

Date: October 30, 2026

Listing Compliance Department

BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400001 Scrip Code: 542729	The National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 Symbol: DCMNVL
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Sub: Outcome of the Board of Directors meeting held today i.e. October 30, 2026 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to our intimation dated October 23, 2026 and pursuant to Regulations 30, 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company has considered and approved *inter-alia* the following matters in their meeting held today i.e. Friday, October 30, 2026:

Approval of Un-Audited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Statutory Auditors. The said results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, and is enclosed as “**Annexure A**”.

The Board Meeting commenced at 03:35 P.M. and concluded at 06:15 P.M. (IST)

This is for your information and record please.

Yours faithfully,

For DCM Nouvelle Limited

**SHEKHER
KAPOOR** Digitally signed by
SHEKHER KAPOOR
Date: 2026.10.30
18:36:40 +05'30'

Shekher Kapoor
Company Secretary and Compliance officer
Membership No: A 69198

Place: New Delhi

Walker Chandiook & Co LLP

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Gurugram – 122 002
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Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of DCM Nouvelle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of DCM Nouvelle Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of DCM Nouvelle Limited ('the Company') for the quarter ended 30 September 2026 and year to date for the period 01 April 2026 to 30 September 2026 (the Statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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 Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker ChandioK & Co LLP

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of DCM Nouvelle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/ N500013



Vinod Gupta

Partner

Membership No. 503690

UDIN: 26503690B0QNUR8890



Place: Gurugram

Date: 30 October 2026

Statement of standalone unaudited financial results for the quarter and half year ended 30 September 2026

(₹ in lacs, except otherwise stated)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I.	Revenue from operations	31,412	28,345	23,511	59,757	48,480	1,01,517
II.	Other income	217	171	65	388	149	143
III.	Total income (I + II)	31,629	28,516	23,576	60,145	48,629	1,01,660
IV.	Expenses						
	Cost of materials consumed	22,279	20,077	19,143	42,356	38,508	76,334
	Changes in inventories of finished goods and work-in-progress	(844)	(2,266)	(1,601)	(3,110)	(2,737)	(934)
	Employee benefits expense	2,361	1,919	1,590	4,280	3,143	6,223
	Finance costs	439	507	437	946	972	1,888
	Depreciation expense	609	584	584	1,193	1,160	2,276
	Other expenses	3,766	3,490	3,235	7,256	6,505	13,353
	Total expenses (IV)	28,610	24,311	23,388	52,921	47,551	99,140
V.	Profit before exceptional items and tax (III-IV)	3,019	4,205	188	7,224	1,078	2,520
VI.	Exceptional items (refer note 4)	-	-	-	-	-	3,747
VII.	Profit before tax (V-VI)	3,019	4,205	188	7,224	1,078	(1,227)
VIII.	Tax expense:						
	- Current tax	827	1,091	101	1,918	371	682
	- Deferred tax charge/(benefit)	(70)	(31)	(64)	(101)	(110)	(107)
	Total tax expense	757	1,060	37	1,817	261	575
IX.	Profit for the period/year (VII-VIII)	2,262	3,145	151	5,407	817	(1,802)
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss in subsequent period/ year						
	Re-measurement gain/(loss) of defined benefit obligations	(79)	6	(23)	(73)	(20)	24
	Income tax relating to remeasurement of defined benefit obligations	20	(2)	6	18	5	(6)
	Other comprehensive income, net of tax	(59)	4	(17)	(55)	(15)	18
XI.	Total comprehensive income for the period/year (IX+X)	2,203	3,149	134	5,352	802	(1,784)
XII.	Paid up equity share capital (face value of ₹ 10 per share)	1,868	1,868	1,868	1,868	1,868	1,868
XIII.	Other equity						30,817
XIV.	Earnings per share	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	Basic and diluted (in ₹)	12.11	16.84	0.81	28.95	4.37	(9.65)

See accompanying notes to the standalone unaudited financial results.



