SIRCA PAINTS INDIA LIMITED
G-82, Kirti Nagar, Delhi-110015
011-42083083 info@sircapaints.com
www.sircapaints.com
CIN NO : L24219DL2006PLC145092

November 06, 2026

To, The Managing Director **National Stock Exchange of India Limited** Exchange Plaza, 5th Floor, Plot No. C/1 G-Block, Bandra-Kurla Complex, Bandra (E), Mumbai – 400051 **NSE Symbol-SIRCA**	To, The General Manager **BSE Limited** Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 **BSE Scrip Code: 543686**

SUB: OUTCOME OF BOARD MEETING HELD ON NOVEMBER 06, 2026

Dear Sir/Madam,

Pursuant to **Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015** we would like to inform you that the Board of Directors of the Company has, at its meeting held on Friday, 06th November, 2026 (i.e. Today), which commenced at **01:00 P.M.** and concluded at **01:30 P.M**. inter-alia, considered and approved:

- The Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended September 30, 2026

[Copy of the said Unaudited Financial Results (Standalone and Consolidated) along with the **Limited Review Report** thereon by **M/s Rajesh Kukreja & Associates**, Chartered Accountants, Statutory Auditors of the Company, are submitted herewith].

This is for your information and records

Thanking you,

Yours truly,

For Sirca Paints India Limited

Hira Kumar
Digitally signed by Hira Kumar
Date: 2026.11.06 13:33:02 +05'30'

Hira Kumar
Company Secretary & Compliance Officer

Encl: As above

RAJESH KUKREJA & ASSOCIATES

CHARTERED ACCOUNTANTS
211, LSC, POCKET-B, ASHOK VIHAR
PHASE-III, DELHI - 110052
TEL : 9310910099
E-mail : ca.rk@hotmail.com

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY AND HALF YEARLY STANDALONE FINANCIAL RESULTS OF SIRCA PAINTS INDIA LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO
THE BOARD OF DIRECTORS
SIRCA PAINTS INDIA LIMITED

1. We have reviewed the unaudited financial results of Sirca Paints India Limited (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, and 'Statement of Unaudited Standalone assets and liabilities' as on that date and 'Statement of Unaudited Standalone Cash Flows' for the half-year ended on that date, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

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 there under and other accounting principles generally accepted in India. 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

RAJESH KUKREJA & ASSOCIATES
FRN-004254N
M No. 083496
New Delhi
Chartered Accountants

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 the 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, or that it contains any material misstatement.

For RAJESH KUKREJA & ASSOCIATES
Chartered Accountant
(Firm's Registration No. 0004254N)

RAJESH KUKREJA & ASSOCIATES
FRN-0004254N
M No. 083496
New Delhi
Chartered Accountants

RAJESH KUKREJA
(Partner)
Membership No. 083496
UDIN:- 26083496BSSCJI4487

Place: New Delhi
Date: November 6, 2026

SIRCA PAINTS INDIA LIMITED

Registred Office:- G-82, Kirti Nagar, West Delhi-110015
CIN-L24219DL2006PLC145092

UNAUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2026

(₹ in Lakh Except Equity Share Data)

