



May 18, 2026

To,

BSE Limited
25, P. J. Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 500120

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra — Kurla Complex, Bandra (E)
Mumbai — 400 051
Symbol: DIAMINESQ

Sub: Outcome of the Board Meeting scheduled on May 18, 2026

Respected Sir/Ma'am,

This is to inform you that at the meeting of the Board of Directors of the Company held today, the following businesses were transacted *inter alia*:

1. Considered and approved Standalone and Consolidated Audited Financial Results for the period ended March 31, 2026, as per Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Considered and approved reappointment of Mr. Tanmay Godiawala (DIN: 07084668) as Director in category of Executive Director of the Company, on the recommendation of Nomination and Remuneration Committee, for the period of 3 years w.e.f. February 06, 2027, subject to the approval of the Members. **(Please refer Annexure I)** Mr. Tanmay Godiawala is further confirmed that he is not debarred from holding the office by virtue of any SEBI Order or any other Authority.
3. Considered and approved reappointment of Rajendra Chhabra (DIN: 00093384) as Non-Executive Director of the Company in the Category of Professional Director, on the recommendation of Nomination and Remuneration Committee, for the period of 3 years w.e.f. November 06, 2026, subject to the approval of the Members. **(Please refer Annexure I)** Mr. Rajendra Chhabra is further confirmed that he is not debarred from holding the office by virtue of any SEBI Order or any other Authority.
4. Considered and approved the remuneration to Mr. Rajendra Chhabra as Non-Executive Director of the Company in the Category of Professional Director exceeding 50% of the total remuneration/Compensation/fees payable to all the Non-Executive Directors of the Company for the FY 2026-27 (from date of appointment i.e. November 06, 2026 till March 31, 2027) and 2027-28.
5. Appointment of M/s S S Puranik & Associates, Cost and Management Accountants as Cost Auditor of the Company from FY 2026-27. **(Please refer Annexure II)**



6. Appointment of M/s CNK & Associates LLP, as Internal Auditors of the Company for the Financial Year 2026-27. **(Please refer Annexure II)**
7. Appointment of M/s. K. C. Mehta & Co. LLP, Statutory Auditors of the Company as Tax Auditors of the Company for the Financial Year 2026-27. **(Please refer Annexure II)**
8. Considered and approved the remuneration payable to all Non-Executive Directors by way of commission on net profits of the Company for Financial year 2026-27 to 2030-31 subject to approval of Members

The Board meeting commenced at 1.37 P.M and concluded at 3.20 P.M.

Further, pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 and as per the 'code of Internal procedures and conduct for regulating monitoring and reporting of trading by insiders' adopted by the Company, the Trading Window for the Directors and designated employees of Company was closed from April 01, 2026 and it will be opened on May 21, 2026.

Kindly take the above-mentioned information on records.

Thanking You,

Yours Faithfully,
For Diamines and Chemicals Limited

PAWAR
HEMAXI
VINAYAKRAO

Digitally signed by
PAWAR HEMAXI
VINAYAKRAO
Date: 2026.05.18
15:23:57 +05'30'

Hemaxi Pawar
Company Secretary
Membership No.: A52581
Encl: As above

Annexure-I

Details of disclosure as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No	Details of events that need to be provided	Information of such event(s)	
		Mr. Tanmay Godiwala (DIN: 00073907)	Mr. Rajendra Chhabra (DIN: 00093384)
1.	Reason for change viz. appointment, resignation, removal, death or Otherwise Completion of their terms;	Re-appointment of Mr. Tanmay Godiwala as Director in category of Executive Director of the Company	Re-appointment of Mr. Rajendra Chhabra as Non-Executive Director in the category of Professional Director of the Company
2.	Date of appointment/ Cessation and terms of appointment;	Term of 3 years from February 06, 2027 subject to approval of Members	Term of 3 years from November 06, 2026 subject to approval of Members
3.	Brief Profile (in case of appointment);	Mr. Tanmay Godiwala is a Businessman, having more than 15 Years of experience in R&D, scale-up, technical sales, marketing and having exposure in both the service (manufacturing, application studies) and sales. He did his MSc Chemical Process Research and Development from University of Leeds, UK and possesses excellent skills, exposure, and experience. He is also Director of various Chemical companies. Mr. Tanmay Godiwala is currently working as Director of the Company, and he is Managing Director of DAEL Fine Chem Limited, wholly owned Subsidiary of Diamines and Chemicals Limited. He holds Directorship/designated partnership in following Companies/LLPs	Mr. Rajendra Chhabra is a Practicing Chartered Accountant and has vast knowledge in the field of Accounts, taxation, project implementation system and Finance. He is associated with the company since 2001, during his tenure, he has played very active and significant role in setting up the complete transparency and integrity in finance functions of the Company. To avail his technical and professional expertise and to gain immense benefit from his profound experience and knowledge, currently he is a Professional Non-Executive Directors since November 06, 2020. He also holds directorship in Value EHealthcare Ltd. and Sole Proprietorship in R. S. Chhabra & Co.
4.	Disclosure of relationships between directors. (in case of Appointment)	Not related to Directors	Not related to Directors