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Notes to the standalone unaudited financial results for the quarter and half year ended 30 September 2026

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended), this statement of standalone unaudited financial results of DCM Nouvelle Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026. The statutory auditor of the Company have expressed an unmodified conclusion on these standalone results.
- 2 The above standalone results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The Company's business falls within a single operating business segment i.e. textiles in terms of the Indian Accounting Standards 108 - Operating Segments and hence, no additional disclosures have been furnished.

4 Exceptional Items

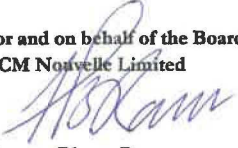
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
Statutory impact of New Labour Codes*	-	-	-	-	-	186
Provision for impairment in value of investment in subsidiary [†]	-	-	-	-	-	3,561
Total	-	-	-	-	-	3,747

*On 21 November 2025, the Ministry of Labour and Employment (MoLE), Government of India, had notified the implementation of four Labour Codes viz. 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 - consolidating 29 existing labour laws. On the basis of information available, the Company had assessed and accrued the incremental impact for these changes in gratuity liability arising from past service by ₹ 147 lacs and increase in long-term compensated absences liability by ₹ 39 lacs and disclosed as an "Exceptional Item - Statutory impact of New Labour Codes" in these standalone financial results of the Company for the year ended 31 March 2026. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect of such developments in the period in which they are notified.

[†]During the year ended 31 March 2026, the Company performed an impairment assessment of its investment in DCM Nouvelle Specialty Chemicals Limited, (a subsidiary of the Company) in accordance with Indian Accounting Standard 36 - Impairment of Assets (IndAS 36). The recoverable amount was determined based on Value in Use (VIU), being the present value of expected future cash flows. Since the VIU was lower than the carrying amount, provision for impairment of ₹ 3,561 lacs has been recognised in these standalone financial results and the carrying amount of the investment has been reduced accordingly.

- 5 Previous period figures have been regrouped/ reclassified, wherever necessary, which are not material, to make them comparable with current period.

For and on behalf of the Board of Directors
DCM Nouvelle Limited


Hemant Bharat Ram
Managing Director
DIN: 00150933

Place: New Delhi
Date: 30 October 2026



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DCM Nouvelle Limited

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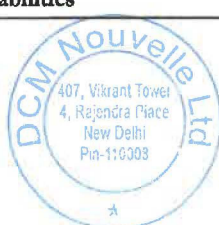
CIN: L17309DL2016PLC307204; E-mail: info@dcmnvl.com

Tel: 011-45013348

Statement of standalone unaudited assets and liabilities as at 30 September 2026

(₹ in lacs, except otherwise stated)

Particulars	As at 30 September 2026	As at 31 March 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	21,038	21,321
Capital work-in-progress	267	160
Financial assets		
(i) Investments	8,679	8,179
Other non-current assets	3,021	1,699
Total non-current assets	33,005	31,359
Current assets		
Inventories	16,516	22,946
Financial assets		
(i) Trade receivables	15,305	12,672
(ii) Cash and cash equivalents	276	71
(iii) Loans	12	51
(iv) Other financial assets	464	855
Other current assets	3,962	3,809
Total current assets	36,535	40,404
Total assets	69,540	71,763
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,868	1,868
Other equity	36,169	30,817
Total equity	38,037	32,685
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	5,648	6,254
(ii) Other financial liabilities	17	17
Provisions	778	506
Deferred tax liabilities (net)	800	919
Total non-current liabilities	7,243	7,696
Current liabilities		
Financial liabilities		
(i) Borrowings	17,969	26,330
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises; and	459	208
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,496	1,695
(iii) Other financial liabilities	1,279	950
Other current liabilities	328	164
Contract liabilities	416	317
Provisions	1,567	1,593
Current tax liabilities (net)	746	125
Total current liabilities	24,260	31,382
Total equity and liabilities	69,540	71,763



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Statement of standalone unaudited cash flows for the half year ended 30 September 2026

(₹ in lacs, except otherwise stated)

