



NACL Industries Limited

Corporate Office: 17th Floor, Pranava One Hyderabad,
Commercial Block, Plot Nos. 6-3-654/1 to 9 and 6-3-654/A,
Somajiguda, Hyderabad, Telangana - 500082, India.
T: 91-40-24405100 E: info@nacl.murugappa.com W: www.naclind.com
CIN : L24219TG1986PLC016607

Ref: NACL/SE/2026-27

May 04, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001
Company Code: 524709

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No.C/1 G Block, Bandra- Kurla Complex,
Bandra, Mumbai – 400051
Symbol: NACLIND

Dear Sir,

Sub: Outcome of the Board of Director's Meeting.

Ref: Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- reg.

We wish to inform that the Board of Directors of the Company, at its meeting held today, i.e., May 04, 2026, has inter alia considered and approved the following:

a) Audited Financial Results for the quarter and year ended March 31, 2026.

The Audited Financial Results for the quarter and year ended March 31, 2026, together with the Audited Report, thereon from M/s. S R Batliboi & Associates, Statutory Auditors of the Company. The same is enclosed herewith as Annexure in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

b) Annual General Meeting

Convening of 39th Annual General Meeting (AGM) of the Company on Wednesday, July 22, 2026.

c) Statement of Deviation(s) and Variation(s) and the Monitoring Agency Report

The Board has approved the Statement of Deviation(s) and Variation(s) and the Monitoring Agency Report in respect of utilization of funds raised through Rights Issue by the Company in the month of December 2025.

d) Resignation of Mr. Satish Kumar Subudhi, Company Secretary & Compliance Officer of the Company:

Took note of the resignation of Mr. Satish Kumar Subudhi (FCS: 9085), Company Secretary and Compliance Officer from the said position with effect from the close of business hours on May 04, 2026.



e) Appointment of Mr. Rajesh Mukhija as Company Secretary & Compliance Officer of the Company:

Approved the appointment of Mr. Rajesh Mukhija (FCS: 4607) as the Company Secretary and Compliance Officer of the Company, in terms of Section 203 of the Companies Act, 2013 and Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from 05th May, 2026, based on the recommendations of the Nomination and Remuneration Committee.

f) Change in Senior Managerial Personnel (SMP).

Took note of the resignation of Mr. Srinivas C. R., Chief Human Resources Officer (CHRO) and Senior Managerial Personnel (SMP) of the Company. The Company has appointed Mr. N. R. Vishwanathan as the Head – Human Resources & Admin and recognised him as the Senior Managerial Personnel (SMP) of the Company.

g) Closure of wholly owned foreign subsidiaries.

The Board has approved and accord the in-principle approvals for the closure of M/s. Nagarjuna Agrichem (Australia) Pty. Limited and M/s. NACL Industries (Nigeria) Limited, the wholly owned foreign subsidiaries of the Company. The requisite disclosures under Regulation 30 read with Schedule III, Part A, Para A of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015 shall be made at the appropriate stage.

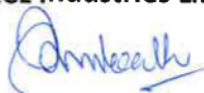
The detailed disclosures pursuant to Regulation 30 of the SEBI Listing Regulations, read with SEBI Master Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (as amended), in relation to the change in Key Managerial Personnel and Senior Managerial Personnel, along with resignation letters are enclosed.

The meeting commenced at 12:05 p.m. and concluded at 02:00 p.m.

You are requested to take the same on records.

Thanking you,

for **NACL Industries Limited**



Satish Kumar Subudhi

Sr. VP -Legal & Company Secretary

Encl: As above



Details as required under Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026:

Details of events that needs to be provided	Mr. Rajesh Mukhija	Mr. Satish Kumar Subudhi
Reason for change viz. Appointment, re-appointment, resignation, removal, death or otherwise	Appointment	Resignation
Date of Appointment/Cessation & term of appointment	The Board at its meeting held today i.e., 04th May, 2026, based on recommendation of Nomination and Recommendation Committee, considered and approved the appointment of Mr. Rajesh Mukhija as Company Secretary and Compliance Officer of the Company with effect from 05th May, 2026.	May 04, 2026
Brief Profile (in case of appointment)	Mr. Rajesh Mukhija has previously served as Company Secretary and Compliance Officer of Coromandel International Limited and, subsequent to his retirement from the said position, continued to be associated with the organisation as a Legal Advisor. He brings with him extensive experience in legal advisory, corporate governance, regulatory compliance and risk management. He has held senior leadership roles including Senior Vice President – Legal & Company Secretary at Coromandel International Ltd., Director – Legal	Not Applicable



