Eureka Forbes Limited
CIN: L27310MH2008PLC188478 I Website: www.eurekaforbes.com
Registered / Corporate Office: B1/B2, 701, 7th Floor, Marathon Innova, Off Ganpatrao Kadam Marg,
Lower Parel, Mumbai - 400 013, Maharashtra, India. Tel: +91 22 48821700 / 62601888.

EUREKA FORBES
Friends For Life

November 02, 2026

BSE Limited	**National Stock Exchange of India Limited**
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 543482 Scrip ID: EUREKAFORB Ref.: EFL/BSE/2026-27/47	Exchange Plaza, C-1, Block - G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: EUREKAFORB Ref.: EFL/NSE/2026-27/47

Subject : Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time, read with Schedule III of the SEBI Listing Regulations and in continuation to our letter bearing reference nos. EFL/BSE/2026-27/44 and EFL/NSE/2026-27/44 dated October 23, 2026, we wish to inform that the Board of Directors of the Company at its meeting held today, i.e., Monday, November 02, 2026, has *inter-alia*, has considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results ("Results") for the Quarter and Half Year ended September 30, 2026 along with Limited Review Report ("LRR") on the Financial Results issued by the Statutory Auditors of the Company.

   A copy of the aforesaid Results along with LRR are attached herewith.

2. Re-appointment of Mr. Homi Katgara (DIN: 00210338) as Non-Executive, Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (five) consecutive years commencing from January 31, 2027 to January 30, 2032 (both days inclusive), subject to the approval of the Members of the Company.

   The details with respect to the said Re-appointment and continuation of Directorship, as required under Regulation 30 read with Part A of Schedule III of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14 /14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as **Annexure – 1**.

The meeting of the Board of Directors commenced at 12:27 PM IST and concluded at 01:20 PM IST.

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This disclosure is also being uploaded on the Company's website at: www.eurekaforbes.com.

We request you to take the above on record and disseminate the same on your website(s).

Thanking you,

For Eureka Forbes Limited

Shilpa Ketan Jain
Digitally signed by Shilpa Ketan Jain
Date: 2026.11.02 13:30:33 +05'30'

Shilpa Jain
Company Secretary & Compliance Officer

Encl: As above

Deloitte Haskins & Sells LLP

Chartered Accountants
Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
Goregaon (East)
Mumbai-400 063
Maharashtra, India

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

TO THE BOARD OF DIRECTORS OF EUREKA FORBES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Eureka Forbes Limited** ("the Company") for the quarter and half year 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 "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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (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 Listing Regulations, 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)

Deloitte Haskins & Sells LLP

N.V.Shah

Nilesh Shah
Partner
Membership No. 049660
UDIN: 26049660AVKIZJ5619

Place: Mumbai
Date: November 02, 2026

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EUREKA FORBES
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Eureka Forbes Limited (CIN-L27310MH2008PLC188478)

Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2026

₹ in Lakhs

	Particulars	Quarter ended			Half year 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
I	Revenue from operations	88,959.13	70,076.74	77,344.93	1,59,035.87	1,38,119.00	2,71,046.92
II	Other income and other gains/(losses) - net	610.90	718.81	586.87	1,329.71	1,300.92	2,316.90
III	**Total income (I + II)**	**89,570.03**	**70,795.55**	**77,931.80**	**1,60,365.58**	**1,39,419.92**	**2,73,363.82**
IV	**Expenses:**						
	Cost of materials consumed	45,476.14	33,281.05	39,942.61	78,757.19	65,869.78	1,11,816.96
	Purchases of stock-in-trade	4,978.37	1,768.60	2,167.15	6,746.97	3,852.98	10,910.47
	Changes in inventories of finished goods, spares, stock-in-trade and work-in-progress	(10,533.98)	(5,908.17)	(8,467.61)	(16,442.15)	(11,602.41)	(11,060.64)
	Service charges	9,564.50	8,344.18	8,482.42	17,908.68	16,606.66	33,180.12
	Employee benefits expense	9,761.21	9,659.68	8,576.41	19,420.89	17,277.35	35,003.23
	Finance costs	210.16	109.00	224.63	319.16	324.57	783.28
	Depreciation and amortisation expense	1,996.21	1,854.33	1,631.92	3,850.54	3,202.12	6,894.70
	Other expenses	18,308.60	16,197.05	17,057.92	34,505.65	30,403.26	60,221.79
	Total expenses (IV)	**79,761.21**	**65,305.72**	**69,615.45**	**1,45,066.93**	**1,25,934.31**	**2,47,749.91**
V	**Profit before exceptional items and tax (III - IV)**	**9,808.82**	**5,489.83**	**8,316.35**	**15,298.65**	**13,485.61**	**25,613.91**
VI	Exceptional items - income/(expense) (refer note: 4)	-	1,953.77	-	1,953.77	-	(4,044.18)
VII	**Profit before tax (V + VI)**	**9,808.82**	**7,443.60**	**8,316.35**	**17,252.42**	**13,485.61**	**21,569.73**
VIII	**Tax expense:**						
(a)	Income tax	2,578.68	2,020.63	2,297.25	4,599.31	3,653.41	5,681.99
(b)	Deferred tax	(103.75)	(120.66)	(139.76)	(224.41)	(178.88)	(132.96)
		2,474.93	**1,899.97**	**2,157.49**	**4,374.90**	**3,474.53**	**5,549.03**
IX	**Profit after tax (VII - VIII)**	**7,333.89**	**5,543.63**	**6,158.86**	**12,877.52**	**10,011.08**	**16,020.70**
X	**Other Comprehensive Income/(Loss)**						
A	Items that will not be reclassified to statement of profit and loss						
(i)	Remeasurement of the defined benefit plans Gain/(loss)	(280.59)	(280.59)	(114.71)	(561.18)	(229.43)	701.46
(ii)	Income tax relating to above	70.62	70.62	28.88	141.24	57.74	(176.54)
		(209.97)	**(209.97)**	**(85.83)**	**(419.94)**	**(171.69)**	**524.92**
XI	**Total Comprehensive Income (IX + X)**	**7,123.92**	**5,333.66**	**6,073.03**	**12,457.58**	**9,839.39**	**16,545.62**
XII	Paid up share capital (face value of ₹ 10 each)	19,363.68	19,350.68	19,349.18	19,363.68	19,349.18	19,349.18
XIII	Reserves excluding Revaluation Reserves as at Balance Sheet date						4,37,954.42
XIV	Earnings per equity share (quarterly EPS are not annualised)						
	Basic (in ₹.)	3.77	2.85	3.17	6.62	5.15	8.24
	Diluted (in ₹.)	3.77*	2.85*	3.17*	6.62*	5.15*	8.24*

*** Impact due to grant of ESOP's has been considered while arriving at the basic and diluted EPS (Refer note 5).**

Deloitte Haskins & Sells LLP

EUREKA FORBES LTD.

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EUREKA FORBES
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Eureka Forbes Limited (CIN-L27310MH2008PLC188478)
Standalone Statement of Asset and Liabilities as at September 30, 2026

Particulars	Unaudited As at 30.09.2026 ₹ in Lakhs	Audited As at 31.03.2026 ₹ in Lakhs
ASSETS		
Non-current assets		
Property, plant and equipment	32,362.37	31,830.31
Goodwill	2,05,581.67	2,05,581.67
Other intangible assets	3,09,036.96	3,10,022.04
Capital work in progress	81.96	-
Intangible asset under development	484.50	726.75
Right of use assets	3,415.19	2,924.28
Financial assets		
Investments	2,524.86	2,524.86
Other financial assets	1,401.35	1,313.03
Income tax assets (net)	815.11	1,734.60
Other non-current assets	2,174.92	1,777.48
Total non-current assets	**5,57,878.89**	**5,58,435.02**
Current assets		
Inventories	54,244.22	37,080.07
Financial assets		
Investments	6,465.46	6,282.73
Trade receivables	38,394.69	23,307.10
Cash and cash equivalents	1,730.64	11,452.76
Other balances with banks	26,029.09	26,589.81
Loans	4.62	4.62
Other financial assets	32.67	33.02
Other current assets	26,437.85	7,009.55
Total current assets	**1,53,339.24**	**1,11,759.66**
Total assets	**7,11,218.13**	**6,70,194.68**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19,363.68	19,349.18
Other equity	4,52,144.92	4,37,954.42
Share application money pending allotment	67.68	-
Total equity	**4,71,576.28**	**4,57,303.60**
Non-current liabilities		
Financial liabilities		
Lease liabilities	1,846.04	1,434.65
Provisions	210.16	2,434.30
Deferred tax liabilities (net)	80,454.06	80,678.47
Other non-current liabilities	12,713.36	20,455.90
Total non-current liabilities	**95,223.62**	**1,05,003.32**
Current liabilities		
Financial liabilities		
Borrowings	3,869.62	-
Lease liabilities	1,557.41	1,457.03
Trade payables		
Total outstanding dues of micro and small enterprises	7,515.09	7,515.25
Total outstanding dues of creditors other than micro enterprises and small enterprises	27,624.93	15,677.73
Other financial liabilities	28,599.61	22,096.29
Provisions	2,726.36	3,394.36
Income tax liabilities (net)	21,677.32	17,345.56
Other current liabilities	50,847.89	40,401.54
Total current liabilities	**1,44,418.23**	**1,07,887.76**
Total liabilities	**2,39,641.85**	**2,12,891.08**
Total equity and liabilities	**7,11,218.13**	**6,70,194.68**