Sl. No.	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)
1	**Income**						
	a. Revenue from Operations	16,019.85	13,000.53	13,117.08	29,020.38	24,540.65	49,248.41
	b. Other Income	119.44	160.58	104.07	280.02	125.38	386.62
	Total Income	**16,139.30**	**13,161.10**	**13,221.16**	**29,300.40**	**24,666.03**	**49,635.03**
2	**Expenses**						
	a. Cost of Material Consumed	8,533.53	5,870.00	5,512.32	14,403.54	9,674.17	20,033.68
	b. Purchase of stock-in-trade	501.60	860.33	1,407.60	1,361.93	2,672.25	5,590.67
	c. Change in inventories of stock-in-trade	90.98	353.86	142.21	444.84	806.09	1,046.59
	d. Employee Benefits Expenses	1,471.76	1,478.18	1,239.57	2,949.94	2,494.38	5,139.77
	e. Finance Costs	96.40	98.60	135.67	195.00	263.91	489.46
	f. Depreciation and Amortisation Expenses	278.88	269.14	261.72	548.02	509.31	1,074.25
	g. Other Expenses	2,505.80	2,017.18	2,075.41	4,522.97	3,880.24	7,548.94
	Total Expenses	**13,478.96**	**10,947.28**	**10,774.50**	**24,426.24**	**20,300.34**	**40,923.35**
3	**Profit before tax and exceptional items**	**2,660.34**	**2,213.82**	**2,446.66**	**4,874.16**	**4,365.69**	**8,711.68**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax**	**2,660.34**	**2,213.82**	**2,446.66**	**4,874.16**	**4,365.69**	**8,711.68**
6	**Tax expense**						
	a. Current Tax	634.61	545.24	621.27	1,179.85	1,117.93	2,253.60
	b. Taxation for earlier years	-	-	-	-	-	-
	c. Deferred Tax	(6.76)	48.00	15.41	41.23	17.16	(47.25)
7	**Total tax expense**	**627.84**	**593.24**	**636.68**	**1,221.08**	**1,135.08**	**2,206.35**
8	**Profit after tax**	**2,032.50**	**1,620.58**	**1,809.98**	**3,653.08**	**3,230.61**	**6,505.33**
9	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss - Remeasurement gain/loss	-	-	-	-	-	20.62
10	**Total Comprehensive Income**	**2,032.50**	**1,620.58**	**1,809.98**	**3,653.08**	**3,230.61**	**6,525.95**
11	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	5,679.28	5,679.28	5,679.28	5,679.28	5,679.28	5,679.28
12	**Other Equity**	**44,307.72**	**43,464.56**	**38,621.01**	**44,307.72**	**38,621.01**	**41,843.98**
13	**Earnings Per Share (Face value of Rs. 10/- each)**						
	Basic (in Rs.) (not annualised)	**3.58**	**2.85**	**3.24**	**6.43**	**5.78**	**11.64**
	Diluted (in Rs.) (not annualised)	**3.58**	**2.85**	**3.24**	**6.43**	**5.78**	**11.64**

RAJESH KUKREJA & ASSOCIATES
FRN-00425N
M No. 083496
New Delhi
Chartered Accountants

For and On Behalf of the Board of Directors
SIRCA PAINTS INDIA LIMITED

For SIRCA PAINTS INDIA LIMITED

Chairman Cum Managing Director

Sanjay Agarwal
Chairman Cum Managing Director
DIN: 01302479

For SIRCA PAINTS INDIA LIMITED

Joint Managing Director

Apoorv Agarwal
Joint Managing Director
DIN: 01302537

Date:- 06/11/2026
Place:-New Delhi

SIRCA PAINTS INDIA LIMITED,

Registred Office:- G-82, Kirti Nagar, West Delhi-110015
CIN-L24219DL2006PLC145092

Notes:-

1. The above Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026 including the Statement of Unaudited Standalone Assets and Liabilities and the Statement of Unaudited Standalone Cash Flows for the year then ended were reviewed by the Audit Committee and approved by the Board of Directors of Sirca Paints India Limited ("the Company") at their meeting held on November 06, 2026.
   The statutory auditors of the Company have carried out a limited review of the Standalone Financial Results for the quarter and half year ended September 30, 2026.

2. These standalone financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The Company operates in one segment i.e. manufacturing and repackaging of wood ,wall paints & related products. Hence, no separate segment disclosures as per "Ind AS 108 : Operating Segments" have been presented as such information is available in the statement.

4. The Standalone financial results for the quarter and half year ended September 30, 2026, are available on the BSE Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the company's website (URL: www.sircapaints.com).

5. At its meeting held on 30th September, 2026, the Board of Directors of the Company approved the proposal for striking off the name of its wholly owned subsidiary, Sirca Industries Limited. Consequently, e-Form STK-2 was filed with the Registrar of Companies on 24th October, 2026 under Section 248(2) of the Companies Act, 2013.

6. Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period

For and On Behalf of the Board of Directors
SIRCA PAINTS INDIA LIMITED

For SIRCA PAINTS INDIA LIMITED
Chairman Cum Managing Director

Sanjay Agarwal
Chairman Cum Managing Director
DIN: 01302479

For SIRCA PAINTS INDIA LIMITED
Joint Managing Director

Apoorv Agarwal
Joint Managing Director
DIN: 01302537

RAJESH KUKREJA & ASSOCIATES
FRN. 004254N
M No. 083496
New Delhi
Chartered Accountants

Place:-New Delhi
Date:- 06/11/2026

SIRCA PAINTS INDIA LIMITED

Registred Office:- G-82, Kirti Nagar, West Delhi-110015
CIN-L24219DL2006PLC145092

(₹ in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS			
1	**Non-current assets**			
	(a)	Property, Plant and Equipment	6,440.21	5,599.76
	(b)	Intangible assets	10,669.74	10,665.23
	(c)	ROU Assets	1,195.08	1,091.21
	(d)	Investment Property	75.87	-
	(e)	Capital work in progress	499.98	1,026.27
	(f)	Investments in Subsidiaries	10.00	10.00
	(g)	Financial assets	-	-
		(i) Investments	700.00	724.35
		(ii) Other financial assets	101.08	85.88
	(h)	Other non-current assets	1,137.33	858.99
	(i)	Deferred tax asset	61.35	102.58
	Total Non - Current Assets		**20,890.63**	**20,164.27**
2	**Current assets**			
	a	Inventories	11,401.29	11,060.68
	b	Financial Assets		
		(i) Investments	1,200.00	5,004.95
		(ii) Trade receivables	19,544.16	15,524.87
		(iii) Cash and cash equivalents	8,695.14	5,678.32
		(iv) Other bank balances	127.06	119.23
		(v) Other financial assets	256.56	200.36
	c	Current tax assets (Net)	-	-
	d	Other Current assets	1,120.26	1,150.75
	Total Current Assets		**42,344.47**	**38,739.17**
	Total Assets		**63,235.10**	**58,903.44**
	EQUITY AND LIABILITIES			
1	**Equity**			
	a	Equity share capital	5,679.28	5,679.28
	b	Other equity	44,307.72	41,843.98
	Total equity		**49,987.00**	**47,523.26**
	LIABILITIES			
2	**Non-current liabilities**			
	(a)	Financial liabilities		
		(i) Borrowings	2,524.65	2,589.04
		(ii) Other Financial liabilities	1,373.79	1,217.52
	(b)	Long term Provisions	80.61	138.53
	Total Non - Current Liabilities		**3,979.05**	**3,945.08**
3	**Current liabilities**			
	a	Financial Liabilities		
		(i) Trade payables		
		MSME	3,464.03	2,141.30
		NON MSME	3,633.00	3,247.24
		(ii) Borrowings	321.43	642.86
		(iii) Other financial liabilities	591.73	585.92
	b	Other current liabilities	1,073.25	712.14
	c	Current Tax Liabilities (net)	185.60	105.64
	Total Current Liabilities		**9,269.04**	**7,435.10**
	Total Equity and Liabilities		**63,235.10**	**58,903.44**

