MSKC & Associates LLP
Chartered Accountants

HO
Olympia Cyberspace, 10th Floor, Level 13th
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA
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Independent Auditor's Review Report on Standalone unaudited financial results of Chemfab Alkalis Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Chemfab Alkalis Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Chemfab Alkalis Limited (hereinafter referred to as 'the Company'), for the quarter ended September 30, 2026 and the year to-date results for the period from April 1 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

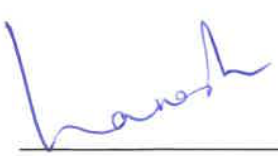
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement of the Company for the quarter and half year ended September 30, 2025 & quarter ended June 30, 2026 was reviewed by another auditor whose report dated October 31, 2025 & July 29 2026 respectively expressed an unmodified conclusion on those Statement.

6. The Statement of the Company for the year ended March 31, 2026 was audited by another auditor whose report dated May 13, 2026 expressed an unmodified opinion on those Statement.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168



T.V. Ganesh
Membership No.: 203370
UDIN: 26203370SZGZXQ9252



Place: Chennai
Date: October 28, 2026

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, GST Salai, Vandalur, Chennai 600 048.
Phone No: +91 44 66799595

(Amount Rs. In Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30/09/2026

Sl. No.	Particulars	3 Months ended 30/09/2026	Preceding 3 Months ended 30/06/2026	Corresponding 3 months ended 30/09/2025 in the previous year	Year to date figures for current period ended 30/09/2026	Year to date figures for previous period ended 30/09/2025	Previous year ended 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	7,561.58	7,302.14	7,040.51	14,863.72	15,798.61	28,856.60
	(b) Other Income	36.74	181.28	134.82	218.02	240.48	827.45
	Total Income	7,598.32	7,483.42	7,175.33	15,081.74	16,039.09	29,684.05
2	**Expenses**						
	(a) Cost of Materials Consumed	3,014.71	2,257.68	1,833.15	5,272.39	4,434.06	7,463.57
	(b) Purchase of Stock in trade	-	10.98	-	10.98	-	268.40
	(c) Changes in Inventories of Finished goods and Work-in -Progress	(445.06)	(209.51)	110.94	(654.57)	164.65	264.32
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,875.29	3,098.25	2,646.85	5,973.54	5,534.88	11,075.33
	(e) Employee Benefits Expense	686.19	625.42	650.85	1,311.61	1,250.96	2,446.56
	(f) Finance Cost	258.35	226.05	191.91	484.40	348.31	754.01
	(g) Depreciation and Amortisation Expense	676.84	676.45	559.88	1,353.29	1,098.11	2,442.46
	(h) Other Expenses	839.13	667.86	954.62	1,506.99	2,227.42	3,897.22
	Total Expenses	7,905.45	7,353.18	6,948.20	15,258.63	15,058.39	28,611.87
3	**(Loss)/Profit before Tax (1-2)**	(307.13)	130.24	227.13	(176.89)	980.70	1,072.18
4	Tax (Credit)/Expense						
	- Current tax	(38.48)	29.98	44.40	(8.50)	175.63	193.06
	- Deferred tax	(45.21)	(382.66)	23.51	(427.87)	106.45	128.53
	Total Tax (Credit)/Expense	(83.69)	(352.68)	67.91	(436.37)	282.08	321.59
5	**Net (Loss)/Profit after Tax (3-4)**	(223.44)	482.92	159.22	259.48	698.62	750.59
6	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	21.55	21.55	14.53	43.10	29.05	86.21
	- Fair value gain on investments in equity instruments designated as at FVTOCI	(0.98)	2.08	0.01	1.10	1.46	(2.02)
	- Income tax relating to items that will not be reclassified to profit or loss	(5.42)	(5.42)	(4.23)	(10.84)	(8.46)	(25.11)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	15.15	18.21	10.31	33.36	22.05	59.08
7	**Total Comprehensive (Loss) / Income (5+6)**	(208.29)	501.13	169.53	292.84	720.67	809.67
8	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,437.37	1,437.37	1,436.77	1,437.37	1,436.77	1,437.37
9	Reserves (Other Equity)						39,975.52
10	Earning per Share (Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	(1.55)	3.36	1.11	1.81	4.86	5.22
	(b) Diluted	(1.55)	3.36	1.11	1.81	4.86	5.22