Annexure-II

Details of disclosure as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No	Details of events that need to be provided	Information of such event(s)		
		M/s S S Puranik & Associates, Cost Auditor	M/s. CNK & Associates LLP, Internal Auditor	M/s. K. C. Mehta & Co LLP, Tax Auditor
1.	Reason for change viz. appointment, resignation, removal, death or Otherwise Completion of their terms;	Re-appointment of M/s S S Puranik & Associates as Cost Auditor of the Company	Re-appointment of M/s. CNK & Associates LLP, Internal Auditor of the Company	Re-appointment of M/s. K. C. Mehta & Co LLP as Tax Auditor of the Company
2.	Date of appointment/ Cessation and terms of appointment;	For FY 2026-27 i.e. from April 01, 2026	For FY 2026-27 i.e. from April 01, 2026	For FY 2026-27 i.e. from April 01, 2026
3.	Brief Profile (in case of appointment);	<p>M/s S S Puranik & Associates is a Partnership firm of Cost Accountants and Member of the ICAI, India (hereinafter referred to as "SSP/FIRM"). It traced its roots back over Thirty Years i.e., in 1993-94 in Vadodara. Since then, it has grown steadily through focus on the fundamentals of providing sound practical advice with value for money.</p> <p>Since last Thirty years, the Firm is practicing in the field of Management Consultancy, Company Statutory Cost Audit, Bank Stock Audit, System Audit, Income Tax Work, Internal Audit, Company Law</p>	<p>M/ s. CNK & Associates LLP (CNK or The Firm) is a Chartered Accountant Firm registered with The Institute of Chartered Accountants of India ("ICAI") with Firm Registration No. 101961W/W100036.</p> <p>The firm has presence in 6 major cities in India including Vadodara and Ahmedabad. The firm has been subjected to peer review process by The Institute of Chartered Accountants of India and has received a Certificate of Peer Review. The Firm has significant experience in audit of large manufacturing entities including in the chemical sector.</p>	<p>M/s. K. C. Mehta & Co LLP has some of the largest entities in India and abroad as their clients. Various services like Direct Tax (including International Tax and Transfer Pricing studies), Indirect Tax, Corporate Advisory, Audits, Merger & Acquisitions, and Strategic Advisory under various laws are handled by specialized teams. It has a large and diversified portfolio of Listed entities.</p>

		Matters, Amalgamation / Mergers, Project Finance, GST Audit, GST Work and many other areas to the satisfaction of its client.		
4.	Disclosure of relationships between directors. (in case of Appointment)	Not applicable	Not applicable	Not applicable

Independent Auditor's Report on the Audited Annual Standalone Financial Results of Diamines and Chemicals Limited for the year ended March 31, 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Diamines and Chemicals Limited**

Report on the Audit of Annual Standalone Financial Results

Opinion

We have audited the accompanying annual standalone financial results of Diamines and Chemicals Limited (hereinafter referred to as the "Company") for the year ended March 31, 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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 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 ("Act"). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Annual Standalone 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Management's and Board of Directors' Responsibilities for the annual standalone financial results

These annual standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Management and the Board of Director is responsible for the preparation and presentation of these annual standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the



Company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the company is 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual standalone financial results, the Management and Board of Directors of the Company is responsible for assessing the ability of the Company 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 of the Company is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Annual Standalone financial results

Our objectives are to obtain reasonable assurance about whether the annual standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 SAs 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 these annual standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual standalone financial results, 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 adequate internal financial controls with reference to annual standalone financial statements in place 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 Board of Directors.

Conclude on the appropriateness of the Managements' and Board of Directors' use of the going



K C Mehta & Co LLP (LLPIN – ABB-3171) is registered as Partnership with limited liability

Regd. Office: Meghdhanush, Race Course, Vadodara - 390 007 | Branches: Ahmedabad • Bengaluru • Mumbai

Phone: +91 265 2440400 | e-mail: connect@kcmehta.com | website: www.kcmehta.com

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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the annual standalone financial results 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 auditors' 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 annual standalone financial results, including the disclosures, and whether the annual standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

Other Matter

The annual standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

For K C Mehta & Co LLP
Chartered Accountants
Firm's Registration No. 106237W/W100829



Shripal Shah
Partner

Membership No. 114988
UDIN: 26114988BNIDX52552

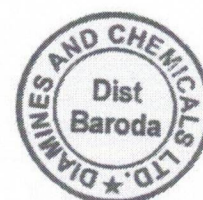
Place: Vadodara
Date: May 18, 2026



PART I - STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH,2026

(₹ in Lakhs)