RAJESH KUKREJA & ASSOCIATES
FRN-004254N
M.No. 083496
Delhi
Chartered Accountants

For and On Behalf of the Board of Directors
SIRCA PAINTS INDIA LIMITED

For SIRCA PAINTS INDIA LIMITED

Chairman Cum Managing Director

Sanjay Agarwal
Chairman Cum Managing Director
DIN: 01302479

For SIRCA PAINTS INDIA LIMITED

Joint Managing Director

Apoorv Agarwal
Joint Managing Director
DIN: 01302537

Date:- 06/11/2026
Place:-New Delhi

Sirca Paints India Limited

Registred Office:- G-82, Kirti Nagar, West Delhi-110015

CIN-L24219DL2006PLC145092

STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTH ENDED SEP 30,2026

	April-Sep 2026	April-Sep 2025
	Rs. In Lakhs	Rs. In Lakhs
A. Cash Flow from Operating activities:		
Profit before taxes	**4,874.16**	**4,365.69**
Adjustments for:		
Depreciation and amortization expenses	548.02	509.31
(Profit)/Loss on sale of assets	(0.59)	10.85
Finance Income	(254.55)	(125.38)
Finance expenses	195.00	263.91
Other non cash items	(209.50)	11.71
Operating profit before working capital changes	**5,152.54**	**5,036.09**
Adjustments for:		
Trade receivables	(4,019.29)	(4,443.54)
Financial assets and other current/non-current asset	(319.24)	666.51
Inventories	(340.60)	48.03
Trade payables	1,708.49	485.94
Non current Liabilities changes	18.06	6.01
Financial liabilities and other current/non-current liabilities	366.92	137.17
Cash generated from operations	**2,566.87**	**1,936.22**
Direct tax paid (net of refunds)	(1,152.87)	(1,007.64)
Net Cash from Operating Activities.....A	**1,414.00**	**928.58**
B. Cash Flow from Investing Activities:		
Purchase of fixed assets including WIP	(757.50)	(208.67)
Sale of fixed assets	0.97	3.60
Investments & Securities	3,829.30	(10.41)
Movement in fixed deposits with banks	(7.83)	(5,335.25)
Interest received	254.55	69.57
Net cash used in Investing Activities ..... B	**3,319.50**	**(5,481.17)**
C. Cash Flow from Financing activities:		
Proceeds from issue of equity shares (Net of transaction cost)	-	6,926.94
Net Proceeds/(Repayment) of borrowings	(385.82)	(477.51)
Interest and other finance costs paid	(195.00)	(234.53)
Dividend Paid (Including Dividend distribution tax)	(1,135.86)	(822.13)
Net Cash used in Financing Activities C	**(1,716.67)**	**5,392.77**
Net increase or (decrease) in cash or cash equivalents (A+B+C)	3,016.83	840.18
Cash & Cash equivalents as at 1st April	**5,678.32**	**4,324.16**
Cash & Cash equivalents as at 30th Sep	**8,695.15**	**5,164.34**

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Ind AS-7 statement of Cash Flow.

RAJESH KUKREJA & ASSOCIATES * Chartered Accountants * FRN-[illegible]254N M.No.-[illegible]83496 New Delhi

For and On Behalf of the Board of Directors

SIRCA PAINTS INDIA LIMITED

For SIRCA PAINTS INDIA LIMITED

Chairman Cum Managing Director

Sanjay Agarwal
Chairman Cum Managing Director
DIN: 01302479

For SIRCA PAINTS INDIA LIMITED

Joint Managing Director

Apoorv Agarwal
Joint Managing Director
DIN: 01302537

Date:-06/11/2026
Place:-New Delhi

RAJESH KUKREJA & ASSOCIATES

CHARTERED ACCOUNTANTS
211, LSC, POCKET-B, ASHOK VIHAR
PHASE-III, DELHI - 110052
TEL : 9310910099
E-mail : ca.rk@hotmail.com

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY AND HALF YEARLY CONSOLIDATED FINANCIAL RESULTS OF SIRCA PAINTS INDIA LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO
THE BOARD OF DIRECTORS
SIRCA PAINTS INDIA LIMITED

1. We have reviewed the Consolidated unaudited financial results of Sirca Paints India Limited (the " Holding Company"), its subsidiary (the Holding Company and its subsidiary herein after referred to as the "Group" (refer note no 4 on the statement) for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, and 'Statement of Unaudited Consolidated assets and liabilities' as on that date and 'Statement of Unaudited Consolidated Cash Flows' for the half-year ended on that date, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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 there under and other accounting principles generally accepted in India. 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

RAJESH KUKREJA & ASSOCIATES
FRN-004254N
M No. 083496
New Delhi
Chartered Accountants

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 No. CIR/CFD/CMD/44/2019 dated March 29, 2019 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:

   i. The Holding Company

      - Sirca Paints India Limited

   ii. Subsidiary Company

      -Sirca Industries Limited

   (Unaudited Quarterly & half Yearly Financial Statements of the subsidiary company has been also reviewed by us)

5. Based on the review conducted and procedures performed as stated in paragraph 3 above , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, or that it contains any material misstatement.