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
Phone No: +91 44 66799595

NOTES:

1 The above Standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 28, 2026 and has been subjected to review by the Statutory Auditors of the Company. These Standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2 The Company has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 30/09/2026	Preceding 3 Months ended 30/06/2026	Corresponding 3 months ended 30/09/2025 in the previous year	Year to date figures for current period ended 30/09/2026	Year to date figures for previous period ended 30/09/2025	Previous year ended 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Segment Revenue**						
	a) Chemicals and related Products	6,922.09	6,727.17	4,365.91	13,649.26	9,253.81	19,568.84
	b) PVC-O Pipes	639.49	574.97	2,700.36	1,214.46	6,570.56	9,346.75
		7,561.58	**7,302.14**	**7,066.27**	**14,863.72**	**15,824.37**	**28,915.59**
	Less: Inter Segment Revenue	-	-	(25.76)	-	(25.76)	(58.99)
	Net Segment Revenue	**7,561.58**	**7,302.14**	**7,040.51**	**14,863.72**	**15,798.61**	**28,856.60**
II	**Segment Result before tax**						
	a) Chemicals and related Products	231.75	232.24	(462.96)	463.99	(521.81)	(591.14)
	b) PVC-O Pipes	(317.27)	(57.23)	747.18	(374.50)	1,610.34	1,589.88
	Total	**(85.52)**	**175.01**	**284.22**	**89.49**	**1,088.53**	**998.74**
	Less: Inter Segment Result	-	-	-	-		-
	Less: Finance Cost	(258.35)	(226.05)	(191.91)	(484.40)	(348.31)	(754.01)
	Add: Other Income	36.74	181.28	134.82	218.02	240.48	827.45
	Total (Loss)/Profit Before Tax	**(307.13)**	**130.24**	**227.13**	**(176.89)**	**980.70**	**1,072.18**
III	**Segment Assets:**						
	a) Chemicals and related Products	23,602.87	23,784.91	22,233.45	23,602.87	22,233.45	21,403.23
	b) PVC-O Pipes	21,503.78	21,148.75	20,556.75	21,503.78	20,556.75	21,906.91
	Total Segment Assets	**45,106.65**	**44,933.66**	**42,790.20**	**45,106.65**	**42,790.20**	**43,310.14**
	Add: Unallocable assets	17,798.84	17,715.53	17,748.00	17,798.84	17,748.00	18,113.81
	Total Assets	**62,905.49**	**62,649.19**	**60,538.20**	**62,905.49**	**60,538.20**	**61,423.95**
IV	**Segment Liabilities:**						
	a) Chemicals and related Products	5,090.63	5,400.18	7,029.77	5,090.63	7,029.77	5,356.56
	b) PVC-O Pipes	1,306.25	1,902.83	1,354.35	1,306.25	1,354.35	2,194.70
	Total Segment Liabilities	**6,396.88**	**7,303.01**	**8,384.12**	**6,396.88**	**8,384.12**	**7,551.26**
	Add: Unallocable liabilities	14,982.54	13,432.16	10,824.20	14,982.54	10,824.20	12,459.80
	Total Liabilities	**21,379.42**	**20,735.17**	**19,208.32**	**21,379.42**	**19,208.32**	**20,011.06**

3 The Statement of Standalone Assets and Liabilities as at 30 September 2026 and the Statement of Standalone Cash Flows are provided as annexures to this Statement.

4 During the half year ended September 30, 2026 the company has invested Rs. 1,491 Lakhs as per the terms of power purchase agreement entered towards sourcing of power from hybrid power plant.

5 The Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognised provision for income tax for the half year ended September 30, 2026 based on the concessional rate prescribed under the said Section. The Company has re-measured the opening balance of Deferred Tax Liabilities (net) as at 1 April 2026 and accounted tax credit of Rs. 380.27 Lakhs relating to the same in the current period.

