MANALI PETROCHEMICALS

Manali Petrochemicals Limited
SPIC House, 88, Mount Road, Guindy, Chennai - 600 032
Telefax : 044 - 2235 1098 Website : www.manalipetro.com
CIN : L24294TN1986PLC013087

Ref: MPL / Sectl / BSE & NSE / E-2 & E-3 / 2026
13th August 2026

The Manager
Listing Department
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building,
P J Tower Dalal Street, Fort
Mumbai - 400 001
Stock Code: 500268

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex
Bandra (East)
Mumbai - 400 051
Stock Code: MANALIPETC

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13th August 2026

Board of Directors at their meeting held today i.e., 13th August 2026, have approved the following based on the recommendations of Audit Committee, as applicable:

1. **Un-Audited Financial Results for the quarter ended 30th June 2026**

   Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company have approved Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June 2026 with the copies of the Limited Review Reports of the Auditors.

   The above is also available on the Company's website www.manalipetro.com.

2. **Convening Annual General Meeting, Payment of dividend and other related matters**

   Date of Annual General Meeting:

   The 40th Annual General Meeting (AGM) of the Company is scheduled to be held on Monday, 28th September 2026 at 05:00 P.M. [IST] through Video Conferencing (VC) or Other Audio-Visual Means (OAVM).

Payment of Dividend:

As informed earlier, the Board at the Meeting held on 21st May 2026 has recommended a dividend of Rs. 0.50 per equity share of Rs. 5/- each, fully paid-up, [10%] subject to the approval of the Members at the aforesaid AGM. Upon approval by the shareholders at the 40th AGM, the said dividend will be paid within 30 days from the date of AGM.

Record Date:

The record date for payment of Dividend pursuant to Regulation 42(3) of the SEBI Listing Regulations, 2015 are as follows:

- In respect of Shares held in physical form to those Members whose names appear on the Register of Members on 28th September 2026;
- In respect of Shares held in electronic form, to those Members whose names appear in the list of beneficial owners furnished by National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL), the Depositories, as at the end of business hours on 21st September 2026 (Monday); and

3. **Appointment of Cost Auditor**

Mr. L Thriyambak, Practicing Cost Accountant, Chennai, has been appointed as the Cost Auditor of the Company for the Financial Year 2026-27.

Brief Profile:

Mr. Thriyambak is a seasoned professional with substantial experience in implementing and institutionalizing accounts departments, setting up processes in coordination with head offices and IT (SAP), and managing cost audits for prominent organizations.

He has conducted cost audits for companies in various industries. His proficiency includes preparation of cost statements for product launches, coordination with statutory and internal auditors, audit finalizations, and preparation and analysis of budgets for financial rating agencies.

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The relevant details as prescribed under SEBI Listing Regulations, 2015 read with SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, as applicable are covered above.

The Board Meeting commenced at 2:00 P.M. (IST) and concluded at 4:10 P.M. (IST).

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For Manali Petrochemicals Limited

SRI VIGNESH G

Digitally signed by SRI VIGNESH G
Date: 2026.08.13 17:21:36 +05'30'

G Sri Vignesh
Company Secretary

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of Manali Petrochemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Manali Petrochemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Manali Petrochemicals Limited** ("the **Company**") for the quarter ended 30th June 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, to the extent applicable.

2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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, as amended, read with relevant rules issued thereunder 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"). 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. **Emphasis of Matters**

   i. Attention is invited to Note No.3 to the Statement, which explains that the lease period for the leasehold land on which one of the Company's manufacturing units (Unit-II) operates expired on 30th June 2017. The Company has submitted requests for renewal with the Government of Tamil Nadu (the Lessor) and is currently awaiting an extension of the lease. Pending this renewal, no adjustments have been made in the Statement for the period, as any potential impact of non-renewal cannot be determined at this time. Furthermore, the management remains confident that the lease renewal will be granted in due course. Based on this, the implementation of Ind AS 116 - Leases has been premised on a lease renewal period of 30 years, with current lease rent payments calculated according to the latest demand up to 30th June 2027.

   ii. Attention is invited to Note No.4 to the Statement, which outlines the impact of floods caused by Cyclone Michaung on the production plants. The Company's claim for damages to Property, Plant, and Equipment is currently under assessment by the insurer. Pending this assessment, a sum of INR 1,180 Lakhs (net of INR 300 Lakhs on-account payment received from the insurer) incurred for repairs and reinstatement of Property, Plant, and Equipment and consequent derecognition of affected assets is treated as insurance claims receivable. Thus, the overall implications that may arise upon the eventual approval of the Company's claim by the insurer are currently unascertainable; hence, no adjustments have been made in the Statement.

