



IOL CHEMICALS AND PHARMACEUTICALS LIMITED

30th October 2026
IOLCP/CGC/2026

National Stock Exchange of India Ltd
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051
Security Symbol: IOLCP

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400 001
Security Code: 524164

Subject: Outcome of the Board Meeting and submission of Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026

Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 30th October 2026, inter alia, considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026. A copy of the aforesaid Financial Results, along with the Limited Review Reports issued by the Statutory Auditors, is enclosed herewith.

We hereby confirm that the Limited Review Reports issued by the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results for the quarter and half year ended 30th September 2026 are unmodified.

The meeting of the Board of Directors commenced at 4:00 PM and concluded at 5:45 PM.

The above Un-Audited Financial Results are also available on the website of the Company i.e. www.iolcp.com

This is for your information & record.

Thanking You,

Yours faithfully,
For IOL Chemicals and Pharmaceuticals Limited

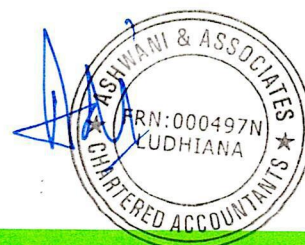
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Date: 2026.10.30
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Abhay Raj Singh
Sr. Vice President & Company Secretary

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

**Review Report to
The Board of Directors
IOL Chemicals and Pharmaceuticals Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s IOL Chemicals and Pharmaceuticals Limited** (the "Company") for the quarter and half year ended 30th September 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standard 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other



accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashwani & Associates

Chartered Accountants

Firm Registration No.: 000497N

by the hand of

A circular stamp for Ashwani & Associates, Chartered Accountants, Ludhiana. The stamp contains the text "ASHWANI & ASSOCIATES" at the top, "FRN:000497N" in the center, and "LUDHIANA" and "CHARTERED ACCOUNTANTS" at the bottom. A handwritten signature in blue ink is written over the stamp.

Aditya Kumar

Partner

M. No.: 506955

UDIN: 265069550QSVQI7739

Place: Ludhiana

Dated: 30.10.2026



IOL CHEMICALS AND PHARMACEUTICALS LIMITED

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30-SEP-2026

in ₹ Crore

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
	Income:						
I	Revenue from operations	795.03	756.26	567.53	1,551.29	1,119.22	2,319.06
II	Other Income	5.51	8.18	6.88	13.69	14.25	21.28
III	Total income (I+II)	800.54	764.44	574.41	1,564.98	1,133.47	2,340.34
	Expenses:						
	Cost of materials consumed	505.31	506.76	366.70	1,012.07	743.25	1,501.61
	Purchases of stock-in-trade	-	0.75	-	0.75	-	4.02
	Changes in inventories of finished goods, work-in-progress and stock in trade	(3.99)	(29.53)	1.47	(33.52)	(10.85)	(18.53)
	Employee benefits expense	68.71	71.21	63.35	139.92	121.00	248.26
	Finance costs	5.44	3.64	3.48	9.08	7.71	14.55
	Depreciation and amortization expenses	22.19	21.32	19.98	43.51	39.73	80.17
	Other expenses	115.63	103.52	78.91	219.15	146.57	314.61
	Total Expenses (IV)	713.29	677.67	533.89	1,390.96	1,047.41	2,144.69
V	Profit before exceptional items and tax (III-IV)	87.25	86.77	40.52	174.02	86.06	195.65
VI	Exceptional items (refer note-3)	-	-	-	-	-	11.21
VII	Profit before tax (V-VI)	87.25	86.77	40.52	174.02	86.06	184.44
VIII	Tax Expense:						
	Current tax	20.88	21.73	8.96	42.61	19.45	40.55
	Deferred tax	1.34	0.56	1.56	1.90	2.65	6.17
	Total tax expense	22.22	22.29	10.52	44.51	22.10	46.72
IX	Profit for the period (VII-VIII)	65.03	64.48	30.00	129.51	63.96	137.72
X	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	(2.05)	(1.35)	0.72	(3.40)	(1.18)	2.57
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.52	0.34	(0.18)	0.86	0.30	(0.65)
B (i)	Items that will be reclassified to profit or loss	0.25	(0.03)	(0.20)	0.22	0.84	0.91
(ii)	Income tax relating to items that will be reclassified to profit or loss	(0.06)	0.01	0.05	(0.05)	(0.21)	(0.23)
XI	Total Comprehensive Income for the period (IX+X)	63.69	63.45	30.39	127.14	63.71	140.32
XII	Paid-up equity share capital (Face value ₹2/- per share)	58.71	58.71	58.71	58.71	58.71	58.71
XIII	Other equity (Reserves excluding revaluation reserve)	-	-	-	-	-	1,739.67
XIV	Earning per equity share of ₹2/- each (for continuing and discontinued operations) (not annualised except for the year ended 31-Mar-2026)						
	Basic and Diluted ₹	2.21	2.20	1.02	4.41	2.18	4.69