6 Direct Manufacturing expenses for the half year ended September 30, 2026 includes job work expenses of Rs. 736.70 lakhs in relation to production of aluminium chloride.

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Place: Chennai
Date: 28 October 2026

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
Phone No: +91 44 66799595

STATEMENT OF STANDALONE ASSETS AND LIABILITIES (Refer Note 3)

(Amount Rs. In Lakhs)

Particulars	As on September 30, 2026 Unaudited	As on March 31, 2026 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property Plant and Equipment	30,869.84	31,658.63
(b) Right of Use Assets	688.82	713.56
(c) Capital work-in-progress	3,274.21	2,838.76
(d) Intangible Assets	44.51	58.76
(e) Financial Assets		
(i) Investments		
- Subsidiary	14,937.00	14,937.00
- Others	1,499.99	7.91
(ii) Other Financial Assets	289.76	207.41
(f) Non Current Tax Assets (Net)	154.00	189.76
(g) Deferred Tax Assets (Net)	2,564.00	2,144.84
(h) Other Non-Current Assets	63.55	423.69
Total Non-Current Assets	**54,385.68**	**53,180.32**
(2) Current assets		
(a) Inventories	2,914.45	2,450.05
(b) Financial Assets		
(i) Investments	1.09	752.81
(ii) Trade Receivables	2,125.95	2,262.07
(iii) Cash and Cash Equivalents	2.06	2.89
(iv) Bank Balances other than (iii) above	87.19	83.58
(v) Other Financial Assets	18.53	28.08
(c) Other Current Assets	1,543.02	836.63
	6,692.29	6,416.11
Asset Held for Sale	1,827.52	1,827.52
Total Current Assets	**8,519.81**	**8,243.63**
TOTAL ASSETS	**62,905.49**	**61,423.95**
I. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,437.37	1,437.37
(b) Other Equity	40,088.70	39,975.52
Total Equity	**41,526.07**	**41,412.89**
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,551.00	8,143.00
(ii) Lease Liabilities	218.07	234.89
(iii) Other Financial Liabilities	66.52	60.98
(b) Provisions	313.89	306.71
(c) Other Non-Current Liabilities	31.25	46.25
Total Non-Current Liabilities	**11,180.73**	**8,791.83**
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,278.75	4,148.62
(ii) Lease Liabilities	33.43	35.08
(iii) Trade Payables		
- Total Outstanding dues of micro enterprises and small enterprises	31.72	58.16
- Total Outstanding dues of creditors other than micro enterprises and small enterprises	2,540.64	3,049.34
(iv) Other Financial Liabilities	1,161.99	1,492.65
(b) Provisions	160.67	151.95
(c) Current Tax Liabilities (Net)	-	102.62
(d) Other Current Liabilities	1,991.49	2,180.81
Total Current Liabilities	**10,198.69**	**11,219.23**
Total Liabilities	**21,379.42**	**20,011.06**
TOTAL EQUITY AND LIABILITIES	**62,905.49**	**61,423.95**

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

For Chemfab Alkalis Limited

Place : Chennai
Date: 28 October 2026

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
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STATEMENT OF STANDALONE CASH FLOWS (Refer Note 3)

(Amount Rs. In Lakhs)

