Atul Ltd
Atul 396 020, Gujarat, India
legal@atul.co.in | www.atul.co.in
(+91 2632) 230000

July 24, 2026

The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001
Through: BSE Listing portal
Scrip code: 500027

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East)
Mumbai 400 051
Through: NEAPS
Symbol: ATUL

Dear Sir:

Sub: Outcome of the Board meeting

Financial results

Pursuant to Regulation 30 and 33(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the following for the first quarter and ended on June 30, 2026:

a) unaudited standalone and consolidated financial results.
b) limited review report on standalone financial results.
c) limited review report on consolidated financial results.

Integrated filling (Financials) pursuant to the SEBI circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, is being done separately in XBRL format in accordance with relevant circulars issued by the stock exchanges.

Appointment of Director

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulations), we wish to inform you that based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the members of the Company, the Board of Directors has appointed Mr Vinayak Deshpande (DIN: 00036827), as an Additional Director and Independent Director of the Company effective August 01, 2026 for a period of five consecutive years.

The information required pursuant to provisions of Schedule III of the Regulations is enclosed as Annexure A.

The above were taken on record by the Board of Directors of the Company today at 13:50 pm at their meeting. Please note that the meeting commenced at 10:15 am and is continuing for other routine agenda items.

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Please acknowledge the receipt and inform the members of the stock exchange.

Thank you,

Yours faithfully,

For Atul Limited

LALIT PATNI

Digitally signed by LALIT PATNI
DN: c=IN, o=PERSONAL,
pseudonym=e2d5a0b712e647029fe748aa6aeac617,
2.5.4.20=dcbb01b07dca40e6aff961c681525a3fc379bd945ca909
41eb2fa3a4c06ef195, postalCode=396020, st=Gujarat,
serialNumber=12e57a0c1a13a50412ce942250bfdfb5d658c041
3d4e8fca6850513e961d4bb2, cn=LALIT PATNI
Date: 2026.07.24 14:06:29 +05'30'

Lalit Patni
Company Secretary and
Chief Compliance Officer
Encl.: as above

Atul Ltd

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CIN: L99999GJ1975PLC002859

Part I: Standalone unaudited financial results for the quarter ended on June 30, 2026

(₹ cr)

No.	Particulars	Quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
01.	**INCOME**				
	a) Revenue from operations	1,588.60	1,497.93	1,304.56	5,563.57
	b) Other income	26.31	74.96	28.97	198.91
	Total income	**1,614.91**	**1,572.89**	**1,333.53**	**5,762.48**
02.	**EXPENSES**				
	a) Cost of materials consumed	985.94	804.79	770.34	3,007.16
	b) Purchases of stock-in-trade	23.75	23.98	13.48	79.39
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(166.75)	3.39	(53.12)	(20.40)
	d) Power, fuel and water	159.57	144.11	138.68	556.06
	e) Employee benefit expenses (refer Note 4)	106.62	80.20	94.92	406.64
	f) Finance costs	0.73	0.87	0.62	3.59
	g) Depreciation and amortisation expenses	52.07	52.33	55.82	215.96
	h) Other expenses	183.13	214.48	178.28	754.11
	Total expenses	**1,345.06**	**1,324.15**	**1,199.02**	**5,002.51**
03.	**Profit before tax**	**269.85**	**248.74**	**134.51**	**759.97**
04.	**Tax expense**				
	a) Current tax	65.57	54.35	33.95	169.79
	b) Deferred tax	2.65	4.79	2.82	9.38
	Tax expense for the period	**68.22**	**59.14**	**36.77**	**179.17**
	Short | (Excess) provision of tax relating to earlier years	0.60	(14.24)	-	(14.24)
	Total tax expense	**68.82**	**44.90**	**36.77**	**164.93**
05.	**Profit for the period**	**201.03**	**203.84**	**97.74**	**595.04**

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Part I: Standalone unaudited financial results for the quarter ended on June 30, 2026

(₹ cr)

