



Regd. Office : 106-107, Advent Atria,
Chincholi Bunder Road, Malad (West),
Mumbai - 400 064, India
Phone : (+91)-(22)- 2881 1818 / 19
E-mail : adi@unilexcolours.in
E-mail : sales@phthalocyaninepigments.com
Website: www.phthalocyaninepigments.com
Website: www.unilexcolours.in (Unilex Colours Dyes Div.)
CIN: L74999MH2001PLC131352

May 30, 2026

To,
The Manager (Listing)
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/7, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400 051

Symbol: UNILEX, ISIN: INE0B2801011

Sub.: Intimation pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') - Outcome of the Board Meeting - Financial Results

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI Listing Regulations, please take note that the Board of Directors of the Company has, at its Meeting held today i.e. Saturday, May 30, 2026, considered and approved, inter-alia, the Audited Standalone and Consolidated Financial Results of the Company for the half and financial year ended on March 31, 2026.

The said results along with the Statutory Auditor's Reports thereon are annexed herewith.

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, we hereby declare that the Statutory Auditors of the Company have issued their Audit Reports with unmodified opinion for the half and financial year ended on March 31, 2026.

These are also being made available on the website of the Company at www.unilexcolours.in

The Board Meeting commenced at 03.20 p.m. and concluded at 04.00 p.m.

Kindly take the same on records.

Thanking You,

Yours faithfully,
For Unilex Colours and Chemicals Limited

Aditya Sharma
Managing Director
DIN: 00583133
Email id: adi@unilexcolours.in

UNILEX COLOURS & CHEMICALS LTD.

A Govt. Recognised Star Export House (ISO 9001:2015)

Factory : E-10/2, M.I.D.C. Tarapur, Boisar, Dist. Palghar 401506, Maharashtra (INDIA)

Independent Auditor’s Report on Standalone Financial Results of Unilex Colours and Chemicals Limited for the Half Year and Year Ended 31st March, 2026 –pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors,
Unilex Colours and Chemicals Limited

Opinion

We have audited the accompanying standalone financial results of **Unilex Colours and Chemicals Limited** ('the Company') for the half year and year ended 31st March, 2026 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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 Regulation 33 of the Listing Regulations and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the net profit of the Company for the half year and year ended 31st March 2026.

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 ('the Act'). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Statement' 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements for the year ended 31st March 2026 under the provisions of the Act and the rules there under, 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.

Responsibilities of Management and Board of Directors for the Statement

This Statement, which is the responsibility of the Company's Management and the Board of Director's and approved by the Board of Director's, has been prepared on the basis of financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under 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 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and 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 Statement

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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, 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 in place adequate internal financial controls with reference to Financial Statements 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 management.
- Conclude on the appropriateness of the management's 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 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 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.

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 circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

SOURABH BAGARIA Digitally signed by
SOURABH BAGARIA
Date: 2026.05.30
16:24:08 +05'30'

Sourabh Bagaria
Partner
M. No.: 183850
UDIN: 26183850RGKWRB4233
Place: Mumbai
Date: 30th May, 2026

UNILEX COLOURS AND CHEMICALS LIMITED
 106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
 CIN:L74999MH2001PLC131352
AUDITED STANDALONE PROFIT & LOSS FOR THE HALF YEAR AND YEAR ENDED 31.03.2026

(₹ in lakhs) Unless otherwise specified

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	5,883.44	6,615.00	7,279.90	12,498.44	15,143.92
Other Incomes	541.06	256.22	315.72	797.28	637.27
Total Income (I)	6,424.50	6,871.22	7,595.63	13,295.72	15,781.18
Expenses					
Cost of Raw Materials Consumed	1,897.33	2,345.74	2,261.89	4,243.07	4,057.16
Purchases of stock in Trade	3,034.98	3,535.28	3,558.80	6,570.26	8,619.79
Change in Inventories	(184.51)	(57.10)	392.88	-241.61	254.59
Employee Benefits Expenses	405.09	316.91	408.00	722.00	705.57
Finance Costs	58.94	34.01	67.29	92.96	138.34
Depreciation	38.69	34.13	32.56	72.82	64.54
Other Expenses	512.60	461.93	573.47	974.52	1,077.37
Total Expenses (II)	5,763.12	6,670.89	7,294.89	12,434.01	14,917.36
Profit before Exceptional & Extraordinary items and Tax (I-II)	661.38	200.33	300.74	861.70	863.82
Exceptional Items				-	-
Profit before Extraordinary items and tax	661.38	200.33	300.74	861.70	863.82
Extraordinary items					
Profit before tax	661.38	200.33	300.74	861.70	863.82
Tax Expense					
Current Tax	163.78	45.92	85.09	209.70	226.26
Earlier Year Tax	5.00	-		5.00	
Deferred Tax Expenses	(52.26)	5.35	(6.35)	-46.91	(3.64)
Profit for the period from Continuing Operations	544.85	149.05	222.00	693.90	641.20
Profit from Discontinuing Operations					
Tax Expense of Discontinuing Operations					
Profit for the period	544.85	149.05	222.00	693.90	641.20
Earning per share					
Basic (in Rs)	4.00	1.09	1.88	5.10	5.42
Diluted (in Rs)	4.00	1.09	1.88	5.10	5.42



