Ref - Z/SCL/NSE November 7, 2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

Company Trading Symbol: SIDDHIKA

Subject – Outcome of the Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

A meeting of the Board of Directors of the Company was held on 7th November, 2026 and the Board inter - alia considered and approved the following matters:

1. In pursuance to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Regulations'), please find enclosed herewith the following for the half year ended 30th September, 2026:

- Limited Review Report on the aforesaid result by M/s. J K S S & Associates, Chartered Accountants, the Statutory Auditors of the Company
- Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30th September, 2026
- Related Party Disclosure.
- Certificate of IPO funds utilization

2. Approval for incorporation of a joint venture company in association with Mizutani Paint Co. Ltd., Japan

The Board of Directors considered and approved the proposal for incorporation of a joint venture company in India in association with Mizutani Paint Co. Ltd., Japan, under the name **"Siddhika Mizutani Coatings Private Limited"**.

The proposed joint venture company shall be engaged in the business of manufacturing of paints and varnishes, enamels or lacquers and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures, including marketing, distribution and contractual business of premium construction and architectural coatings in India.

The proposed shareholding structure of the joint venture company shall be as follows:

Name of the proposed shareholder	Proposed shareholding
Siddhika Coatings Limited	67%
Mizutani Paint Co. Ltd., Japan	33%
Total	**100%**

The Board further approved the proposed investment by the Company towards subscription to 67% of the share capital of the proposed joint venture company, subject to compliance with the applicable provisions of the Companies Act, 2013, including Section 186, FEMA regulations, applicable foreign investment norms and other statutory and regulatory approvals, wherever required.

The names and particulars of the initial subscribers to the Memorandum of Association, their respective shareholding details, date of incorporation, Corporate Identification Number (CIN) and other relevant particulars of the joint venture company shall be intimated to the Stock Exchange separately upon completion of the incorporation process, in accordance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above Unaudited Financial Results have been reviewed by the Audit Committee in its meeting held on 7th November, 2026.

The said Board Meeting commenced at 11:00 A.M. (IST) and concluded at 02:50 P.M. (IST)

You are requested to kindly take the aforesaid information on record.
Thanking You

Yours Faithfully,

For Siddhika Coatings Limited

Pooja Agrawal
Digitally signed by Pooja Agrawal
Date: 2026.11.07 15:02:10 +05'30'

Pooja Agrawal
(Company Secretary & Compliance Officer)

Encl – as above

November 7, 2026

To
The Board of Directors
Siddhika Coatings Limited
L – 9, Lower Ground Floor,
Kalkaji, New Delhi – 110019

Chief Financial Officer Certification

I, Chandan Tiwari, Chief Financial Officer of the Company hereby certify that I have reviewed the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2026 and to the best of my knowledge and belief the said results:

(i) Do not contain any false or misleading statements or figures, and

(ii) Do not omit any material fact. which may make the statements or figures contained therein misleading.

For Siddhika Coatings Limited

Chandan

Chief Financial Officer

Chandan Tiwari
(Chief Financial Officer)

Place – New Delhi

LIMITED REVIEW REPORT ON HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF SIDDHIKA COATINGS LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
Siddhika Coatings Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Siddhika Coatings Limited ("the Company") for the half year ended September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) 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. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could 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 of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations

and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J K S S & Associates
(Chartered Accountants)
Firm Registration No. 006836C



CA Sandeep Kumar
Partner
Membership No.: 473226
Place: New Delhi
Date: 07-11-2026
UDIN: **26473226ATCQHF8880**

SIDDHIKA COATINGS LIMITED

Regd. Office: L-9, Lower Ground Floor, Kalkaji, New Delhi-110019

CIN - L45400DL2010PLC206024

PART I **(Rs. in Lacs)**

Standalone Statement of Un-audited Financial Results for the period ended 30/09/2026