   Our conclusion on the Statement is not modified in respect of the above matters.

5. Attention is drawn to the fact that the figures for the quarter ended 31st March 2026 as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Brahmayya & Co.,
Chartered Accountants
Firm Registration No. 000511S

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

Lokesh Vasudevan
Partner
Membership No:222320
UDIN: 26222320BNKWQS5043

Place: Coonoor
Date: 13th August 2026

MANALI PETROCHEMICALS LIMITED

Registered Office: SPIC HOUSE, 88, Mount Road, Guindy, Chennai - 600 032
Telefax: 044-2235 1098 E-mail: companysecretary@manalipetro.com Website: www.manalipetro.com
Corporate Identity Number : L24294TN1986PLC013087

Statement of Standalone Financial Results for the Quarter Ended 30th June 2026 [₹ in Lakh]

S. No	Particulars	Three Months ended			Year ended
		Unaudited	Audited #	Unaudited	Audited
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
1	Revenue from Operations	22,918	24,780	16,325	78,634
2	Other Income	981	892	678	3,539
3	**Total Income (1+2)**	**23,899**	**25,671**	**17,003**	**82,173**
4	Expenses				
	Cost of materials consumed	14,201	12,734	9,319	43,228
	Purchase of Stock in Trade	638	2,030	437	5,990
	Changes in inventories of finished goods, traded goods and work-in- progress	(4,544)	3,209	1,557	7,104
	Power, Fuel & Water expense	2,537	2,261	2,172	9,106
	Employee benefits expense	1,292	969	912	3,625
	Finance costs	276	315	273	1,180
	Depreciation and amortization expense	729	792	618	2,756
	Other expenses	1,482	1,942	1,303	6,583
	Total Expenses	**16,613**	**24,251**	**16,591**	**79,573**
5	**Profit Before Exceptional items and Taxes (3-4)**	**7,286**	**1,420**	**412**	**2,600**
6	Exceptional Items (Refer Note no. 5)	-	1,854	-	1,614
7	**Profit Before Tax (5+6)**	**7,286**	**3,274**	**412**	**4,214**
8	Tax Expense				
	Current tax	1,814	331	66	501
	Short / (Excess) provision for tax relating to prior years	-	-	-	-
	Deferred tax	(80)	242	44	237
	Net tax expense	**1,734**	**573**	**110**	**738**
9	**Profit for the period (7-8)**	**5,552**	**2,701**	**302**	**3,477**
10	Other Comprehensive Income				
	Items that will not be classified to profit or (loss)				
	Changes in Fair Value of Equity Investments	1	0	0	2
	Remeasurement Cost of defined benefits	(43)	(14)	(4)	(23)
	Income Tax relating to items that will not be re-classified to Profit or Loss	11	3	1	5
	Other Comprehensive Income	**(31)**	**(11)**	**(3)**	**(16)**
11	**Total Comprehensive Income for the period (9+10)**	**5,521**	**2,690**	**299**	**3,461**
12	Paid-up equity share capital (Face value of ₹ 5/- each)	8,603	8,603	8,603	8,603
13	Other Equity excluding Revaluation Reserves as at 31st March				89,050
14	Earnings Per Share of ₹ 5/- each (Basic and Diluted) (Not annualised)	3.23	1.57	0.18	2.02

Refer note no.: 7

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS For Identification Only

MANALI PETROCHEMICALS LIMITED Chennai 600 032

Notes to Standalone Financial Results:

1 **Review and approval of the financial results:**

The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th August, 2026 and have been subjected to limited review by the Statutory Auditors of the Company.

2 The financial results have been prepared in accordance with 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

3 **Leasehold Land:**

The period of lease relating to the leasehold land expired on 30th June, 2017 for which request for renewal for a further period of 30 years has been filed by the Company with Government of Tamil Nadu, which is under process. Pending renewal, lease rent has been paid till 30th June 2027 and has been encashed. The Management is confident that renewal of the lease will be granted as requested, as the land has been put to use for the specific purpose for which it has been allotted and hence no adjustments for impact of non-renewal, (which however is unascertainable at this point in time), are necessary in the financial results.