For and on behalf of Board of Directors
 Unilex Colours and Chemicals Limited

Aditya

Aditya Sharma
 Managing Director
 DIN:00583133

Date : 30th May, 2026
 Place : Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED

106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra

CIN:L74999MH2001PLC131352

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026

(₹ in lakhs) Unless otherwise specified

Particulars	As at 31st March, 2026 (Audited)	As at March 31, 2025 (Audited)
Equity & Liabilities		
Shareholders funds:		
Share Capital	1,361.70	1,361.70
Reserves and Surplus	6,463.35	5,769.45
Non-Current liabilities:		
Long-Term Borrowings	62.19	51.04
Deferred Tax Liabilities	-	11.52
Long Term Provisions	69.31	59.04
Current Liabilities:		
Short Term Borrowings	1,997.44	1,498.51
Trade Payables		
(i) Total Outstanding Dues of Micro & Small Enterprises	679.06	215.04
(ii) Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	147.89	972.74
Other Current Liabilities	428.69	184.60
Short Term Provisions	88.83	67.78
Total Equity & Liabilities	11,298.47	10,191.41
Assets		
Non-Current Assets:		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	604.17	610.60
Non Current Investments	669.20	-
Deferred Tax Assets (Net)	35.39	-
Other Non-Current Assets	71.17	72.11
Current Assets:		
Current Investments	40.96	
Inventories	1,764.23	1,625.40
Trade Receivables	3,867.99	3,721.32
Cash and Cash Equivalents	1,524.03	3,046.79
Short Term Loans and Advances	2,425.45	683.45
Other Current Assets	295.88	431.74
Total Assets	11,298.47	10,191.41

For and on behalf of Board of Directors
Unilex Colours and Chemicals Limited



Aditya

Aditya Sharma
Managing Director
DIN:00583133

Date : 30th May, 2026
Place : Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED
106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
CIN:L74999MH2001PLC131352
AUDITED STANDALONE CASH FLOW-STATEMENT FOR THE PERIOD ENDED 31.03.2026

(₹ in lakhs) Unless otherwise specified		
Particulars	For the year ended on March 31, 2026	For the year ended on March 31, 2025
Cash Flow From Investing Activities:		
Net Profit before tax as per Profit And Loss A/c	861.70	863.82
Adjustments for:		
Depreciation & Amortization Expense	72.82	64.54
Interest Income	(90.61)	146.50
Provision for Gratuity	1.32	17.24
Dividend Income	(0.35)	-
Balance written back	1.63	0.10
Finance Cost	92.96	138.34
Profit on sale of Fixed Asset	-	(12.48)
Operating Profit Before Working Capital Changes	939.47	1218.06
Adjusted for (Increase)/ Decrease in:		
Trade receivables	(149.31)	720.70
Inventories	(138.84)	133.29
Other current Liabilities	244.10	(107.75)
Short term Provision	-	-
Long term Provision	-	-
Short term loans & Advances	(1,742.00)	81.38
Other non current assets	0.94	(1.00)
Other Current Assets	73.12	98.09
Trade payables	(359.82)	(1,608.23)
Cash generated from operations	(1,132.34)	534.54
Net Income Tax (Paid)/Refund	(121.97)	(296.80)
Cash Genera Net Cash Flow from/(used in) Operating Activities	(1,254.31)	237.74
Cash Flow From Investing Activities:		
Purchases of Fixed Assets	(66.39)	(126.81)
Sale of property, plant and equipment	-	591.98
Current investment	(40.96)	-
Non current investment	(669.20)	-
Increase/Decrease in Fixed deposit	2,586.96	(2,608.77)
Dividend Income	0.35	-
Interest Income	90.61	(146.50)
Net Cash Flow from/(used in) Investing Activities: (B)	1,901.38	(2,290.11)
Cash Flow from Financing Activities:		
Interest & Finance Cost	(92.96)	(138.34)
(Repayments) / proceeds of long term borrowings	11.15	35.93
(Repayments) / proceeds of short term borrowings	498.93	(647.78)
Proceeds for issue of Shares	-	2,803.95
Net Cash Flow from/(used in) Financing Activities (C)	417.12	2,053.77
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,064.20	1.40
Cash & Cash Equivalents As At Beginning of the Year	12.58	11.18
Cash & Cash Equivalents As At End of the Year	1,076.78	12.58