S. No.	Particulars	Half year ended 30 September 2026	Half year ended 30 September 2025
		(Unaudited)	(Unaudited)
A.	Cash flows from operating activities		
	Profit before tax	7,224	1,078
	Adjustments for :		
	Depreciation expense	1,193	1,160
	Amortisation of deferred grant	(196)	(197)
	Profit on sale of property, plant and equipment (net)	(22)	(0)
	Unrealised foreign exchange gain (net)	(96)	(21)
	Interest income	(25)	(29)
	Provision against TUF subsidy	-	1
	Provision against transmission charges on open access power purchased	-	10
	Finance costs	946	972
	Operating profit before working capital changes	9,024	2,974
	Movements in working capital:		
	Net change in		
	- Inventories	6,429	14,008
	- Trade receivables	(2,544)	2,403
	- Loans	39	11
	- Other financial assets	711	13
	- Other assets	(179)	(331)
	- Trade payable	52	(789)
	- Provisions	173	73
	- Financial liabilities	321	157
	- Other liabilities	144	(147)
	Cash generated from operations	14,170	18,372
	Income taxes paid (net of refunds)	(1,298)	(25)
	Net cash flow generated from operating activities (A)	12,872	18,347
B.	Cash flows from investing activities		
	Purchase of property, plant and equipment (including capital work-in-progress, advance and capital creditors)	(2,319)	(291)
	Proceeds from sale of property, plant and equipment	35	1
	Investments in subsidiary	(500)	(300)
	Payment of application money towards securities	-	(392)
	Interest received	23	40
	Fixed deposit redeemed/(created) during the year (net)	(0)	3
	Net cash used in investing activities (B)	(2,761)	(939)
C.	Cash flow from financing activities		
	Repayment of long-term borrowings	(557)	(453)
	Repayments of short-term borrowings (net)	(8,403)	(15,856)
	Finance costs paid	(946)	(972)
	Net cash used in financing activities (C)	(9,906)	(17,281)
D.	Net increase in cash and cash equivalents (A+B+C)	205	127
E.	Cash and cash equivalents as at the beginning of the year	71	69
F.	Cash and cash equivalents as at the end of the year	276	196
G.	Components of cash and cash equivalents		
i.	Balances with banks:		
	- Current accounts	268	187
	- Cash credit accounts	1	1
ii.	Cash on hand	7	8
	Cash and cash equivalents at the end of the year	276	196

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.



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Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of DCM Nouvelle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of DCM Nouvelle Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of DCM Nouvelle Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its associate, (refer Annexure 1 for the list of subsidiary and associate included in the Statement) for the quarter ended 30 September 2026 and year to date for the period 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
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 Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of DCM Nouvelle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditor referred to in paragraph 5 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial information of the subsidiary included in the Statement whose financial information reflect total assets of ₹ 8,799 lacs as at 30 September 2026, and total revenues of ₹ 390 lacs and ₹ 788 lacs, net loss after tax of ₹ 525 lacs and ₹ 920 lacs, total comprehensive loss of ₹ 525 lacs and ₹ 920 lacs, for the quarter and year-to-date period ended on 30 September 2026, and net cash outflows of ₹ 2 lacs for the year to date period ended on 30 September 2026, as considered in the Statement. These interim financial information have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.

6. The Statement also includes the Group's share of net loss after tax of ₹ 4 lacs and total comprehensive loss of ₹ 4 lacs, for the quarter and year-to-date period ended on 30 September 2026, respectively, as considered in the Statement, in respect of associate, based on its interim financial information, which have not been reviewed by its auditor, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/ N500013



Vinod Gupta
Partner
Membership No. 503690



UDIN: 26503690NIUIB3122

Place: Gurugram
Date: 30 October 2026

Walker Chandio & Co LLP

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of DCM Nouvelle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

S. No.	Name	Relationship with the Holding Company
1	DCM Nouvelle Limited	Holding Company
2	DCM Nouvelle Specialty Chemicals Limited	Subsidiary
3	Ampin C&I Power Three Private Limited	Associate