Particulars	Quarter ended			Year Ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from Operations	928.72	763.87	1,789.54	3,845.77	7,139.29
II Other Income	107.81	71.76	108.98	462.38	375.28
III Total Income (I+II)	1,036.53	835.63	1,898.52	4,308.15	7,514.57
IV Expenses:					
(a) Cost of Material Consumed	881.20	210.66	762.12	2,581.23	3,279.54
(b) Changes in Inventories of Finished Goods and Work-in-progress	(196.64)	191.26	(42.01)	(396.58)	138.26
(c) Purchase of Stock in trade	-	-	-	-	186.05
(d) Employee Benefit Expenses	229.95	272.95	236.69	1,034.96	976.01
(e) Finance Costs	9.72	13.36	14.57	30.91	33.86
(f) Depreciation and amortisation expense	87.69	89.30	79.11	345.51	316.72
(g) Other Expenses	318.29	361.66	652.62	1,964.47	1,952.89
Total Expenses	1,330.21	1,139.19	1,703.10	5,560.50	6,883.33
V Profit before tax (III-IV)	(293.68)	(303.56)	195.42	(1,252.35)	631.24
VI Tax Expense:					
(a) Current Tax	-	(18.84)	107.20	-	181.87
(b) Tax relating to earlier years	(26.28)	-	(22.00)	(26.28)	(15.57)
(c) Deferred Tax	(58.00)	7.83	(51.43)	(114.70)	16.21
Total tax expenses	(84.28)	(11.01)	33.77	(140.98)	182.51
VII Profit for the period (V-VI)	(209.40)	(292.55)	161.65	(1,111.37)	448.73
VIII Other Comprehensive Income (OCI)					
A. Items that will not be reclassified subsequently to profit or loss					
i. Remeasurement gain/(loss) on the Defined Benefit Plans	8.76	7.95	4.70	5.38	(5.42)
ii. Gain/(Loss) on measuring equity instruments at Fair Value carried through Other Comprehensive Income (FVTOCI)	(261.26)	11.39	(141.17)	(216.51)	52.49
iii. Income tax	89.62	(3.63)	19.00	84.07	(22.36)
B. Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	(162.89)	15.71	(117.47)	(127.07)	24.71
IX Total Comprehensive Income for the period (VII+VIII)	(372.29)	(276.84)	44.18	(1,238.44)	473.44
X Paid-up Equity Share Capital (Face Value of ₹ 10 each)	1,005.34	978.40	978.40	1,005.34	978.40
XI Other Equity				15,353.33	15,589.45
XII Earnings per equity share (Face Value of ₹ 10 each) - (not annualised)					
Basic (₹)	(2.14)	(2.99)	1.65	(11.35)	4.59
Diluted (₹)	(2.14)	(2.99)	1.65	(11.35)	4.58



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

Phone : 0265-3534200

Email: info@dacl.co.in Website : www.dacl.co.in

PART II : AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES (STANDALONE)

Particulars	Quarter ended			Year Ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Audited	Unaudited	Audited	Audited	Audited
A. Segment Revenue					
a. Speciality Chemicals	928.72	763.87	1,741.32	3,845.77	6,755.99
b. Trading in Fruits and Vegetables	-	-	48.22	-	383.30
Revenue from Operations (a+b)	928.72	763.87	1,789.54	3,845.77	7,139.29
B. a. Segment Results					
Profit/(Loss) before tax and finance costs					
i. Speciality Chemicals	(283.96)	(290.20)	371.22	(863.38)	683.26
ii. Trading in Fruits and Vegetables	-	-	(161.23)	(358.06)	(18.16)
Sub-total (i+ii)	(283.96)	(290.20)	209.99	(1,221.44)	665.10
Less:-Finance costs	9.72	13.36	14.57	30.91	33.86
Profit before Tax	(293.68)	(303.56)	195.42	(1,252.35)	631.24
C. Segment Assets					
a. Speciality Chemicals	18,047.83	16,986.06	17,883.92	18,047.83	17,883.92
b. Trading in Fruits and Vegetables	-	-	358.06	-	358.06
Total	18,047.83	16,986.06	18,241.98	18,047.83	18,241.98
D. Segment Liabilities					
a. Speciality Chemicals	1,689.16	1,311.83	1,674.13	1,689.16	1,674.13
b. Trading in Fruits and Vegetables	-	-	-	-	-
Total	1,689.16	1,311.83	1,674.13	1,689.16	1,674.13



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

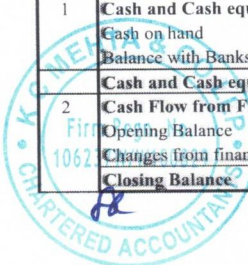
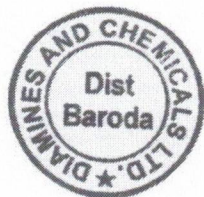
Phone : 0265-3534200

