NACL Industries Limited

Corporate Office: 17th Floor, Pranava One Hyderabad,
Commercial Block, Plot Nos. 6-3-654/1 to 9 and 6-3-654/A,
Somajiguda, Hyderabad, Telangana - 500082, India.
T: 91-40-24405100 **E:** info@nacl.murugappa.com **W:** www.naclind.com
CIN : L24219TG1986PLC016607

Ref: NACL/SE/2026-27

November 06, 2026

To
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.
Security code: 524709

To
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1 G
Block, Bandra-Kurla Complex, Bandra (E)
Mumbai-400051.
Symbol: NACLIND

Dear Sirs,

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

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the Company, at its meeting held today, i.e., November 06, 2026, has, inter alia, considered and approved the following:

1. **Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended September 30, 2026**.

   The Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended September 30, 2026, as approved by the Board, together with the Limited Review Report dated November 06, 2026, issued by M/s. S R Batliboi & Associates, Statutory Auditors of the Company are enclosed in terms of Regulation 33 of the Listing Regulations.

2. **Statement of Deviation(s) and Variation(s) and the Monitoring Agency Report.**

   The Board has approved the Statement of Deviation(s) and Variation(s) and the Monitoring Agency Report in respect of utilization of funds raised through Rights Issue by the Company in the month of December 2025.

3. **Cessation of Mr. N. Shankar, Chief Financial Officer and Key Managerial Personnel of the Company pursuant to Superannuation.**

   The Board took note of the superannuation of Mr. N. Shankar, Chief Financial Officer and Key Managerial Personnel of the Company, with effect from the closer of business hours on December 31, 2026.

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4. **Appointment of Mr. Ankur Gupta as Chief Financial Officer and Key Managerial Personnel of the Company.**

   The Board approved the appointment of Mr. Ankur Gupta as Chief Financial Officer and Key Managerial Personnel of the Company, in terms of Section 203 of the Companies Act, 2013 and the applicable provisions of the Listing Regulations, with effect from January 01, 2027, based on the recommendations of the Audit Committee and Nomination and Remuneration Committee.

5. **Appointment of Mr. Indranil Chowdhury as Senior Management Personnel.**

   The Board approved the appointment of Mr. Indranil Chowdhury as Head – Field Sales (B2C) and Senior Management Personnel ("SMP") of the Company, with effect from November 06, 2026 based on the recommendation of the Nomination and Remuneration Committee.

The detailed disclosure pursuant to Regulation 30 of the Listing Regulations read with Schedule III thereto and the SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, as amended from time to time, in relation to the aforesaid changes in Key Managerial Personnel and Senior Management Personnel, is enclosed herewith.

The meeting of the Board of Directors commenced at 09:30 a.m. and concluded at 11:00 a.m.

We kindly request you to take the above submissions on record.

Thanking you,

Yours Sincerely,
For **NACL Industries Limited**

RAJESH MUKHIJA
Digitally signed by RAJESH MUKHIJA
Date: 2026.11.06 11:01:29 +05'30'

Rajesh Mukhija
Company Secretary

NACL Industries Limited

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Details as required under Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Details of events that needs to be provided	Mr. N. Shankar	Mr. Ankur Gupta	Mr. Indranil Chowdhury
Reason for change viz. Appointment, retirement, re-appointment, resignation, removal, death or otherwise	Retirement pursuant to superannuation	Appointment	Appointment
Date of Appointment / Cessation & term of appointment	December 31, 2026	The Board, at its meeting held today, i.e., November 06, 2026, based on the recommendations of the Audit Committee and Nomination and Remuneration Committee considered and approved the appointment of Mr. Ankur Gupta as the Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company, with effect from January 01, 2027.	The Board, at its meeting held today, i.e., November 06, 2026, based on the recommendation of the Nomination and Remuneration Committee, considered and approved the appointment of Mr. Indranil Chowdhury as Head – Field Sales (B2C) and Senior Management Personnel of the Company, with effect from November 06, 2026.
Brief Profile (in case of appointment)	Not Applicable	Mr. Ankur Gupta is the Associate Vice President - Finance at Coromandel International Limited, the Holding Company. He holds master's degree in commerce from Rajasthan University, Jaipur and member of The Institute of Chartered Accountant of India. He has over 22 years of progressive corporate finance leadership across Agrochemicals, FMCG, Metals, and Building Products business. He has extensive experience in driving financial operations, capital allocation, risk management and strategic governance. Prior to the above, Mr. Ankur Gupta held leadership roles in reputed Indian organizations	Mr. Indranil Chowdhury holds a B.Sc. (Agriculture) Honours degree and a Post Graduate Diploma in Management (PGDM) from MANAGE, Hyderabad. He commenced his professional career as a Management Trainee with UPL and subsequently worked with ICICI Bank. He joined Coromandel International Limited in 2008 as a Product Manager and, over the course of his career, has held various positions of increasing responsibility within the Crop Protection Chemicals (CPC) Strategic Business Unit (SBU). During his tenure with Coromandel International