No.	Particulars	Quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
06.	**Other comprehensive income**				
	a) Items that will not be reclassified to profit | loss				
	i) Fair value of equity instruments through other comprehensive income	142.08	(68.95)	201.25	(8.68)
	ii) Remeasurement gain | (loss) on defined benefit plans	(4.16)	3.43	(5.16)	6.04
	iii) Income tax related to items above	(17.58)	8.65	(27.44)	(1.27)
	b) Items that will be reclassified to profit | loss				
	i) Effective portion of gain | (loss) on cash flow hedges	-	-	(0.08)	-
	ii) Income tax related to items above	-	-	0.02	-
	Other comprehensive income, net of tax	**120.34**	**(56.87)**	**168.59**	**(3.91)**
07.	**Total comprehensive income for the period**	**321.37**	**146.97**	**266.33**	**591.13**
08.	**Paid-up equity share capital (face value ₹ 10 per share)**	**29.44**	**29.44**	**29.44**	**29.44**
09.	**Other equity**				**6,026.46**
10.	**Earnings per equity share of ₹ 10 each (not annualised, excluding year end)**				
	Basic earnings (₹)	**68.28**	**69.24**	**33.20**	**202.11**
	Diluted earnings (₹)	**68.28**	**69.24**	**33.20**	**202.11**

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Standalone unaudited financial results for the quarter ended on June 30, 2026

Notes:

1. These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on July 23, 2026 and approved by the Board of Directors in its meeting held on July 24, 2026. The Statutory Auditors have carried out a limited review of the standalone unaudited financial results for the quarter ended on June 30, 2026. Their limited review report does not have any modification.

3. The Company publishes the standalone financial results along with the consolidated financial results. In accordance with the Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter ended on June 30, 2026.

4. Employee benefit expenses for the quarter ended March 31, 2026, include the impact of the reassessment of past service cost on gratuity and the remeasurement of leave encashment due to implementation of the new labour code. Consequently a gain due to reversal of excess provision of ₹ 24.38 cr was recognised for the quarter ended on March 31, 2026.

5. The figures for the quarter ended on March 31, 2026 are the balancing figures between audited figures for the full financial year and the published year-to-date figures up to the third quarter.

(Sunil Lalbhai)
(DIN: 00045590)
Chairman and Managing Director

Mumbai
July 24, 2026

DELOITTE HASKINS & SELLS LLP
MUMBAI

Atul Ltd

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CIN: L99999GJ1975PLC002859

Part II: Consolidated unaudited financial results for the quarter ended on June 30, 2026

(₹ cr)

No.	Particulars	Quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
01.	**INCOME**				
	a) Revenue from operations	1,847.95	1,670.07	1,478.00	6,273.54
	b) Other income	33.31	89.57	26.24	202.90
	Total income	**1,881.26**	**1,759.64**	**1,504.24**	**6,476.44**
02.	**EXPENSES**				
	a) Cost of materials consumed	1,103.00	889.13	791.09	3,252.99
	b) Purchases of stock-in-trade	31.89	29.20	19.57	100.16
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(187.77)	(25.28)	(52.07)	(46.92)
	d) Power, fuel and water	183.58	166.13	183.22	644.69
	e) Employee benefit expenses (refer Note 4)	132.18	107.70	120.02	515.57
	f) Finance costs	4.02	4.30	4.54	17.43
	g) Depreciation and amortisation expenses	78.09	79.29	82.04	322.13
	h) Other expenses	191.53	222.45	180.67	776.26
	Total expenses	**1,536.52**	**1,472.92**	**1,329.08**	**5,582.31**
03.	**Profit before share of net profit | (loss) of associate and joint venture companies and tax**	**344.74**	**286.72**	**175.16**	**894.13**
04.	Share of net profit | (loss) of associate and joint venture companies	2.09	1.99	1.87	6.37
05.	**Profit before tax**	**346.83**	**288.71**	**177.03**	**900.50**
06.	**Tax expense**				
	a) Current tax	75.66	59.42	37.06	185.66
	b) Deferred tax	16.63	32.34	7.61	39.61
	Tax expense for the period	**92.29**	**91.76**	**44.67**	**225.27**
	Short | (Excess) provision of tax relating to earlier years	0.61	(14.17)	-	(14.16)
	Total tax expense	**92.90**	**77.59**	**44.67**	**211.11**
07.	**Profit for the period**	**253.93**	**211.12**	**132.36**	**689.39**
	Attributable to:				
	Owners of the Company	245.30	210.15	127.77	677.90
	Non-controlling interests	8.63	0.97	4.59	11.49

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Part II: Consolidated unaudited financial results for the quarter ended on June 30, 2026

(₹ cr)

