,990.8**	**1,435.0**	**5,821.5**	**3,311.7**	**5,643.3**
3. Segment Assets						
a. Agricultural Solutions	16,645.9	19,167.9	17,230.9	16,645.9	17,230.9	14,889.7
b. Materials	27,047.0	24,177.0	20,637.3	27,047.0	20,637.3	22,791.4
c. Industrial Solutions	15,604.5	16,041.7	12,070.2	15,604.5	12,070.2	12,292.2
d. Surface Technologies	-	-	4,252.8	-	4,252.8	-
e. Nutrition & Care	16,236.5	14,924.5	12,344.3	16,236.5	12,344.3	12,712.6
f. Chemicals	7,001.2	9,293.8	5,228.3	7,001.2	5,228.3	4,974.1
g. Others	570.6	1,099.0	801.9	570.6	801.9	849.3
h. Unallocable	7,875.3	12,061.2	4,160.0	7,875.3	4,160.0	10,945.8
Total Segment Assets	**90,981.0**	**96,765.1**	**76,725.7**	**90,981.0**	**76,725.7**	**79,455.1**
Assets classified as held for sale (Refer Note 2)	-	-	-	-	-	4,901.3
Total Assets	**90,981.0**	**96,765.1**	**76,725.7**	**90,981.0**	**76,725.7**	**84,356.4**
4. Segment Liabilities						
a. Agricultural Solutions	5,234.8	9,329.3	4,938.7	5,234.8	4,938.7	7,678.9
b. Materials	15,229.7	13,050.8	11,242.3	15,229.7	11,242.3	13,099.4
c. Industrial Solutions	8,439.5	9,682.6	7,247.2	8,439.5	7,247.2	7,276.9
d. Surface Technologies	-	-	1,983.2	-	1,983.2	-
e. Nutrition & Care	11,507.3	10,685.6	8,572.5	11,507.3	8,572.5	8,867.6
f. Chemicals	6,599.5	9,259.9	4,638.2	6,599.5	4,638.2	4,712.7
g. Others	495.4	296.9	217.8	495.4	217.8	232.7
h. Unallocable	477.2	1,011.2	8.7	477.2	8.7	177.3
Total Segment Liabilities	**47,983.4**	**53,316.3**	**38,848.6**	**47,983.4**	**38,848.6**	**42,045.5**
Liabilities associated with Assets classified as held for sale (Refer Note 2)	-	-	-	-	-	2,736.3
Total Liabilities	**47,983.4**	**53,316.3**	**38,848.6**	**47,983.4**	**38,848.6**	**44,781.8**

DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS *

BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI

BASF India Limited
Segment - wise Consolidated Revenue, Results, Assets, Liabilities and Capital Employed

Rs. in million
(Unless otherwise stated)

	Quarter Ended			Six Months Ended		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)
5. Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Agricultural Solutions	11,411.1	9,838.6	12,292.2	11,411.1	12,292.2	7,210.8
b. Materials	11,817.3	11,126.2	9,395.0	11,817.3	9,395.0	9,692.0
c. Industrial Solutions	7,165.0	6,359.1	4,823.0	7,165.0	4,823.0	5,015.3
d. Surface Technologies	-	-	2,269.6	-	2,269.6	-
e. Nutrition & Care	4,729.2	4,238.9	3,771.8	4,729.2	3,771.8	3,845.0
f. Chemicals	401.7	33.9	590.1	401.7	590.1	261.4
g. Others	75.2	802.1	584.1	75.2	584.1	616.6
h. Unallocable	7,398.1	11,050.0	4,151.3	7,398.1	4,151.3	10,768.5
Capital Employed - Discontinued Operations (Refer Note 2)	-	-	-	-	-	2,165.0
Total Capital Employed	**42,997.6**	**43,448.8**	**37,877.1**	**42,997.6**	**37,877.1**	**39,574.6**

Notes:

a. Agricultural Solutions – The Agricultural Solutions segment consists of the Crop Protection division. Agricultural Solutions is seasonal in nature.
b. Materials – The Materials segment comprises Performance Materials divisions and Monomers divisions.
c. Industrial Solutions - The Industrial Solutions segment consists of Dispersions & Resins divisions and Performance Chemicals divisions.
d. Surface Technologies - Refer Note 2 to results.
e. Nutrition & Care - The Nutrition & Care segment consists of Care Chemicals and Nutrition & Health divisions.
f. Chemicals - The Chemicals segment consists of Petrochemicals and Intermediates divisions.
g. Others – Others includes activities that are not allocated to any of the continued operating divisions. These includes remaining activities pertaining to divested businesses viz. Construction chemicals, Pigments paper wet-end and water chemicals business, technical and service charges other than those specifically identifiable to above segments.
h. Un-allocable Corporate Assets mainly includes Current tax assets (net), Deferred tax assets (net), Cash and cash equivalents, Inter corporate deposits and other un-allocable assets.
i. Un-allocable Corporate Liabilities mainly includes Current tax liabilities (net) and other un-allocable liabilities.

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BASF INDIA LIMITED * MUMBAI 400079 * VIKHROLI