Email: info@dacl.co.in Website : www.dacl.co.in

PART III- STATEMENT OF AUDITED STANDALONE CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31 st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(1,252.35)	631.24
Adjustments for:		
Depreciation / Amortisation of Property, Plant and Equipment and Intangible Assets	345.51	316.72
Employee Stock Option Expenses	11.79	10.55
Impairment reversal of Property, Plant & Equipment	(84.43)	-
Interest on Income Tax	(44.19)	(8.89)
Dividend Income	(15.49)	(16.46)
Interest Income	(296.83)	(335.01)
Finance Costs	30.91	33.86
(Profit)/Loss on sale of Property, Plant and Equipment	13.64	2.61
Unrealised Loss/(Gain) on Foreign Exchange	3.39	(0-45)
Provision for Doubtful Receivables	568.95	207.52
Provision/Advances/Sundry Balances written off/ (back)	-	(2.40)
Operating Profit/(Loss) before changes in working capital	(719.10)	839.29
Adjustment for (Increase)/Decrease in Operating Assets		
Trade Receivables	261.82	85.38
Inventories	332.78	(1,431.17)
Financial Assets and Other Assets	(409.31)	(157.20)
Long-term Loans and Advances and Other Non-current Assets	43.43	(9-53)
Adjustment for Increase/(Decrease) in Operating Liabilities		
Trade Payables	(612.07)	361.05
Other Financial Liabilities	43.61	(109.68)
Other Liabilities and provisions	(31.82)	(61.57)
Cash flow from operations after changes in working capital	(1,090.66)	(483.42)
Net Direct Taxes (Paid)/Refunded	(85.87)	(91.44)
Net Cash Flow (used in)/from Operating Activities (A)	(1,176.53)	(574.86)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	385.69	287.90
Dividend Received	15.49	16.46
Purchase of Equity Instruments (value at cost)	(376.71)	-
Sale of Equity Instruments (Value net of share selling expenses)	723.69	-
Purchase of Property, Plant and Equipment, Intangible assets including CWIP, Low Value assets and Capital Advance	(2,135.13)	(401.33)
Sale of Property, Plant and Equipment	11.29	6.50
Grant Received for Electronic Vehicle	-	1.50
Bank Balances not considered as Cash and Cash Equivalents	(1,422.28)	1,623.66
Net Cash Flow from/(used in) Investing Activities (B)	(2,797.96)	1,534.69
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Costs	(30.91)	(33.86)
Equity share issue proceeds/ Equity share warrant application money received	1,115.32	1,250.82
Payment of Dividend	(97.84)	(244.60)
Increase / (Decrease) in Current Borrowings	816.06	2.51
Net Cash Flow from/(used in) Financing Activities (C)	1,802.63	974.87
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(2,171.87)	1,934.69
Cash & Cash Equivalents at beginning of period (see Note 1)	2,187.61	252.92
Cash and Cash Equivalents at end of period (see Note 1)	15.73	2,187.61
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on hand	2.03	1.79
Balance with Banks	13.70	2185.82
Cash and Cash equivalents	15.73	2,187.61
2 Cash Flow from Financial liability		
Opening Balance	2.51	-
Changes from financing cash flow	816.06	2.51
Closing Balance	818.57	2.51



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

Phone : 0265-3534200

Email : info@dacl.co.in Website : www.dacl.co.in

PART IV : STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	5,075.25	4,904.52
(ii) Intangible assets	2.77	6.00
(b) Capital work-in-progress	1,941.36	226.07
(c) Financial Assets		
(i) Investments		
(A) Investment in Subsidiary	1,345.24	1,345.24
(B) Investments In Associate	175.00	175.00
(C) Other Investments	932.16	1,495.65
(ii) Loans	350.75	299.72
(iii) Others	6.02	4.30
(d) Other non-current assets	338.12	313.95
Total Non-Current Assets	10,166.67	8,770.45
(2) Current Assets		
(a) Inventories	2,829.22	3,162.00
(b) Financial Assets		
(i) Trade receivables	546.71	1,377.48
(ii) Cash and cash equivalents	15.73	2,187.61
(iii) Bank balance other than cash & cash equivalents	3,257.63	1,947.24
(iv) Loans	673.94	567.51
(c) Current Tax Assets (Net)	133.61	108.25
(d) Other current assets	424.32	121.44
Total Current Assets	7,881.16	9,471.53
TOTAL ASSETS	18,047.83	18,241.98
EQUITY AND LIABILITIES		
(a) Equity Share capital	1,005.34	978.40
(b) Other Equity	15,353.33	15,589.45
Total Equity	16,358.67	16,567.85
Liabilities		
(1) Non-Current Liabilities		
(a) Provisions	35.00	24.44
(b) Deferred Tax Liabilities (Net)	241.15	439.91
Total Non-Current Liabilities	276.15	464.35
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	818.57	2.51
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	28.60	14.07
(B) due to other than micro enterprises and small enterprises	235.93	859.14
(iii) Other financial liabilities	263.06	219.45
(b) Other current liabilities	48.45	99.18
(c) Provisions	18.40	15.43
Total Current Liabilities	1,413.01	1,209.78
Total Liabilities	1,689.16	1,674.13
TOTAL EQUITY AND LIABILITIES	18,047.83	18,241.98