	<p>Affairs at Ford India, Vice President – General Counsel and Company Secretary at JCB India Limited, and as Executive Director, General Counsel and Head – Governance, Risk Management and Compliance at Asahi India Glass Limited. He is a fellow member of the Institute of Company Secretaries of India, and also holds bachelor's degrees in Commerce and Law from University of Delhi, and MBA from IP University, Delhi.</p>	
<p>Disclosure of relationships between directors (in case of appointment of a director)</p>	<p>Not Applicable</p>	<p>Not Applicable</p>



Details as required under Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Details of events that needs to be provided	Mr. N. R. Vishwanathan	Mr. Srinivas C R
Reason for change viz. Appointment, re-appointment, resignation, removal, death or otherwise	Appointment	Resignation
Date of Appointment/Cessation & term of appointment	May 04, 2026	May 04, 2026
Brief Profile (in case of appointment)	<p>Mr. N. R. Vishwanathan has more than 25 years of experience in HR leadership across manufacturing, agri-inputs, and diversified businesses. He joined Coromandel International Ltd. in March 2011. He also worked as Head – HR, in Diversified Business Group (Murugappa Group entities like Parry Agro, Coromandel Engineering), before moving back to Coromandel in April 2019 to head the HR function of Retail Business. His other work experiences include Head – HR in TTK-LIG and AVP – Employee Management in Odyssey India Ltd.</p> <p>The other organisations he worked with are Home Solutions Retail India Ltd., (A Future Group Company), TNT India Pvt Ltd. Chennai, Thirumalai Chemicals Limited, and STOCKO Electronics (I) Pvt Ltd.</p>	Not Applicable



	Mr. Vishwanathan is 52 years of age. He joined Coromandel in March 2011.	
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
NACL Industries Limited**

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the standalone financial results and information for the quarter and year ended March 31, 2026 included in the accompanying "Statement of Standalone and Consolidated Financial Results for the quarter and year ended 31 March 2026" ("Statement") of NACL Industries Limited (the "Company"), attached herewith, 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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net (loss)/profit and other comprehensive income/(loss) and other financial information of the Company for the quarter and year ended March 31, 2026, respectively.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate



internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



S.R. BATLIBOI & ASSOCIATES LLP

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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2025, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on May 28, 2025.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **S.R. Batliboi & Associates LLP**

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004



per Shankar Srinivasan

Partner

Membership Number: 213271

UDIN: 26213271CXG046961

Place of Signature: Hyderabad

Date: May 4, 2026



Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
NACL Industries Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the consolidated financial results and information for the quarter and year ended March 31, 2026 included in the accompanying "Statement of Standalone and Consolidated Financial Results for the quarter and year ended 31 March 2026" (the "Statement") of NACL Industries Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associate, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries referred to in the Other Matters paragraph below, the Statement:

- i. includes the results of the following entities:

Holding Company:

- (i) NACL Industries Limited

Subsidiaries:

- (i) NACL Spec-Chem Limited, India
(ii) NACL Multichem Private Limited, India
(iii) LR Research Laboratories Private Limited, India
(iv) NACL Agri-Solutions Private Limited, India
(v) Nagarjuna Agrichem (Australia) Pty Limited, Australia
(vi) NACL Industries (Nigeria) Limited, Nigeria

Associate:

- (i) Nasense Labs Private Limited, India

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net (loss)/profit and other comprehensive income/(loss) and other financial information of the Group and its associate for the quarter and year ended March 31, 2026, respectively.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its associate in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate in accordance with the applicable accounting standards prescribed under section 133 of the Act 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 respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The accompanying Statement includes the audited financial results/statements and other financial information, in respect of four subsidiaries, whose financial results/statements include total assets of Rs. 32,830 lakhs as at March 31, 2026, total revenues of Rs. 4,091 lakhs and Rs. 15,512 lakhs, total net profit/(loss) after tax of Rs. 41 lakhs and Rs. (1,027) lakhs, total comprehensive income/(loss) of Rs. 41 lakhs and Rs. (1,020) lakhs, for the quarter and the year ended on that date respectively and net cash inflows of Rs. 44 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's reports on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion 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 auditors and the procedures performed by us as stated in paragraph above.