Head Office : 85, Industrial Area 'A', Ludhiana-141003 State - Punjab, India. CIN - L24116PB1986PLC007030
 Ph. : + 91-161-4560500 Fax : +91-161-2608784 email : contact@iolcp.com, Website : www.iolcp.com
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 Works: Village Fatehgarh Channa, Mansa Road (Trident Complex) District - Barnala-148101 State - Punjab, India.
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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

in ₹ Crore

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
1	Segment Revenue						
	(Net sale/income)						
	- Pharmaceutical	472.75	469.49	336.36	942.24	665.69	1,396.25
	- Chemical	394.49	364.96	285.23	759.45	566.29	1,160.53
	- Unallocated	5.51	8.18	6.87	13.69	14.24	21.28
	Total	872.75	842.63	628.46	1,715.38	1,246.22	2,578.06
	Less : Inter segment revenue	72.21	78.19	54.05	150.40	112.75	237.72
	Net sales/income from operations	800.54	764.44	574.41	1,564.98	1,133.47	2,340.34
2	Segment Results						
	Profit before tax and interest (from each segment)						
	- Pharmaceutical	68.05	68.81	35.45	136.86	75.54	172.27
	- Chemical	23.18	17.32	5.05	40.50	10.96	30.24
	Total	91.23	86.13	40.50	177.36	86.50	202.51
	Less: Interest	5.44	3.64	3.48	9.08	7.71	14.55
	Add: Other un-allocable income net off un-allocable expenditure	1.46	4.28	3.50	5.74	7.27	7.69
	Total Profit before tax & Extraordinary items	87.25	86.77	40.52	174.02	86.06	195.65
3	Segment Assets						
	- Pharmaceutical	1,714.85	1,664.88	1,415.96	1,714.85	1,415.96	1,512.64
	- Chemical	685.32	694.76	550.67	685.32	550.67	578.66
	- Unallocated	430.27	465.50	446.23	430.27	446.23	495.42
	Total Assets	2,830.44	2,825.14	2,412.86	2,830.44	2,412.86	2,586.72
4	Segment Liabilities						
	- Pharmaceutical	262.87	283.58	191.98	262.87	191.98	196.60
	- Chemical	221.50	330.57	202.44	221.50	202.44	297.72
	- Unallocated	420.55	349.16	267.32	420.55	267.32	294.02
	Total Liabilities	904.92	963.31	661.74	904.92	661.74	788.34



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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