Notes :

- The above Standalone financial results have been reviewed and recommended by the Audit Committee and taken on record in its meeting held on 18th May, 2026 and subsequently approved by the Board of Directors of the Company in its meeting held on 18th May, 2026. These Standalone financial results have been audited by Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company has two reportable segments i.e. Speciality Chemicals and Trading in Fruits and Vegetables.
- The above audited standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013, read together with the companies (Indian Accounting Standard) Rules, 2015 (as amended).
- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.
- The Government of India has notified the implementation of four new Labour Codes, effective from November 21, 2025, by consolidating and rationalizing 29 existing labour laws. The Company has made provision of Rs. 4.62 Lakhs due to impact of new Labour Codes. Once State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate the impact, if any and would provide appropriate accounting effect basis, such development, as needed.



By order of the Board of Directors
For Diamines and Chemicals Limited

AMUL MEHTA
Executive Chairman
DIN: 00073807

Place : London, UK
Date : 18th May, 2026

Independent Auditor's Report on the Audited Annual Consolidated Financial Results of Diamines and Chemicals Limited for the year ended March 31, 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Diamines and Chemicals Limited**

Report on the Audit of Annual Consolidated Financial Results

1. Opinion

We have audited the accompanying annual consolidated financial results of **Diamines and Chemicals Limited** (hereinafter referred to as the "the Holding Company") and its Subsidiary (Holding Company and its Subsidiary together referred to as "the Group") and its Associate for the year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

(i) include the annual financial results of the following component entities:

Sr. No.	Name of the Entity	Relationship
1	DACL Fine Chem Limited	a wholly owned Subsidiary
2	KLJ Organic Diamines Limited	Associate

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Group and its Associate for the year ended March 31, 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 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its Associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.



K C Mehta & Co LLP (LLPIN – ABB-3171) is registered as Partnership with limited liability

Regd. Office: Meghdhanush, Race Course, Vadodara - 390 007 | Branches: Ahmedabad • Bengaluru • Mumbai

Phone: +91 265 2440400 | e-mail: connect@kcmehta.com | website: www.kcmehta.com

2. Management's and Board of Directors' Responsibilities for the annual consolidated financial results

These annual consolidated financial results have been prepared on the basis of annual consolidated financial statements. The Holding Company's Management and Board of Directors is responsible for the preparation and presentation of these annual consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group including its Associate in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 and of its Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Associate 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the annual consolidated financial results by the Management and Directors of the Holding Company, as aforesaid.

In preparing the annual consolidated financial results, the respective Management and Board of Directors of the Companies included in the Group and of its Associate are responsible for assessing the ability of the Group and of its Associate 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 Group 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 and of its Associate are also responsible for overseeing the financial reporting process of the Group and of its Associate.

3. Auditors' Responsibilities for the Audit of the annual consolidated financial results

Our objectives are to obtain reasonable assurance about whether the annual consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 SAs 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 these annual consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual consolidated financial results, 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.



K C Mehta & Co LLP (LLPIN – ABB-3171) is registered as Partnership with limited liability

Regd Office: Meghdhanush, Race Course, Vadodara - 390 007 | **Branches:** Ahmedabad • Bengaluru • Mumbai

Phone: +91 265 2440400 | e-mail: connect@kcmehta.com | website: www.kcmehta.com

- 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 entities included in the Group and its Associate, which are companies incorporated in India, have adequate internal financial controls with reference to annual consolidated financial statements in place 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group and its Associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the annual consolidated financial results 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 auditors' report. However, future events or conditions may cause the Group and its Associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its Associate to express an opinion on the annual consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the annual consolidated financial results, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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, as amended, to the extent applicable.



4. Other Matters

- (i) We have audited the financial results of wholly owned Subsidiary included in these annual consolidated financial results, whose financial results for the quarter and year ended March 31, 2026 reflect as follows:

(₹ in Lakhs)

Particulars	Quarter ended March 31, 2026	Year ended March 31, 2026
Total Assets	1503.11	1503.11
Total Revenues	0.10	4.95
Total Net profit/(loss) after tax	(35.00)	(151.75)
Total Comprehensive Income	(35.00)	(151.75)
Total Cash Inflow / (Outflow) (net)	0.05	(3.55)

- (ii) The annual consolidated financial results also include the Group's share of net loss after tax, and total comprehensive income for the year ended March 31, 2026, as mentioned below, in respect of an Associate, based on its financial results. The financial results of an Associate have been audited by other auditor whose report has been furnished to us by the management and our conclusion on the annual consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this Associate, is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.