Sr. No.	Particulars	Half Year Ended			For the Year Ended	
		30/09/2026	30/09/2025	31/03/2026	31/03/2026	31/03/2025
		Un-audited	Un-audited	Un-audited	Audited	Audited
1.	**Revenue from Operations**					
	(a) Net Sales/Income from Operations	2,824.31	2,724.26	2,765.34	5,489.60	4,802.41
	(b) Other Income	99.46	51.67	78.17	129.84	133.17
	Total revenue from operations	**2,923.77**	**2,775.93**	**2,843.51**	**5,619.44**	**4,935.58**
2.	**Expenses:-**					
	Cost of Goods Consumed					
	(a). Purchase during the year	1,046.62	698.59	883.96	1,582.55	1,356.70
	(b). Changes in inventories	(110.85)	(13.92)	(85.38)	(99.30)	(31.43)
	Total (A+B)	**935.77**	**684.67**	**798.58**	**1,483.25**	**1,325.27**
	(c). Employee benefits expense	432.78	412.88	411.96	824.84	671.86
	(d). Finance costs	0.78	0.28	0.35	0.63	1.67
	(e). Depreciation and amortisation expense	17.04	13.78	19.72	33.50	26.92
	(f). Job work charges	461.21	574.39	557.35	1,131.74	1,010.19
	(g). Other expenses	405.68	448.89	399.34	848.23	841.09
	Total Expenses	**2,253.26**	**2,134.89**	**2,187.30**	**4,322.19**	**3,877.00**
3.	**Profit from operations before exceptional items, extraordinary items and tax (1-2)**	**670.51**	**641.04**	**656.21**	**1297.25**	**1058.58**
4.	Exceptional Items	-	-	-	-	-
5.	**Profit before extraordinary items and tax (3-4)**	**670.51**	**641.04**	**656.21**	**1297.25**	**1058.58**
6.	Extraordinary Items	-	-	-	-	-
7.	**Profit before tax (5-6)**	**670.51**	**641.04**	**656.21**	**1297.25**	**1058.58**
8.	**Tax Expenses**	-	-	-	-	-
	(i) Current Tax	(176.35)	(161.19)	(179.42)	(340.61)	(249.95)
	(ii) Deferred Tax	(20.68)	-	29.48	29.48	(5.51)
	Net Current Tax Expenses	**(197.03)**	**(161.19)**	**(149.94)**	**(311.13)**	**(255.46)**
9.	**Profit for the period from continuing operations (7-8)**	**473.48**	**479.85**	**506.27**	**986.12**	**803.12**
10.	**Earnings Per Equity Share**					
	(a) Basic *	7.66	7.77	8.19	15.96	13.00
	(b) Diluted *	7.66	7.77	8.19	15.96	13.00
11.	**Paid up equity share capital (Equity shares of face value of Rs 10/- each)**	617.90	617.90	617.90	617.90	617.90

*** EPS for half year are not annualised**

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

Charitra Maheshwari

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Date: 07/11/2026
Place: New Delhi

PART II			(Rs. in Lacs)
	Un-audited Standalone Statement of Assets and Liabilities		
Sr. No.	Particulars	Period ended 30/09/2026 Un-audited	Year ended 31/03/2026 Audited
1.	**EQUITY AND LIABILITIES:-**		
	Shareholder's Funds		
	(a) Share Capital	617.90	617.90
	(b) Reserves and Surplus	4011.48	3785.16
	Total Shareholder's Funds	**4,629.38**	**4,403.06**
	Non-Current Liabilities		
	(a) Long term borrowings	-	-
	(b) Long term provisions	69.42	69.42
	Sub Total Non-Current Liabilities	**69.42**	**69.42**
	Current Liabilities		
	(a) Short term borrowings	-	-
	(b) Trade payable	-	-
	- Total outstanding dues of Micro and Small Enterprises	-	1.71
	- Total outstanding dues of creditors other than Micro and Small Enterprises	82.81	121.64
	(c) Other Current Liabilities	1,380.25	995.50
	(d) Short Term Provisions	26.83	13.83
	Sub Total Current Liabilities	**1,489.89**	**1,132.68**
	TOTAL EQUITY AND LIABILITIES	**6,188.69**	**5,605.16**
2.	**ASSETS**		
	Non- Current Assets		
	(a) Fixed Assets		
	- (i) Tangible Assets	121.46	121.77
	(b) Non-Current Investments	862.77	819.94
	(c) Deferred Tax Assets (Net)	29.80	50.47
	(d) Long Term Loans and Avances	2.46	1.74
	(e) Other Non-Current Assets	532.25	628.06
	Sub Total Non-Current Assets	**1,548.74**	**1,621.98**
	Current Assets		
	(a) Inventories	500.34	389.48
	(b) Trade Receivables	500.67	629.27
	(c) Current Investments	2,212.23	1,754.37
	(d) Cash and Cash Equivalents	1,072.50	873.46
	(e) Short- Term Loans and Advances	242.77	178.24
	(f) Other Current Assets	111.44	158.36
	Sub Total Current Assets	**4,639.95**	**3,983.18**
	TOTAL ASSETS	**6,188.69**	**5,605.16**