The company has adopted Ind AS 116 "Leases" with effective from 01.04.2021 considering that the lease would be renewed and lease rent obligations as per the demand notices received. Accordingly, the Right of Use Asset value and corresponding lease liability are recognised in the books of accounts. Adjustments, if any necessitated by the actual terms of the renewal would be made in due course, on receipt of the same from the Government.

The Auditors have included an Emphasis of Matter on the same in their Review Report.

4 The Insurance Claim made by the Company towards Property, Plant & Equipment are still under consideration and pending determination of the eligible claims, the cost incurred towards repairs and reinstatement of assets, and derecognition of affected assets, amounting to ₹ 1,180 lakhs is carried as Insurance receivable (net of interim claim received amount ₹ 300 lakhs) as at 30th June 2026, in view of which the impact on the financial statements is unascertainable, accordingly no adjustments have been made in the financial results in this regard.

The Auditors have included an Emphasis of Matter on the same in their Review Report.

5 **Exceptional Items:**

Previous Year:

(a) The company has received Insurance claim of ₹ 816 lakhs towards the stocks affected by the floods (Cyclone Michaung) in the month of October 2025 and consequently expensed off ₹ 197 Lakhs (net) which was carried as claim receivables for the damaged inventories and shown under exceptional items.

(b) The Company sold a portion of its land (0.1857 acres) for a consideration of ₹ 46.33 lakhs. The carrying amount of the portion sold was ₹ 0.46 lakhs. Accordingly, a gain on sale of land amounting to ₹ 45.87 lakhs has been shown as an exceptional item.

(c) The company has carried out physical verification of Property, plant and Equipment and identified certain assets having a carrying book value of ₹ 53.93 lakhs to be no longer in use and written off from the books of accounts and shown under exceptional items.

(d) On 21st November 2025, the Government of India notified the four Labour Codes—namely 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 referred to as the New Labour Codes, consolidating 29 existing labour laws.

The Company has assessed and disclosed the incremental impact of these changes on employee benefit obligations based on the best information available, read together with the FAQs issued by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. Considering the materiality and the regulatory-driven, non-recurring nature of the impact, an incremental amount of ₹ 33.62 lakhs has been presented as an exceptional item.

The company continues to monitor the finalisation of rules by the State Government and clarifications from the Government on other aspects of the New

Notes to Standalone Financial Results:

(e) The customs duty case relating to imported raw materials was decided in favour of the Company by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai. Consequently, the provision of ₹ 770 Lakhs (net) carried in the books of accounts has been reversed, being no longer required, and shown as an exceptional item.

(f) The claim filed by the erstwhile customer was dismissed by the City Civil Court, Mumbai, in favour of the Company. Consequently, the provision of ₹ 1,083 Lakhs carried in the books of accounts has been reversed, being no longer required, and shown under exceptional items.

6 **Segment reporting:**

The Company is exclusively engaged in the business of Manufacture and sale of Petrochemical products primarily in India. However, during the year, based on market demands, the Company has also traded some petrochemicals. As per Ind AS 108 "Operating Segments" specified under Section 133 of the Companies Act, 2013, there are no reportable operational or geographical segments applicable to the Company.

7 The figures for quarter ended 31st March are the balancing figures between audited annual figures of the full financial year and the published year-to-date figures up to the third quarter of the previous financial year.

8 Previous period / year figures have been regrouped, wherever necessary to confirm with the current year's presentation and disclosure

BRAHMAYYA & CO. For Identification Only CHARTERED ACCOUNTANTS

For **Manali Petrochemicals Limited**

R Chandrasekar
Managing Director & CEO - MPL Group
DIN 06374821

MANALI PETROCHEMICALS LIMITED Chennai 600 032

Place: Chennai
Date: 13th August, 2026

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of Manali Petrochemicals Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Manali Petrochemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Manali Petrochemicals Limited** ("the **Holding Company**") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the **Group**") for the quarter ended 30th June 2026 ("the **Statement**") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

2. The 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 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, as amended, read with relevant rules issued thereunder 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"). 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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   a. Manali Petrochemicals Limited (Holding Company)
   b. AMCHEM Speciality Chemicals Private Limited (Wholly Owned Subsidiary)
   c. Penn-White Limited (Step Down Subsidiary)
   d. Pennwhite India Private Limited (Step Down Subsidiary)
   e. Manali Speciality Private Limited (Wholly Owned Subsidiary)
   f. Notedome Limited (Ceased to be a subsidiary w.e.f 17th November 2025)
   g. Notedome Europe GmbH (Ceased to be a subsidiary w.e.f 17th November 2025)