(₹ in Lakhs)

Particulars	Quarter ended March 31, 2026	Year ended March 31, 2026
Total Net Profit/(loss) after tax	(0.72)	(23.59)
Total Comprehensive Income	(0.72)	(23.59)

- (iii) The annual consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

Our opinion on the annual consolidated financial results is not modified in respect of these matters.

For K C Mehta & Co LLP
Chartered Accountants
Firm's Registration No. 106237W/W100829

Shripal Shah

Shripal Shah

Partner

Membership No. 114988

UDIN: 26114988ILUBWE3065

Place: Vadodara

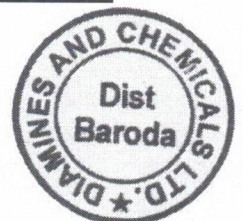
Date: May 18, 2026



PART I - STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

	Particulars	Quarter ended			Year ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	928.72	763.87	1,793.32	3,847.92	7,147.15
II	Other Income	91.80	52.73	93.38	393.89	317.51
III	Total Income (I+II)	1,020.52	816.60	1,886.70	4,241.81	7,464.66
IV	Expenses:					
	(a) Cost of Material Consumed	881.20	210.66	765.52	2,579.56	3,283.10
	(b) Changes in Inventories of Finished Goods and Work-in-progress	(196.64)	191.26	(40.53)	(392.71)	139.18
	(c) Purchase of Stock in trade	-	-	-	-	186.05
	(d) Employee Benefit Expenses	232.00	276.06	239.86	1,046.42	1,006.23
	(e) Finance Costs	9.72	13.39	8.81	30.94	33.99
	(f) Depreciation and amortisation expense	95.74	97.54	87.16	378.17	349.32
	(g) Other Expenses	323.63	371.18	660.19	1,995.13	1,988.91
	Total Expenses	1,345.65	1,160.09	1,721.01	5,637.51	6,986.78
V	Profit before tax (III-IV)	(325.13)	(343.49)	165.69	(1,395.70)	477.88
VI	Tax Expense:					
	(a) Current Tax	-	(18.84)	107.20	-	181.87
	(b) Tax relating to earlier years	(26.28)	-	(22.00)	(26.28)	(15.57)
	(c) Deferred Tax	(58.00)	7.83	(51.43)	(114.70)	16.21
	Total tax expenses	(84.28)	(11.01)	33.77	(140.98)	182.51
VII	Profit for the Period before Share of Profit/ (Loss) of Associate (V-VI)	(240.85)	(332.48)	131.92	(1,254.72)	295.37
VIII	Share of Profit/ (Loss) of Associate	(0.72)	(7.83)	(5.47)	(23.59)	(22.31)
IX	Net Profit after taxes and Share of Profit/ (Loss) of Associate (VII+VIII)	(241.57)	(340.31)	126.46	(1,278.31)	273.06
X	Other Comprehensive Income (OCI)					
	A. Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement gain/(loss) on the Defined Benefit Plans	8.76	7.95	4.70	5.38	(5.42)
	ii. Gain/(Loss) on measuring equity instruments at Fair Value carried through Other Comprehensive Income (FVTOCI)	(261.26)	11.39	(141.17)	(216.51)	52.49
	iii. Income tax	89.62	(3.63)	19.00	84.07	(22.36)
	B. Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	C. Share of OCI of Associate	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	(162.89)	15.71	(117.46)	(127.07)	24.71
XI	Total Comprehensive Income for the period (IX+X)	(404.46)	(324.60)	8.99	(1,405.38)	297.77
	Profit for the period attributable to:					
	- Owners of the Company	(241.57)	(340.31)	126.46	(1,278.31)	273.06
	- Non-controlling interests	-	-	-	-	-
	Other comprehensive income for the period					
	- Owners of the Company	(162.89)	15.71	(117.47)	(127.07)	24.71
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income for the period					
	- Owners of the Company	(404.46)	(324.60)	8.99	(1,405.38)	297.77
	- Non-controlling interests	-	-	-	-	-
XII	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	1,005.34	978.40	978.40	1,005.34	978.40
XIII	Other Equity				14,744.50	15,147.56
XIV	Earnings per equity share (Face Value of ₹ 10 each) - (not annualised)					
	Basic (₹)	(2.40)	(3.48)	1.29	(13.06)	2.79
	Diluted (₹)	(2.40)	(3.47)	1.29	(13.06)	2.79