Deloitte Haskins & Sells LLP

EUREKA FORBES LTD.

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EUREKA FORBES
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Eureka Forbes Limited (CIN-L27310MH2008PLC188478)
Standalone Statement of Cash Flow for the half year ended September 30, 2026

Particulars	Half year ended 30.09.2026 (Unaudited) ₹ in Lakhs		Half year ended 30.09.2025 (Unaudited) ₹ in Lakhs	
Cash flows from operating activities				
Profit before tax and after exceptional items		17,252.42		13,485.61
Adjustments for:				
Finance costs recognised in profit and loss	163.85		164.60	
Interest on lease liabilities	155.31		159.97	
(Gain)/loss on modification/disposal of right of use assets	17.26		(31.49)	
Gain on investment recognised in profit and loss	(3.08)		(0.07)	
Interest income	(1,055.95)		(975.18)	
Gain on disposal of property, plant and equipment	(9.69)		(28.22)	
Provision/write-off of doubtful debts, advances and other current assets	60.00		20.00	
Depreciation and amortisation expenses on property, plant and equipment and intangible assets	2,910.25		2,444.48	
Amortisation expenses on right of use assets	940.29		757.64	
Exceptional items on gratuity reversal (Refer Note 4)	(1,953.77)		-	
Fair value of investment at FVTPL	(208.98)		(183.61)	
Employee stock option scheme reserve	1,319.13		1,130.76	
Net foreign exchange loss - unrealised	92.99	2,427.61	6.55	3,465.43
Operating profit before working capital changes		**19,680.03**		**16,951.04**
Movements in working capital:				
(Increase)/decrease in trade and other receivables	(15,147.59)		(18,933.36)	
(Increase)/decrease in inventories	(17,164.15)		(13,513.00)	
(Increase)/decrease in other assets	(19,449.84)		(10,399.01)	
(Increase)/decrease in other financial assets	(54.45)		39.54	
Increase/(decrease) in trade and other payables	11,854.05		9,944.33	
Increase/(decrease) in provisions	(1,499.58)		226.06	
Increase/(decrease) in other liabilities	9,274.81	(32,186.75)	13,918.24	(18,717.20)
Cash generated from operations		(12,506.72)		(1,766.16)
Less : Income tax (paid) / refund received		793.18		(74.31)
Net cash generated from operating activities		**(11,713.54)**		**(1,840.47)**
Cash flows from investing activities				
Interest received	1,055.95		975.18	
Payments for investment in mutual funds	-		(525.08)	
Proceeds from sale of mutual funds	29.33		500.00	
Payments for property, plant and equipment, intangible assets under development and other intangible assets	(2,689.07)		(4,321.83)	
Proceeds from disposal of property, plant and equipment	25.93		42.82	
Movement in bank balance other than cash & cash equivalents	527.20		(5,901.32)	
Net cash used in investing activities		**(1,050.66)**		**(9,230.23)**
Cash flows from financing activities				
Increase in share capital including share premium	428.30		58.21	
Net increase in borrowings	3,869.62		6,248.34	
Payment of lease liabilities	(1,091.99)		(849.56)	
Interest paid	(163.85)		(164.60)	
Net cash used in financing activities		**3,042.08**		**5,292.39**
Net increase in cash and cash equivalents		**(9,722.12)**		**(5,778.31)**
Cash and cash equivalents at the beginning of the year		11,452.76		6,951.06
Cash and cash equivalents at the end of the year		1,730.64		1,172.75
Net increase in cash and cash equivalents as disclosed above		**(9,722.12)**		**(5,778.31)**

Note:

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) statement of cash flows.

