OCCL LIMITED
14th Floor, Tower-B, World Trade Tower, Plot No. C-1, Sector-16, Noida - 201301, UP
Phone : 91-120-4744800 Email : occlnoida@occlindia.com
Website : www.occlindia.com

November 06, 2026

The Manager
BSE Limited
Department of Corporate Services
Floor 25, P.J. Towers, Dalal Street
Mumbai – 400001
Scrip Code: 544278

The Manager
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E),
Mumbai - 400051
Scrip Symbol: OCCLLTD

Dear Sir(s)/ Madam,

Sub: Outcome of the Board Meeting held on November 06, 2026

In terms of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) read with Schedule III to the Listing Regulations and the relevant circular, we would like to inform you that the Board of Directors of the Company in its meeting held today i.e., Friday, November 06, 2026, *inter alia*, considered and approved the following:

1. The Unaudited Financial Results for the quarter and half year ended September 30, 2026. We attach herewith a copy of the approved Unaudited Financial Results along with the Limited Review report of the auditors and Press Release.

2. Declared an interim dividend of Rs. 2/- per equity share of face value of Rs. 2/- each for the financial year 2026-2027 and fixed the Record date for the purpose of determining the entitlement of the shareholders for the interim dividend as November 13, 2026, and dividend will be paid to the shareholders within 30 days from the date of declaration.

The Board Meeting commenced at 02.30 P.M. and concluded at 03:35 P.M.

This disclosure along with the enclosures shall be made available on the website of the Company viz. https://www.occlindia.com/ .

This is for your information and records.

Thanking you,

Yours faithfully,

For **OCCL Limited**

PRANAB KUMAR MAITY
Digitally signed by PRANAB KUMAR MAITY
Date: 2026.11.06 15:43:48 +05'30'

Pranab Kumar Maity
Company Secretary & Sr. GM- Legal

Encl. As above

Singhi & Co.
Chartered Accountants

Unit No. 1704, 17th Floor,
World Trade Tower, (WTT), DND Flyway,
Sector 16, Noida 201 301 (India)
T +91 (0120) 297 0005, 92055 75996
E newdelhi@singhico.com
www.singhico.com

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

To the Board of Directors of OCCL Limited

1. We have reviewed the accompanying statement of unaudited financial results of OCCL Limited (the "Company") for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, 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 "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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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 Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

Bimal Kumar Sipani
Partner
Membership No. 088926
UDIN : 26088926RTMJPO6456

Place: Noida (Delhi – NCR)
Date: November 06, 2026

OCCL LIMITED

CIN : L24302GJ2022PLC131360

(Regd. Office : Survey No.141, Paiki of Mouje, APSEZL, Mundra , Kachchh-370421, Gujarat, India)

Email: investorfeedback@occlindia.com; Web: www.occlindia.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30' 2026