Statement of consolidated unaudited financial results for the quarter and half ended 30 September 2026

(₹ in lakhs except as stated otherwise)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Income:						
II.	Revenue from operations	31,802	28,743	23,888	60,545	49,150	1,02,707
III.	Other income	214	174	63	388	145	136
IV.	Total income (I + II)	32,016	28,917	23,951	60,933	49,295	1,02,843
V.	Expenses						
VI.	Cost of materials consumed	22,377	20,290	19,405	42,667	38,771	77,324
VII.	Changes in inventories of finished goods and work-in-progress	(561)	(2,209)	(1,624)	(2,770)	(2,503)	(1,268)
VIII.	Employee benefits expense	2,615	2,167	1,834	4,782	3,619	7,173
IX.	Finance costs	448	513	444	961	982	1,911
X.	Depreciation expense	761	735	736	1,496	1,464	2,881
XI.	Other expenses	3,879	3,608	3,361	7,487	6,783	13,891
XII.	Total expenses (IV)	29,519	25,104	24,156	54,623	49,116	1,01,912
XIII.	Profit/ (loss) before exceptional items, share of net profit / (loss) of associate and taxes (III-IV)	2,497	3,813	(205)	6,310	179	931
XIV.	Exceptional items (refer note 4)	-	-	-	-	-	192
XV.	Share of net loss of associate	(4)	-	-	(4)	-	-
XVI.	Profit/ (loss) before tax (V-VI+VII)	2,493	3,813	(205)	6,306	179	739
XVII.	Tax expense:						
XVIII.	-Current tax	827	1,091	101	1,918	371	682
XIX.	-Deferred tax charge/ (benefit)	(70)	(31)	(64)	(101)	(110)	(107)
XX.	Total tax expense	757	1,060	37	1,817	261	575
XXI.	Profit/ (loss) for the period/ year	1,736	2,753	(242)	4,489	(82)	164
XXII.	Other comprehensive income						
XXIII.	Items that will not be reclassified to profit or loss						
XXIV.	Re-measurement gain/(loss) of defined benefit obligations	(79)	6	(23)	(73)	(20)	27
XXV.	Income tax relating to remeasurement of defined benefit obligations	19	(2)	6	17	5	(6)
XXVI.	Other comprehensive income, net of tax	(60)	4	(17)	(56)	(15)	21
XXVII.	Total comprehensive income for the period/ year	1,676	2,757	(259)	4,433	(97)	185
XXVIII.	Net profit attributable to						
XXIX.	a) Owners of the Holding Company	1,794	2,798	(195)	4,592	29	361
XXX.	b) Non-controlling interest	(58)	(45)	(47)	(103)	(111)	(197)
XXXI.	Other comprehensive income attributable to						
XXXII.	a) Owners of the Holding Company	(60)	4	(17)	(56)	(15)	21
XXXIII.	b) Non-controlling interest	-	-	-	-	-	-
XXXIV.	Total comprehensive income attributable to						
XXXV.	a) Owners of the Holding Company	1,734	2,802	(212)	4,536	14	382
XXXVI.	b) Non-controlling interest	(58)	(45)	(47)	(103)	(111)	(197)
XXXVII.	Paid up equity share capital (face value of ₹ 10 pcr share)	1,868	1,868	1,868	1,868	1,868	1,868
XXXVIII.	Other equity						30,951
XXXIX.	Earnings per share						
XL.	Basic and diluted (in ₹)	(not annualised) 9.60	(not annualised) 14.98	(not annualised) (1.30)	(not annualised) 24.59	(not annualised) (0.44)	(annualised) 1.93

See accompanying notes to the consolidated unaudited financial results.