For RAJESH KUKREJA & ASSOCIATES
Chartered Accountant
(Firm's Registration No. 0004254N)

RAJESH KUKREJA & ASSOCIATES
FRN-0004254N
M No. 083496
New Delhi
Chartered Accountants

RAJESH KUKREJA
(Partner)
Membership No. 083496
UDIN:- 26083496WOOYOO6670

Place: New Delhi
Date: November 06, 2026

SIRCA PAINTS INDIA LIMITED

Registred Office:- G-82, Kirti Nagar, West Delhi-110015
CIN-L24219DL2006PLC145092

UNAUDITED STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2026

(₹ in Lakh Except Equity Share Data)

Sl. No.	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)
1	**Income**						
	a. Revenue from Operations	16,019.85	13,000.53	13,117.08	29,020.38	24,540.65	49,248.41
	b. Other Income	119.44	160.58	104.07	280.02	125.38	386.62
	Total Income	**16,139.30**	**13,161.10**	**13,221.16**	**29,300.40**	**24,666.03**	**49,635.03**
2	**Expenses**						
	a. Cost of Material Consumed	8,533.53	5,870.00	5,512.32	14,403.54	9,674.17	20,033.68
	b. Purchase of stock-in-trade	501.60	860.33	1,407.60	1,361.93	2,672.25	5,590.67
	c. Change in inventories of stock-in-trade	90.98	353.86	142.21	444.84	806.09	1,046.59
	d. Employee Benefits Expenses	1,471.76	1,478.18	1,239.57	2,949.94	2,494.38	5,139.77
	e. Finance Costs	96.40	98.60	135.67	195.00	263.91	489.46
	f. Depreciation and Amortisation Expenses	278.88	269.14	261.72	548.02	509.31	1,074.25
	g. Other Expenses	2,505.80	2,017.18	2,075.42	4,522.97	3,880.45	7,553.60
	Total Expenses	**13,478.96**	**10,947.28**	**10,774.51**	**24,426.24**	**20,300.55**	**40,928.02**
3	**Profit before tax and exceptional items**	**2,660.34**	**2,213.82**	**2,446.65**	**4,874.16**	**4,365.48**	**8,707.01**
4	Exceptional items	-	-	-	-		
5	**Profit before tax**	**2,660.34**	**2,213.82**	**2,446.65**	**4,874.16**	**4,365.48**	**8,707.01**
6	**Tax expense**						
	a. Current Tax	634.61	545.24	621.27	1,179.85	1,117.87	2,252.42
	b. Taxation for earlier years	-	-	-	-	-	-
	c. Deferred Tax	(6.76)	48.00	15.41	41.23	17.16	(47.25)
7	**Total tax expense**	**627.84**	**593.24**	**636.68**	**1,221.08**	**1,135.03**	**2,205.17**
8	**Profit after tax**	**2,032.50**	**1,620.58**	**1,809.97**	**3,653.08**	**3,230.45**	**6,501.84**
9	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss - Remeasurement gain/loss	-	-	-	-	-	20.62
10	**Total Comprehensive Income**	**2,032.50**	**1,620.58**	**1,809.97**	**3,653.08**	**3,230.45**	**6,522.45**
11	**Profit for the period / year attributable to:**						
	Owner of the Company	2,032.50	1,620.58	1,809.97	3,653.08	3,230.45	6,501.84
	Non-controlling interests	-	-	-	-	-	-
		2,032.50	**1,620.58**	**1,809.97**	**3,653.08**	**3,230.45**	**6,501.84**
12	**Other Comprehensive Income for the period/**						
	year attributable to :						
	Owner of the Company	-	-	-	-	-	20.62
	Non-controlling interests	-	-	-	-	-	-
		-	-	-	-	-	**20.62**
13	**Total Comprahensive Income for the period / year**						
	attributable to:						
	Owner of the Company	2,032.50	1,620.58	1,809.97	3,653.08	3,230.45	6,522.45
	Non-controlling interests	-	-	-	-	-	-
		2,032.50	**1,620.58**	**1,809.97**	**3,653.08**	**3,230.45**	**6,522.45**
14	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	5,679.28	5,679.28	5,679.28	5,679.28	5,679.28	5,679.28
15	**Other Equity**	**44,296.05**	**43,452.89**	**38,612.67**	**44,296.05**	**38,612.67**	**41,832.31**
16	**Earnings Per Share (Face value of Rs. 10/- each)**						
	Basic (in Rs.) (not annualised)	**3.58**	**2.85**	**3.24**	**6.43**	**5.78**	**11.63**
	Diluted (in Rs.) (not annualised)	**3.58**	**2.85**	**3.24**	**6.43**	**5.78**	**11.63**