STANDALONE BALANCE SHEET AS AT 30-SEP-2026

Particulars	in ₹ Crore	
	As at 30-Sep-2026 (Unaudited)	As at 31-Mar-2026 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	1,170.45	1,165.07
(b) Right of use assets	6.91	3.41
(c) Capital work-in-progress	189.40	93.61
(d) Other Intangible assets	13.22	12.78
(e) Intangible assets under development	0.01	1.93
(f) Financial assets		
(i) Investments	17.73	17.61
(ii) Other financial assets	42.95	45.08
(g) Other non-current assets	23.80	19.72
Total non-current assets	1,464.47	1,359.21
2 Current assets		
(a) Inventories	464.38	371.07
(b) Financial assets		
(i) Investments	3.66	3.51
(ii) Trade receivables	689.17	603.13
(iii) Cash and cash equivalents	9.20	65.29
(iv) Bank balances other than (iii) above	117.06	132.96
(v) Other financial assets	6.05	7.45
(c) Other current assets	76.45	44.10
Total current assets	1,365.97	1,227.51
TOTAL ASSETS	2,830.44	2,586.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	58.71	58.71
(b) Other equity	1,866.81	1,739.67
Total equity	1,925.52	1,798.38
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease liabilities	5.42	2.40
(b) Provisions	12.28	10.96
(c) Deferred tax liabilities (net)	85.95	84.86
Total non-current liabilities	103.65	98.22
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	194.16	132.00
(ia) Lease liabilities	1.68	1.02
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	13.98	7.29
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	473.81	475.27
(iii) Other financial liabilities	70.39	50.68
(b) Other current liabilities	29.82	18.09
(c) Provisions	4.96	3.42
(d) Current tax liabilities (net)	12.47	2.35
Total current liabilities	801.27	690.12
TOTAL EQUITY AND LIABILITIES	2,830.44	2,586.72



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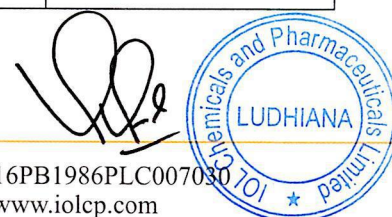


IOL CHEMICALS AND PHARMACEUTICALS LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-SEP-2026

in ₹ Crore

Particulars	Half year ended 30-Sep-2026 (Unaudited)	Half year ended 30-Sep-2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	174.02	86.06
Adjustments for:		
Depreciation and amortisation expense	43.51	39.73
Net (Gain)/Loss on current investment	(0.16)	(0.14)
Unrealised foreign exchange (Gain)/Loss on foreign currency rate fluctuation	(4.70)	0.09
Net (Gain)/Loss on fair valuation of investments measured at fair value through profit or loss	(0.01)	(0.02)
Interest income on financial assets carried at amortized cost net of rent amortized during the period	(0.03)	-
Sundry balances written off	0.11	0.04
Liabilities no longer required written back	-	(0.11)
Net (Gain)/Loss on Property, plant and equipment sold	0.26	0.24
Loss on Property, plant and equipment discarded	-	0.32
Loss on other asset discarded	-	0.14
Interest expense	9.08	7.71
Interest income	(6.25)	(6.95)
	41.81	41.05
Operating profit before working capital changes	215.83	127.11
Changes in working capital:		
Increase/(Decrease) in trade payables and other liabilities	36.06	(73.22)
Decrease/(Increase) in trade and other receivables	(117.77)	(3.19)
Decrease/(Increase) in inventories	(93.31)	(23.72)
	(175.02)	(100.13)
Cash generated from operations	40.81	26.98
Income tax paid (net)	(32.49)	(15.87)
Net cash flow from/(used in) operating activities (A)	8.32	11.11
Cash flow from investing activities		
Purchase of property, plant and equipment including intangible assets and Capital work in progress	(141.32)	(64.63)
Proceeds from sale of property, plant and equipment	0.57	0.20
Purchase of investment	(0.12)	-
Interest received	4.98	5.23
Bank balances not considered as cash and cash equivalents:		
Decrease in deposit with banks, having original maturity more than three months	19.29	(33.65)
Increase in deposit with banks, in earmarked accounts to the extent held as margin money against borrowings and other commitments	(0.23)	(3.34)
Net cash flow from/(used in) investing activities (B)	(116.83)	(96.19)
Cash flow from financing activities		
Proceeds/(Repayment) of current borrowings	62.16	41.94
Interest paid	(8.86)	(7.71)
Lease rent payments	(0.88)	-
Net cash flow from/(used in) financing activities (C)	52.42	34.23
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(56.09)	(50.85)
Cash and cash equivalents at the beginning of the period	65.29	78.02
Cash and cash equivalents at the end of the period *	9.20	27.17
* Comprises		
Balances with banks in current account	8.60	26.51
Cash on hand	0.60	0.66
	9.20	27.17