Deloitte Haskins & Sells LLP

EUREKA FORBES LTD.

Notes:

1 The above Standalone Financial Results (the "Results") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 02, 2026. The standalone financial results for the quarter and half year ended September 30, 2026 have been subjected to limited review.

2 The above Standalone Financial Results ("the Results") of Eureka Forbes Limited ("the Company") have 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 Regulations 33 of the Listing Regulations.

3 The Company is primarily engaged in the business of Health, Hygiene products and its services. Information reported to and evaluated regularly by chief operating decision maker for the purpose of resource allocation and assessing performance focuses on the business as a whole. Accordingly there is no other separate segment as per Indian Accounting Standard 108 "Operating Segments".

4 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively "new Labour Codes") - consolidating 29 existing labour laws. In accordance with the new Labour Codes, the Company had presented the incremental impact on retiral benefits of ₹ 4,044.18 lakhs for the year ended March 31, 2026. Considering material, regulatory-driven and non-recurring nature of this impact, this has been presented under "Exceptional Items" in the financial results. The Company continues to monitor developments on the Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments/guidance.

During the quarter ended June 30, 2026 and half year ended September 30, 2026, the Company amended its gratuity scheme to align with the provisions of the Payment of Gratuity Act, 1972. Consequent to the amendment and the related actuarial valuation, the gratuity obligation was remeasured, resulting in a reversal of gratuity expense of ₹1,953.77 lakhs. Considering material and non-recurring nature of this impact, this has been presented under "Exceptional Items" in the financial results.

5 The employee benefit expense for quarter and half year ended September 30, 2026 includes charge towards equity-settled share-based payment transactions in terms of Ind AS 102 - 'Share-based Payment' amounting to ₹ 663.16 lakhs and ₹ 1,319.13 lakhs.

Deloitte Haskins & Sells LLP

For and behalf of the Board of Directors of Eureka Forbes Limited

EUREKA FORBES LTD.

Pratik R. Pota
Managing Director & CEO
(DIN-00751178)

Mumbai, India
Dated : November 02, 2026

Deloitte
Haskins & Sells LLP

Chartered Accountants
Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
Goregaon (East)
Mumbai-400 063
Maharashtra, India

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

TO THE BOARD OF DIRECTORS OF EUREKA FORBES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Eureka Forbes Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year 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 "Listing 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 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). A review of interim financial information consists of making inquiries, primarily of the 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes interim financial information of the following entities:

Name of the Company	**Relationship**
Eureka Forbes Limited	Parent Company
Infinite Water Solutions Private Limited	Subsidiary Company
Forbes Aquatech Limited	Subsidiary Company
Euro Forbes Limited	Subsidiary Company
Forbes Lux FZE (Upto November 13 2025)	Subsidiary Company of Euro Forbes 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the financial results of a subsidiary included in the Statement, whose financial results reflect total assets of INR 5,001.69 lakhs as at September 30, 2026, total revenue of INR 1,010.21 lakhs and INR 2,295.15 lakhs for the quarter and half year ended September 30, 2026, respectively, total net profit after tax of INR 76.24 lakhs and INR 246.77 lakhs for the quarter and half year ended September 30, 2026, respectively and total comprehensive income of INR 76.12 lakhs and INR 246.53 lakhs for the quarter and half year ended September 30, 2026, respectively, and net cash outflows of INR 560.14 lakhs for half year ended September 30, 2026 as considered in the Statement.

   These interim financial information/financial result have been reviewed by other auditors whose report have 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 this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.
   Our conclusion on the Statement is not modified in respect of above matter with respect to our reliance on the work done and the report of the other auditors.