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Date: 07/11/2026
Place: New Delhi

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Standalone Cash Flow Statement for the period ended 30 Sept. 2026			
Particulars		**Period ended 30 Sept. 2026** (Rs.In Lacs)	**Year ended 31 March 2026** (Rs.In Lacs)
A. Cash flow from operating activities			
Profit/(Loss) before taxation		**670.51**	**1,297.25**
Adjustments for:			
Depreciation and amortisation		17.04	33.50
Interest income (other than interest on IT refund)		(22.39)	(73.31)
Rental income		(0.63)	(1.26)
Income on sale of investments		(25.62)	(18.90)
Bank guarantee commission & bank charges		0.78	0.63
Operating profit before working capital changes		**639.69**	**1,237.91**
Movement in working capital			
Changes in long term provisions		-	17.88
Changes in short term provisions		13.00	8.55
Changes in trade payables		(40.54)	71.27
Changes in other current liabilities		384.74	184.37
Changes in trade receivables		128.60	(262.88)
Changes in inventories		(110.85)	(99.30)
Changes in loans and advances		(65.25)	(2.43)
Changes in other current & non current assets		142.73	117.10
Cash generated from/used in operating activities		**1,092.12**	**1,272.47**
Income taxes paid		(176.36)	(340.62)
Net cash from (used in) operating activities	**(A)**	**915.76**	**931.85**
B. Cash flows from investing activities			
Purchase of fixed assets		(16.73)	(50.22)
Interest received		22.39	73.31
Rental income		0.63	1.26
Investment in property		(750.00)	(45.37)
Investment in mutual fund		(42.82)	(954.34)
Proceed from sale of investments in mutual fund		317.76	545.76
Net cash used in investing activities	**(B)**	**(468.77)**	**(429.60)**
C. Cash flows from financing activities			
Bank guarantee commission & bank charges		(0.78)	(0.63)
Dividend paid		(247.16)	(203.91)
Net cash from (used in) financing activities	**(C)**	**(247.94)**	**(204.54)**
Net increase/ (decrease) in cash and cash equivalents (A+ B+C)		**199.05**	**297.71**
Cash and cash equivalents at the beginning of the year		**873.46**	**575.75**
Cash and cash equivalents at the period ended 30/09/2026 (including bank FDR)		**1,072.51**	**873.46**

SIDDHIKA COATINGS LIMITED Delhi

Charitra Jabbar

Notes:

1 The above standalone financial results have been prepared in accordance with Indian GAAP, the Companies Act, 2013 and Accounting Standards as prescribed u/s 133 of the Act.

2 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 7th November, 2026.

3 Previous period/ year figures have been re-grouped/ re-classified wherever required.

4 The figures of the last half year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the first half of the current financial year.

5 The Group operates in the business segments of "Painting and Coating Solutions" and "Contracting and Engineering Services". However, considering the criteria prescribed under Accounting Standard 17, the segments do not qualify as reportable segments and accordingly separate segment disclosures have not been presented. The Company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered operating in single geographical segment.

6 As per MCA notification dated February 16, 2015, Companies whose shares are listed on SME exchange, as referred to in Chapter XB of SEBI(Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS for the preparation of Financial results.

7 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted the estimated past services cost of INR 16.96 lacs (before tax) under the head Gratuity expense in the financial statement for the year ended March 31, 2026. The Company continues to monitor the notification of final Central/State rules and related clarifications and will evaluate and account for any additional impact in the period in which such rules are notified or clarifications are issued.

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Place: New Delhi
Date : 07/11/2026

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C. Format for disclosure of related party transactions every six months (see Note 4)

									Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Details of the source of funds	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name				Opening balance	Closing balance	(e.g. own funds/ borrowings)	Nature of indebtedness (loan/ issuance of debt/ any	Cost (see	Tenure	Nature (loan/ advance/ inter-corporate	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds
	Siddhika Coatings Ltd.	AAOCS6129D	AB Coatings Pvt. Ltd.	Good Sold	95.00	95.00	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Good Sold	0.67	0.67	Nil	Nil									
	Siddhika Coatings Ltd.	AAOCS6129D	AB Coatings Pvt. Ltd.	Rent Received	0.30	0.30	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	AB Coatings Pvt. Ltd.	Reimbursement of expenses received	1.77	1.77	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	AB Coatings Pvt. Ltd.	Reimbursement of expenses paid	1.80	1.80	Nil	Nil									
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Rent Received	0.30	0.30	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Reimbursement of expenses received	0.10	0.10	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Reimbursement of expenses paid	0.07	0.07											
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Advance returned/ adjusted	62.18	62.18	10.14	9.99									
	Siddhika Coatings Ltd.	AAOCS6129D	SCL Contracts Pvt. Ltd.	Job work	50.00	50.00	-	-									
	Siddhika Coatings Ltd.	AAOCS6129D	Charitra Maheshwari	Remuneration	27.47	27.47	7.38	1.39	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Gaurav Agarwal	Remuneration	27.44	27.44	7.10	2.14	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Manvendra Pratap Singh	Remuneration	26.40	26.40	2.56	2.33	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Charitra Maheshwari	Against expenses	4.66	4.66	0.29	0.81	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Gaurav Agarwal	Against expenses	2.18	2.18	0.19	0.22	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Manvendra Pratap Singh	Against expenses	0.70	0.70	0.05	0.08	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Siddhika Foundation	Rent Received	0.03	0.03	Nil	Nil	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Chandan Tiwari	Salary	5.47	5.47	1.43	1.04	-	-	-	-	-	-	-	-	-
	Siddhika Coatings Ltd.	AAOCS6129D	Pooja Agrawal	Salary	2.97	2.97	0.58	0.49	-	-	-	-	-	-	-	-	-
Total (of Co	Siddhika Coatings Ltd.	AAOCS6129D	Chandan Tiwari	Loan to employees	-	0.30	1.65	1.35									

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period.
   However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
   Companies with financial years ending in other months, the six month periods shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:
   (a) The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
   (b) The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "*Cost*" refers to the cost of borrowed funds for the listed entity.
8. PAN will not be displayed on the website of the Stock Exchange(s).

SIDDHIKA COATINGS LIMITED Delhi

Charitra Maheshwari

LIMITED REVIEW REPORT ON HALF YEARLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF SIDDHIKA COATINGS LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
Siddhika Coatings Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Siddhika Coatings Limited ("the Company") for the half year ended September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) 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. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could 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 of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations

and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J K S S & Associates
(Chartered Accountants)
Firm Registration No. 006836C



CA Sandeep Kumar
Partner
Membership No.: 473226
Place: New Delhi
Date: 07-11-2026
UDIN: **26473226ATCQHF8880**

Siddhika™
Invest In Human

SIDDHIKA COATINGS LIMITED
Regd. Office: L-9, Lower Ground Floor, Kalkaji, New Delhi-110019
CIN - L45400DL2010PLC206024

PART I **(Rs. in Lacs)**

Consolidated Statement of Un-audited Financial Results for the period ended 30/09/2026

Sr. No.	Particulars	Half Year Ended			For the Year Ended	
		30/09/2026	30/09/2025	31/03/2026	31/03/2026	31/03/2025
		Un-audited	Un-audited	Un-audited	Audited	Audited
1.	**Revenue from Operations**					
	(a) Net Sales/Income from Operations	3,086.41	2,995.97	2,797.20	5,793.17	5,033.96
	(b) Other Income	106.67	54.03	79.80	133.83	143.81
	Total revenue from operations	**3,193.08**	**3,050.00**	**2,877.00**	**5,927.00**	**5,177.77**
2.	**Expenses:-**					
	Cost of Goods Consumed					
	(a). Purchase during the year	1,078.73	836.11	796.16	1,632.27	1,375.89
	(b). Changes in inventories	(126.31)	(27.21)	(74.85)	(102.06)	(21.79)
	Total (A+B)	**952.42**	**808.90**	**721.31**	**1,530.21**	**1,354.10**
	(c). Employee benefits expense	478.06	454.62	455.70	910.32	742.93
	(d). Finance costs	0.78	0.28	0.43	0.71	1.67
	(e). Depreciation and amortisation expense	17.31	13.96	20.06	34.02	27.42
	(f). Job work charges	608.53	630.78	578.05	1,208.83	1,071.63
	(g). Other expenses	422.90	456.00	417.83	873.83	856.21
	Total Expenses	**2,480.00**	**2,364.54**	**2,193.38**	**4,557.92**	**4,053.96**
3.	**Profit from operations before exceptional items, extraordinary items and tax (1-2)**	**713.08**	**685.46**	**683.62**	**1369.08**	**1123.81**
4.	Exceptional Items	-	-	-	-	-
5.	**Profit before extraordinary items and tax (3-4)**	**713.08**	**685.46**	**683.62**	**1369.08**	**1123.81**
6.	Extraordinary Items	-	-	-	-	-
7.	**Profit before tax (5-6)**	**713.08**	**685.46**	**683.62**	**1369.08**	**1123.81**
8.	**Tax Expenses**	-	-	-	-	-
	(i) Current Tax	185.61	(172.68)	(186.61)	(359.29)	(264.66)
	(ii) Deferred Tax	20.67	-	29.46	29.46	(5.47)
	Net Current Tax Expenses	**206.28**	**(172.68)**	**(157.15)**	**(329.83)**	**(270.13)**
9.	**Profit for the period from continuing operations (7-8)**	**506.80**	**512.78**	**526.47**	**1039.25**	**853.68**
10.	**Earnings Per Equity Share**					
	(a) Basic*	8.20	8.30	8.52	16.82	13.82
	(b) Diluted*	8.20	8.30	8.52	16.82	13.82
11.	**Paid up equity share capital (Equity shares of face value of Rs 10/- each)**	617.90	617.90	617.90	617.90	617.90