2. The accompanying Statement includes unaudited financial results /statements and other unaudited financial information in respect of:
 - two subsidiaries, whose financial results/statements and other financial information reflect total assets of Rs. 36 lakhs as at March 31, 2026, total revenues of Rs. 5 lakhs and Rs. 14 lakhs, total net profit after tax of Rs. 2 lakhs and Rs. 0.33 lakhs, total comprehensive income of Rs. 2 lakhs and Rs. 0.33 lakhs for the quarter and the year ended on that date respectively and net cash outflows of Rs. 21 lakhs for the year ended March 31, 2026, whose financial results /statements and other financial information have not been audited by their respective auditors; and
 - an associate, whose financial results/statements includes the Group's share of net loss of Rs. Nil and Rs. 16 lakhs and Group's share of total comprehensive loss of Rs. Nil and Rs. 16 lakhs for the quarter and year ended March 31, 2026 respectively, as considered in the Statement whose financial results /statements and other financial information have not been audited by their auditors.

These unaudited financial statements/ financial information/ financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on such unaudited financial statements/ financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, these financial statements/ financial information/financial results are not material to the Group.



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Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Management.

3. The comparative financial information of the Group and its associate for the corresponding quarter and for the year ended March 31, 2025, included in these consolidated financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those consolidated financial information on May 28, 2025.
4. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **S.R. Batliboi & Associates LLP**

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004



per **Shankar Srinivasan**

Partner

Membership Number: 213271

UDIN: 262132-71DJD8UW6483

Place of Signature: Hyderabad

Date: May 4, 2026



Statement of Standalone and Consolidated Financial Results for the quarter and year ended 31 March 2026

Sl. No	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		31 March 2026 (Audited) (Refer note 8)	31 December 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 8)	31 March 2026 (Audited)	31 March 2025 (Audited) (Refer note 8)	31 March 2026 (Unaudited)	31 March 2025 (Audited) (Refer note 8)	31 March 2026 (Audited)
1	Income								
	(a) Revenue from operations	33,219	29,018	20,324	1,50,721	1,25,189	36,095	20,143	1,23,452
	(b) Other income	310	151	232	809	988	161	62	281
	Total Income	33,529	29,169	20,556	1,51,530	1,26,177	36,256	20,205	1,24,256
2	Expenses								
	(a) Cost of raw materials and packing materials consumed	20,219	14,731	16,890	1,02,767	83,522	22,302	16,287	1,07,597
	(b) Purchases of traded goods	130	787	12	2,875	4,630	131	13	2,900
	(c) Changes in inventories of finished goods, work-in-progress and traded goods	2,439	4,278	12	(2,167)	7,499	2,196	235	(2,806)
	(d) Employee benefits expense	3,949	3,644	3,771	15,192	13,993	3,850	3,989	16,057
	(e) Finance costs	699	982	942	3,725	4,948	721	1,395	4,649
	(f) Depreciation and amortisation expense	5,594	4,767	5,42	22,997	22,231	794	804	3,196
	(g) Other expenses	33,648	29,715	28,979	1,47,522	1,38,753	36,375	29,728	1,56,009
	Total Expenses	(119)	(546)	(8,423)	4,008	(12,576)	(119)	(9,523)	(14,883)
3	Profit / (loss) before share of profit / (loss) of associate and exceptional items (1-2)								
4	Share of profit / (loss) from associate	(119)	(546)	(8,423)	4,008	(12,576)	(119)	27	33
5	Profit / (loss) before exceptional items and tax (3+4)								
6	Exceptional items (refer note 4)	(119)	(546)	(5,497)	2,926	(1,028)	(119)	(6,570)	(11,924)
7	Profit / (loss) before tax (5+6)								
8	Tax expense / (credit):								
	(a) Current tax	(43)	(206)	(1,386)	706	(2,342)	(33)	(1,571)	499
	(b) Deferred tax	(43)	(206)	(1,386)	706	(2,342)	(33)	(1,570)	500
9	Total tax expense / (credit)	(76)	(340)	(4,111)	2,274	(7,308)	(86)	(5,000)	(2,213)
10	Net Profit / (loss) after tax (7+8)								
	Other Comprehensive income / (loss)								
	Items that will not be reclassified subsequently to statement of profit or loss								
	Re-measurement of the defined benefit obligation	39	12	(366)	(21)	(405)	46	(368)	(405)
	Income tax expense on the above	(10)	(3)	92	5	102	(11)	92	102
	Items that will be reclassified subsequently to statement of profit or loss								
	Effective portion of gain/ (loss) on designated portion of hedging instrument in a cash flow hedge	-	-	-	-	(21)	-	-	(21)
	Income tax expense on the above	-	-	-	-	5	-	-	5
	Total Other Comprehensive income / (loss), net of tax	29	9	(274)	(16)	(319)	35	(276)	(319)
11	Total Comprehensive income / (loss) (9+10)	(47)	(331)	(4,385)	2,258	(7,627)	(51)	(5,276)	(9,532)
12	Paid-up equity share capital (Face value of ₹ 1 per equity share)	2,342	2,340	2,012	2,342	2,012	2,342	2,012	2,012
13	Other Equity				71,198	44,136			65,930
14	Earnings Per Share (of ₹ 1 each) (for the period, not annualised)								
	(a) Basic (in ₹)	(0.03)	(0.16)	(1.90)	1.04	(3.39)	(0.04)	(2.31)	(4.27)
	(b) Diluted (in ₹)	(0.03)	(0.16)	(1.90)	1.04	(3.39)	(0.47)	(2.31)	(4.27)