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Notes to the consolidated unaudited financial results for the quarter and half year ended 30 September 2026

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended), this statement of consolidated unaudited financial results of DCM Nouvelle Limited ("the Holding Company") and its subsidiary, DCM Nouvelle Specialty Chemicals Limited (the Holding Company and its subsidiary together referred to as "the Group"), and its associate, Ampin C&I Power Three Private Limited have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026. The statutory auditor of the holding Company have expressed an unmodified conclusion on these consolidated results.
2. The above consolidated results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The Group has identified textiles and chemicals as operating segments based on organisational structure and for which discrete financial information including segment results has been furnished.
- 4 **Exceptional Items**

(₹ in lacs, except otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
Statutory impact of New Labour Codes*	-	-	-	-	-	192
Total	-	-	-	-	-	192

*On 21 November 2025, the Ministry of Labour and Employment (MoLE), Government of India, had notified the implementation of four Labour Codes viz. 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 – consolidating 29 existing labour laws. On the basis of information available, the Holding Company had assessed and accrued the incremental impact for these changes in gratuity liability arising from past service by ₹ 147 lacs and increase in long-term compensated absences liability by ₹ 39 lacs for the year ended 31 March 2026, the subsidiary had accrued impact of these changes by ₹ 6 lacs for the year ended 31 March 2026 and disclosed as an "Exceptional Item – Statutory impact of New Labour Codes" in these consolidated financial results of the Holding Company. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect of such developments in the period in which they are notified.

- 5 Previous period figures have been regrouped/reclassified, wherever necessary, which are not material, to make them comparable with current period.

For and on behalf of the Board of Directors
DCM Nouvelle Limited


Hemant Bharat Ram
Managing Director
DIN: 00150933

Place: New Delhi
Date: 30 October 2026



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DCM Nouvelle Limited

Regd. Office: 407, Vikrant Tower, 4 Rajendra Place, New Delhi - 110008

CIN: L17309DL2016PLC307204; E-mail: info@dcmnvl.com

Tel: 011-45013348

Statement of consolidated assets and liabilities as at 30 September 2026

(₹ in lakhs except as stated otherwise)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	26,298	26,865
Capital work-in-progress	527	164
Right-of-use assets	1,244	1,251
Intangible assets	28	31
Investments	696	700
Non-current tax assets (net)	2	1
Other non-current assets	3,062	1,748
Total non-current assets	31,857	30,760
Current assets		
Inventories	17,083	23,901
Financial assets		
(i) Trade receivables	15,507	12,786
(ii) Cash and cash equivalents	277	74
(iii) Bank balances other than (ii) above	-	55
(iii) Loans	12	51
(iv) Other financial assets	464	855
Other current assets	5,064	4,897
Total current assets	38,407	42,619
Total assets	70,264	73,379
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,868	1,868
Other equity	35,487	30,951
Equity attributable to owners of the Company	37,355	32,819
Non-controlling interests	411	514
Total equity	37,766	33,333
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	5,648	6,254
(ii) Lease liabilities	57	60
(iii) Other financial liabilities	17	17
Provisions	835	552
Deferred tax liabilities (net)	800	919
Total non-current liabilities	7,357	7,802
Current liabilities		
Financial liabilities		
(i) Borrowings	18,493	26,468
(ii) Lease Liabilities	4	4
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises; and	515	242
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,575	2,096
(iv) Other financial liabilities	1,346	998
Other current liabilities	479	400
Contract liabilities	416	317
Provisions	1,567	1,593
Current tax liabilities (net)	746	126
Total current liabilities	25,141	32,243
Total equity and liabilities	70,264	73,379

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Unaudited Consolidated statement of cash flow for the half year ended 30 September 2026

(₹ in lacs, except otherwise stated)