7. The consolidated unaudited financial results includes the interim financial information/financial results of two subsidiaries which have not been reviewed by their respective auditors, whose financial information reflects total assets of INR 1,303.98 lakhs as at September 30, 2026, total revenue of INR 158.74 lakhs and INR 372.76 lakhs for the quarter and half year ended September 30, 2026, respectively, total profit after tax of INR 1.16 lakhs and INR 7.18 lakhs for the quarter ended and half year ended September 30, 2026, respectively and total comprehensive income/(loss) of INR (0.12 lakhs) and INR 5.90 lakhs for the quarter and half year ended September 30, 2026, respectively, and net cash outflows of INR 219.39 lakhs for half year ended September 30, 2026 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect our reliance on the interim financial information/financial results certified by the management.

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

Deloitte Haskins & Sells LLP

Nilesh Shah
Partner
Membership No. 049660
(UDIN: 26049660QFBCGG3418)

Place: Mumbai
Date: November 02, 2026

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EUREKA FORBES
Friends For Life

Eureka Forbes Limited (CIN-L27310MH2008PLC188478)

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2026

₹ in Lakhs

	Particulars	Quarter ended			Half year 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
I	Revenue from operations	88,847.00	70,040.32	77,207.94	1,58,887.32	1,37,994.88	2,70,906.14
II	Other income and other gains/(losses) - Net	632.57	744.67	597.65	1,377.24	1,341.73	2,373.36
III	**Total Income (I + II)**	**89,479.57**	**70,784.99**	**77,805.59**	**1,60,264.56**	**1,39,336.61**	**2,73,279.50**
IV	**Expenses:**						
	Cost of materials consumed	45,144.84	32,833.71	39,385.49	77,978.55	64,901.72	1,10,415.77
	Purchases of stock-in-trade	4,982.55	1,786.33	2,183.15	6,768.88	3,878.74	10,948.76
	Changes in inventories of finished goods, spares, stock-in-trade and work-in-progress	(10,509.14)	(5,821.13)	(8,446.34)	(16,330.27)	(11,424.95)	(10,881.79)
	Service charges	9,506.55	8,286.25	8,427.05	17,792.80	16,505.25	33,019.17
	Employee benefits expense	9,808.73	9,706.57	8,623.43	19,515.30	17,382.15	35,191.79
	Finance costs	210.16	109.00	224.63	319.16	324.57	783.28
	Depreciation and amortisation expense	2,009.41	1,866.59	1,642.47	3,876.00	3,228.28	6,944.88
	Other expenses	18,414.85	16,309.73	17,268.83	34,724.58	30,836.82	60,883.42
	Total expenses (IV)	**79,567.95**	**65,077.05**	**69,308.71**	**1,44,645.00**	**1,25,632.58**	**2,47,305.28**
V	**Profit before exceptional items and tax (III - IV)**	**9,911.62**	**5,707.94**	**8,496.88**	**15,619.56**	**13,704.03**	**25,974.22**
VI	Exceptional items - Income/(Expense) (refer Note: 4)	-	1,953.77	-	1,953.77	-	(4,044.18)
VII	**Profit before tax (V + VI)**	**9,911.62**	**7,661.71**	**8,496.88**	**17,573.33**	**13,704.03**	**21,930.04**
VIII	**Tax expense:**						
(a)	Income Tax	2,602.18	2,076.39	2,341.15	4,678.57	3,710.38	5,796.36
(b)	Deferred tax	(100.22)	(113.42)	(136.02)	(213.64)	(168.01)	(128.69)
		2,501.96	**1,962.97**	**2,205.13**	**4,464.93**	**3,542.37**	**5,667.67**
IX	**Profit after tax (VII - VIII)**	**7,409.66**	**5,698.74**	**6,291.75**	**13,108.40**	**10,161.66**	**16,262.37**
X	**Other Comprehensive Income/ (Loss)**						
A	Items that will not be reclassified to statement of profit and loss						
(i)	Remeasurements of the defined benefit plans Gain/(Loss)	(282.48)	(280.75)	(115.45)	(563.23)	(230.90)	695.75
(ii)	Income tax relating to above	71.11	70.66	29.05	141.77	58.09	(175.11)
B	Items that may be reclassified to Statement of Profit and Loss						
(i)	Exchange difference on translation of financial statements of foreign operations	0.35	0.05	42.77	0.40	41.48	3.46
		(211.02)	**(210.04)**	**(43.63)**	**(421.06)**	**(131.33)**	**524.10**
XI	**Total Comprehensive Income (IX + X)**	**7,198.64**	**5,488.70**	**6,248.12**	**12,687.34**	**10,030.33**	**16,786.47**
XII	**Profit/(Loss) for the period attributable to:**						
	Owners of the Company	7,409.47	5,697.76	6,289.61	13,107.23	10,157.51	16,263.25
	Non-controlling interests	0.19	0.98	2.14	1.17	4.15	(0.88)
		7,409.66	**5,698.74**	**6,291.75**	**13,108.40**	**10,161.66**	**16,262.37**
XIII	**Other Comprehensive Income/(Loss) attributable to:**						
	Owners of the Company	(210.88)	(210.03)	(43.63)	(420.91)	(131.33)	524.39
	Non-controlling interests	(0.14)	(0.01)	-	(0.15)	-	(0.29)
		(211.02)	**(210.04)**	**(43.63)**	**(421.06)**	**(131.33)**	**524.10**
XIV	**Total Comprehensive Income/(Loss) attributable to:**						
	Owners of the Company	7,198.59	5,487.73	6,245.98	12,686.32	10,026.18	16,787.64
	Non-controlling interests	0.05	0.97	2.14	1.02	4.15	(1.17)
		7,198.64	**5,488.70**	**6,248.12**	**12,687.34**	**10,030.33**	**16,786.47**
XV	Paid up Share capital (face value of ₹ 10 each)	19,363.68	19,350.68	19,349.18	19,363.68	19,349.18	19,349.18
XVI	Reserves excluding Revaluation Reserves as at Balance Sheet date						4,40,568.09
XVII	Earnings per equity share (quarterly EPS are not annualised)						
	Basic (in ₹.)	3.81	2.93	3.23	6.74	5.23	8.36
	Diluted (in ₹.)	3.81*	2.93*	3.23*	6.74*	5.23*	8.36*