Audited Standalone and Consolidated Balance Sheet

(₹ in Lakhs)

Sl. No.	Particulars	Standalone		Consolidated	
		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
I	ASSETS				
1	Non-current assets				
	(a) Property, plant and equipment	23,528	23,080	40,442	39,495
	(b) Capital work-in-progress	496	724	671	2,152
	(c) Intangible assets	1,023	705	1,023	705
	(d) Intangible assets under development	1,137	2,116	1,137	2,116
	(e) Right-of-use assets	1,046	262	4,435	3,702
	(f) Investments accounted for using the equity method			816	1,549
	(g) Financial assets				
	(i) Investments	26,932	11,437	1	1
	(ii) Loans	82	76	-	-
	(iii) Other non-current financial assets	598	538	744	683
	(h) Deferred tax assets (net)	2,387	3,088	3,331	3,826
	(i) Income tax assets (net)	622	1,163	636	1,135
	(j) Other non-current assets	267	228	706	355
	Total non-current assets	58,118	43,417	53,942	55,719
2	Current assets				
	(a) Inventories*	26,354	26,240	28,258	27,360
	(b) Financial assets				
	(i) Trade receivables*	46,846	31,367	45,836	27,496
	(ii) Cash and cash equivalents	211	5,718	269	5,731
	(iii) Other balances with banks	3,191	203	3,192	204
	(iv) Loans	-	2,093	-	-
	(v) Other current financial assets	834	774	-	-
	(c) Other current assets*	2,535	3,037	4,896	5,785
	Total current assets	79,971	69,432	82,451	66,576
	Total Assets	1,38,089	1,12,849	1,36,393	1,22,295
II	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity share capital	2,342	2,012	2,342	2,012
	(b) Other equity	71,198	44,136	65,950	40,694
	Total equity	73,540	46,148	68,292	42,706
2	Non-current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	-	968	-	8,462
	(ii) Lease liabilities	949	154	949	154
	(iii) Other financial liabilities	-	29	-	-
	(b) Provisions	2,381	2,230	2,425	2,267
	Total non-current liabilities	3,330	3,381	3,374	10,883
3	Current Liabilities				
	(a) Financial liabilities				
	(i) Borrowings	30,113	26,818	30,118	31,132
	(ii) Lease liabilities	129	119	129	119
	(iii) Trade payables*				
	(a) total outstanding dues of micro enterprises and small enterprises	2,780	5,809	3,715	6,233
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	22,353	22,769	24,708	23,237
	(iv) Other financial liabilities*	4,025	3,106	4,159	3,260
	(b) Provisions	555	660	563	664
	(c) Current tax liabilities (net)	106	149	106	109
	(d) Other current liabilities	1,158	3,890	1,229	3,952
	Total current liabilities	61,219	63,320	64,727	68,706
	Total liabilities	64,549	66,701	68,101	79,589
	Total equity and liabilities	1,38,089	1,12,849	1,36,393	1,22,295