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist.Vadodara 391346(Gujarat)

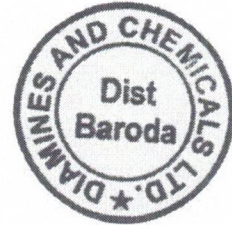
Phone : 0265-3534200

Email : info@dacl.co.in Website : www.dacl.co.in

PART II : AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES (CONSOLIDATED)

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Audited	Unaudited	Audited	Audited	Audited
A. Segment Revenue					
a. Speciality Chemicals	928.72	763.87	1,745.10	3,847.92	6,763.85
b. Trading in Fruits and Vegetables	-	-	48.22	-	383.30
Revenue from Operations (a+b)	928.72	763.87	1,793.32	3,847.92	7,147.15
B. a. Segment Results					
Profit/(Loss) before tax and finance costs					
i. Speciality Chemicals	(315.41)	(330.10)	335.73	(1,006.70)	530.03
ii. Trading in Fruits and Vegetables	-	-	(161.23)	(358.06)	(18.16)
Sub-total (i+ii)	(315.41)	(330.10)	174.50	(1,364.76)	511.87
Less:-Finance costs	9.72	13.39	8.81	30.94	33.99
Profit before Tax	(325.13)	(343.49)	165.69	(1,395.70)	477.88
C. Segment Assets					
a. Speciality Chemicals	17,444.18	16,418.36	17,450.96	17,444.18	17,450.96
b. Trading in Fruits and Vegetables	-	-	358.06	-	358.06
Total	17,444.18	16,418.36	17,809.02	17,444.18	17,809.02
D. Segment Liabilities					
a. Speciality Chemicals	1,694.34	1,319.35	1,683.05	1,694.34	1,683.05
b. Trading in Fruits and Vegetables	-	-	-	-	-
Total	1,694.34	1,319.35	1,683.05	1,694.34	1,683.05



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

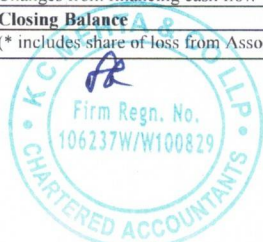
Phone : 0265-3534200

Email : info@dacl.co.in Website : www.dacl.co.in

PART III- STATEMENT OF AUDITED CONSOLIDATED CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax*	(1,419.29)	455.57
Adjustments for:		
Depreciation / Amortisation of Property, Plant and Equipment and Intangible Assets	378.17	349.32
Impairment reversal of Property, Plant & Equipment	(84.43)	
Share of Loss of Associate	23.59	22.31
Employee Stock Option Expenses	11.79	10.55
Interest on Income Tax	(44.19)	(8.89)
Dividend Income	(15.49)	(16.46)
Interest Income	(202.00)	(254.83)
Finance Costs	30.94	34.00
(Profit)/Loss on sale of Property, Plant and Equipment	13.64	2.61
Unrealised Loss/(Gain) on Foreign Exchange	3.39	(0.45)
Provision for Doubtful Receivables	568.95	207.52
Provision/Advances/Sundry Balances written off/ (back)	-	(2.40)
Operating Profit/(Loss) before changes in working capital	(734.93)	798.85
Adjustment for (Increase)/Decrease in Operating Assets		
Trade Receivables	268.68	77.73
Inventories	331.93	(1,431.65)
Financial Assets and Other Assets	(304.84)	(10.37)
Long-term Loans and Advances and Other Non-current Assets	43.83	(28.70)
Adjustment for Increase/(Decrease) in Operating Liabilities		
Trade Payables	(614.54)	361.27
Other Financial Liabilities	43.19	(116.82)
Other Liabilities and provisions	(32.67)	(61.21)
Cash flow from operations after changes in working capital	(999.36)	(410.90)
Income-tax paid	(85.87)	(91.34)
Net Cash Flow (used in)/from Operating Activities (A)	(1,085.23)	(502.23)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	290.86	219.59
Dividend Received	15.49	16.46
Purchase of Equity Instruments (value at cost)	(376.71)	-
Sale of Equity Instruments (Value net of share selling expenses)	723.69	-
Purchase of Property, Plant and Equipment, Intangible assets including CWIP & Capital Advance	(2,135.13)	(401.48)
Grant Received for Electronic Vehicle	-	1.50
Sale of Property, Plant and Equipment	11.29	6.50
Bank Balances not considered as Cash and Cash Equivalents	(1,422.28)	1,622.84
Net Cash Flow from/(used in) Investing Activities (B)	(2,892.79)	1,465.41
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Costs	(30.94)	(34.00)
Payment of Dividend	(97.84)	(244.60)
Increase in Current Borrowings	816.06	2.51
Equity share issue proceed/ Equity share warrant application money received	1,115.32	1,250.82
Net Cash Flow from/(used in) Financing Activities (C)	1,802.60	974.73
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(2,175.43)	1,937.91
Cash & Cash Equivalents at beginning of period (see Note 1)	2,192.38	254.47
Cash and Cash Equivalents at end of period (see Note 1)	16.95	2,192.38
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on hand	2.14	2.00
Balance with Banks	14.81	2,190.38
Cash and Cash equivalents	16.95	2,192.38
2 Cash Flow from Financial liability		
Opening Balance	2.51	-
Changes from financing cash flow	816.06	2.51
Closing Balance	818.57	2.51
(* includes share of loss from Associate)		