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

**Review Report to
The Board of Directors
IOL Chemicals and Pharmaceuticals Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of M/s IOL Chemicals and Pharmaceuticals Limited (the "Company") for the quarter and half year ended 30th September, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standard 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Subsidiary Companies

- i. M/s IOL Specialty Chemicals Limited
- ii. M/s IOL Foundation



iii. M/s IOL Pharmaxis UK Limited*

* The business operations of the Company commenced on 2nd April, 2026, upon infusion of capital by its Holding Company. Accordingly, the financial results of the Company have been consolidated with those of the Holding Company for the half year ended 30th September, 2026, for the first time.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

(i) The consolidated unaudited financial results includes the financial results of subsidiary which have not been reviewed by their auditors, whose financial results reflect total assets of ₹ 0.10 Crores as at 30th September, 2026 and total revenue of ₹ Nil, total net profit/(loss) after tax of ₹ (0.04) Crores and total comprehensive income/ (loss) of ₹ (0.04) Crores for the quarter and half year ended September 30, 2026, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

(ii) The financial results of the subsidiary located outside India, whose financial results for the quarter ended September 30, 2026 have been included in the Statement, have been prepared in accordance with the accounting principles generally accepted in its respective country and have been furnished to us by the management of the subsidiary. The Company's management has converted the financial results of such subsidiary from the accounting principles generally accepted in its respective country to the accounting principles generally accepted in India. The conversion adjustments have been prepared by the management of the Company and verified by us.

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

For Ashwani & Associates

Chartered Accountants

Firm Registration No.: 000497N

by the hand of



Aditya Kumar

Partner

M. No.:506955

UDIN: 26506955BXGLXV9793

Place: Ludhiana

Dated:30.10.2026



IOL CHEMICALS AND PHARMACEUTICALS LIMITED

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30-SEP-2026

in ₹ Crore

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
	Income:						
I	Revenue from operations	795.03	756.26	567.53	1,551.29	1,119.22	2,319.06
II	Other Income	5.51	8.18	6.88	13.69	14.25	21.38
III	Total income (I+II)	800.54	764.44	574.41	1,564.98	1,133.47	2,340.44
	Expenses:						
	Cost of materials consumed	505.31	506.76	366.70	1,012.07	743.25	1,501.61
	Purchases of stock-in-trade	-	0.75	-	0.75	-	4.02
	Changes in inventories of finished goods, work-in-progress and stock in trade	(3.99)	(29.53)	1.47	(33.52)	(10.85)	(18.53)
	Employee benefits expense	68.71	71.21	63.35	139.92	121.00	248.26
	Finance costs	5.44	3.64	3.48	9.08	7.71	14.55
	Depreciation and amortization expenses	22.20	21.34	19.99	43.54	39.76	80.23
	Other expenses	115.58	103.58	78.93	219.16	146.60	314.73
	Total Expenses (IV)	713.25	677.75	533.92	1,391.00	1,047.47	2,144.87
V	Profit before exceptional items and tax (III-IV)	87.29	86.69	40.49	173.98	86.00	195.57
VI	Exceptional items (refer note-3)	-	-	-	-	-	11.21
VII	Profit before tax (V-VI)	87.29	86.69	40.49	173.98	86.00	184.36
VIII	Tax Expense:						
	Current tax	20.88	21.73	8.96	42.61	19.45	40.55
	Deferred tax	1.34	0.56	1.56	1.90	2.65	6.17
	Total tax expense	22.22	22.29	10.52	44.51	22.10	46.72
IX	Profit for the period (VII-VIII)	65.07	64.40	29.97	129.47	63.90	137.64
X	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	(2.05)	(1.35)	0.72	(3.40)	(1.18)	2.57
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.52	0.34	(0.18)	0.86	0.30	(0.65)
B (i)	Items that will be reclassified to profit or loss	0.25	(0.03)	(0.20)	0.22	0.84	0.91
(ii)	Income tax relating to items that will be reclassified to profit or loss	(0.06)	0.01	0.05	(0.05)	(0.21)	(0.23)
XI	Total Comprehensive Income for the period (IX+X)	63.73	63.37	30.36	127.10	63.65	140.24
XII	Paid-up equity share capital (Face value ₹2/- per share)	58.71	58.71	58.71	58.71	58.71	58.71
XIII	Other equity (Reserves excluding revaluation reserve)	-	-	-	-	-	1,739.84
XIV	Earning per equity share of ₹2/- each (for continuing and discontinued operations) (not annualised except for the year ended 31-Mar-2026)						
	Basic and Diluted ₹	2.22	2.19	1.02	4.41	2.18	4.69