* During the year, in view of improved presentation, the Company has reassessed presentation of following in standalone and consolidated financial statements:

1. Rebates to customers and provision for sales returns, have been adjusted against "trade receivables", which were earlier included in "other financial liabilities" amounting to ₹ 5,040 lakhs as at 31 March 2026 (₹ 4,015 lakhs as at 31 March 2025).
2. Accrued salaries and wages to employees have been reclassified under "Other financial liabilities" which were earlier included in trade payables amounting to ₹ 352 lakhs as at 31 March 2026 (₹ 157 lakhs as at 31 March 2025).
3. Right to return assets have been reclassified under "Inventories" which were earlier included in "Other current assets" amounting to ₹ 541 lakhs as at 31 March 2026 (₹ 748 lakhs as at 31 March 2025).



Audited Standalone and Consolidated statement of Cash Flows

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (loss) before tax	2,980	(9,650)	957	(11,924)
Adjustments for:				
Depreciation and amortisation expense	2,133	1,930	3,196	2,905
Finance costs	3,725	4,948	4,649	6,495
Gain on termination of lease	(13)	-	(13)	-
Interest income under the effective interest method	(453)	(304)	(132)	(295)
Exceptional item	1,028	-	1,745	(2,926)
Share of profit from associate	-	-	16	(33)
Impairment allowances on trade receivables	2,985	4,266	2,985	4,266
Net loss on disposal of property, plant and equipment	51	62	51	62
Impairment of non-current assets	200	298	200	298
Share-based payments	64	42	64	42
Unwinding of Guarantee commission	(62)	(45)	-	-
Unrealised forex (gain) / loss	(118)	(43)	(113)	(43)
Operating profit / (loss) before working capital changes	12,520	1,504	13,605	(1,153)
Working capital adjustments				
Decrease/ (Increase) in Inventories	(114)	7,751	(898)	12,196
Decrease/ (Increase) in Trade receivables	(18,036)	38,456	(20,897)	35,665
Decrease/ (Increase) in Other assets	323	4,151	483	144
(Decrease)/ Increase in Trade payables	(3,730)	(2,180)	(1,337)	(3,282)
(Decrease)/ Increase in Provisions	25	441	43	459
(Decrease)/ Increase in Other liabilities	(2,004)	(5,143)	(1,972)	2,979
Cash generated from / (used in) operations	(11,016)	44,980	(10,973)	47,008
Income taxes paid (net)	595	(113)	559	(110)
Net cash flow generated from / (used in) operating activities (A)	(10,421)	44,867	(10,414)	46,898
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development	(2,629)	(2,659)	(3,029)	(3,335)
Proceeds from sale of property, plant and equipment	17	1	61	282
Investment in subsidiaries	(10,300)	-	-	-
Loans given to subsidiaries	(2,812)	(2,147)	-	-
Movement in other short term deposits and margin money (net)	(2,968)	3,155	(2,968)	3,157
Interest income received	86	275	95	286
Net cash flows from / (used in) investing activities (B)	(18,606)	(1,375)	(5,841)	390
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from exercise of employee stock options	311	86	311	86
Proceeds from issue of shares via rights issue	24,929	-	24,929	-
Transaction costs on issue of shares	(170)	-	(170)	-
Proceeds from preferential allotment	-	1,000	-	1,000
Proceeds from non-current borrowings	1,000	-	1,000	-
Repayment of non-current borrowings	(4,926)	(5,420)	(15,790)	(6,770)
Movement in current borrowings (net)	6,148	(31,428)	5,284	(32,346)
Payment of lease liabilities including interest	(198)	(160)	(198)	(160)
Finance costs paid	(3,580)	(5,054)	(4,579)	(6,603)
Net cash flow (used in) / generated from financing activities (C)	23,514	(40,976)	10,787	(44,793)
Net decrease in cash and cash equivalents (D) = (A+B+C)	(5,513)	2,516	(5,468)	2,495
Cash and cash equivalents at the beginning of the period (E)	5,718	3,198	5,731	3,232
Effect of movements in exchange rates on cash and cash equivalents (F)	6	4	6	4
Cash and cash equivalents at the end of the period (G) = (D)+(E)+(F)	211	5,718	269	5,731



Notes:

1 The above audited standalone and consolidated financial results of NACL Industries Limited ("NACL" or the "Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 4 May 2026. The Statutory Auditors have issued an unmodified opinion on the financial results for the quarter and year ended 31 March 2026.