*** EPS for half year are not annualised**

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

Charitra Maheshwari

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Date: 07/11/2026
Place: New Delhi

Siddhika™
Invest In Human

PART II (Rs. in Lacs)

Un-audited Consolidated Statement of Assets and Liabilities

Sr. No.	Particulars	Period ended 30/09/2026 Un-audited	Year ended 31/03/2026 Audited
1.	**EQUITY AND LIABILITIES:-**		
	Shareholder's Funds		
	(a) Share Capital	617.90	617.90
	(b) Reserves and Surplus	4,382.85	4,122.93
	Total Shareholder's Funds	**5,000.75**	**4,740.83**
	Non-Current Liabilities		
	(a) Long term borrowings	-	-
	(b) Long term provisions	69.42	69.42
	(c) Minority Interest	-	-
	Sub Total Non-Current Liabilities	**69.42**	**69.42**
	Current Liabilities		
	(a) Short term borrowings	-	-
	(b) Trade payable	-	-
	- Total outstanding dues of Micro and Small Enterprises	-	1.71
	- Total outstanding dues of creditors other than Micro and Small Enterprises	83.79	133.19
	(c) Other Current Liabilities	1,452.31	1,055.81
	(d) Short Term Provisions	26.83	13.83
	Sub Total Current Liabilities	**1,562.93**	**1,204.54**
	TOTAL EQUITY AND LIABILITIES	**6,633.10**	**6,014.79**
2.	**ASSETS**		
	Non- Current Assets		
	(a) Fixed Assets		
	- (i) Tangible Assets	123.70	124.09
	- (ii) Intangible Assets - (Goodwill)	41.00	41.00
	(b) Non-Current Investments	885.08	832.77
	(c) Deferred Tax Assets (Net)	29.86	50.53
	(d) Long Term Loans and Avances	2.47	1.75
	(e) Other Non-Current Assets	532.25	628.05
	Sub Total Non-Current Assets	**1,614.36**	**1,678.19**
	Current Assets		
	(a) Inventories	526.33	399.73
	(b) Trade Receivables	553.03	686.79
	(c) Current Investments	2,394.95	1,918.33
	(d) Cash and Cash Equivalents	1,161.77	966.26
	(e) Short- Term Loans and Advances	271.22	207.12
	(f) Other Current Assets	111.44	158.36
	Sub Total Current Assets	**5,018.74**	**4,336.60**
	TOTAL ASSETS	**6,633.10**	**6,014.79**
		-	-

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Date: 07/11/2026
Place: New Delhi

