OMKAR SPECIALITY CHEMICALS LIMITED

Registered Office:- Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur, Maharashtra, India – 421503, CIN: L24110MH2005PLC151589

Email:- omkar@kshitijpolyline.co.in **Web:-** www.omkarchemicals.com **Mobile:- +91 90818 72449**

November 13 , 2026

To,	
National Stock Exchange of India Limited	**BSE Limited**
"Exchange Plaza"	**Phiroze Jeejeebhoy Towers Dalal Street, Fort**
Bandra Kurla Complex Bandra (East)	**Mumbai 400 001**
Mumbai 400 051	
Symbol: OMKARCHEM	**Scrip Code No. 533317**

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on November 13, 2026 under Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform to the Exchange(s) that the Board of Directors of the Company at their meeting held today i.e. November 13, 2026, has inter alia considered and approved the Unaudited Financial Results along with Limited Review report for the Quarter and half year ended September 30, 2026. In this regard, please find enclosed herewith following:

1. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026; and
2. Limited Review Report of the Statutory Auditors of the Company for the quarter and half year ended September 30, 2026.

The meeting commenced at 03:00 p.m. and concluded at 05:15 p.m.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,
For **Omkar Speciality Chemicals Limited**

KULDEEP MENARIA
Digitally signed by KULDEEP MENARIA
Date: 2026.11.13 17:20:32 +05'30'

Kuldeep Menaria
Company Secretary & Compliance Officer
Membership No.: A68041

R R TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter ended 30th September 2026 and year to date from 1st April 2026 to 30th 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.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

R R TIBREWALA & CO. FRN : 112387W Chartered Accountants

Emphasis of Matter

We draw attention to Note 3 of the financial results regarding implementation of the Resolution Plan approved by Hon'ble NCLT on 31 July 2025, pursuant to which the Company has repaid its dues to the financial creditors (lenders) in terms of the said Resolution Plan and expects to commence regular commercial operations. Our conclusion is not modified in respect of this matter.

Further, as reported in Note 3 of the financial results, the Company has incurred a loss of Rs. 96.64 Lakhs for the quarter ended 30th September 2026 and Rs. 132.71 Lakhs for the half year ended 30th September 2026 (corresponding periods of the previous year: loss of Rs. 51.79 Lakhs and Rs. 92.77 Lakhs respectively), and the Statement has been prepared on a going concern basis for the reasons stated therein. Our conclusion is not modified in respect of this matter.

For R R TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W





CA NIRMAL K. KHETAN
Partner
M. No.: 044687

Place: Mumbai

Date : 13-11-2026

UDIN : 26044687GJAZGF3188

OMKAR SPECIALITY CHEMICALS LIMITED

CIN: L24110MH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount INR in Lakhs)

Particulars	Quarter ended 30.09.2026 (Unaudited)	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 30.09.2025 (Unaudited)	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
I. Revenue from operations	-	-	-	-	-	0.82
II. Other income	0.18	-	7.70	0.18	8.57	15.93
III. Total Income (I+II)	**0.18**	**-**	**7.70**	**0.18**	**8.57**	**16.75**
IV. Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of FG/ WIP/ Stock-in-trade	-	-	-	-	-	0.86
(d) Employee benefits expense	0.84	0.84	0.20	1.68	0.64	1.51
(e) Finance costs	50.72	-	-	50.72	-	-
(f) Depreciation and amortisation expense	21.97	21.73	22.52	43.70	44.83	89.32
(g) Other expenses	23.30	13.50	36.77	36.80	55.87	83.94
Total Expenses (IV)	**96.82**	**36.07**	**59.49**	**132.89**	**101.34**	**175.63**
V. Profit/(Loss) before exceptional items and tax (III-IV)	(96.64)	(36.07)	(51.79)	(132.71)	(92.77)	(158.88)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	**(96.64)**	**(36.07)**	**(51.79)**	**(132.71)**	**(92.77)**	**(158.88)**
VIII. Tax expense: (1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	**(96.64)**	**(36.07)**	**(51.79)**	**(132.71)**	**(92.77)**	**(158.88)**
X. Other Comprehensive Income (A + B)	-	-	-	-	-	-
XI. Total Comprehensive Income (IX+X)	**(96.64)**	**(36.07)**	**(51.79)**	**(132.71)**	**(92.77)**	**(158.88)**
XII. Paid-up Equity Share Capital (Face value Rs 10 each)	2,057.80	2,057.80	2,057.80	2,057.80	2,057.80	2,057.80
XIII. Other Equity	(318.04)	(221.40)	(119.22)	(318.04)	(119.22)	(185.33)
XIV. Earnings per share (Rs) - Basic (not annualised)	(0.47)	(0.18)	(0.25)	(0.64)	(0.45)	(0.77)
Diluted (not annualised)	(0.47)	(0.18)	(0.25)	(0.64)	(0.45)	(0.77)

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.13 14:27:58 +05'30'

Mahendra Kumar Jain
Director/ Chairman
DIN: 09866626
Date: 13-11-2026
Place: Mumbai