(Rs. in Lakhs, except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30' 2026	Jun 30' 2026	Sep 30' 2025	Sep 30' 2026	Sep 30' 2025	Mar 31' 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	**25,703.76**	21,966.94	11,964.34	47,670.70	24,273.14	**50,590.36**
II	Other Income	**32.79**	193.76	97.61	226.55	137.91	**236.09**
III	**Total Income (I+II)**	**25,736.55**	22,160.70	**12,061.95**	**47,897.25**	**24,411.05**	**50,826.45**
IV	**Expenses:**						
	Cost of materials consumed	**15,247.85**	14,047.96	5,038.11	29,295.81	10,406.42	**24,864.58**
	Purchase of stock in trade	**15.81**	-	281.52	15.81	321.17	**321.17**
	Changes in Inventories of finished goods and work in progress	**(64.21)**	(3,432.18)	131.47	(3,496.39)	265.05	**(451.47)**
	Employee benefits expense	**1,529.89**	1,603.37	1,294.06	3,133.26	2,642.60	**5,257.27**
	Finance costs	**328.27**	249.06	131.97	577.33	266.34	**503.25**
	Depreciation and amortisation expenses	**736.81**	729.37	732.61	1,466.18	1,437.80	**2,896.17**
	Freight and forwarding	**1,200.14**	942.48	827.69	2,142.62	1,654.14	**3,007.89**
	Other expenses	**2,973.26**	2,638.48	2,468.38	5,611.74	4,427.22	**8,674.06**
	Total Expenses (IV)	**21,967.82**	16,778.54	**10,905.81**	**38,746.36**	**21,420.74**	**45,072.92**
V	**Profit before exceptional item and tax (III-IV)**	**3,768.73**	5,382.16	**1,156.14**	**9,150.89**	**2,990.31**	**5,753.53**
VI	**Exception Items** Impact of Labour Codes	-	-	-	-	-	**(205.56)**
VII	**Profit before tax (V+VI)**	**3,768.73**	5,382.16	**1,156.14**	**9,150.89**	**2,990.31**	**5,547.97**
VIII	**Tax Expense :**						
	Current tax	**771.05**	997.62	202.00	1,768.67	522.47	**964.66**
	Deferred tax charge/ (credit)	**211.62**	359.45	84.77	571.07	284.50	**(187.50)**
	Total Tax Expense (VIII)	**982.67**	1,357.07	**286.77**	**2,339.74**	**806.97**	**777.16**
IX	**Profit for the period (VII-VIII)**	**2,786.06**	4,025.09	**869.37**	**6,811.15**	**2,183.34**	**4,770.81**
X	**Other Comprehensive Income / (Loss) (Net of Tax)**						
a	**Items that will not be reclassified to Profit or Loss**						
	Remeasurement gain or (loss) on Defined Benefit Plans	-	-	-	-	-	**(35.23)**
	Tax relating to above	-	-	-	-	-	**8.87**
b	**Items that will be reclassified to Profit or Loss**	-	-	-	-	-	-
	Total Other Comprehensive Income / (Loss) (Net of Tax) (a+b) (X)	-	-	-	-	-	**(26.36)**
XI	**Total Comprehensive Income for the period (IX+X)**	**2,786.06**	4,025.09	**869.37**	**6,811.15**	**2,183.34**	**4,744.45**
XII	**Paid-up Equity Share Capital (Face value of Rs. 2/- each)**	**999.01**	999.01	999.01	999.01	999.01	**999.01**
XIII	**Other Equity excluding Revaluation Reserve**	-	-	-	-	-	**42,127.99**
XIV	**Earnings per equity share (Face value of Rs. 2/- each) :**						
	Basic and Diluted (Rs.) [not annualised except for the year]	**5.58**	8.06	1.74	13.64	4.37	**9.55**

OCCL LIMITED

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

OCCL LIMITED

CIN : L24302GJ2022PLC131360

(Regd. Office : Survey No.141, Paiki of Mouje, APSEZL, Mundra , Kachchh-370421, Gujarat, India)

Email: investorfeedback@occlindia.com; Web: www.occlindia.com

Statement of Unaudited Assets and Liabilities as at September 30' 2026

(Rs. in Lakhs)

S.No.	Particulars	As at Sep 30' 2026 (Unaudited)	As at Mar 31' 2026 (Audited)
I.	**ASSETS**		
A.	**Non-Current Assets**		
	(a) Property, Plant and Equipment	**34,831.54**	**35,482.94**
	(b) Capital Work-In-Progress	**742.63**	**208.87**
	(c) Right of Use Assets	**780.06**	**808.33**
	(d) Other Intangible Assets	**24.20**	**31.86**
	(e) Financial Assets		
	(i) Investments	**124.80**	**124.80**
	(ii) Loans	**64.31**	**66.53**
	(iii) Other Financial Assets	**478.57**	**731.09**
	(f) Other Non Current Assets	**327.07**	**253.32**
	Total Non-Current Assets	**37,373.18**	**37,707.74**
B.	**Current Assets**		
	(a) Inventories	**16,729.69**	**9,443.57**
	(b) Financial Assets		
	(i) Investments	-	**1,313.31**
	(ii) Trade Receivables	**14,864.29**	**8,466.32**
	(iii) Cash and Cash Equivalents	**3,541.50**	**381.08**
	(iv) Bank Balances other than (iii) above	**46.07**	**25.77**
	(iv) Loans	**83.08**	**81.57**
	(v) Other Financial Assets	**0.24**	**0.24**
	(c) Other Current Assets	**3,190.49**	**2,745.45**
	Total Current Assets	**38,455.36**	**22,457.31**
	Total Assets	**75,828.54**	**60,165.05**
II.	**EQUITY AND LIABILITIES**		
A.	**Equity**		
	(a) Equity Share Capital	**999.01**	**999.01**
	(b) Other Equity	**48,040.03**	**42,127.99**
	Total Equity	**49,039.04**	**43,127.00**
B.	**Liabilities**		
(1)	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**1,235.46**	**549.17**
	(ii) Lease Liabilities	**494.06**	**530.06**
	(b) Provisions	**253.55**	**234.45**
	(c) Deferred Tax Liabilities (Net)	**3,871.78**	**3,300.71**
	Total Non-Current Liabilities	**5,854.85**	**4,614.39**
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**15,667.70**	**7,863.52**
	(ii) Lease Liabilities	**14.11**	**13.50**
	(iii) Trade Payables		
	Total outstanding dues of Micro Enterprise and Small Enterprises	**277.32**	**199.99**
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	**2,624.82**	**2,546.92**
	(iv) Other Financial Liabilities	**1,128.33**	**1,087.02**
	(b) Other Current Liabilities	**632.57**	**240.76**
	(c) Provisions	**127.07**	**373.21**
	(d) Current Tax Liabilities (Net)	**462.73**	**98.74**
	Total Current Liabilities	**20,934.65**	**12,423.66**
	Total Equity and Liabilities	**75,828.54**	**60,165.05**