5. Attention is drawn to the fact that the figures for the quarter ended 31st March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of other auditors referred to in paragraph 8 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 SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matters**

   i) Attention is invited to Note No.4 to the Statement, which explains that the lease period for the leasehold land on which one of the Holding Company's manufacturing units (Unit-II) operates expired on 30th June 2017. The Holding Company has submitted requests for renewal with the Government of Tamil Nadu (the Lessor) and is currently awaiting an extension of the lease. Pending this renewal, no adjustments have been made in the Statement for the period, as any potential impact of non-renewal cannot be determined at this time. Furthermore, the management remains confident that the lease renewal will be granted in due course. Based on this, the implementation of Ind AS 116 - Leases has been premised on a lease renewal period of 30 years, with current lease rent payments calculated according to the latest demand up to 30th June 2027.

   ii) Attention is invited to Note No. 5 to the Statement which outlines the impact of floods caused by Cyclone Michaung on the production plants. The Holding Company's claim for damages to Property, Plant, and Equipment is currently under assessment by the insurer. Pending this assessment, a sum of INR 1,180 Lakhs (net of INR 300 lakhs on-account payment received from the insurer) incurred for repairs and reinstatement of Property, Plant, and Equipment, and consequent derecognition of affected assets is treated as insurance claims receivable. Thus, the overall implications that may arise upon the eventual approval of the Holding Company's claim by the insurer are currently unascertainable; hence, no adjustments have been made in the Statement.

   Our conclusion on the Statement is not modified in respect of the above matters.

8. We did not review the interim financial results of two subsidiaries located outside India and one subsidiary incorporated in India included in the Statement, whose financial results reflect total revenue of INR 6,693 Lakhs (before consolidation adjustments), total net profit after tax and total comprehensive income of INR 2,514 Lakhs (before consolidation adjustments) for the quarter ended 30th June 2026, as considered in the Statement, have not been reviewed by us. These Interim Financial Results have been reviewed by other auditors whose reports 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 these subsidiaries, is based solely on the reports of other auditors and procedures performed by us as stated in paragraph 3 above.

   The financial results of these two foreign subsidiaries have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's Management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion in so far as it relates to the results of such subsidiaries located outside India is based on the reports of other auditors, and the conversion adjustments prepared by the Management of the Holding Company are reviewed by us.

   Our conclusion on the Statement is not modified in respect of the above matter

9. The Statement includes the interim financial results of one subsidiary which has not been reviewed by their auditor, whose interim financial results reflect total revenue of INR Nil Lakhs, total net loss after tax and total comprehensive loss of INR 0.13 Lakhs, for the quarter ended 30th June 2026, as considered in the Statement. According to the information and explanations given to us by the management, the interim financial results of this subsidiary are not material to the Group.

   Our conclusion on the Statement is not modified in respect of the above matter.

For Brahmayya & Co.,
Chartered Accountants
Firm Registration No. 000511S

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

Lokesh Vasudevan
Partner
Membership No:222320
UDIN: 26222320CKBORP3168

Place: Coonoor
Date: 13th August 2026

MANALI PETROCHEMICALS LIMITED

Registered Office: SPIC HOUSE, 88, Mount Road, Guindy, Chennai - 600 032

Telefax: 044-2235 1098 E-mail: Parent Companysecretary@manalipetro.com Website: www.manalipetro.com

Corporate Identity Number : L24294TN1986PLC013087

Statement of Consolidated Financial Results for the Quarter Ended 30th June 2026 [₹ in Lakh]