No.	Particulars	Quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
08.	**Other comprehensive income**				
	a) Items that will not be reclassified to profit | loss				
	i) Fair value of equity instruments through other comprehensive income	143.27	(70.45)	202.46	(9.05)
	ii) Remeasurement gain | (loss) on defined benefit plans	(4.15)	4.02	(5.24)	6.37
	iii) Income tax related to items above	(17.91)	8.86	(27.61)	(1.17)
	iv) Share of other comprehensive income of associate and joint venture companies accounted for using the equity method (net of tax)	-	0.01		0.01
	b) Items that will be reclassified to profit | loss				
	i) Effective portion of gain | (loss) on cash flow hedges	-	-	(0.08)	-
	ii) Exchange differences on translation of foreign operations	0.30	10.61	7.55	27.07
	iii) Income tax related to items above	(0.03)	(3.39)	(0.54)	(4.36)
	Other comprehensive income, net of tax	**121.48**	**(50.34)**	**176.54**	**18.87**
	Attributable to:				
	Owners of the Company	**121.47**	**(50.36)**	**176.54**	**18.85**
	Non-controlling interests	0.01	0.02	-	0.02
09.	**Total comprehensive income for the period**	**375.41**	**160.78**	**308.90**	**708.26**
	Attributable to:				
	Owners of the Company	**366.77**	**159.79**	**304.31**	**696.75**
	Non-controlling interests	8.64	0.99	4.59	11.51
10.	**Paid-up equity share capital (face value ₹ 10 per share)**	29.44	29.44	29.44	**29.44**
11.	**Other equity**				**6,192.50**
12.	**Earnings per equity share of ₹ 10 each (not annualised, excluding year end)**				
	Basic earnings (₹)	**83.32**	**71.38**	43.40	**230.25**
	Diluted earnings (₹)	**83.32**	**71.38**	43.40	**230.25**

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Part III: Consolidated segment revenue, segment results, segment assets and segment liabilities

(₹ cr)

No.	Particulars	Quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
1.	**Segment revenue (revenue from operations)**				
	Life Science Chemicals	469.23	461.74	449.20	1,805.24
	Performance and Other Chemicals	1,427.44	1,241.30	1,066.93	4,608.73
	Others	25.98	19.09	16.36	80.39
	Sub total	**1,922.65**	**1,722.13**	**1,532.49**	**6,494.36**
	Less:				
	Inter-segment revenue	74.70	52.06	54.49	220.82
	Total revenue	**1,847.95**	**1,670.07**	**1,478.00**	**6,273.54**
2.	**Segment results**				
	Life Science Chemicals	92.78	143.06	68.41	417.06
	Performance and Other Chemicals	239.83	124.94	100.00	416.67
	Others	6.77	1.26	2.34	11.84
	Sub total	**339.38**	**269.26**	**170.75**	**845.57**
	Less:				
	Finance costs	4.02	4.30	4.54	17.43
	Other unallocable expenditure (net of unallocable income)	(9.38)	(21.76)	(8.95)	(65.99)
	Add:				
	Share of net profit / (loss) of associate and joint venture companies	2.09	1.99	1.87	6.37
	Total profit before tax	**346.83**	**288.71**	**177.03**	**900.50**
3.	**Segment assets**				
	Life Science Chemicals	1,424.53	1,379.25	1,304.53	1,379.25
	Performance and Other Chemicals	4,166.73	3,861.45	3,700.41	3,861.45
	Others	251.69	240.92	229.05	240.92
	Unallocable	2,685.47	2,418.87	2,269.44	2,418.87
	Total assets	**8,528.42**	**7,900.49**	**7,503.43**	**7,900.49**
4.	**Segment liabilities**				
	Life Science Chemicals	345.72	305.45	328.71	305.45
	Performance and Other Chemicals	1,069.91	924.58	806.19	924.58
	Others	21.94	21.33	24.48	21.33
	Unallocable	418.92	352.60	372.47	352.60
	Total liabilities	**1,856.49**	**1,603.96**	**1,531.85**	**1,603.96**

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Consolidated unaudited financial results for the quarter ended on June 30, 2026

Notes:

1. These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on July 23, 2026 and approved by the Board of Directors in its meeting held on July 24, 2026. The Statutory Auditors have carried out a limited review of the consolidated unaudited financial results for the quarter ended on June 30, 2026. Their limited review report does not have any modification.

