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**

August 14, 2026

To,

National Stock Exchange of India Limited
"Exchange Plaza"
Bandra Kurla Complex Bandra (East)
Mumbai 400 051

Symbol: OMKARCHEM

BSE Limited
Phiroze Jeejeebhoy Towers Dalal Street
Fort
Mumbai 400 001

Scrip Code No. 533317

Dear Sir/Madam,

<u>Sub: Outcome of the Board Meeting held on Friday, August 14, 2026.</u>

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. August 14, 2026, has *inter alia* considered and approved the Unaudited Financial Results along with Limited Review report for the First Quarter ended June 30, 2026. In this regard, please find enclosed herewith following:

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

The meeting commenced at 04:00 p.m. and concluded at 06.00 p.m.

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

Thanking you,

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

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.14 18:48:05 +05'30'

Mahendra Kumar Jain
Director/Chairman
DIN: 09866626

CA 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 June 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.

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.

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

Further, as reported in the Note 5 of the financial results, the Company has incurred a loss of Rs. 36.07 Lakhs for the quarter ended 30th June 2026 (corresponding quarter of the previous year: loss of Rs. 40.98 Lakhs), and that 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

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

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

Place: Mumbai

Date : 14-08-2026

UDIN : 26044687EXCSHP6960

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra
E mail : omkar@kshitijpolyline.co.in
Website : : www.omkarchemicals.com
CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	0.82	-	0.82
2	Other Income	-	6.54	0.86	15.93
3	**Total Income (1+2)**	-	**7.37**	**0.86**	**16.75**
4	**Expenses:**				
(a)	Cost of materials consumed	-	-	-	-
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	0.86	-	0.86
(c)	Employee benefits expense	0.84	0.57	0.44	1.51
(d)	Finance costs	-	-	-	-
(e)	Depreciation and amortisation expense	21.73	21.97	22.31	89.32
(f)	Other expenses	13.50	17.23	19.10	83.94
	Total Expenses (a to f)	**36.07**	**40.63**	**41.84**	**175.63**
5	**Profit / -Loss before exceptional items (3-4)**	**-36.07**	**-33.26**	**-40.98**	**-158.88**
6	Exceptional items	-	-	-	-
7	**Profit/-Loss before tax**	**-36.07**	**-33.26**	**-40.98**	**-158.88**
8	**Tax Expenses**				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
9	**Profit / -Loss for the period (7-8)**	**-36.07**	**-33.26**	**-40.98**	**-158.88**
10	**Other Comprehensive Income**				
(i)	Items that will not be reclassified to profit or loss	-	-	-	-
(ii)	Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income				-
11	**Total Comprehensive Income for the period (9+10)**	**-36.07**	**-33.26**	**-40.98**	**-158.88**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**				**-185.33**
14	**Earning Per Share (of Rs.10 each)**				
a)	Basic (Not annualized)	-0.18	-0.16	-0.20	-0.77
b)	Diluted (Not annualized)	-0.18	-0.16	-0.20	-0.77

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.14 18:48:46 +05'30'

Mahendra Kumar Jain
Director
DIN: 09866626

Place : Mumbai
Date : 14-08-2026

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter ended 30th June, 2026

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2026. The Statutory Auditors of the Company have carried out a limited review of the financial results of the Company for the quarter ended 30th June, 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 incurred losses during the quarter; 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 ended 30th June, 2026 (corresponding quarter of the previous year: Nil).

5. 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.

6. There are no exceptional / extraordinary items during the quarter ended 30th June, 2026 and the quarter ended 31st March, 2026.

7. 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
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.14 18:49:07 +05'30'

Mahendra Kumar Jain
Director
DIN : 09866626
Date : 14-08-2026