RAJESH KUKREJA & ASSOCIATES ★ Chartered Accountants ★ FRN-004254N M No. 083496 New Delhi

For and On Behalf of the Board of Directors
SIRCA PAINTS INDIA LIMITED

For SIRCA PAINTS INDIA LIMITED

Chairman Cum Managing Director

Sanjay Agarwal
Chairman Cum Managing Director
DIN: 01302479

For SIRCA PAINTS INDIA LIMITED

Joint Managing Director

Apoorv Agarwal
Joint Managing Director
DIN: 01302537

Date:- 06/11/2026
Place:-New Delhi

Notes:-

1. The above Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026 including the Statement of Unaudited Consolidated Assets and Liabilities and the Statement of Unaudited Consolidated Cash Flows for the year then ended were reviewed by the Audit Committee and approved by the Board of Directors of Sirca Paints India Limited ("the Company") at their meeting held on November 06, 2026.

   The statutory auditors of the Company have carried out a limited review of the Consolidated Financial Results for the quarter and half year ended September 30, 2026.

2. These consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The Company operates in one segment i.e. manufacturing and repackaging of wood ,wall paints & related products. Hence, no separate segment disclosures as per "Ind AS 108 : Operating Segments" have been presented as such information is available in the statement.

4. The consolidated financial results for the quarter and half year ended September 30, 2026, are available on the BSE Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the company's website (URL: www.sircapaints.com).

5. At its meeting held on 30th September, 2026, the Board of Directors of the Company approved the proposal for striking off the name of its wholly owned subsidiary, Sirca Industries Limited. Consequently, e-Form STK-2 was filed with the Registrar of Companies on 24th October, 2026 under Section 248(2) of the Companies Act, 2013.

6. Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.

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Joint Managing Director
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RAJESH KUKREJA & ASSOCIATES
FRN-001254N
M No. 083496
New Delhi
Chartered Accountants

Place:-New Delhi
Date:- 06/11/2026

SIRCA PAINTS INDIA LIMITED

Registred Office:- G-82, Kirti Nagar, West Delhi-110015
CIN-L24219DL2006PLC145092