3. The Group has reported segment information in accordance with Ind AS 108, Operating Segments, as below:

Name of segment	**Main product groups**
Life Science Chemicals	Active pharmaceutical ingredients and its intermediates, crop protection chemicals
Performance and Other Chemicals	Adhesion promoters, bulk chemicals, epoxy resins and hardeners, intermediates, textile dyes
Others	Agribiotech, food products, services and others

4. Employee benefit expenses for the quarter ended March 31, 2026, include the impact of the reassessment of past service cost on gratuity and the remeasurement of leave encashment due to implementation of the new labour code. Consequently a gain due to reversal of excess provision of ₹ 25.41 cr was recognised for the quarter ended on March 31, 2026.

5. The figures for the quarter ended on March 31, 2026 are the balancing figures between audited figures for the full financial year and the published year-to-date figures up to the third quarter.

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MUMBAI

Slalbhai

(Sunil Lalbhai)
(DIN: 00045590)
Chairman and Managing Director

Mumbai
July 24, 2026

Atul Ltd

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CIN: L99999GJ1975PLC002859

Extract of standalone and consolidated unaudited financial results for the quarter ended on June 30, 2026

[in terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

(₹ cr)

No.	Particulars	Standalone				Consolidated			
		for the quarter ended on			Year ended on	for the quarter ended on			Year ended on
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from operations	1,588.60	1,497.93	1,304.56	5,563.57	1,847.95	1,670.07	1,478.00	6,273.54
2.	Net profit for the period before tax	269.85	248.74	134.51	759.97	346.83	288.71	177.03	900.50
3.	Net profit for the period after tax	201.03	203.84	97.74	595.04	253.93	211.12	132.36	689.39
4.	Total comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)]	321.37	146.97	266.33	591.13	375.41	160.78	308.90	708.26
5.	Equity share capital	29.44	29.44	29.44	29.44	29.44	29.44	29.44	29.44
6.	Other equity				6,026.46				6,192.50
7.	Earnings per equity share of ₹ 10 each (not annualised, excluding year end)								
	Basic earnings (₹)	68.28	69.24	33.20	202.11	83.32	71.38	43.40	230.25
	Diluted earnings (₹)	68.28	69.24	33.20	202.11	83.32	71.38	43.40	230.25

Note

The above is an extract of the detailed format of results filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The details in prescribed format of the results are available on the websites of the stock exchanges (www.bseindia.com, www.nseindia.com) and the Company (www.atul.co.in).

For Atul Ltd

(Sunil Lalbhai)
(DIN: 00045590)
Chairman and Managing Director

Mumbai
July 24, 2026

Lalbhai Group

Deloitte
Haskins & Sells LLP

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

TO THE BOARD OF DIRECTORS OF
ATUL LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ATUL LIMITED** ("the Company"), for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Ketan Vora

Ketan Vora
(Partner)
(Membership No. 100459)
UDIN: 26100459RMZFTG3416

Place: Mumbai
Date: July 24, 2026

Deloitte
Haskins & Sells LLP

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

TO THE BOARD OF DIRECTORS
ATUL Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATUL LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and other comprehensive income of its associate and joint ventures for the quarter ended June 30, 2026 ("the Statement") which includes a Joint Operation of the Group accounted on proportionate basis, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the entities listed in Annexure A of this report.

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 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 LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DELOITTE HASKINS & SELLS LLP * MUMBAI *

Deloitte
Haskins & Sells LLP

6. We did not review the interim financial information of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects, total revenues of ₹ 283.27 crore for the quarter ended June 30, 2026, total net profit|(loss) after tax of ₹ 13.42 crore for the quarter ended June 30, 2026, and other comprehensive income|(loss) of ₹ 0.00 crore for the quarter ended June 30, 2026, as considered in the Statement. These interim financial information have been reviewed by the other auditors whose reports have been furnished to us by such other auditor 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 such other auditors and the procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries are located outside India whose interim financial information 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 Company's management has converted the financial information 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, as applicable, these conversion adjustments made by the Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and reviewed by us.