	Particulars	For the Six Months ended 30/09/2026 (Unaudited)	For the Six Months ended 30/09/2025 (Unaudited)
A.	**Cash flow from Operating Activities**		
	(Loss) / Profit before tax	(176.89)	980.71
	Adjustment for:		
	Depreciation of property, plant and equipment	1,353.29	1,098.11
	Gain on redemption of investments	(6.94)	(18.87)
	Equity settled share-based payment expense	-	1.21
	Interest Income on fixed deposits with banks	(2.80)	(1.51)
	Finance Costs	484.40	348.31
	Gain on disposal of property, plant and equipment	(104.40)	(73.22)
	Bad Receivables written off	0.61	-
	Provision for Expected credit loss (Net)	47.85	93.54
	Liabilities no longer required written back	(0.17)	-
	Unrealised Exchange Variation (Net)	(4.97)	99.60
	Operating cash flows before movements in working capital	**1,589.98**	**2,527.88**
	Decrease / (Increase) in Trade Receivables	88.45	(882.77)
	Increase in Other Non Current and Current Financial assets and Non current and Current assets	(693.05)	(246.31)
	Increase in Inventories	(464.40)	(34.07)
	(Decrease)/Increase in Trade Payables Other Current liabilities and Non-Current Liabilities and Provisions	(681.34)	1,687.93
	Changes in Working Capital and Other changes	**(1,750.34)**	**524.78**
	Cash flow (used in) / generated from Operating Activities	**(160.36)**	**3,052.66**
	Income Taxes (Paid) / Refund and Interest Income Received	(60.40)	(370.12)
	Net cash (used in) / generated from Operating Activities (A)	**(220.76)**	**2,682.54**
B.	**Cash flow from Investing Activities**		
	Purchase of Property, Plant and Equipment	(1,082.81)	(6,474.23)
	Proceeds from Sale of Property, Plant and Equipment and Assets Held for Sale	178.88	90.46
	Net movement in Bank balances not considered as Cash and cash equivalents	(93.70)	(90.91)
	Interest Income	14.01	19.29
	Investment in Other Non Current Investment	(1,490.99)	-
	Net Cash used in Investing Activities (B)	**(2,474.61)**	**(6,455.39)**
C.	**Cash flow from Financing Activities**		
	Proceeds from Loans from Related Parties	700.00	-
	Repayment of Loans from Related Parties	(1,100.00)	-
	Repayment of term loan	(1,674.00)	(837.00)
	Proceeds from Term Loan taken	4,837.00	-
	Payment of lease liabilities	(18.47)	(20.58)
	Finance Cost on Lease Liabilities	(10.50)	(6.63)
	Short term Borrowings (repaid)/taken (net)	(224.87)	3,161.98
	Dividend Paid, including movement from unpaid dividend account	(112.32)	(112.82)
	Issue of Equity Shares	-	3.91
	Money received towards allotment of equity shares	-	5.87
	Finance Costs	(454.02)	(340.06)
	Net Cash generated from Financing Activities (C)	**1,942.82**	**1,854.67**
D.	**Net Decrease in Cash and Cash Equivalents (A) + (B) + (C)**	**(752.55)**	**(1,918.18)**
E.	**Cash and Cash Equivalents (Opening)**	**755.70**	**1,920.66**
F.	**Cash and Cash Equivalents (Closing)**	**3.15**	**2.48**
Notes:			
(i)	**Reconciliation of Cash and cash equivalents**		
	Cash and Cash Equivalents as per Balance Sheet	2.06	1.47
	(as defined in INDAS 7 Cash Flow Statements)	1.09	1.01
	Cash and cash equivalents at the end of the Year	**3.15**	**2.48**

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CHEMFAB ALKALIS LIMITED CHENNAI

For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Place : Chennai
Date: 28 October 2026

MSKC & Associates LLP
Chartered Accountants

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Independent Auditor's Review Report on consolidated unaudited financial results of Chemfab Alkalis Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Chemfab Alkalis Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Chemfab Alkalis Limited (hereinafter referred to as 'the Holding Company') which includes its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026 and the year to-date results for the period from April 1, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. 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 specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Chemfab Alkalis Limited	Holding Company
2	Chemfab Karaiikal Limited	Subsidiary Company
3	Chemfab Hiitech Piping Limited	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the financial results of one subsidiary which is not subject to review, whose financial results reflect total assets of Rs. 4.96 lakhs as at September 30, 2026, and total revenue of nil, total net loss after tax of Rs. 0.22 lakhs and Rs. 0.22 lakhs and total comprehensive loss of Rs. 0.22 lakhs and Rs. 0.22 lakhs for the quarter ended September 30, 2026, and for the period from April 1, 2026, to September 30, 2026, respectively, and cash outflows (net) of Rs. 0.46 lakhs for the period from April 1, 2026, to September 30, 2026, as considered in the Statement. This interim financial result have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited financial results. According to the information and explanations given to us by the Management, this entity is not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

MSKC & Associates LLP
Chartered Accountants

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7. The Statement of the Group for the quarter and half year ended September 30, 2025 & quarter ended June 30, 2026 was reviewed by another auditor whose report dated October 31, 2025 & July 29, 2026 respectively expressed an unmodified conclusion on those Statement.