Notes:

1. Components of Cash & Other Bank Balances	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash In Hand	3.48	0.54
Balance with Banks in Current account	1,073.29	12.03
Total	1,076.77	12.58

2. Cash flows are Reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future receipts and payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.



For and on behalf of Board of Directors
Unilex Colours and Chemicals Limited

Aditya Sharma
Aditya Sharma
Managing Director

DIN:00583133

Date : 30th May, 2026
Place : Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED
 106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
 CIN:L74999MH2001PLC131352
STANDALONE NOTES TO THE ACCOUNTS FOR THE HALF YEAR AND YEAR ENDED 31.03.2026

Notes:

Basis of preparation:

- 1 The above audited financial results for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of UNILEX COLOURS AND CHEMICALS LIMITED ("the Company") in their meeting held on 30th May, 2026.
- 2 These financial statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2006 (as amended), and other relevant provisions of the Act.
- 3 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the audited consolidated financial results for the half year and year ended March 31, 2026 has been reviewed by Statutory Auditors of the Company.
- 4 The figure for the six months ended 31st March, 2026 is balancing figure between audited figures for the year ended 31st March 2026 and unaudited figures for the six months ended 30th September, 2025.

5 The Proceeds of IPO have been utilised till 31st March, 2026 as per the below mentioned table:

Sr no	Object of the Issue	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
1	Repayment in full or in part, of certain of our outstanding borrowing	1000.00	1000.00	-	-
2	To meet Working Capital requirements	1500.00	1500.00	-	-
3	General Corporate Purpose	632.00	632.00	-	-
	Total	3132.00	3132.00	-	-

*Out of the total General Corporate Purpose (GCP) amount utilized till date, Issue related expenses of Rs. 328.05 lakhs has been incurred.

Others/General

- 1 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 2 Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 3 On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
- 4 The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

Date : 30th May, 2026
 Place : Mumbai



For and on behalf of Board of Directors
 Unilex Colours and Chemicals Limited

Aditya

Aditya Sharma
 Managing Director
 DIN:00583133

Independent Auditor’s Report on Consolidated Financial Results of Unilex Colours and Chemicals Limited for the Half Year and Year Ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Unilex Colours and Chemicals Limited

Opinion

We have audited the accompanying Consolidated Financial results of **Unilex Colours and Chemicals Limited** (The parent Company), its subsidiaries (together referred to as “the group”) for the Half Year and Year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditor on separate audited financial Statement/financial results of the subsidiary, the statement:

i. Includes the results of the following entities: -

Name of the Entity	Nature
Unisynth Overseas Limited	Subsidiary

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations and;

iii. gives a true and fair view in conformity with the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under, and other accounting principles generally accepted in India, of the net profit after tax and other financial information of the Company for the Half Year and year ended 31st March 2026.

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 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of consolidated 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules there under, 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.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the audited Consolidated Financial Statements for year ended March 31st 2026 of the company and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under 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 are responsible for 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 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 gives a true and fair view and is 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 Parent, as aforesaid.