2 The Consolidated Financial Results include the results of the following:

i) Parent:

a) NACL Industries Limited, India

ii) Wholly Owned Subsidiaries:

a) LR Research Laboratories Private Limited, India

b) Nagarjuna Agrichem (Australia) Pty Limited, Australia

c) NACL Spec-Chem Limited, India

d) NACL Multichem Private Limited, India

e) NACL Industries (Nigeria) Limited, Nigeria

f) NACL Agri-Solutions Private Limited

iii) Associate:

a) Nasense Labs Private Limited, India

3 Pursuant to (i) share purchase agreement dated 12 March 2025 among Coromandel International Limited ("CIL"), KLR Products Limited, Mrs. Kanumuru Lakshmi Raju and Bright Town Investment Advisor Private Limited ("Promoter SPA"); (ii) share purchase agreement dated 12 March 2025 among CIL and M/s. Agro Life Science Corporation; (iii) share purchase agreement dated 12 March 2025 among CIL and M/s. Krishi Rasayan Exports Private Limited; and (iv) the mandatory open offer made by CIL to the public shareholders of NACL in accordance with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("Takeover Regulations"), CIL has acquired in aggregate 10,69,12,581 equity shares of NACL representing 53.08% of the voting share capital of NACL. Consequently, CIL has acquired control of NACL and became the promoter of NACL and NACL has become a subsidiary of CIL with effect from 8 August 2025.

The Company has made a rights issue of 32,501,851 fully paid up Equity Shares of face value of ₹ 1 each for a price of ₹ 76.7 per rights equity share (including a premium of ₹ 75.7 per rights equity share) aggregating up to ₹ 24,771 lakhs (net of issue expenses of ₹ 158 lakhs) for repayment of debt of ₹ 18,700 lakhs and general corporate purposes of ₹ 6,071 lakhs and allotted equity shares on 31 December 2025. These funds has been utilised for the purpose it was raised and unutilized amount of ₹ 3,080 lakhs is deposited in earmarked bank account, pending utilization for general corporate purpose.

Earnings per share for all the comparative periods have been retrospectively adjusted for the effects of the rights issue.

4 Pursuant to a strategic review by the Board of the Company, the Company has decided to discontinue certain products under development and other investments, which have been disclosed as exceptional items during the year ended 31 March 2026. Exceptional item of ₹ 2,926 lakhs for year ended 31 March 2025 pertains to favourable ruling related to Company's insurance claim proceeding.

5 The Company/ Group is primarily engaged in the farm inputs, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.

6 The Company has allotted 165,000 equity shares during the quarter ended 31 March 2026 pursuant to exercise of stock options.

7 On 21 November 2025, the Government of India notified four labour codes - effective immediately, replacing 29 existing labour laws. The implementation of the Labour Codes does not have significant impact on the provision for defined benefit obligation. The Company continues to monitor the finalisation of the Labour Codes, and will incorporate appropriate accounting treatment based on the developments as required.

8 The figures of the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures of the full financial year ended 31 March 2026 and 31 March 2025 respectively, and the year to date figures upto third quarter ended 31 December 2025 and 31 December 2024, respectively which were subjected to a limited review.

Place : Hyderabad
Date : 4 May 2026



S. Raghuram
Dr. Raghuram Devarakonda
Managing Director & CEO

Shankar

NACL Industries Limited

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Phone: 040-24405100, Fax: 040-23358062, E-mail: info@naclind.com, Website: www.naclind.com
CIN: L24219TG1986PLC016607

Extract of the Statement of Standalone and Consolidated Financial Results for the Quarter and Year ended 31 March 2026