OMKAR SPECIALITY CHEMICALS LIMITED

CIN: L24110MH2005PLC151589

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Amount INR in Lakhs)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,862.73	1,906.43
Capital work-in-progress	20.17	20.17
Financial assets - Investments	7.04	7.04
Financial assets - Loans	16.45	16.45
Deferred tax assets (net)	612.53	612.53
Other non-current assets	775.25	729.91
Current assets		
Inventories	0.61	0.61
Financial assets - Trade receivables	-	-
Financial assets - Cash and cash equivalents	23.56	38.14
Financial assets - Bank balances other than above	147.74	226.62
Financial assets - Loans and advances	0.82	0.82
Financial assets - Other financial assets	1,006.16	1,006.16
Total Assets	**4,473.06**	**4,564.88**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,057.80	2,057.80
Other equity	(318.04)	(185.33)
Non-current liabilities		
Financial liabilities - Borrowings	-	-
Financial liabilities - Other financial liabilities	2,053.49	2,342.13
Provisions	-	-
Current liabilities		
Financial liabilities - Borrowings	38.17	310.52
Financial liabilities - Trade payables	-	-
Financial liabilities - Other financial liabilities	11.29	29.40
Other current liabilities	624.51	1.92
Provisions	5.84	8.44
Total Equity and Liabilities	**4,473.06**	**4,564.88**

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.13 14:28:34 +05'30'

Mahendra Kumar Jain
Director/ Chairman
DIN: 09866626
Date: 13-11-2026

OMKAR SPECIALITY CHEMICALS LIMITED

CIN: L24110MH2005PLC151589

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount INR in Lakhs)

Particulars	Half year ended 30.09.2026	Half year ended 30.09.2025
A. Cash flow from operating activities		
Profit / (Loss) before tax	(132.71)	(92.77)
Adjustments for:		
Depreciation and amortisation	43.70	44.83
Finance costs	50.72	-
Interest income	(0.18)	(8.52)
Dividend income	-	-
Operating profit before working capital changes	**(38.48)**	**(56.47)**
Changes in operating assets and liabilities:		
Inventories	-	-
Trade receivables	-	-
Other bank balances (fixed deposits)	78.88	2.10
Trade payables	-	(50.83)
Other financial liabilities	(18.11)	(26.86)
Provisions	(2.60)	-
Other liabilities (excl. advance against property)	12.43	(4.95)
Cash generated from operations	**32.12**	**(138.66)**
Income taxes paid (net)	-	-
Net cash from / (used in) operating activities (A)	**32.12**	**(138.66)**
B. Cash flow from investing activities		
Purchase of PPE / CWIP	0.00	(20.17)
Other non-current assets (incl. advances to suppliers)	(45.34)	(22.94)
Advance received against sale of property	610.16	-
Interest received	0.18	8.52
Net cash from / (used in) investing activities (B)	**565.00**	**(34.59)**
C. Cash flow from financing activities		
Increase / (decrease) in funding from Resolution Applicant (net)	(288.64)	500.00
Proceeds / (repayment) of borrowings	(272.35)	(505.57)
Interest paid	(50.72)	-
Net cash from / (used in) financing activities (C)	**(611.71)**	**(5.57)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(14.58)**	**(177.19)**
Cash and cash equivalents at beginning of period	38.14	216.49
Cash and cash equivalents at end of period	**23.56**	**39.30**

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

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Date: 2026.11.13 14:28:53 +05'30'

Mahendra Kumar Jain
Director/ Chairman
DIN: 09866626
Date: 13-11-2026

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

1. The above results for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2026. The Statutory Auditors of the Company have carried out a limited review of the financial results of the Company for the quarter and half year ended 30th September, 2026.

2. The unaudited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies, to the extent applicable.

3. The Management has implemented the Resolution Plan approved by the National Company Law Tribunal (NCLT) vide its order dated 31st July, 2025, and has paid the creditors as per the plan. The Company has reported a loss of ₹96.64 Lakhs for the quarter and ₹132.71 Lakhs for the half year ended 30th September, 2026; however, pursuant to implementation of the approved Resolution Plan – including repayment of dues to the financial creditors (lenders) – and the Company's plans to commence regular commercial operations, the financial results have been prepared on a going concern basis.

4. The Company has not generated any revenue from operations during the quarter and half year ended 30th September, 2026 (corresponding periods of the previous year: Nil).

5. Finance costs of ₹50.72 Lakhs for the quarter ended 30th September, 2026 represent interest on unsecured loans.

6. The Company's business primarily falls within a single business segment in terms of Indian Accounting Standard (Ind AS) 108, "Operating Segments"; hence, segment reporting and additional disclosures thereunder are not applicable.

7. There are no exceptional / extraordinary items during the quarter and half year ended 30th September, 2026 and the quarter ended 30th June, 2026.

8. The Statement of Assets and Liabilities as at 30th September, 2026 and the Statement of Cash Flows for the half year ended 30th September, 2026 are annexed to these results.

9. The figures for the corresponding previous period / year have been regrouped / reclassified wherever necessary, to make them comparable.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
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Date: 2026.11.13 14:29:10 +05'30'

Mahendra Kumar Jain

Director/ Chairman

DIN : 09866626

Date : 13-11-2026

Place: Mumbai