In preparing the Consolidated financial statements, 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 respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the consolidated financial 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, 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 in place adequate internal financial controls with reference to Consolidated Financial Statements 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 management.
- Conclude on the appropriateness of the management's 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 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 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.
- Perform procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the standalone/consolidated financial statements/financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of 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 the 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 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 circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

- i. We did not audit the Financial results of Subsidiaries included in the Consolidated Financial Statements; whose Financial Statements include total assets of Rs. 4,524.37 Lakhs (before consolidation adjustment) as at March 31, 2026 and total revenues of Rs 1,980.74 Lakhs (before consolidation adjustment) for the year ended on that date. These Financial Statements have been audited by the **L S M & Co**, Chartered Accountants whose reports have been furnished to us and our opinion in so far as it relates to the amounts and disclosures includes in respect of these subsidiaries is based solely on the report of such other auditor.

Our opinion is not modified in respect of these matters.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

SOURABH Digitally signed
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Sourabh Bagaria
Partner
M. No.: 183850
UDIN: 26183850SONQJT9324
Place: Mumbai
Date: 30th May, 2026

M/S. UNILEX COLOURS AND CHEMICALS LTD.
(CIN: L74999MH2001PLC131352)
106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026
(Rs. In Lakhs)

Particulars	Note No.	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	1,361.70	-
(b) Reserves and Surplus	3	6,557.11	-
Minority Interest		508.64	-
(2) Non-current liabilities			
(a) Long-term Borrowings	4	62.19	-
(b) Deferred Tax Liabilities (net)	5	-	-
(c) Long term provisions	6	69.31	-
(3) Current liabilities			
(a) Short-term Borrowings	7	2,402.87	-
(b) Trade Payables			
- Due to Micro and Small Enterprises		679.06	-
- Due to Others	8	1521.07	-
(c) Other Current Liabilities	9	437.83	-
(d) Short-term Provisions	10	135.24	-
TOTAL		13,735.02	-
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	608.60	-
(b) Non Current Investments	12	423.47	-
(c) Deferred Tax Assets (Net)	5	35.35	-
(c) Other non Current Assets	13	71.17	-
(2) Current assets			
(a) Current Investments	14	40.96	-
(b) Inventories	15	1764.23	-
(c) Trade Receivables	16	5,936.97	-
(d) Cash and bank balance	17	3,378.63	-
(e) Short-term Loans and Advances	18	1177.80	-
(f) Other Current assets	19	297.84	-
TOTAL		13,735.02	-

For UNILEX COLOURS AND CHEMICALS LTD



Aditya

Aditya Sharma
Managing Director
DIN:00583133

Date: May 30, 2026
Place: Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED
106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
CIN:L74999MH2001PLC131352

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ in lakhs) Unless otherwise specified

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.Revenue from Operations	7,862.57			14,477.57	-
II.Other Income	566.08			822.30	-
III.Total Income	8,428.65			15,299.87	-
IV.Expenses					
Cost of Materials Consumed	1,897.33			4,243.07	-
Purchase of Stock-in-Trade	4,856.55			8,391.84	-
Changes in Inventories of Finished Goods	(184.51)			(241.61)	-
Employee Benefits Expenses	409.73			726.64	-
Finance Costs	61.97			95.99	-
Depreciation and Amortisation Expense	38.81			72.94	-
Other Expenses	516.24			978.17	-
V.Total Expenses	7,596.12			14,267.02	-
VI.Profit before Exceptional & Extraordinary items and Tax	832.53			1,032.86	-
Exceptional Items					
VII.Profit before Extraordinary items and tax	832.53			1,032.86	-
Extraordinary items					
VIII.Profit before tax	832.53			1,032.86	-
IX.Tax Expense					
Current Tax	209.75			255.67	-
Earlier Year Tax	5.00			5.00	-
Deferred Tax Expenses	(52.26)			(46.91)	-
X.Profit for the period from Continuing Operations	670.03			819.09	-
XI.Profit from Discontinuing Operations	-			-	-
XII.Tax Expense of Discontinuing Operations	-			-	-
XIII.Profit for the period	670.03			819.09	-
Earning per share					
Basic (in Rs)	4.01			5.10	
Diluted (in Rs)	4.01			5.10	



The Company acquired control over its subsidiary company on 07th January 2026. Accordingly, the financial results of its subsidiary company have been consolidated from the date of acquisition in these financial statements, in accordance with Accounting Standard 21. As the acquisition occurred during the current financial year, the consolidated financial statements do not include the financial results of the subsidiary for the prior period. Accordingly, comparative figures for the consolidated financial results have not been presented.