Siddhika™
Invest In Human

Consolidated Cash Flow Statement for the period ended 30 Sept. 2026			
Particulars		**Period ended 30 Sept. 2026** (Rs.In Lacs)	**Year ended 31 March 2026** (Rs.In Lacs)
A. Cash flow from operating activities			
Profit/(Loss) before taxation		**713.07**	**1,369.19**
Adjustments for:			
Depreciation and amortisation		17.31	34.02
Interest income (other than interest on IT refund)		(22.74)	(74.69)
Provision for dimunition in vale of Investment		(4.78)	4.78
Rental income		(0.03)	(0.06)
Income on sale of investments		(27.20)	(22.22)
Dividend income		(0.91)	(0.43)
Bank guarantee commission & bank charges		0.78	0.71
Operating profit before working capital changes		**675.50**	**1,311.30**
Movement in working capital			
Changes in long term provisions		-	17.88
Changes in short term provisions		13.00	8.55
Changes in trade payables		(51.11)	82.44
Changes in other current liabilities		395.49	225.99
Changes in trade receivables		133.75	(320.02)
Changes in inventories		(127.73)	(102.17)
Changes in loans and advances		(63.81)	(37.86)
Changes in other current & non current assets		(23.46)	529.92
Cash generated from/used in operating activities		**951.63**	**1,716.03**
Income taxes paid		(185.61)	(359.29)
Net cash from (used in) operating activities	**(A)**	**766.02**	**1,356.74**
B. Cash flows from investing activities			
Purchase of fixed assets		(16.93)	(52.67)
Interest received		22.74	74.69
Rental income		0.03	0.06
Dividend income		0.91	0.43
Investment in mutual fund & Shares		(824.49)	(1,048.11)
Bank deposits not considered as cash & cash equivalents		(51.25)	(1,049.45)
Proceed from sale of investments in mutual fund & equity shares		327.55	559.79
Net cash used in investing activities	**(B)**	**(541.44)**	**(1,515.26)**
C. Cash flows from financing activities			
Bank guarantee commission & bank charges		(0.78)	(0.71)
Dividend paid		(247.16)	(203.91)
Net cash from (used in) financing activities	**(C)**	**(247.94)**	**(204.62)**
Net increase/ (decrease) in cash and cash equivalents (A+ B+C)		**(23.36)**	**(363.14)**
Cash and cash equivalents at the beginning of the year		**328.56**	**691.70**
Cash and cash equivalents at the period ended 30/09/2026 (including bank FDR)		**305.20**	**328.56**

SIDDHIKA COATINGS LIMITED Delhi

Charles Jabhwani

SIDDHIKA COATINGS LIMITED
India's largest single brand paint contract company
L-9, Lower Ground Floor, Kalkaji, New Delhi - 110019 INDIA Tel : 011-41601441, 41601442, 41609443
CIN : L45400DL2010PLC206024

Notes:

1 The above Consolidated financial results have been prepared in accordance with Indian GAAP, the Companies Act, 2013 and Accounting Standards as prescribed u/s 133 of the Act.

2 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 7th November, 2026.

3 Previous period/ year figures have been re-grouped/ re-classified wherever required.

4 The figures of the last half year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the first half of the current financial year.

5 The Group operates in the business segments of "Painting and Coating Solutions" and "Contracting and Engineering Services". However, considering the criteria prescribed under Accounting Standard 17, the segments do not qualify as reportable segments and accordingly separate segment disclosures have not been presented. The Company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered operating in single geographical segment.

The Contracting and Engineering Services was presented separately last year and is not presented now because it falls below the thresholds. The segments share is roughly 8.5% of revenue, about 6% of PBT, and about 6.7% of assets. All three are below the AS 17 10% thresholds.

6 As per MCA notification dated February 16, 2015, Companies whose shares are listed on SME exchange, as referred to in Chapter XB of SEBI(Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS for the preparation of Financial results.

For and on behalf of Board of Directors of
Siddhika Coatings Limited

SIDDHIKA COATINGS LIMITED Delhi

(Charitra Maheshwari)
Managing Director
DIN: 03055689

Place: New Delhi
Date : 07/11/2026

J K S S & Associates
Chartered Accountants
(Formerly - J K Sarawgi & Company)
www.jksco.in

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla
Complex Bandra (E), Mumbai-400051

Subject: Certificate Regarding Utilization of Issue Proceeds of Siddhika Coatings Limited.

Dear Sir,

With reference to the captioned subject, and upon reviewing the books of accounts and other documents produced for our verification and information and explanations given to us by Siddhika Coatings Limited (the "Company"), we hereby certify that we have reviewed the records of the Company regarding the utilization of the proceeds of the public issue. Based on our review, we confirm that the Company has utilized the amount out of the proceeds of the issue for the purpose of the objects as stated in the prospectus dated 18 March, 2021 issued for issue of shares of the Company.

A table detailing the allocated amount for each specific object mentioned in the offer document, with the actual amount utilized against each object is enclosed below:

(₹ in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1	Working Capital Requirements	330.68	330.68	-	NA
2	General Corporate Purpose	99.00	99.25	(0.25)	NA
3	Issue Expenses	40.00	39.75	0.25	NA
	Total	**469.68**	**469.68**	**0**	

For J K S S & Associates
(Chartered Accountants)
Firm Registration No. 006836C

CA Sandeep Kumar
Partner
Membership No.: 473226
Place: New Delhi
Date: 03 Nov 2026
UDIN: **26473226SNMYVZ7656**