		including Vedanta Resources, Britannia Industries Ltd, HSIL and Guiltfree Industries Ltd. (RPSG Group). He brings extensive experience of driving financial operations, large scale financial governance and delivering results across diverse sectors.	Limited, he progressed through several key roles, including Zonal Manager, and subsequently took on responsibilities as Head – Sales (Formulation). With his extensive experience across sales, strategic marketing and business development, particularly in the Crop Protection Chemicals business, he brings valuable industry knowledge and leadership experience to the role of Head – Field Sales (B2C) at NACL Industries Limited. In his new role, he will lead the Company's B2C field sales operations, with a focus on strengthening market execution, accelerating sustainable and profitable business growth and enhancing the effectiveness of the Company's sales network
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable	Not Applicable

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

THE SKYVIEW 20
2nd Floor, Unit No: 201 & 202
Left Wing, Survey No. 83/1
Raidurgam Hyderabad - 500 032
Tel : +91 40 6141 6000
India

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
NACL Industries Limited

1. We have reviewed the unaudited standalone financial results included in the accompanying "Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30 September 2026" (the "Statement") of NACL Industries Limited (the "Company") for the quarter and half year ended September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

per Shankar Srinivasan
Partner
Membership No.: 213271
UDIN: 26213271UYBZ0P5205
Place: Chennai
Date: November 6, 2026

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

THE SKYVIEW 20
2nd Floor, Unit No: 201 & 202
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Raidurgam Hyderabad - 500 032
Tel : +91 40 6141 6000
India

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
NACL Industries Limited

1. We have reviewed the unaudited consolidated financial results included in the accompanying "Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30 September 2026" (the "Statement") of NACL Industries Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associate for the quarter and half year ended September 30, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

   Holding Company:
   (i) NACL Industries Limited

   Subsidiaries:
   (i) NACL Spec-Chem Limited, India
   (ii) NACL Multichem Private Limited, India
   (iii) NACL Agri-Solutions Private Limited, India
   (iv) LR Research Laboratories Private Limited, India
   (v) Nagarjuna Agrichem (Australia) Pty Limited, Australia
   (vi) NACL Industries (Nigeria) Limited, Nigeria

   Associate:
   (i) Nasense Labs Private Limited, India (till August 10, 2026)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS')

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two subsidiaries, whose unaudited interim financial results include total assets of Rs. 885 lakhs as at September 30, 2026, total revenues of Rs. Nil and Rs. Nil, net loss after tax of Rs. 38 lakhs and Rs. 77 lakhs and total comprehensive loss of Rs. 38 lakhs and Rs. 77 lakhs for the quarter and half year ended September 30, 2026, respectively and net cash outflows of Rs. 3 lakhs for the half year ended September 30, 2026, as considered in the Statement which have been reviewed by its independent auditor.

   The independent auditors' report on interim financial results of these entities 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 in respect of these subsidiaries is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results /statements and other unaudited financial information in respect of:

   - three subsidiaries whose interim financial results and other financial information reflect total assets of Rs. 47 lakhs as at September 30, 2026, total revenues of Rs. 4 lakhs and Rs. 7 lakhs, net loss after tax of Rs. 3 lakhs and 3 lakhs and total comprehensive loss of Rs. 3 lakhs and Rs.3 lakhs for the quarter and half year ended September 30, 2026, respectively and net cashflows of Rs. Nil for the half year ended September 30, 2026; and

   - an associate whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs. Nil lakhs and Group's share of total comprehensive profit of Rs. Nil and Rs. Nil lakhs for the quarter and half year ended September 30, 2026 respectively.