For Unilex Colours and Chemicals Limited



Aditya
Aditya Sharma
Managing Director
DIN:00583133

Date: May 30, 2026
Place : Mumbai

UNILEX COLOURS AND CHEMICALS LTD. (CIN: L74999MH2001PLC131352) 106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra Consolidated Cash Flow Statement for the Year ended 31st March 2026		
Particulars	For the year ended 31st March, 2026 (Audited)	For the year ended 31st March, 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit And Loss A/c	1,032.86	
Adjustments for non-cash & non-operating items:		
Depreciation & Amortization Expense	72.94	
Interest Income	(246.75)	
Provision for Gratuity	1.32	
Dividend Income	(0.38)	
Foreign Exchange Gain	-	
Balance written back	1.63	
Finance Cost	95.99	
Rent income	(3.94)	
Loss on shares	1.46	
Operating profit before working capital changes	955.13	
Adjusted for (Increase)/ Decrease in:		
Trade receivables	(2,064.63)	
Inventories	(138.84)	
Other current Liabilities	245.64	
Short term Provision	(0.50)	
Long term Provision	-	
Short term loans & Advances	(101.76)	
Other non current assets	0.94	
Other Current Assets	133.90	
Trade payables	1,013.21	
Cash Generated From Operations	43.09	
Appropriation of Profit		
Net Income Tax paid/ refunded	(123.00)	
Net Cash Flow from/(used in) Operating Activities: (A)	(79.91)	
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	(66.39)	
Current investment	(43.11)	
Non current investment	(668.51)	
Rent income	3.94	
Increase/(Decrease) in Fixed deposits	1,423.23	
Dividend Income	0.38	
Interest Income	246.75	
Net Cash Generated/(Used) From Investing Activities (B)	896.30	
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	(95.99)	
Increase/Decrease in Long term borrowing	11.15	
Increase/Decrease in Short term borrowing	(380.41)	
Net Cash Generated/(Used) From Financing Activities (C)	(465.25)	
Net increase in cash and cash equivalents	351.14	
Cash and cash equivalents at beginning of period	890.27	
Cash and cash equivalents at end of period	1,241.41	
Notes:		
1. Components of Cash & Other Bank Balances	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash In Hand	5.69	
Balance with Banks in Current account	1,235.72	
Total	1,241.41	
<p>2. Cash flows are Reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future receipts and payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.</p>		
	For UNILEX COLOURS AND CHEMICALS LTD  Anitya Sharma Managing Director DIN:00583133	
Date: May 30, 2026 Place: Mumbai		

M/S. UNILEX COLOURS AND CHEMICALS LTD.
(CIN: L74999MH2001PLC131352)
106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra
CONSOLIDATED NOTES TO THE ACCOUNTS FOR THE HALF YEAR AND YEAR ENDED 31.03.2026

Notes:

Basis of preparation:

1	The above audited financial results for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of UNILEX COLOURS AND CHEMICALS LIMITED ("the Company") in their meeting held on 30th May, 2026.				
2	These financial statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2006 (as amended), and other relevant provisions of the Act.				
3	In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been audited by the Statutory Auditors of the Company for the half year ended 31st March, 2026				
4	The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.				
5	The figure for the six months ended 31st March, 2026 is balancing figure between audited figures for the year ended 31st March 2026 and unaudited figures for the six months ended 30th September, 2025.				
6	The Proceeds of IPO have been utilised till 31st March, 2026 as per the below mentioned table:				
Sr no	Object of the Issue	Amount Allocated for the Object	Amount utilized	Balance Available in bank	Balance Available as Fixed Deposit
1	Repayment in full or in part, of certain of our outstanding borrowing	1,000.00	1,000.00	-	-
2	To meet Working Capital requirements	1,500.00	1,500.00	-	-
3	General Corporate Purpose	632.00	632.00	-	-
	Total	3,132.00	3,132.00	-	-

*Out of the total General Corporate Purpose (GCP) amount utilized till date, Issue related expenses of Rs. 328.05 lakhs has been incurred.

Segment Note

As per AS 17- Segment Reporting, the Company has Two reportable Operating Segments namely "Unilex Colours and Chemicals Limited" and "Unisynth Overseas Limited". The financial information for these segments have been provided in Financial Results as per AS 17- Segment Reporting

Others/General

1	As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
2	Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
3	On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
4	The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

Other Disclosure

The Company acquired control over its Subsidiary company on 07th January, 2026. Accordingly, the financial results of its subsidiary company have been consolidated from the date of acquisition in these financial statements, in accordance with Accounting Standard 21. As the acquisition occurred during the current financial year, the consolidated financial statements do not include the financial results of the subsidiary for the prior period. Accordingly, comparative figures for the consolidated financial results have not been presented.