8. The Statement of the Group for the year ended March 31, 2026 was audited by another auditor whose report dated May 13, 2026 expressed an unmodified opinion on those Statement.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

T.V. Ganesh
Membership No.: 203370
UDIN: 26203370HOBWOG2477

Place: Chennai
Date: October 28, 2026

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, GST Salai, Vandalur, Chennai 600 048.
Phone No: +91 44 66799595

(Amount Rs. In Lakhs)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30/09/2026

Sl. No.	Particulars	3 Months ended 30/09/2026	Preceding 3 Months ended 30/06/2026	Corresponding 3 months ended 30/09/2025 in the previous year	Year to date figures for current period ended 30/09/2026	Year to date figures for previous period ended 30/09/2025	Previous year ended 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	7,561.47	7,315.98	7,656.16	14,877.45	16,810.25	31,102.27
	(b) Other Income	37.46	208.32	175.79	245.78	311.96	868.80
	Total Income	**7,598.93**	**7,524.30**	**7,831.95**	**15,123.23**	**17,122.21**	**31,971.07**
2	**Expenses**						
	(a) Cost of Materials Consumed	3,075.18	2,299.47	2,364.99	5,374.65	5,365.08	9,501.89
	(b) Purchase of Stock in trade	-	10.98	-	10.98	-	268.40
	(c) Changes in Inventories of Finished goods and Work-in - Progress	(440.48)	(189.55)	278.43	(630.03)	372.15	526.82
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,562.95	2,785.94	2,684.72	5,348.89	5,613.80	11,230.55
	(e) Employee Benefits Expense	728.41	669.34	697.05	1,397.75	1,340.84	2,632.17
	(f) Finance Cost	246.00	220.75	194.11	466.75	350.97	768.69
	(g) Depreciation and Amortisation Expense	789.65	777.93	661.27	1,567.58	1,300.31	2,841.95
	(h) Other Expenses	931.73	727.07	1,084.53	1,658.80	2,442.23	4,220.60
	Total Expenses	**7,893.44**	**7,301.93**	**7,965.10**	**15,195.37**	**16,785.38**	**31,991.07**
3	**(Loss)/Profit before Tax (1-2)**	**(294.51)**	**222.37**	**(133.15)**	**(72.14)**	**336.83**	**(20.00)**
4	Tax (Credit)/Expense						
	- Current tax	(38.49)	31.99	44.41	(6.49)	176.69	194.12
	- Deferred tax	(45.21)	(382.66)	23.51	(427.87)	106.45	128.53
	Total Tax (Credit)/Expense	**(83.70)**	**(350.67)**	**67.92**	**(434.36)**	**283.14**	**322.65**
5	**Net (Loss)/Profit after Tax (3-4)**	**(210.81)**	**573.04**	**(201.07)**	**362.22**	**53.69**	**(342.65)**
6	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	21.55	21.55	14.53	43.10	29.05	86.21
	- Fair value gain on investments in equity instruments designated as at FVTOCI	(0.98)	2.08	0.01	1.10	1.46	(2.02)
	- Income tax relating to items that will not be reclassified to profit or loss	(5.42)	(5.42)	(4.23)	(10.84)	(8.46)	(25.11)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	**15.15**	**18.21**	**10.31**	**33.36**	**22.05**	**59.08**
7	**Total Comprehensive (Loss) / Income (5+6)**	**(195.66)**	**591.25**	**(190.76)**	**395.58**	**75.74**	**(283.57)**
8	**(Loss) / Profit attributable to:**						
	Owners of the Company	(210.81)	573.04	(201.07)	362.22	53.69	(342.65)
	Non-Controlling Interests	-	-	-	-	-	-
9	**Other Comprehensive Income attributable to:**						
	Owners of the Company	15.15	18.21	10.31	33.36	22.05	59.08
	Non-Controlling Interests	-	-	-	-	-	-
10	**Total Comprehensive (Loss) / Income attributable to:**						
	Owners of the Company	(195.66)	591.25	(190.76)	395.58	75.74	(283.57)
	Non-Controlling Interests	-	-	-	-	-	-
11	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,437.37	1,437.37	1,436.77	1,437.37	1,436.77	1,437.37
12	Reserves (Other Equity)						36,103.32
13	Earning per Share (Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	(1.47)	3.99	(1.40)	2.52	0.37	(2.38)
	(b) Diluted	(1.47)	3.99	(1.40)	2.52	0.37	(2.38)