(₹ in Lakhs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS			
1	**Non-current assets**			
	(a)	Property, Plant and Equipment	6,440.21	5,599.76
	(b)	Intangible assets	10,669.74	10,665.23
	(c)	ROU Assets	1,195.08	1,091.21
	(d)	Investment Property	75.87	-
	(e)	Capital work in progress	499.98	1,026.27
	(f)	Investments in Subsidiaries	-	-
	(g)	Financial assets	-	-
		(i) Investments	700.00	724.35
		(ii) Other financial assets	101.08	85.88
	(h)	Other non-current assets	1,137.33	858.99
	(i)	Deferred tax asset	61.35	102.58
	Total Non - Current Assets		**20,880.63**	**20,154.27**
2	**Current assets**			
	a	Inventories	11,401.29	11,060.68
	b	Financial Assets		
		(i) Investments	1,200.00	5,004.95
		(ii) Trade receivables	19,544.16	15,524.87
		(iii) Cash and cash equivalents	8,695.14	5,678.32
		(iv) Other bank balances	127.06	119.23
		(v) Other financial assets	256.56	200.36
	c	Current tax assets (Net)	-	-
	d	Other Current assets	1,120.26	1,150.75
	Total Current Assets		**42,344.47**	**38,739.17**
	Total Assets		**63,225.10**	**58,893.44**
	EQUITY AND LIABILITIES			
1	**Equity**			
	a	Equity share capital	5,679.28	5,679.28
	b	Other equity	44,296.05	41,832.31
	Total equity		**49,975.33**	**47,511.59**
	LIABILITIES			
2	**Non-current liabilities**			
	a	Financial Liabilities		
		(i) Long term Borrowings	2,524.65	2,589.04
		(ii) Other Financial Liabilities	1,373.79	1,217.52
	b	Long term Provisions	80.61	138.53
	Total Non - Current Liabilities		**3,979.05**	**3,945.08**
3	**Current liabilities**			
	a	Financial Liabilities		
		(i) Trade payables		
		MSME	3,464.03	2,141.30
		NON MSME	3,633.00	3,247.24
		(ii) Short term Borrowings	321.43	642.86
		(iii) Other financial liabilities	591.73	585.92
	b	Other current liabilities	1,073.25	712.14
	c	Current Tax Liabilities (net)	187.27	107.31
	Total Current Liabilities		**9,270.71**	**7,436.77**
	Total Equity and Liabilities		**63,225.10**	**58,893.44**
			-	-

RAJESH KUKREJA & ASSOCIATES
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Joint Managing Director
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Date:- 06/11/2026
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Sirca Paints India Limited

Registred Office:- G-82, Kirti Nagar, West Delhi-110015

CIN-L24219DL2006PLC145092

CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTH ENDED SEP 30,2026

	April-Sep 2026	April-Sep 2025
	Rs. In Lakhs	Rs. In Lakhs
A. Cash Flow from Operating activities:		
Profit before taxes	**4,874.16**	**4,365.48**
Adjustments for:		
Depreciation and amortization expenses	548.02	509.31
(Profit)/Loss on sale of assets	(0.59)	10.85
Finance Income	(254.55)	(125.38)
Finance expenses	195.00	263.91
Other non cash items	(209.50)	11.64
Operating profit before working capital changes	**5,152.54**	**5,035.81**
Adjustments for:		
Trade receivables	(4,019.29)	(4,443.54)
Financial assets and other current/non-current asset	(319.24)	666.51
Inventories	(340.60)	48.03
Trade payables	1,708.49	485.94
Non current Liabilities changes	18.06	6.01
Financial liabilities and other current/non-current liabilities	366.92	136.97
Cash generated from operations	**2,566.87**	**1,935.74**
Direct tax paid (net of refunds)	(1,152.87)	(1,007.64)
Net Cash from Operating Activities.....A	**1,414.00**	**928.10**
B. Cash Flow from Investing Activities:		
Purchase of fixed assets including WIP	(757.50)	(208.67)
Sale of fixed assets	0.97	3.60
Investments & Securities	3,829.30	(10.41)
Movement in fixed deposits with banks	(7.83)	(5,335.25)
Interest received	254.55	69.57
Net cash used in Investing Activities ..... B	**3,319.50**	**(5,481.17)**
C. Cash Flow from Financing activities:		
Proceeds from issue of equity shares (Net of transaction cost)	-	6,926.94
Net Proceeds/(Repayment) of borrowings	(385.82)	(477.51)
Interest and other finance costs paid	(195.00)	(234.53)
Dividend Paid (Including Dividend distribution tax)	(1,135.86)	(822.13)
Net Cash used in Financing Activities C	**(1,716.67)**	**5,392.77**
Net increase or (decrease) in cash or cash equivalents (A+B+C)	3,016.83	839.70
Cash & Cash equivalents as at 1st April	**5,678.32**	**4,328.53**
Cash & Cash equivalents as at 30th Sep	**8,695.15**	**5,168.23**

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Ind AS-7 statement of Cash Flow.

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Date:-06/11/2026
Place:-New Delhi