OCCL LIMITED

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Statement of Unaudited Cash Flows for the Half Year Ended September 30' 2026

(Rs. in Lakhs)

S.No.	Particulars	Half Year Ended	
		Sep 30' 2026 (Unaudited)	Sep 30' 2025 (Unaudited)
A.	**Cash Flow From Operating Activities**		
	Net profit before tax	**9,150.89**	2,990.31
	Adjustments for Non Cash and Non Operating Items :		
	Depreciation and amortisation expense	**1,466.18**	1,437.80
	Net (Profit) / loss on sale / discard of property, plant and equipment	**35.48**	37.24
	Finance costs	**577.33**	266.34
	Interest income	**(13.70)**	(23.32)
	Net loss on translation of outstanding foreign currency contracts	**(91.96)**	98.50
	Bad Debts earlier written off, now recovered	-	(3.00)
	Net (Gain) / loss on redemption / sale of current investments	**(0.45)**	(27.21)
	Bad Advances / Debts written off	-	0.02
	Net gain on fair valuation of financial assets measured at FVTPL	-	(26.47)
	Operating Profit before Working Capital Changes	**11,123.77**	4,750.21
	Adjustments for :		
	(Increase)/ decrease in inventories	**(7,286.12)**	(31.53)
	(Increase)/ decrease in trade and other receivables	**(6,847.94)**	(2,256.66)
	Increase/ (decrease) in trade and other payables	**347.14**	(671.74)
	Cash generated from Operations before tax	**(2,663.15)**	1,790.28
	Direct tax paid (Net)	**(1,404.68)**	(526.21)
	Net Cash inflow / (outflow) from Operating Activities (A)	**(4,067.83)**	1,264.07
B.	**Cash Flow From Investing Activities**		
	Payments for purchase of property, plant and equipment including capital work in progress, intangible assets and capital advances	**(1,350.76)**	(731.48)
	Proceeds from sale of property, plant and equipment	**24.87**	42.21
	Net profit on redemption / maturity of current investments	-	27.21
	Sale of current investments	**1,313.76**	-
	Purchase of Current investments	-	(1,827.21)
	Net (increase) / decrease in fixed deposits	**231.21**	(25.08)
	Interest received	**32.56**	40.23
	Net cash inflow/(outflow) from Investing activities (B)	**251.64**	(2,474.12)
C.	**Cash Flow From Financing Activities**		
	Dividend Paid	**(899.11)**	(749.26)
	Proceeds from Borrowing - Non Current	**1,300.00**	-
	Repayment of non-current borrowings	**(750.69)**	(748.37)
	Net proceed/ (repayment) from current borrowings	**7,941.16**	3,257.87
	Repayment of Lease Liability	**(57.27)**	(57.27)
	Financial costs paid	**(557.48)**	(246.91)
	Net cash inflow/(outflow) from financing activities (C)	**6,976.61**	1,456.06
	Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	**3,160.42**	246.01
	Opening balance of cash and cash equivalents	**381.08**	21.36
	Closing balance of cash and cash equivalents	**3,541.50**	267.37

OCCL LIMITED

SINGHI & CO. Chartered Accountants NOIDA DELHI NCR

OCCL LIMITED

CIN : L24302GJ2022PLC131360

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Notes to Financials Results:

1. These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
2. The Company operates in single business segment i.e. Chemicals hence there are no reportable segments as per Ind AS 108 "Operating Segments".
3. As on September 30, 2026, one entity is considered an associate of the Company as defined by section 2(6) of the Companies Act,2013. However, there are no subsidiaries, joint ventures, or associates in accordance with Ind AS-28, therefore the Company is not required to prepare consolidated financial results.
4. The Board of Directors of the Company has declared an Interim Dividend of ₹2 /- per equity share of face value of ₹2/- each for the financial year 2026–2027, amounting to a total dividend payout of ₹999.01 lakhs.
5. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 06, 2026. Limited review of this financial results for the period ended September 30, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By Order of the Board of Directors