   The unaudited interim financial results/ statements and other unaudited financial information of these subsidiaries and associate have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate, is based solely on such unaudited interim financial results/statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement in respect of matters stated in paragraphs 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

per **Shankar Srinivasan**
Partner
Membership No.: 213271
UDIN: 26213271BCFLFS8916
Place: Chennai
Date: November 6, 2026

S.R. BATLIBOI & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
HYDERABAD

NACL Industries Limited

Regd Office: Coromandel House, 1-2-10, Sardar Patel Road, Secunderabad, Hyderabad 500003, Telangana, India
Phone 040-24405100, Fax 040-23358062, E-mail:info@naclind.murugappa.com,Website:www.naclind.com
CIN:L24219TG1986PLC016607

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

(₹ in Lakhs)

Sl. No	Particulars	Standalone						Consolidated					
		Quarter ended			Half-year ended		Year ended	Quarter ended			Half-year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**												
	(a) Revenue from operations	35,731	38,225	44,634	73,956	88,484	1,50,721	37,421	38,333	45,694	75,754	90,530	1,58,446
	(b) Other income	195	201	121	396	348	809	351	189	(4)	540	113	281
	Total Income	**35,926**	**38,426**	**44,755**	**74,352**	**88,832**	**1,51,530**	**37,772**	**38,522**	**45,690**	**76,294**	**90,643**	**1,58,727**
2	**Expenses**												
	(a) Cost of raw materials and packing materials consumed	21,498	32,824	33,308	54,322	67,817	1,02,767	21,745	34,276	34,555	56,021	69,037	1,07,597
	(b) Purchases of traded goods	2,892	999	1,389	3,891	1,958	2,875	2,891	999	1,389	3,890	1,982	2,900
	(c) Changes in inventories of finished goods, work-in-progress and traded goods	656	(9,298)	(4,937)	(8,642)	(8,884)	(2,167)	2,190	(11,403)	(6,066)	(9,213)	(10,186)	(2,806)
	(d) Employee benefits expense	3,759	4,197	3,771	7,956	7,599	15,192	3,972	4,431	3,984	8,403	8,033	16,057
	(e) Finance costs	688	589	1,018	1,277	2,044	3,725	724	607	1,308	1,331	2,686	4,649
	(f) Depreciation and amortisation expense	620	617	496	1,237	989	2,133	889	890	771	1,779	1,516	3,196
	(g) Other expenses	4,966	5,321	6,971	10,287	12,636	22,997	5,434	5,889	7,359	11,323	13,377	24,416
	Total Expenses	**35,079**	**35,249**	**42,016**	**70,328**	**84,159**	**1,47,522**	**37,845**	**35,689**	**43,300**	**73,534**	**86,445**	**1,56,009**
3	**Profit / (loss) before share of profit / (loss) of associate and exceptional items (1-2)**	**847**	**3,177**	**2,739**	**4,024**	**4,673**	**4,008**	**(73)**	**2,833**	**2,390**	**2,760**	**4,198**	**2,718**
4	Share of profit / (loss) from associate							-	-	-	-	(16)	(16)
5	**Profit / (loss) before exceptional items and tax (3+4)**	**847**	**3,177**	**2,739**	**4,024**	**4,673**	**4,008**	**(73)**	**2,833**	**2,390**	**2,760**	**4,182**	**2,702**
6	Exceptional items (refer note 4)	-	-	(1,028)	-	(1,028)	(1,028)	-	-	(1,745)	-	(1,745)	(1,745)
7	**Profit / (loss) before tax (5+6)**	**847**	**3,177**	**1,711**	**4,024**	**3,645**	**2,980**	**(73)**	**2,833**	**645**	**2,760**	**2,437**	**957**
8	Tax expense / (credit)												
	(a) Current tax	-	-	-	-	-	-	-	-	-	-	-	1
	(b) Deferred tax	205	820	451	1,025	955	706	69	749	390	818	878	499
	Total tax expense / (credit)	**205**	**820**	**451**	**1,025**	**955**	**706**	**69**	**749**	**390**	**818**	**878**	**500**
9	**Net Profit / (loss) after tax (7-8)**	**642**	**2,357**	**1,260**	**2,999**	**2,690**	**2,274**	**(142)**	**2,084**	**255**	**1,942**	**1,559**	**457**
10	**Other Comprehensive income / (loss)**												
	Items that will not be reclassified subsequently to statement of profit or loss												
	Re-measurement of the defined benefit obligation	19	(54)	(48)	(35)	(72)	(21)	19	(54)	(48)	(35)	(72)	(14)
	Income tax expense on the above	(5)	14	12	9	18	5	(5)	14	12	9	18	4
	Total Other Comprehensive income / (loss), net of tax	**14**	**(40)**	**(36)**	**(26)**	**(54)**	**(16)**	**14**	**(40)**	**(36)**	**(26)**	**(54)**	**(10)**
11	**Total Comprehensive income / (loss) (9+10)**	**656**	**2,317**	**1,224**	**2,973**	**2,636**	**2,258**	**(128)**	**2,044**	**219**	**1,916**	**1,505**	**447**
12	Paid-up equity share capital (Face value of ₹ 1 per equity share)	2,343	2,343	2,014	2,343	2,014	2,342	2,343	2,343	2,014	2,343	2,014	2,342
13	Other Equity						71,198						65,950
14	Earnings Per Share (of ₹ 1 each) (for the period, not annualised)												
	(a) Basic (in ₹)	0.27	1.01	0.58	1.28	1.24	1.04	(0.06)	0.89	0.12	0.83	0.72	0.21
	(b) Diluted (in ₹)	0.27	1.01	0.58	1.28	1.23	1.04	(0.06)	0.89	0.12	0.83	0.71	0.21