For and on behalf of Board of Directors
Unilex Colours and Chemicals Limited

Aditya
Aditya Sharma
Managing Director
DIN:00583133

Date: May 30, 2026
Place: Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED

CIN:L74999MH2001PLC131352

106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra

SEGMENT REPORT AS AT 31st March, 2026

Sr. No.	Segment Information	(Rs. In lakhs, Unless Otherwise Stated)	
		Year Ended	
		March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Segment Revenue		
	a) Unilex Colours and Chemicals Limited	12,498.44	
	b) Unisynth Overseas Limited	1,980.74	
	Total Segmental Revenue	14,479.17	
Less:	Inter segment eliminations	(1.60)	
	Revenue	14,477.57	
	c) Other Income	822.30	
	Total Segment Revenue	15,299.87	
2	Segment Expenses		
	a) Unilex Colours and Chemicals Limited	12,434.01	
	b) Unisynth Overseas Limited	1,860.85	
	Expenses	14,294.86	
Less:	Inter segment eliminations	(27.85)	
	Total Segment Expenses	14,267.01	
3	Segment Results (EBIT)		
	a) Unilex Colours and Chemicals Limited	954.66	
	b) Unisynth Overseas Limited	200.43	
	Profit	1,155.09	
Less:	Inter segment eliminations	(26.25)	
	Total Segment Profit	1,128.84	
4	Finance Cost and Tax		
Less:	Finance Cost	95.98	
Less:	Other Un-allocable Expenditure	-	
	Profit before Tax	1,032.86	
5	Segment Assets		
	a) Unilex Colours and Chemicals Limited	11,298.47	
	b) Unisynth Overseas Limited	4,524.37	
	c) Unallocated		
	Total Segment Assets	15,822.84	
Less:	Inter segment eliminations	(2087.82)	
	Net Segment Assets	13,735.02	
6	Segment Liabilities		
	a) Unilex Colours and Chemicals Limited	3,473.41	
	b) Unisynth Overseas Limited	3,252.78	
	c) Unallocated	-	
	Total Segment Liabilities	6,726.19	
Less:	Inter segment eliminations	(1418.62)	
	Total Segment Liabilities	5,307.57	
7	Capital Employed (Including Goodwill) (Segment Assets - Segment Liabilities)		
	a) Unilex Colours and Chemicals Limited	7,825.05	
	b) Unisynth Overseas Limited	1,271.59	
	c) Unallocated	-	
	Total Capital Employed	9,096.64	
Less:	Inter segment eliminations	(669.20)	
	Net Capital Employed	8,427.45	



To,
Board of Directors,
Unilex Colours and Chemicals Limited
106-107, Advent Atria,
Chincholi Bunder Road, Malad (W)
Mumbai-400064 Maharashtra

Sub: Statement of Fund Utilized for purpose other than those stated in the prospectus under regulation 32(1) of SEBI LODR Regulations, 2015 for the year ended on 31st March, 2026

Based on the examination of books of accounts and other documents produced for our verification and information and explanation given to us by Unilex Colours and Chemicals Limited (the Company), We certify that the Company has utilized the following amount for the objects as stated in the prospectus dated 18th September, 2024 issued for the issue of shares of the company:

(Rs. In Lakhs)

Sr. No.	Particulars	Original Allocation	Fund Utilized	Pending Utilization	Amount of Variation
1	Working Capital Requirements	1,500.00	1,500.00	-	-
2	Repayment of a portion of certain borrowing availed by our Company	1,000.00	1,000.00	-	-
3	General Corporate Purpose	632.00	632.00	-	-
	Total	3,132.00	3,132.00	-	-

Auditors Comment: There is no deviation in the Objects for utilization of funds as stated in the Prospectus of the Company. There is no variation in the actual amount utilized for each object compared to the projected amount in the Prospectus.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

SOURABH Digitally signed
by SOURABH
H BAGARIA
BAGARIA Date: 2026.05.30
14:35:54 +05'30'

Sourabh Bagaria
Partner

M. NO.:183850
UDIN: 26183850IZEBGO5871

Date: 30th May, 2026
Place: Mumbai