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

OCCL LIMITED

(Arvind Goenka)
Chairman & Managing Director
DIN-00135653

Place : Noida
Date : November 06, 2026

OCCL LIMITED

Q2 & H1 FY27 Financial Results

Q2 PBT up 226% YoY | H1 PBT up 206% YoY to ₹91.51 Cr | Interim dividend ₹2/share

Noida, 6th November 2026

Q2 FY27 Quarter ended 30 Sep 2026

TOTAL INCOME
₹257.37 Cr
▲ 113% YoY
Q2 FY26: ₹120.62 Cr

EBITDA
₹48.34 Cr
▲ 139% YoY
Margin 18.81% (+192 bps)

PROFIT BEFORE TAX
₹37.69 Cr
▲ 226% YoY
Q2 FY26: ₹11.56 Cr

EBITDA MARGIN
18.81%
▲ 192 bps YoY
Q-2 FY26: 16.89%

H1 FY27 Six months ended 30 Sep 2026

TOTAL INCOME
₹478.97 Cr
▲ 96% YoY
H1 FY26: ₹244.11 Cr

EBITDA
₹111.94 Cr
▲ 138% YoY
Margin 23.48% (+414 bps)

PROFIT BEFORE TAX
₹91.51 Cr
▲ 206% YoY
H1 FY26: ₹29.90 Cr

EBITDA MARGIN
23.48%
▲ 414 bps YoY
H1 FY26: 19.34%

OCCL Limited, one of the market leaders in the production of Insoluble Sulphur, has announced its unaudited financial results for the quarter and half year ended 30th September 2026.

FINANCIAL SNAPSHOT

Particulars (₹ Cr)	Q2 FY27	Q2 FY26	Y-o-Y	H1 FY27	H1 FY26	Y-o-Y
Total Income*	**257.37**	120.62	**113%**	**478.97**	244.11	**96%**
EBITDA*	**48.34**	20.21	**139%**	**111.94**	46.94	**138%**
*EBITDA Margin**	**18.81%**	16.89%	**+192 bps**	**23.48%**	19.34%	**+414 bps**
Profit Before Tax	**37.69**	11.56	**226%**	**91.51**	29.90	**206%**
Profit After Tax	**27.86**	8.69	**220%**	**68.11**	21.83	**212%**
PAT Margin	**10.84%**	7.27%	**+357 bps**	**14.29%**	8.99%	**+530 bps**

** Includes Other Income, on standalone basis. Margins computed on revenue from operations.*

FINANCIAL HIGHLIGHTS

Q2 FY27 vs Q2 FY26

- **Revenue more than doubled:** Revenue from operations up ~115% YoY to ₹257.04 crore (Q2 FY26: ₹119.64 crore).
- **Stronger profitability:** EBITDA up ~139% to ₹48.34 crores.
- **PBT up 3.3x:** Profit before tax rose ~226% to ₹37.69 crore (Q2 FY26: ₹11.56 crore).

H1 FY27 (April–September 2026)

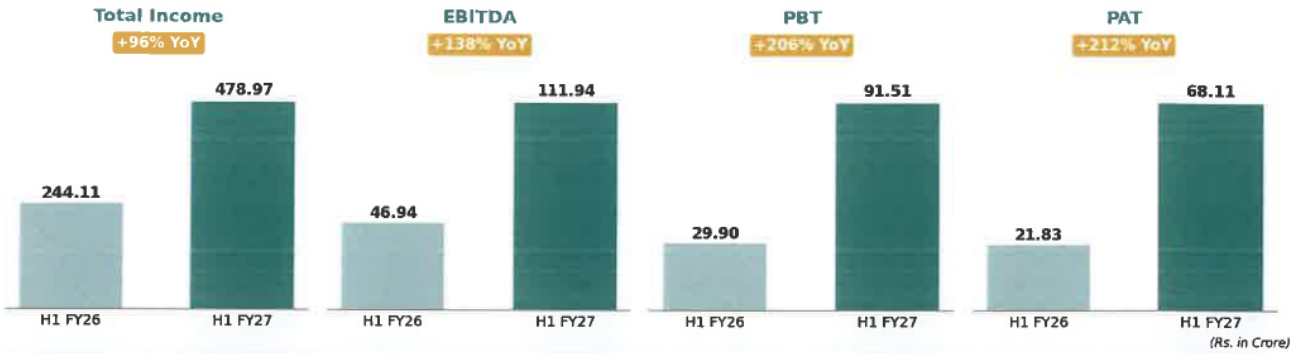
- **Total Income from operation nearly doubled:** Up ~96% YoY to ₹476.71 crore (H1 FY26: ₹242.74 crore).
- **EBITDA up 2.4x:** Up ~138% to ₹111.94 crore; EBITDA margin expanded 414 bps to 23.48%.
- **PBT up ~3x:** Profit before tax rose ~206% to ₹91.51 crore (H1 FY26: ₹29.90 crore