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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

in ₹ Crore

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
1	Segment Revenue						
	(Net sale/income)						
	- Pharmaceutical	472.75	469.49	336.36	942.24	665.69	1,396.25
	- Chemical	394.49	364.96	285.23	759.45	566.29	1,160.53
	- Unallocated	5.51	8.18	6.87	13.69	14.24	21.38
	Total	872.75	842.63	628.46	1,715.38	1,246.22	2,578.16
	Less : Inter segment revenue	72.21	78.19	54.05	150.40	112.75	237.72
	Net sales/income from operations	800.54	764.44	574.41	1,564.98	1,133.47	2,340.44
2	Segment Results						
	Profit before tax and interest (from each segment)						
	- Pharmaceutical	68.05	68.81	35.45	136.86	75.54	172.27
	- Chemical	23.18	17.32	5.05	40.50	10.96	30.24
	Total	91.23	86.13	40.50	177.36	86.50	202.51
	Less: Interest	5.44	3.64	3.48	9.08	7.71	14.55
	Add: Other un-allocable income net off un-allocable expenditure	1.50	4.20	3.47	5.70	7.21	7.61
	Total Profit before tax & Extraordinary items	87.29	86.69	40.49	173.98	86.00	195.57
3	Segment Assets						
	- Pharmaceutical	1,714.85	1,664.88	1,415.96	1,714.85	1,415.96	1,512.64
	- Chemical	685.32	694.76	550.67	685.32	550.67	578.66
	- Unallocated	430.47	465.68	446.46	430.47	446.46	495.65
	Total Assets	2,830.64	2,825.32	2,413.09	2,830.64	2,413.09	2,586.95
4	Segment Liabilities						
	- Pharmaceutical	262.87	283.58	191.98	262.87	191.98	196.60
	- Chemical	221.50	330.57	202.44	221.50	202.44	297.72
	- Unallocated	420.62	349.25	267.36	420.62	267.36	294.08
	Total Liabilities	904.99	963.40	661.78	904.99	661.78	788.40



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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30-SEP-2026

Particulars	in ₹ Crore	
	As at 30-Sep-2026 (Unaudited)	As at 31-Mar-2026 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	1,170.73	1,165.38
(b) Right of use assets	6.91	3.41
(b) Capital work-in-progress	189.40	93.61
(c) Other Intangible assets	13.22	12.78
(d) Intangible assets under development	0.01	1.93
(e) Financial assets		
(i) Investment	17.41	17.41
(ii) Other financial assets	42.95	45.08
(f) Other non-current assets	23.80	19.72
Total non-current assets	1,464.43	1,359.32
2 Current assets		
(a) Inventories	464.38	371.07
(b) Financial assets		
(i) Investments	3.66	3.51
(ii) Trade receivables	689.17	603.13
(iii) Cash and cash equivalents	9.35	65.35
(iv) Bank balances other than (iii) above	117.11	133.01
(v) Other financial assets	6.05	7.45
(c) Other current assets	76.49	44.11
Total current assets	1,366.21	1,227.63
TOTAL ASSETS	2,830.64	2,586.95
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	58.71	58.71
(b) Other equity	1,866.94	1,739.84
Total equity	1,925.65	1,798.55
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease liabilities	5.42	2.40
(b) Provisions	12.28	10.96
(c) Deferred tax liabilities (net)	85.95	84.86
Total non-current liabilities	103.65	98.22
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	194.16	132.00
(ia) Lease liabilities	1.68	1.02
(ii) Trade payables	487.79	482.56
(iii) Other financial liabilities	70.46	50.73
(b) Other current liabilities	29.82	18.10
(c) Provisions	4.96	3.42
(d) Current tax liabilities (net)	12.47	2.35
Total current liabilities	801.34	690.18
TOTAL EQUITY AND LIABILITIES	2,830.64	2,586.95