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

NACL Industries Limited Hyderabad

Standalone and Consolidated Balance Sheet

(₹ in Lakhs)

Sl. No.	Particulars	Standalone		Consolidated	
		As at 30 September 2026	As at 31 March 2026	As at 30 September 2026	As at 31 March 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	**ASSETS**				
1	**Non-current assets**				
	(a) Property, plant and equipment	23,329	23,528	39,761	40,442
	(b) Capital work-in-progress	1,065	496	1,903	671
	(c) Intangible assets	783	1,023	783	1,023
	(d) Intangible assets under development	936	1,137	936	1,137
	(e) Right-of-use assets	950	1,046	4,313	4,435
	(f) Investments accounted for using the equity method			-	816
	(g) Financial assets				
	(i) Investments	26,116	26,932	1	1
	(ii) Loans	86	82	-	-
	(iii) Other financial assets	499	598	526	744
	(h) Deferred tax assets (net)	1,371	2,387	2,522	3,331
	(i) Income tax assets (net)	975	622	989	636
	(j) Other non-current assets	183	267	468	706
	Total non-current assets	**56,293**	**58,118**	**52,202**	**53,942**
2	**Current assets**				
	(a) Inventories	36,607	26,354	39,012	28,258
	(b) Financial assets				
	(i) Trade receivables	46,086	46,846	43,750	45,836
	(ii) Cash and cash equivalents	67	211	77	269
	(iii) Bank balances other than (ii) above	1,674	3,191	1,674	3,192
	(iv) Other financial assets	-	834	-	-
	(c) Other current assets	4,067	2,535	6,319	4,896
	Total current assets	**88,501**	**79,971**	**90,832**	**82,451**
	Total Assets	**1,44,794**	**1,38,089**	**1,43,034**	**1,36,393**
II	**EQUITY AND LIABILITIES**				
1	**Equity**				
	(a) Equity share capital	2,343	2,342	2,343	2,342
	(b) Other equity	74,235	71,198	67,931	65,950
	Total equity	**76,578**	**73,540**	**70,274**	**68,292**
2	**Non-current liabilities**				
	(a) Financial liabilities				
	(i) Lease liabilities	882	949	882	949
	(b) Provisions	1,721	2,381	1,749	2,425
	Total non-current liabilities	**2,603**	**3,330**	**2,631**	**3,374**
3	**Current Liabilities**				
	(a) Financial liabilities				
	(i) Borrowings	33,326	30,113	36,021	30,118
	(ii) Lease liabilities	135	129	135	129
	(iii) Trade payables				
	(a) total outstanding dues of micro enterprises and small enterprises	4,134	2,780	4,449	3,715
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	20,551	22,353	21,795	24,708
	(iv) Other financial liabilities	4,118	4,025	4,306	4,159
	(b) Provisions	1,543	555	1,574	563
	(c) Current tax liabilities (net)	89	106	82	106
	(d) Other current liabilities	1,717	1,158	1,767	1,229
	Total current liabilities	**65,613**	**61,219**	**70,129**	**64,727**
	Total liabilities	**68,216**	**64,549**	**72,760**	**68,101**
	Total equity and liabilities	**1,44,794**	**1,38,089**	**1,43,034**	**1,36,393**