S. No	Particulars	Three Months Ended			Year Ended
		Unaudited	Audited #	Unaudited	Audited
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
1	Revenue from Operations	27,472	29,266	23,467	1,02,239
2	Other Income	1,377	676	802	4,746
3	**Total Income (1+2)**	**28,849**	**29,943**	**24,269**	**1,06,985**
4	Expenses				
	Cost of materials consumed	16,825	14,522	12,861	54,346
	Purchase of stock in trade	638	2,331	502	6,532
	Changes in inventories of finished goods, traded goods and work-in- progress	(4,706)	3,604	1,539	7,667
	Power, Fuel & Water expense	2,570	2,299	2,220	9,301
	Employee benefits expense	1,909	1,762	1,848	7,234
	Finance costs	306	364	317	1,355
	Depreciation and amortization expense	898	949	772	3,380
	Other expenses	1,956	2,257	2,214	8,955
	Total Expenses	**20,396**	**28,088**	**22,273**	**98,770**
5	**Profit Before Exceptional items and Tax (3-4)**	**8,453**	**1,855**	**1,996**	**8,215**
6	Exceptional Items (Refer Note no. 6)	-	1,854	-	6,830
7	**Profit Before Tax (5+6)**	**8,453**	**3,709**	**1,996**	**15,045**
8	Tax Expense				
	Current tax	2,097	727	518	1,895
	Short / (Excess) provision for tax relating to prior years	-	(164)	-	(82)
	Deferred tax	(80)	242	44	237
	Net tax expense	**2,017**	**805**	**562**	**2,050**
9	**Profit for the period (7-8)**	**6,436**	**2,904**	**1,434**	**12,995**
10	Other Comprehensive Income				
	Items that will not be re-classified to profit or (loss)				
	Changes in Fair Value of Equity Investments	1	0	0	2
	Remeasurement Cost of defined benefits	(43)	(15)	(4)	(23)
	Income Tax relating to items that will not be re-classified to Profit or Loss	11	3	1	5
	Items that will be re-classified to profit or (loss)	-	-	-	-
	Changes in Foreign Currency Translation	22	3,391	309	6,582
	Other Comprehensive Income	**(9)**	**3,379**	**306**	**6,566**
11	**Total Comprehensive Income for the period (9+10)**	**6,427**	**6,283**	**1,740**	**19,561**
12	Paid-up equity share capital (Face value of ₹ 5/- each)	8,603	8,603	8,603	8,603
13	Other Equity excluding Revaluation Reserves as at 31st March				1,19,543
14	Earnings Per Share of ₹ 5/- each (Basic and Diluted, Not annualised)	3.74	1.69	0.83	7.56

Refer note no.: 10

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS For Identification Only

MANALI PETROCHEMICALS LIMITED Chennai 600 032

Notes to Consolidated Financial Results:

1 These consolidated financial results relate to Manali Petrochemicals Limited (the ' Holding Company') and its subsidiaries / step-down subsidiaries, 1) AMCHEM Speciality Chemicals Private Limited, Singapore, 2) Penn-White Limited, UK, 3) Manali Speciality Private Limited, India, 4) Pennwhite India Private Limited, India, 5) Notedome Limited, UK (till 17th November 2025), and 6) Notedome Europe GmbH, Germany (till 17th November 2025).

2 **Review and Approval of the financial results:**

The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th August, 2026, respectively and have been subjected to limited review by the Statutory Auditors of the Company.

3 The financial results have been prepared in accordance with 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.

4 **Leasehold Land:**

The period of lease relating to the leasehold land expired on 30th June, 2017 for which request for renewal for a further period of 30 years has been filed by the Holding Company with Government of Tamil Nadu, which is under process. Pending renewal, lease rent has been paid till 30th June 2027 and has been encashed. The Management is confident that renewal of the lease will be granted as requested, as the land has been put to use for the specific purpose for which it has been allotted and hence no adjustments for impact of non-renewal, (which however is unascertainable at this point in time), are necessary in the financial results.

The holding company has adopted Ind AS 116 "Leases" with effective from 01.04.2021 considering that the lease would be renewed and lease rent obligations as per the demand notices received. Accordingly, the Right of Use Asset value and corresponding lease liability are recognised in the books of accounts. Adjustments, if any necessitated by the actual terms of the renewal would be made in due course, on receipt of the same from the Government.

The Auditors have included an Emphasis of Matter on the same in their Review Report.

5 The Insurance Claim made by the Holding Company towards Property, Plant & Equipment are still under consideration and pending determination of the eligible claims the cost incurred towards repairs and reinstatement of assets, and derecognition of affected assets, amounting to ₹ 1,180 lakh is carried as Insurance receivable (net of interim claim received amount ₹ 300 lakhs) as at 30th June 2026, in view of which the impact on the financial results is unascertainable, accordingly no adjustments have been made in the financial results in this regard.

The Auditors have included an Emphasis of Matter on the same in their Review Report.

6 **Exceptional Items:**

Previous Year:

(a) The Holding company has received Insurance claim of ₹ 816 lakhs towards the stocks affected by the floods (Cyclone Michaung) in the month of October 2025 and consequently expensed off ₹ 197 Lakhs (net) which was carried as claim receivables for the damaged inventories and shown under exceptional items.