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
Phone No: +91 44 66799595

NOTES:

1 The Statement of Consolidated unaudited financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company"), Chemfab Karaiikal Limited (CKKL) and Chemfab Hiitech Piping Limited (CHPL) ("the Subsidiaries") (together referred to as "the Group"). These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 28 October 2026 and has been subjected to review by the Statutory Auditors of the Parent Company. These Consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2 The Group has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 30/09/2026	Preceding 3 Months ended 30/06/2026	Corresponding 3 months ended 30/09/2025 in the previous year	Year to date figures for current period ended 30/09/2026	Year to date figures for previous period ended 30/09/2025	Previous year ended 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Segment Revenue**						
	a) Chemicals and related Products	6,921.98	6,741.01	4,981.56	13,662.99	10,265.45	21,814.51
	b) PVC-O Pipes	639.49	574.97	2,700.36	1,214.46	6,570.56	9,346.75
		7,561.47	**7,315.98**	**7,681.92**	**14,877.45**	**16,836.01**	**31,161.26**
	Less: Inter Segment Revenue	-	-	(25.76)	-	(25.76)	(58.99)
	Net Segment Revenue	**7,561.47**	**7,315.98**	**7,656.16**	**14,877.45**	**16,810.25**	**31,102.27**
II	**Segment Result before tax**						
	a) Chemicals and related Products	231.52	292.03	(862.01)	523.55	(1,234.50)	(1,709.99)
	b) PVC-O Pipes	(317.49)	(57.23)	747.18	(374.72)	1,610.34	1,589.88
	Total	**(85.97)**	**234.80**	**(114.83)**	**148.83**	**375.84**	**(120.11)**
	Less: Inter Segment Result	-	-	-	-	-	-
	Less: Finance Cost	(246.00)	(220.75)	(194.11)	(466.75)	(350.97)	(768.69)
	Add: Other Income	37.46	208.32	175.79	245.78	311.96	868.80
	Total (Loss)/Profit Before Tax	**(294.51)**	**222.37**	**(133.15)**	**(72.14)**	**336.83**	**(20.00)**
III	**Segment Assets:**						
	a) Chemicals and related Products	33,848.41	34,198.57	33,367.89	33,848.41	33,367.89	31,989.11
	b) PVC-O Pipes	21,508.74	21,153.91	20,556.75	21,508.74	20,556.75	21,906.91
	Total Segment Assets	**55,357.15**	**55,352.48**	**53,924.64**	**55,357.15**	**53,924.64**	**53,896.02**
	Add: Unallocable assets	2,866.92	2,783.62	2,816.23	2,866.92	2,816.23	3,777.37
	Total Assets	**58,224.07**	**58,136.10**	**56,740.87**	**58,224.07**	**56,740.87**	**57,673.39**
IV	**Segment Liabilities:**						
	a) Chemicals and related Products	4,870.02	5,353.20	6,433.91	4,870.02	6,433.91	5,453.32
	b) PVC-O Pipes	1,307.81	1,904.37	1,354.35	1,307.81	1,354.35	2,194.70
	Total Segment Liabilities	**6,177.83**	**7,257.57**	**7,788.26**	**6,177.83**	**7,788.26**	**7,648.02**
	Add: Unallocable liabilities	14,289.63	12,746.60	11,046.62	14,289.63	11,046.62	12,484.68
	Total Liabilities	**20,467.46**	**20,004.17**	**18,834.88**	**20,467.46**	**18,834.88**	**20,132.70**

3 The Statement of Consolidated Assets and Liabilities as at 30 September 2026 and the Statement of Consolidated Cash Flows are provided as annexures to this Statement.