Sl. No.	Particulars	Standalone			Consolidated			Year ended 31 March 2025 (Audited)	Year ended 31 March 2026 (Audited)	Year ended 31 March 2025 (Audited)
		Quarter ended 31 March 2026 (Audited)	Quarter ended 31 March 2025 (Audited)	Year ended 31 March 2026 (Audited)	Quarter ended 31 March 2026 (Audited)	Quarter ended 31 March 2025 (Audited)	Year ended 31 March 2026 (Audited)			
1	Total Income from Operations	33,529	20,556	1,51,530	1,26,177	36,256	20,205	1,58,727	1,24,256	(14,850)
2	Net Profit/ (loss) for the period (before Tax & Exceptional and/or Extraordinary items)	(119)	(8,423)	4,008	(12,576)	(119)	(9,496)	2,702	(11,924)	(9,213)
3	Net Profit/ (loss) for the period before Tax, (after Exceptional and/or Extraordinary items)	(119)	(5,497)	2,980	(9,650)	(119)	(6,570)	957	(9,532)	(9,532)
4	Net Profit/ (loss) for the period after Tax, (after Exceptional and/or Extraordinary items)	(76)	(4,111)	2,274	(7,308)	(86)	(5,000)	457	(9,213)	(9,213)
5	Total Comprehensive Income/ (loss) for the period [Comprising Profit/ (loss) for the period (after tax) and Other Comprehensive Income/ (loss) (after tax)]	(47)	(4,385)	2,258	(7,627)	(51)	(5,276)	447	(9,532)	(9,532)
6	Paid-up equity share capital (Face value of ₹ 1. per equity share)	2,342	2,012	2,342	2,012	2,342	2,012	2,342	2,012	2,012
7	Earnings per Share									
a)	Basic	(0.03)	(1.90)	1.04	(3.39)	(0.04)	(2.31)	0.21	(4.27)	(4.27)
b)	Diluted	(0.03)	(1.90)	1.04	(3.39)	(0.04)	(2.31)	0.21	(4.27)	(4.27)

Notes:

- The above audited standalone and consolidated financial results of NACL Industries Limited ("NACL" or the "Company"), were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 4 May 2026. The Statutory Auditors have issued an unmodified opinion on the financial results for the quarter and year ended 31 March 2026.
- The above is an extract of the detailed format of Statement of Standalone and Consolidated Financial Results for the Quarter and Year ended 31 March 2026 filed with BSE Limited & NSE Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Statement of Standalone and Consolidated Financial Results for the Quarter and Year ended 31 March 2026 is available on the website of BSE & NSE Limited and Company's website at www.naclind.com

Place : Hyderabad
Date : 04 May 2026

D. Raghuram

Dr. Raghuram Devarakonda
Managing Director & CEO



[Signature]

Date: May 04, 2026

To,
Dr. Raghuram Devarakonda,
MD & CEO,
NACL Industries Limited

Subject: My Resignation

Dear Sir,

I hope this message finds you well.

I am writing to formally resign from my position of Chief Human Resources Officer at NACL Industries Limited due to personal reasons.

This has been a considered decision, and I remain deeply grateful for the trust, guidance, and opportunities I have received under your leadership.

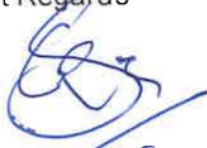
I am committed to ensuring a smooth and seamless transition over the coming weeks. I will focus on completing all current deliverables and will work closely with the team to enable an effective handover, ensuring continuity across all ongoing initiatives.

The experience and learning I have gained here have been truly invaluable, and I will always hold the organization and your leadership in high regard.

In this context, I would request your consideration for an early relieving and I will ensure that all responsibilities are duly closed or transitioned within this period.

Thank you for your understanding and support, as always.

Best Regards



CR Srinivas

Chief Human Resources Officer,

Date: May 4, 2026

To,

The Board of Directors
M/s. NAACL Industries Limited

Through: The Chairman / Managing Director & CEO

Subject: Resignation from the position of Sr. Vice President – Legal & Company Secretary (KMP)

Dear Sir(s)/Madam,

I hereby tender my resignation from the position of Sr. Vice President – Legal & Company Secretary (Key Managerial Personnel) of the Company, with effect from the close of business hours on May 04, 2026.

This decision is driven by a combination of personal considerations and my intent to pursue interests beyond my current professional role.

I request the Board to kindly take the above on record and assure my full support in ensuring a smooth transition and handover of responsibilities during the applicable notice period.

I take this opportunity to express my sincere thanks and gratitude to all the Members of the Board, including the Chairman, for the trust and support extended during my tenure, and wish the Company continued success.

Best Regards



Satish Kumar Subudhi
Sr. Vice President – Legal & Company Secretary