Particulars	Half year ended 30 September 2026	Half year ended 30 September 2025
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net profit before tax	6,310	179
Adjustments for :		
Depreciation expense	1,496	1,464
Amortisation of deferred grant	(295)	(295)
(Profit)/loss on sale of property, plant and equipment (net)	(21)	-
Unrealised foreign exchange gain	(96)	(21)
Interest income including interest subsidy	(26)	(31)
Provision against transmission charges on open access power purchased	-	10
Provision against TUF subsidy	-	1
Interest expense	961	982
Operating profit before working capital changes	8,329	2,289
Movements in working capital:		
Net change in		
-Inventories	6,817	14,141
-Trade receivables	(2,632)	2,425
-Loans	39	11
-Other financial assets	703	13
-Other assets	(179)	(80)
-Trade payable	(247)	(986)
-Provisions	173	73
-Financial liabilities	335	166
-Other liabilities	167	(117)
Cash generated from operations	13,505	17,935
Income-taxes paid (net of refund)	(1,298)	(26)
Net cash flow generated from operating activities (A)	12,207	17,909
B. Cash flows from investing activities		
Purchase of property, plant and equipment (including capital work-in-progress, capital advance and capital creditors)	(2,587)	(309)
Proceeds from sale of property, plant and equipment	38	1
Interest received	24	42
Investments in fixed deposit	55	3
Net cash (used in) investing activities (B)	(2,470)	(263)
C. Cash flow from financing activities		
Repayment of long-term borrowings	(557)	(702)
Interest payment of finance lease liability	(3)	(3)
Proceeds from long-term borrowings	-	-
Repayment of short-term borrowings (net)	(8,016)	(15,856)
Finance charges paid	(958)	(982)
Net cash (used in) financing activities (C)	(9,534)	(17,543)
D. Net increase in cash and cash equivalents (A+B+C)	203	103
E. Cash and cash equivalents as at the beginning	74	121
F. Cash and cash equivalents as at the end	277	224

G. Components of cash and cash equivalents

i. Balances with banks:		
- Current accounts	269	195
- Cash credit accounts	1	1
-in fixed deposit accounts	-	20
ii. Cash on hand	7	8
Cash and cash equivalents as at the end of the year	277	224

*rounded off to nil

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Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flow'.



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Consolidated Operating segments disclosure as per Ind AS 108 'Operating Segments'

(₹ in lakhs except as stated otherwise)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
(a)	Textiles	31,412	28,345	23,511	59,757	48,480	1,01,517
(b)	Chemicals	390	398	377	788	670	1,190
	Total Segment revenue	31,802	28,743	23,888	60,545	49,150	1,02,707
2	Segment results						
(a)	Textiles	3,019	4,205	188	7,224	1,078	(1,227)
(b)	Chemicals	(526)	(396)	(397)	(922)	(908)	(1,611)
	Total segment results before tax	2,493	3,809	(209)	6,302	170	(2,838)
	Less : inter segment elimination	(4)	(4)	(4)	(8)	(9)	(3,577)
	Share of net loss of associate accounted for using equity method (net of taxes)	(4)	-	-	(4)	-	-
	Total profit before tax	2,493	3,813	(205)	6,306	179	739
3	Segment assets						
(a)	Textiles	69,540	67,770	58,414	69,540	58,414	71,763
(b)	Chemicals	8,799	8,932	9,101	8,799	9,101	9,194
(c)	Elimination of inter segment assets	(8,074)	(8,075)	(10,741)	(8,074)	(10,741)	(7,578)
	Total segment assets	70,265	68,627	56,774	70,265	56,774	73,379
4	Segment liabilities						
(a)	Textiles	31,503	31,936	23,152	31,503	23,152	39,078
(b)	Chemicals	993	600	561	993	561	968
(c)	Elimination of inter segment liabilities	-	-	-	-	-	-
	Total segment liabilities	32,496	32,536	23,713	32,496	23,713	40,046
	Segment revenue- Geographical information						
(a)	Textiles						
	India	16,972	15,119	15,245	32,091	31,758	61,692
	Rest of the world	14,440	13,226	8,266	27,666	16,722	39,825
	Sub-total (a)	31,412	28,345	23,511	59,757	48,480	1,01,517
(b)	Chemicals						
	India	390	398	377	788	670	1,190
	Rest of the world	-	-	-	-	-	-
	Sub-total (b)	390	398	377	788	670	1,190
	Total (a)+(b)	31,802	28,743	23,888	60,545	49,150	1,02,707



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