4 During the half year ended September 30, 2026 the Parent company has invested Rs. 1,491 Lakhs as per the terms of power purchase agreement entered towards sourcing of power from hybrid power plant.

5 The Parent Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognised provision for income tax for the half year ended September 30, 2026 based on the concessional rate prescribed under the said Section. The Parent Company has re-measured the opening balance of Deferred Tax Liabilities (net) as at 1 April 2026 and accounted tax credit of Rs. 380.27 Lakhs relating to the same in the current period.

CHEMFAB ALKALIS LIMITED CHENNAI

For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Place: Chennai
Date: 28 October 2026

MSKC & ASSOCIATES LLP Chartered Accountants

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES (Refer Note 3)

(Amount Rs. In Lakhs)

Particulars	As on September 30, 2026 Unaudited	As on March 31, 2026 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property Plant and Equipment	36,486.54	37,173.44
(b) Right of Use Assets	1,434.61	1,464.79
(c) Capital work-in-progress	3,279.74	3,055.48
(d) Intangible Assets	44.51	58.76
(e) Financial Assets		
(i) Investments	1,499.99	7.91
(ii) Other Financial Assets	299.79	219.09
(f) Non Current Tax Assets (Net)	154.00	189.76
(g) Deferred Tax Assets (Net)	2,564.00	2,144.84
(h) Other Non-Current Assets	280.31	640.24
Total Non-Current Assets	**46,043.49**	**44,954.31**
(2) Current assets		
(a) Inventories	3,075.66	2,590.38
(b) Financial Assets		
(i) Investments	1.09	1,347.80
(ii) Trade Receivables	2,120.89	2,407.65
(iii) Cash and Cash Equivalents	7.14	8.46
(iv) Bank Balances other than (iii) above	87.19	83.58
(v) Other Financial Assets	18.84	30.25
(c) Other Current Assets	3,203.11	2,580.00
	8,513.92	9,048.12
Asset Held for Sale	3,666.66	3,670.96
Total Current Assets	**12,180.58**	**12,719.08**
TOTAL ASSETS	**58,224.07**	**57,673.39**
I. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,437.37	1,437.37
(b) Other Equity	36,319.24	36,103.32
Total Equity	**37,756.61**	**37,540.69**
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,851.00	8,143.00
(ii) Lease Liabilities	223.13	241.51
(iii) Other Financial Liabilities	66.52	60.98
(b) Provisions	313.89	306.70
(c) Other Non-Current Liabilities	31.25	46.25
Total Non-Current Liabilities	**10,485.79**	**8,798.44**
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,279.92	4,153.00
(ii) Lease Liabilities	36.47	38.00
(iii) Trade Payables		
- Total Outstanding dues of micro enterprises and small enterprises	36.21	62.83
- Total Outstanding dues of creditors other than micro enterprises and small enterprises	2,265.93	3,064.39
(iv) Other Financial Liabilities	1,182.17	1,522.20
(b) Provisions	175.09	166.37
(c) Current Tax Liabilities (Net)	5.92	123.12
(d) Other Current Liabilities	1,999.96	2,204.35
Total Current Liabilities	**9,981.67**	**11,334.26**
Total Liabilities	**20,467.46**	**20,132.70**
TOTAL EQUITY AND LIABILITIES	**58,224.07**	**57,673.39**

For Chemfab Alkalis Limited

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

Place : Chennai
Date: 28 October 2026

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
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STATEMENT OF CONSOLIDATED CASH FLOWS (Refer Note 3)

(Amount Rs. In Lakhs)