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

Phone : 0265-3534200

Email : info@dacl.co.in Website : www.dacl.co.in

PART IV : STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES
AS AT 31ST MARCH, 2026

(₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	6,510.70	6,372.62
(ii) Intangible assets	2.77	6.01
(b) Capital work-in-progress	1,941.36	226.07
(c) Financial Assets		
(i) Investments		
(A) Investments	932.16	1,495.65
(B) Investments accounted for using Equity Method	87.41	111.00
(ii) Loans	350.75	299.72
(iii) Others	16.03	14.31
(d) Other non-current assets	338.15	314.38
Total Non-Current Assets	10,179.33	8,839.76
(2) Current Assets		
(a) Inventories	2,835.50	3,167.43
(b) Financial Assets		
(i) Trade receivables	546.71	1,384.34
(ii) Cash and cash equivalents	16.95	2,192.38
(iii) Bank balance other than cash & cash equivalents	3,257.63	1,947.24
(c) Current Tax Assets (Net)	133.61	108.25
(d) Other current assets	474.45	169.61
Total Current Assets	7,264.85	8,969.25
TOTAL ASSETS	17,444.18	17,809.01
EQUITY AND LIABILITIES		
(a) Equity Share capital	1,005.34	978.40
(b) Other Equity	14,744.50	15,147.56
Total Equity	15,749.84	16,125.96
Liabilities		
(1) Non-Current Liabilities		
(a) Provisions	35.00	24.44
(b) Deferred Tax Liabilities (Net)	241.15	439.91
Total Non-Current Liabilities	276.15	464.35
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	818.57	2.51
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	28.60	14.07
(B) due to other than micro enterprises and small enterprises	238.11	863.79
(iii) Other financial liabilities	264.14	220.95
(b) Other current liabilities	50.31	101.95
(c) Provisions	18.46	15.43
Total Current Liabilities	1,418.19	1,218.70
Total Liabilities	1,694.34	1,683.05
TOTAL EQUITY AND LIABILITIES	17,444.18	17,809.01

Notes :

- The above Consolidated financial results have been reviewed and recommended by the Audit Committee and taken on record in its meeting held on 18th May, 2026 and subsequently approved by the Board of Directors of the Company in its meeting held on 18th May, 2026. These Consolidated financial results have been audited by Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Group has two reportable segments i.e. Speciality Chemicals and Trading in Fruits and Vegetables.
- These Audited Consolidated Financial Results for the year ended March 31, 2026 include the results of group comprising of Diamines and Chemicals Limited (i.e. Holding Company), DACL Fine Chem Limited (i.e. Subsidiary) and share of loss from its associate (i.e. KLJ Organics Diamines Limited).
- The above Audited Consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013, read together with the companies (Indian Accounting Standard) Rules, 2015 (as amended).
- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.
- The Government of India has notified the implementation of four new Labour Codes, effective from November 21, 2025, by consolidating and rationalizing 29 existing labour laws. The Company has made provision of Rs. 4.62 Lakhs due to impact of new Labour Codes. Once State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate the impact, if any and would provide appropriate accounting effect basis, such development, as needed.



Place : London, UK
Date : 18th May, 2026

By order of the Board of Directors
For Diamines and Chemicals Limited

AMUL MEHTA
Executive Chairman
DIN: 00073007



May 18, 2026

To,

BSE Limited

25, P. J. Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code: 500120

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,

Bandra - Kurla Complex, Bandra (E)

Mumbai - 400 051

Symbol: DIAMINESQ

Sub: Declaration in respect of Unmodified Opinion by Statutory Auditors on Audited Financial Statements for the Financial Year ended on March 31, 2026


Dear Sir/Ma'am,

Pursuant to the Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we hereby Declare and confirm that Statutory Auditors of the Company viz. K C Mehta & Co LLP (FRN: 106237W/W100829), Chartered Accountants, Vadodara have issued an Unmodified Audit Report on Audited Financial Statement (Standalone & Consolidated) of the Company for the Financial Year ended on March 31, 2026.

Kindly take the same on your records.

Thanking you.

For Diamines and Chemicals Limited


Dipen Ruparelia
Chief Financial Officer