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

7. The consolidated unaudited financial results includes the interim financial information of 36 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects, total revenues of ₹ 75.47 crore for the quarter ended June 30, 2026, total net profit|(loss) after tax of ₹ 10.66 crore for the quarter ended June 30, 2026, other comprehensive income |(loss) of ₹ 0.85 crore for the quarter ended June 30, 2026, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of net profit|(loss) after tax of ₹ (1.43) crore for the quarter ended June 30, 2026 and other comprehensive income ₹ 0.00 crore for the quarter ended June 30, 2026, as considered in the Statement, in respect of an associate and a joint venture, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Ketan Vora

Ketan Vora
(Partner)
(Membership No. 100459)
UDIN: 26100459SZIWPH7059

Place: Mumbai
Date: July 24, 2026

Deloitte
Haskins & Sells LLP

Annexure A

A) Parent Company

Sr. No.	Name of the Parent
1	Atul Limited

B) Subsidiary companies

Sr.No.	Name of the Subsidiary	Sr.No.	Name of the Subsidiary
1.	Aaranyak Urmi Limited	22.	Atul Hospitality Limited
2.	Aasthan Dates Limited	23.	Atul Infotech Private Limited
3.	Amal Limited	24.	Atul Ireland Limited
4.	Amal Speciality Chemicals Limited	25.	Atul Lifescience Limited
5.	Atul (Retail) Brands Limited	26.	Atul Middle East FZ-LLC
6.	Atul Aarogya Limited	27.	Atul Natural Dyes Limited
7.	Atul Adhesives Private Limited	28.	Atul Natural Foods Limited
8.	Atul Ayurveda Limited	29.	Atul Nivesh Limited
9.	Atul Bioscience Limited	30.	Atul Paints Limited
10.	Atul Biospace Limited	31.	Atul Polymers Products Limited
11.	Atul Brasil Quimicos Limiteda	32.	Atul Products Limited
12.	Atul China Limited	33.	Atul Rajasthan Date Palms Limited
13.	Atul Clean Energy Limited	34.	Atul Renewable Energy Limited
14.	Atul Consumer Products Limited	35.	Atul Seeds Limited
15.	Atul Crop Care Limited	36.	Atul USA Inc.
16.	Atul Deutschland GmbH	37.	Biyaban Agri Limited
17.	Atul Entertainment Limited	38.	DPD Limited
18.	Atul UK Limited (Formerly Atul Europe Limited)	39.	Jayati Infrastructure Limited
19.	Atul Fin Resources Limited	40.	Osia Dairy Limited
20.	Atul Finserv Limited	41.	Osia Infrastructure Limited
21.	Atul Healthcare Limited	42.	Raja Dates Limited
		43.	Sehat Foods Limited

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C) Associate company

Sr. No.	Name of the Associate Company
1	Valsad Institute of Medical Sciences Limited

D) Joint venture companies

Sr. No.	Name of the Joint Venture Company
1	Rudolf Atul Chemicals Limited
2	Atul-Buckman Specialties Private Limited

E) Joint operation

Sr. No.	Name of the Joint operation
1	Anaven LLP

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Annexure A

Name of Director	Mr Vinayak Deshpande
Year of birth	1957
Date of appointment	The appointment is effective August 01, 2026 for five years and it is subject to approval of the members of the Company
Directorship in other companies	Public companies Kirloskar Brothers Ltd Praj Industries Ltd Signify Innovations India Ltd Universal MEP Projects & Engineering Services Ltd Voltas Ltd Other companies Pune Knowledge Cluster Foundation Talakrit Foundation
Brief résumé	Mr Vinayak Deshpande has about four decades of experience in industrial and building automation, large infrastructure projects, engineering, procurement and construction projects, public-private partnership implementation and end-to-end program management. He served as Managing Director | Chief Executive Officer of reputed organisations such as Tata Honeywell and Tata Projects for more than two decades. He has been honoured with several awards for the accelerated completion of prestigious infrastructure projects, including the Bandra-Worli sea link and the new Parliament building. Mr Deshpande currently serves as the advisor to Tata Sons Ltd. Mr Deshpande holds a graduate degree in Chemical Engineering from Indian Institute of Technology, Kharagpur.
Disclosure of relationships between directors	No relationship with other Directors on the Board of the Company.
Cessation from directorship of listed company in past three years	Kennametal India Ltd
Reason for change	Not applicable
Number of shares held in the Company	Nil
Disclosure of debarment	Mr Deshpande is not debarred from holding the office of the Director by virtue of any SEBI order or any other such authority.