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

NACL Industries Limited Hyderabad

Unaudited Standalone and Consolidated statement of Cash Flows

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	4,024	3,645	2,760	2,437
Adjustments for:				
Depreciation and amortisation expense	1,237	989	1,779	1,516
Finance costs	1,277	2,044	1,331	2,686
Interest income under the effective interest method	(72)	(182)	(68)	(43)
Share of profit from associate	-	-	-	16
Impairment allowances on trade receivables	424	1,077	464	1,077
Net loss on disposal of property, plant and equipment	-	4	-	4
Impairment of non-current assets	271	1,028	271	1,745
Liabilities no longer required, written back	(93)	-	(262)	-
Share-based payments	16	47	16	47
Unwinding of Guarantee commission	-	(20)	-	-
Unrealised forex (gain) / loss	(57)	509	(55)	509
Operating profit before working capital changes	**7,027**	**9,141**	**6,236**	**9,994**
Working capital adjustments				
Decrease/ (Increase) in Inventories	(10,253)	(6,497)	(10,754)	(7,935)
Decrease/ (Increase) in Trade receivables	455	(21,571)	1,741	(23,121)
Decrease/ (Increase) in Other assets	(578)	(744)	(1,185)	(706)
(Decrease)/ Increase in Trade payables	(412)	10,793	(1,976)	13,187
(Decrease)/ Increase in Provisions	293	80	300	90
(Decrease)/ Increase in Other liabilities	882	(1,173)	840	(1,005)
Cash used in operations	**(2,586)**	**(9,971)**	**(4,798)**	**(9,496)**
Income taxes paid (net)	(370)	574	(377)	555
Net cash flow used in operating activities (A)	**(2,956)**	**(9,397)**	**(5,175)**	**(8,941)**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development	(1,870)	(1,062)	(2,336)	(1,303)
Proceeds from sale of property, plant and equipment	365	18	365	18
Proceeds from sale of investments	816	-	816	-
Loans given to subsidiaries	-	(2,000)	-	-
Movement in other short term deposits and margin money (net)	1,493	(169)	1,493	(169)
Interest income received	82	40	82	40
Net cash flows from / (used in) investing activities (B)	**886**	**(3,173)**	**420**	**(1,414)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from exercise of employee stock options	49	149	49	149
Proceeds from non-current borrowings	-	1,000	-	1,000
Repayment of non-current borrowings	-	(1,676)	-	(3,361)
Movement in current borrowings (net)	3,239	11,981	5,924	12,112
Payment of lease liabilities including interest	(103)	(70)	(103)	(70)
Finance costs paid	(1,257)	(1,911)	(1,305)	(2,566)
Net cash flow generated from financing activities (C)	**1,928**	**9,473**	**4,565**	**7,264**
Net decrease in cash and cash equivalents (D) = (A+B+C)	**(142)**	**(3,097)**	**(190)**	**(3,091)**
Cash and cash equivalents at the beginning of the period (E)	211	5,718	269	5,731
Effect of movements in exchange rates on cash and cash equivalents (F)	(2)	13	(2)	13
Cash and cash equivalents at the end of the period (G) = (D)+(E)+(F)	**67**	**2,634**	**77**	**2,653**

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

NACL Industries Limited Hyderabad

Notes :

1 The above unaudited standalone and consolidated financial results of NACL Industries Limited ("NACL" or the "Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 06 November 2026. The Statutory Auditors have carried out a limited review and issued unmodified reports thereon.

2 The Consolidated Financial Results include the results of the following:

i) Parent:

a) NACL Industries Limited, India

ii) Wholly Owned Subsidiaries:

a) LR Research Laboratories Private Limited, India

b) Nagarjuna Agrichem (Australia) Pty Limited, Australia

c) NACL Spec-Chem Limited, India

d) NACL Multichem Private Limited, India

e) NACL Industries (Nigeria) Limited, Nigeria

f) NACL Agri-Solutions Private Limited, India

iii) Associate:

a) Nasense Labs Private Limited, India (till 10 August 2026) *

* During the current quarter, the Company has sold its entire equity stake held in Nasense Labs Private Limited and is ceased to be an associate of the Company.

3 During the previous year, the Company had made a rights issue of 32,501,851 fully paid up Equity Shares of face value of ₹ 1 each for a price of ₹ 76.7 per rights equity share (including a premium of ₹ 75.7 per rights equity share) aggregating up to ₹ 24,771 lakhs (net of issue expenses of ₹ 158 lakhs) for repayment of debt of ₹ 18,700 lakhs and general corporate purposes of ₹ 6,071 lakhs and allotted equity shares on 31 December 2025. These funds have been utilised for the purpose it was raised and unutilized amount of ₹ 1,597 lakhs is deposited in earmarked bank account, pending utilization for general corporate purpose. Earnings per share for the quarter and half-year ended 30 September 2025 has been retrospectively adjusted for the effects of the rights issue.

4 Pursuant to a strategic review by the Board of the Company, the Company had decided to discontinue certain products under development and other investments in the previous year, which have been disclosed as exceptional items for the relevant periods in the previous year.

5 The Company/ Group is primarily engaged in the farm inputs, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.

Place : Chennai
Date : 06 November 2026

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS HYDERABAD

Dr. Raghuram Devarakonda
Managing Director & CEO

NACL Industries Limited Hyderabad