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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-SEP-2026

In ₹ crore

Particulars	Half year ended 30-Sep-2026 (Unaudited)	Half year ended 30-Sep-2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	173.98	86.00
Adjustments for:		
Depreciation and amortisation expense	43.54	39.76
Net (Gain)/Loss on current investment	(0.15)	(0.14)
Unrealised foreign exchange (Gain)/Loss on foreign currency rate fluctuation	(4.70)	0.09
Net (Gain)/Loss on fair valuation of investments measured at fair value through profit or loss	(0.01)	(0.02)
Interest income on financial assets carried at amortized cost net of rent amortized during the period	(0.03)	-
Sundry balances written off	0.11	0.04
Liabilities no longer required written back	-	(0.11)
Net (Gain)/Loss on Property, plant and equipment sold	0.26	0.24
Loss on Property, plant and equipment discarded	-	0.32
Loss on other asset discarded	-	0.14
Interest expense	9.08	7.71
Interest income	(6.25)	(6.95)
	41.85	41.08
Operating profit before working capital changes	215.83	127.08
Changes in working capital:		
Increase/(Decrease) in trade payables and other liabilities	36.08	(73.12)
Decrease/(Increase) in trade and other receivables	(117.82)	(3.31)
Decrease/(Increase) in inventories	(93.31)	(23.72)
	(175.05)	(100.15)
Cash generated from operations	40.78	26.93
Income tax paid (net)	(32.49)	(15.87)
Net cash flow from/(used in) operating activities (A)	8.29	11.06
Cash flow from investing activities		
Purchase of property, plant and equipment including intangible assets and Capital work in progress	(141.32)	(64.63)
Proceeds from sale of property, plant and equipment	0.57	0.20
Interest received	4.98	5.23
Bank balances not considered as cash and cash equivalents:		
Decrease in deposit with banks, having original maturity more than three months	19.29	(33.65)
Increase in deposit with banks, in earmarked accounts to the extent held as margin money against borrowings and other commitments	(0.23)	(3.31)
Net cash flow from/(used in) investing activities (B)	(116.71)	(96.16)
Cash flow from financing activities		
Proceeds/(Repayment) of current borrowings	62.16	41.94
Interest paid	(8.86)	(7.71)
Lease rent payments	(0.88)	-
Net cash flow from/(used in) financing activities (C)	52.42	34.23
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(56.00)	(50.87)
Cash and cash equivalents at the beginning of the period	65.35	78.17
Cash and cash equivalents at the end of the period *	9.35	27.30
* Comprises		
Balances with banks in current account	8.75	26.64
Cash on hand	0.60	0.66
	9.35	27.30



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IOL CHEMICALS AND PHARMACEUTICALS LIMITED

NOTES:

1. The above unaudited financial results for the quarter and half year ended 30th September 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 30th October 2026. These results have been subjected to limited review by Statutory Auditors who have expressed an unmodified opinion on these results.
2. The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and are in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. As per Ind-AS 108 - Operating Segments, the Company has two reportable Operating Segments namely 'Pharmaceuticals' and 'Chemicals'. The financial information for these segments has been provided in Financial Results.
4. The previous financial period figures have been regrouped/rearranged/restated, wherever considered necessary.

by order of the Board
IOL Chemicals and Pharmaceuticals Limited



Vikas Gupta
Joint Managing Director
DIN: 07198109

Place: Ludhiana
Date: 30th October 2026