	Particulars	For the Six Months ended 30/09/2026 (Unaudited)	For the Six Months ended 30/09/2025 (Unaudited)
A.	**Cash flow from Operating Activities**		
	(Loss) / Profit before tax	**(72.14)**	**336.83**
	Adjustment for:		
	Depreciation of property, plant and equipment	1,567.58	1,300.31
	Dividend Income	-	
	Gain on redemption of investments	(6.94)	(19.77)
	Equity settled share-based payment expense	-	1.21
	Interest Income on fixed deposits with banks	(2.80)	(1.54)
	Interest Income on Income Tax Refund	-	
	Finance Costs	466.75	350.97
	Gain on disposal of property, plant and equipment	(104.40)	(81.09)
	Bad Receivables written off	0.61	-
	Provision for Expected credit loss (Net)	47.85	93.54
	Liabilities no longer required written back	(0.17)	-
	Unrealised Exchange Variation (Net)	(4.97)	99.60
	Operating cash flows before movements in working capital	**1,891.37**	**2,080.06**
	Decrease / (Increase) in Trade Receivables	239.09	(962.79)
	Increase in Other Non Current and Current Financial assets and Non current and Current assets	(606.55)	(202.42)
	(Increase) / Decrease in Inventories	(485.28)	116.97
	(Decrease) / Increase in Trade Payables Other Current liabilities and Non-Current Liabilities and Provisions	(979.59)	463.62
	Changes in Working Capital and Other changes	**(1,832.33)**	**(584.62)**
	Cash flow generated from Operating Activities	**59.04**	**1,495.44**
	Income Taxes (Paid) / Refund and Interest Income Received	(76.99)	(372.05)
	Net cash (used in) / generated from Operating Activities (A)	**(17.95)**	**1,123.39**
B.	**Cash flow from Investing Activities**		
	Purchase of Property, Plant and Equipment	(1,187.34)	(7,649.16)
	Proceeds from Sale of Property, Plant and Equipment and Assets held for sale	178.88	2,452.64
	Redemption/(Investment) in Mutual Funds (Net)	600.99	148.15
	Net movement in Bank balances not considered as Cash and cash equivalents	(93.70)	(88.78)
	Interest Income	8.01	19.33
	Investment in Other Non Current Investment	(1,490.98)	-
	Net Cash used in Investing Activities (B)	**(1,984.14)**	**(5,117.82)**
C.	**Cash flow from Financing Activities**		
	Repayment of Loans from Related Parties	(1,100.00)	-
	Repayment of Term Loan during the year	(1,674.00)	(837.00)
	Proceeds from Term Loan taken	4,837.00	-
	Payment of lease liabilities	(19.91)	(23.00)
	Finance Cost on Lease Liabilities	(10.87)	(6.72)
	Short term Borrowings (repaid)/taken (net)	(228.08)	3,360.86
	Dividend Paid, including movement from unpaid dividend account	(112.32)	(112.82)
	Issue of Equity Shares	-	3.91
	Money received towards allotment of equity shares	-	5.87
	Finance Costs	(436.00)	(342.64)
	Net Cash generated from Financing Activities (C)	**1,255.82**	**2,048.47**
D.	**Net Decrease in Cash and Cash Equivalents (A) + (B) + (C)**	**(746.27)**	**(1,945.96)**
E.	**Cash and Cash Equivalents (Opening)**	754.50	1,948.66
F.	**Cash and Cash Equivalents (Closing)**	**8.23**	**2.71**
Notes:			
(i)	**Reconciliation of Cash and cash equivalents**		
	Cash and Cash Equivalents as per Balance Sheet	7.14	1.70
	Add: Current investments considered as part of Cash and cash equivalents (as defined in INDAS 7 Cash Flow Statements)	1.09	1.01
	Cash and cash equivalents at the end of the Year	**8.23**	**2.71**

For Chemfab Alkalis Limited

MSKC & ASSOCIATES LLP Chartered Accountants

CHEMFAB ALKALIS LIMITED CHENNAI

Suresh Krishnamurthi Rao
Chairman
DIN No: 00127809

Place : Chennai
Date: 28 October 2026