*** Impact due to grant of ESOP's has been considered while arriving at the basic and diluted EPS (Refer note 5).**

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EUREKA FORBES LTD.

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Eureka Forbes Limited (CIN-L27310MH2008PLC188478)

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

Particulars	Unaudited As at 30.09.2026 ₹ in Lakhs	Audited As at 31.03.2026 ₹ in Lakhs
Assets		
Non-current assets		
Property, plant and equipment	32,911.04	32,333.89
Goodwill	2,05,581.67	2,05,581.67
Goodwill on consolidation	299.46	299.46
Other intangible assets	3,09,036.97	3,10,022.05
Capital work in progress	81.96	-
Intangible asset under development	484.50	726.75
Right of use assets	3,415.19	2,924.28
Financial assets		
Investments	1.42	1.42
Other financial assets	1,419.75	1,316.35
Deferred tax asset (net)	108.83	117.13
Income tax assets (net)	1,455.15	2,301.99
Other non-current assets	2,192.89	1,810.53
Total Non-current assets	**5,56,988.83**	**5,57,435.52**
Current assets		
Inventories	55,376.69	37,941.65
Financial assets		
Investments	6,465.46	6,282.73
Trade receivables	38,307.71	23,341.06
Cash and cash equivalents	2,086.99	12,585.97
Other balances with banks	28,912.43	28,746.06
Loans	4.62	4.62
Other financial assets	32.67	33.02
Other current assets	26,983.73	7,138.77
Total Current assets	**1,58,170.30**	**1,16,073.88**
Total assets	**7,15,159.13**	**6,73,509.40**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19,363.68	19,349.18
Other equity	4,54,987.68	4,40,568.09
Share application money pending allotment	67.68	-
Equity attributable to owner of the company	**4,74,419.04**	**4,59,917.27**
Non-controlling interest	121.13	120.11
Total equity	**4,74,540.17**	**4,60,037.38**
Non-current liabilities		
Financial liabilities		
Lease liabilities	1,846.03	1,425.99
Provisions	241.21	2,463.08
Deferred tax liabilities (net)	80,496.62	80,721.03
Other non-current liabilities	12,713.36	20,455.90
Total non-current liabilities	**95,297.22**	**1,05,066.00**
Current liabilities		
Financial liabilities		
Borrowings	3,869.62	-
Lease liabilities	1,557.41	1,465.69
Trade payables		
Total outstanding dues of micro and small enterprises	7,533.56	7,561.63
Total outstanding dues of creditors other than micro enterprises and small enterprises	27,831.65	15,560.79
Other financial liabilities	28,671.38	22,147.69
Provisions	2,729.01	3,396.96
Income tax liabilities (net)	22,277.93	17,866.91
Other current liabilities	50,851.18	40,406.35
Total Current Liabilities	**1,45,321.74**	**1,08,406.02**
Total liabilities	**2,40,618.96**	**2,13,472.02**
Total equity and liabilities	**7,15,159.13**	**6,73,509.40**