Q2 FY27 VS Q2 FY26



H1 FY27 VS H1 FY26



INTERIM DIVIDEND The Board of Directors has declared an interim dividend of 100% on equity face value of Rs.2/- each (**₹2.00 per equity share**) for FY 2026-27.

MANAGEMENT COMMENTARY

"

Q2 FY27 has been a strong quarter for OCCL, marked by robust revenue growth and a significant improvement in operating profitability. Revenue from operations increased by approximately 115% year-on-year to ₹257.04 crore, compared to ₹119.64 crore in the corresponding quarter of the previous year.

EBITDA grew by approximately 139% to ₹48.3 crore, as against ₹20.2 crore in Q2 FY26. More importantly, EBITDA margin improved to 18.8% from 16.9% in the corresponding quarter of last year.

The Insoluble Sulphur business witnessed an increase in sales volume and realisation during the quarter driven by higher raw material costs and improved demand. Domestic demand benefited from reduced Chinese imports following imposition of provisional anti-absorption duties and precautionary inventory stocking amid geopolitical uncertainties. Global demand strengthened due to supply constraints from China due to limited sulphur availability, shipping disruptions and the Huatai plant closure during the quarter.

Profit before tax stood at ₹37.7 crore, registering a growth of approximately 226% over ₹11.6 crore in the corresponding period of the previous year, while profit after tax rose approximately 220% to ₹27.9 crore.

The first half of FY27 reflects the same strong momentum. Compared with H1 FY26, Total Income nearly doubled from ₹244.1 crore to ₹478.9 crore, while EBITDA rose 2.4 times from ₹46.9 crore to ₹111.9 crore. EBITDA margin expanded by 414 basis points to 23.5%, and PAT margin improved by 530 basis points to 14.3%. Profit before tax increased about three times to ₹91.5 crore, and profit after tax grew 212% to ₹68.1 crore.Q-1 FY 27 profit was higher than Q-2 FY 27 mainly due to impact of inventory valuation gain.

The global insoluble sulphur industry continues to operate in a dynamic environment, characterised by elevated raw material prices, changing trade dynamics and varying demand conditions across geographies. Despite these challenges, OCCL continues to focus on strengthening its market position, improving capacity utilisation. The unprecedented increase in raw material cost has resulted in higher sales prices and working capital requirements.

For OCCL, the focus will remain on leveraging its established customer relationships, strengthening its presence across domestic and international markets, and improving capacity utilisation on the back of increased demand in the domestic industry and broad base in the international market. We will continue to pursue opportunities to expand our domestic market share while maintaining our presence in key export markets. Our emphasis will also remain on timely pass-through of raw material cost increases, protecting per M.T. contribution margins and ensuring that growth translates into sustainable operating profitability.

With a lean balance sheet, low debt and strong cash flows, OCCL is well-positioned to invest in growth, technology and sustainability.

Mr. Arvind Goenka
Promoter & CMD, OCCL Limited

ABOUT OCCL LIMITED

OCCL Limited is an AG Ventures Group company and one of the market leaders in the production of Insoluble Sulphur for the tyre and rubber industry worldwide, in terms of both quality and quantity. The Company operates state-of-the-art manufacturing facilities in India at Dharuhera (Haryana) and Mundra (Gujarat). Apart from Insoluble Sulphur, it manufactures Sulphuric Acid and Oleums.

SAFE HARBOR STATEMENT

Statements in this document relating to future status, events, or circumstances, including but not limited to statements about plans and objectives, the progress and results of research and development, potential project characteristics, project potential and target dates for project related issues are forward-looking statements based on estimates and the anticipated effects of future events on current and developing circumstances. Such statements are subject to numerous risks and uncertainties and are not necessarily predictive of future results. Actual results may differ materially from those anticipated in the forward-looking statements. The Company assumes no obligation to update forward-looking statements to reflect actual results, changed assumptions or other factors.

INVESTOR CONTACT
Mr. Anurag Jain
Chief Financial Officer
anuragjain@occlindia.com

OCCL Limited
CIN: L24302GJ2022PLC131360
www.occlindia.com

OCCL LIMITED