(b) The Holding Company sold a portion of its land (0.1857 acres) for a consideration of ₹ 46.33 lakhs. The carrying amount of the portion sold was ₹ 0.46 lakhs. Accordingly, a gain on sale of land amounting to ₹ 45.87 lakhs has been shown as an exceptional item.

(c) The Holding company has carried out physical verification of Property, plant and Equipment and identified certain assets having a carrying book value of ₹ 53.93 lakhs to be no longer in use and written off from the books of accounts and shown under exceptional items.

(d) On 21st November, 2025, the Government of India notified the four Labour Codes—namely 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 referred to as the New Labour Codes, consolidating 29 existing labour laws.

The group has assessed and disclosed the incremental impact of these changes on employee benefit obligations based on the best information available, read together with the FAQs issued by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. Considering the materiality and the regulatory-driven, non-recurring nature of the impact, an incremental amount of ₹ 33.62 lakhs has been presented as an exceptional item in the financial results.

The group continues to monitor the finalisation of rules by the State Government and clarifications from the Government on other aspects of the New Labour Codes and will account for such developments as needed.

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Notes to Consolidated Financial Results:

(e) Gain on divestment of Notedome Limited and its subsidiary Notedome Europe GmbH, amounting to ₹ 5,216 lakhs (net of transfer expenses incurred) has been recognised as an exceptional item in the consolidated financial results.

(f) The customs duty case relating to imported raw materials was decided in favour of the Holding Company by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai. Consequently, the provision of ₹ 770 Lakhs (net) carried in the books of accounts has been reversed, being no longer required, and shown as an exceptional item.

(g) The claim filed by the erstwhile customer was dismissed by the City Civil Court, Mumbai, in favour of the Holding Company. Consequently, the provision of ₹ 1,083 Lakhs carried in the books of accounts has been reversed, being no longer required, and shown under exceptional items.

7 **Segment reporting:**

The Group is exclusively engaged in the business of Manufacture and sale of Petrochemical products primarily in India. However, during the year, based on market demands, the Company has also traded some petrochemicals. As per Ind AS 108 "Operating Segments" specified under Section 133 of the Companies Act, 2013, there are no reportable operational or geographical segments applicable to the Group. However, entity wide disclosure of Revenue from External Customers is provided (in ₹ Lakhs):

Geographical Area	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
India	22,920	24,856	16,394	78,897
European Union and UK	4,552	4,410	7,073	23,342

8 **Update on Subsidiaries:**

AMCHEM Speciality Chemicals Private Limited, Singapore, a wholly owned subsidiary of the Holding Company, has sold its 100% investment in wholly owned subsidiary Notedome Limited, UK, along with its subsidiary Notedome Europe GmbH to M/s Chimica Organica Industriale Milanese (C.O.I.M.) on 17th November 2025. Consequently, Notedome Limited and Notedome Europe GmbH are ceased to be step-down subsidiaries of Manali Petrochemicals Limited from 17th November 2025, and the net Assets and goodwill of Notedome Limited, measured at their respective carrying values, have been derecognised.

9 (i) Penn Globe Limited, an erstwhile wholly owned subsidiary of AMCHEM Speciality Chemicals Private Limited, Singapore was voluntarily struck off as part of group's restructuring process in the earlier year. However, during the previous year, the Penn Globe Limited was restored in UK on a strictly time-limited basis solely for the specific and limited purpose of enabling an application for the reinstatement of its subsidiary, PennWhite Print Solutions Limited ("PPSL"), to facilitate the receipt and distribution of any proceeds arising exclusively from Corporation Tax refunds due to PPSL.

(ii) During the previous year, PPSL was also restored for the above-mentioned purpose. The accompanying financial results do not consider the impact of this corporate action by the Subsidiary, as it does not have any material impact on the Group's financial position as on 30th June 2026.

10 The figures for quarter ended 31st March 2026 are the balancing figures between audited annual figures of the full financial year and the published year-to-date figures up to the third quarter of the previous financial year.

Previous period / year figures have been regrouped, wherever necessary to confirm with the current year's presentation and disclosure

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For **Manali Petrochemicals Limited**

R. Chandrasekar

R Chandrasekar
Managing Director & CEO - MPL Group
DIN 06374821

MANALI PETROCHEMICALS LIMITED Chennai 600 032

Place: Chennai
Date: 13th August, 2026