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Eureka Forbes Limited (CIN-L27310MH2008PLC188478)

Consolidated Statement of Cash Flows for the half year ended September 30, 2026

Particulars	Half year ended 30.09.2026 Unaudited ₹ in Lakhs		Half year ended 30.09.2025 Unaudited ₹ in Lakhs	
Cash flows from operating activities				
Profit before tax and after exceptional items		17,573.33		13,704.03
Adjustments for:				
Finance costs recognised in profit and loss	163.85		164.60	
Interest on lease liabilities	155.31		159.97	
(Gain)/loss on modification/disposal of right of use assets	17.26		(31.49)	
Gain on investment recognised in profit and loss	(3.08)		(0.07)	
Interest income	(1,133.07)		(1,017.80)	
Gain on disposal of property, plant and equipment	(9.69)		(28.27)	
Provision/write-off of doubtful debts, advances and other current assets	60.00		26.98	
Depreciation and amortisation expenses on property, plant and equipment and intangible assets	2,935.71		2,470.64	
Amortisation expenses on right of use assets	940.29		757.64	
Exceptional items on gratuity reversal (Refer Note 4)	(1,953.77)		-	
Fair value of investment at FVTPL	(208.98)		(183.61)	
Employee stock option scheme reserve	1,319.13		1,130.76	
Net foreign exchange loss - unrealised	90.61	2,373.57	48.03	3,497.38
Operating Profit before working capital changes		**19,946.90**		**17,201.41**
Movements in working capital:				
(Increase)/decrease in trade and other receivables	(15,026.65)		(18,819.28)	
(Increase)/decrease in inventories	(17,435.04)		(13,817.51)	
(Increase)/decrease in loans	-		(1.61)	
(Increase)/decrease in other assets	(19,853.57)		(10,411.28)	
(Increase)/decrease in other financial assets	(69.53)		39.56	
Increase/(decrease) in trade and other payables	12,152.58		9,486.63	
Increase/(decrease) in provisions	(1,499.28)		224.27	
Increase/(decrease) in other liabilities	9,293.66	(32,437.83)	13,948.95	(19,350.27)
Cash generated from operations		(12,490.93)		(2,148.86)
Less : Income tax (paid) / refund received		721.06		(115.04)
Net cash generated from operating activities		**(11,769.87)**		**(2,263.90)**
Cash flows from investing activities				
Interest received	1,133.07		1,017.80	
Payment for investment in mutual funds	-		(525.08)	
Proceeds from sale of mutual funds	29.33		500.00	
Payments for property, plant and equipment, intangible assets under development and other intangible assets	(2,759.63)		(4,566.73)	
Proceeds from disposal of property, plant and equipment	25.93		43.01	
Movement in bank balance other than cash & cash equivalents	(199.89)		(7,682.32)	
Net cash used in investing activities		**(1,771.19)**		**(11,213.32)**
Cash flows from financing activities				
Increase in share capital including share premium	428.30		58.19	
Net increase in borrowings	3,869.62		6,248.34	
Payment of lease liabilities	(1,091.99)		(849.56)	
Interest paid	(163.85)		(164.60)	
Net cash used in financing activities		**3,042.08**		**5,292.37**
Net Increase in cash and cash equivalents		**(10,498.98)**		**(8,184.85)**
Cash and cash equivalents at the beginning of the year		12,585.97		9,550.93
Cash and cash equivalents at the end of the period		2,086.99		1,366.08
Net Increase in cash and cash equivalents as disclosed above		**(10,498.98)**		**(8,184.85)**

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) Statement of Cash Flows.

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Notes:

1 The above Consolidated Financial Results (the "Results") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 02, 2026. The Consolidated financial results for the quarter and half year ended September 30, 2026 have been subjected to limited review.

2 The above results of Eureka Forbes Limited (the "Parent"/ the "Company") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

3 The Group is primarily engaged in the business of Health, Hygiene products and its Services. Information reported to and evaluated regularly by chief operating decision maker for the purpose of resource allocation and assessing performance focuses on the business as a whole. Accordingly there is no other separate segment as per Indian Accounting Standard 108 "Operating Segments".

4 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively "new Labour Codes") - consolidating 29 existing labour laws. In accordance with the new Labour Codes, the Company had presented the incremental impact on retiral benefits of ₹ 4,044.18 lakhs for the year ended March 31, 2026. Considering material, regulatory-driven and non-recurring nature of this impact, this has been presented under "Exceptional Items" in the financial results. The Company continues to monitor developments on the Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments/guidance.

During the quarter ended June 30, 2026 and half year ended September 30, 2026, the Company amended its gratuity scheme to align with the provisions of the Payment of Gratuity Act, 1972. Consequent to the amendment and the related actuarial valuation, the gratuity obligation was remeasured, resulting in a reversal of gratuity expense of ₹1,953.77 lakhs. Considering material and non-recurring nature of this impact, this has been presented under "Exceptional Items" in the financial results.

5 The employee benefit expense for quarter and half year ended September 30, 2026 includes charge towards equity-settled share-based payment transactions in terms of Ind AS 102 - 'Share-based Payment' amounting to ₹ 663.16 lakhs and ₹ 1,319.13 lakhs.

Deloitte Haskins & Sells LLP

For and behalf of the Board of Directors of Eureka Forbes Limited

EUREKA FORBES LTD.

Pratik R. Pota
Managing Director & CEO
(DIN-00751178)

Mumbai, India
Dated : November 02, 2026

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Annexure – 1

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details of Re-appointment
1	Name of the Director	Mr. Homi Katgara (DIN: 00210338)
2	Reason for change viz. ~~appointment,~~ re-appointment, ~~resignation, removal, death~~ or otherwise	Re-appointment of Mr. Homi Katgara (DIN: 00210338) as Non-Executive, Independent Director of the Company
3	Date of ~~appointment~~/re-appointment~~/cessation~~ (as applicable) & term of ~~appointment~~/re-appointment	Date of re-appointment: January 31, 2027 Terms of re-appointment: Second term of 5 (five) consecutive years commencing from January 31, 2027, to January 30, 2032 (both days inclusive), subject to approval of the shareholders of the Company.
4	Brief profile (in case of appointment)	Mr. Homi Katgara, Partner, is the youngest of the fourth generation of the founding family which established Jeena & Company 125 years ago, making them the pioneers of Freight Forwarding in India. During his tenure of nearly forty-three years in the forwarding industry, Mr. Homi Katgara has been actively involved in the day-to-day management of Jeena & Company. He is also a Partner and Director in various Jeena Group companies and serves as an Independent Director at Quantum Trustee Company. Despite his demanding schedule, he also dedicates his time as the Managing Trustee of

		Masina Hospital, one of Bombay's oldest and most revered institutions. Mr. Katgara has been the Past President of the Air Cargo Club of Bombay and has also served on the committee at the Rotary Club of Bombay and the Balloting & Disciplinary Committee of The Willingdon Sports Club – one of the Premier Sporting Clubs in Bombay. He was also a Committee Member of the Indo Canadian Business Chamber. Apart from the above, he is also into real estate and on the philanthropic side, strongly believes in "giving back to society what we have received from it" which he does through Charitable Trusts & Foundations set up by the family.
5	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Homi Katgara is not inter-se related to any other Director of the Company.
6	Information as required pursuant to Circular No. LIST/COMP/14/2018-19 issued by BSE Limited dated June 20, 2018, and Circular No. NSE/CML/2018/24 issued by the National Stock Exchange of India Limited, dated June 20, 2018	Mr. Homi Katgara is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.