Daikaffil Chemicals India Limited

Date: November 07, 2026

To,
The Manager,
Listing Department,
BSE Limited,
P. J. Tower, Dalal Street,
Mumbai – 400 001

Scrip Code: 530825 **Security ID: DAIKAFFI**

Sub: Outcome of the Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"):

Dear Sir/Ma'am,

The Board of Directors of the Company at its meeting held today, i.e., **November 07, 2026**, has, inter alia, considered and approved the following:

1. Financial Results:

Pursuant to Regulation 33 of Listing Regulations, The Board considered and approved the Un-audited Financial Results for the quarter and half year ended September 30, 2026 together with Limited Review Report thereon.

Please find enclosed herewith the Un-audited Financial Result for the quarter and half year ended September 30, 2026 together with Limited Review Report of Auditor thereon;

An extract of the aforementioned results would be published in the newspaper in accordance with the Listing Regulations.

The Financial Result will also be available on the website of the Company at www.daikaffil.com and also on website of BSE Ltd at www.bseindia.com.

The meeting commenced at 10:30 am and concluded at 11:45 am.

Kindly take the same on your records and acknowledge the receipt of same.

Thanking You.

Yours faithfully,

For Daikaffil Chemicals India Limited

JAY CHANDU PATEL

Digitally signed by JAY CHANDU PATEL
Date: 2026.11.07 12:06:15 +05'30'

Jay Chandu Patel
Company Secretary and Compliance Officer
M. No.: A73587

N V C & Associates LLP
Chartered Accountants
903-904, 9th Floor, Raheja Chambers, 213, Nariman Point, Mumbai 400 021. Tel.: (91-22) 6752 7100 Email : nvc@nvc.in LLPIN - ACM-9656

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter and half year ended on September 30, 2026, of Daikaffil Chemicals India Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Daikaffil Chemicals India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of Daikaffil Chemicals India Limited ("the Company") for the quarter and half year ended September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) "Listing Regulations", including relevant circulars issued by the SEBI from time to time.

2. **Management's Responsibility**

   The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34) prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion in our report on this statement of standalone unaudited financial results based on our review.

3. **Auditor's Responsibility**

   We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in



accordance with Standards of Auditing 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. **Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards as specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N V C & Associates LLP
Chartered Accountants
FRN. 106971W/ W101085

N Jayendran
Partner
M. No. 040441
Mumbai, Dated: November 07, 2026
UDIN: 26040441EKOKZJ2903

DAIKAFFIL CHEMICALS INDIA LIMITED

Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506 Tel. No.: 02525-272674

Corporate Office: 2nd Floor, A Wing, Fortune Avirahi, Jain Derasar Road, Borivali-West, Mumbai-400092,

CIN: L24114MH1992PLC067309

Tel. No.: +91 22 5070 5050

Email: cs@daikaffil.com Website: www.daikaffil.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Sl. No.	Particulars	Quarter Ended			Six month ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	224.88	102.98	603.60	327.86	991.29	1,334.75
	(b) Other Income	0.66	0.73	1.35	1.39	2.23	5.31
	Total Income	**225.54**	**103.71**	**604.95**	**329.25**	**993.52**	**1,340.06**
2	**Expenses**						
	(a) Cost of materials consumed	113.79	113.96	202.63	227.75	822.35	978.64
	(b) Changes in Inventories of Finished Goods and Work-in-Progress	72.00	(70.08)	389.16	1.93	(44.86)	(8.35)
	(c) Employee Benefits Expense	53.17	41.52	43.14	94.69	81.04	172.16
	(d) Finance Costs	0.36	0.47	0.09	0.83	0.64	0.81
	(e) Depreciation and Amortisation Expense	7.17	7.65	8.42	14.82	18.13	36.43
	(f) Other Expenses	45.84	73.82	95.63	119.66	208.31	378.65
	Total Expenses	**292.33**	**167.34**	**739.07**	**459.68**	**1,085.61**	**1,558.34**
3	**Profit/(Loss) before Exceptional Item and Tax (1-2)**	**(66.79)**	**(63.63)**	**(134.12)**	**(130.43)**	**(92.09)**	**(218.28)**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3+4)**	**(66.79)**	**(63.63)**	**(134.12)**	**(130.43)**	**(92.09)**	**(218.28)**
6	**Tax Expenses/(Credit)**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred tax charge / (credit)	(1.30)	(0.90)	(0.39)	(2.20)	(0.83)	(4.21)
	(c) Tax Adjustment of earlier periods	(0.04)	-	-	(0.04)	-	-
	Total Tax Expenses	**(1.34)**	**(0.90)**	**(0.39)**	**(2.24)**	**(0.83)**	**(4.21)**
7	**Profit/ (Loss) for the Period after Taxes (5-6)**	**(65.45)**	**(62.73)**	**(133.73)**	**(128.19)**	**(91.26)**	**(214.06)**
8	**Other Comprehensive Income (net of Taxes)**						
	(a) Items that will not be reclassified to profit or loss (net of tax)	(0.66)	0.68	(1.79)	0.02	(3.58)	2.63
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total Other Comprehensive Income (net of Taxes)	**(0.66)**	**0.68**	**(1.79)**	**0.02**	**(3.58)**	**2.63**
9	**Total Comprehensive Income for the period (7+8)**	**(66.11)**	**(62.05)**	**(135.52)**	**(128.17)**	**(94.84)**	**(211.44)**
10	**Paid up Equity Share Capital (Face value of Rs.10 per share - each fully paid up)**	600.00	600.00	600.00	600.00	600.00	600.00
11	**Other Equity**	-	-	-	-	-	73.77
12	Earning per share (not annualised for the quarters)						
	(a) Basic	(1.09)	(1.05)	(2.23)	(2.14)	(1.52)	(3.57)
	(b) Diluted	(1.09)	(1.05)	(2.23)	(2.14)	(1.52)	(3.57)

DAIKAFFIL CHEMICALS INDIA LTD.

STAMPED FOR IDENTIFICATION
N V C & ASSOCIATES LLP
MUMBAI
Chartered Accountants

DAIKAFFIL CHEMICALS INDIA LIMITED

Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506 Tel. No.: 02525-272674

Corporate Office: 2Nd Floor, A Wing, Fortune Avirahi, Jain Derasar Road, Borivali-West, Mumbai-400092,

CIN: L24114MH1992PLC067309

Tel. No.: +91 22 5070 5050

Email: cs@daikaffil.com Website: www.daikaffil.com

Statement of Unaudited Standalone Assets and Liabilities as at September 30,2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Particulars	As at 30th September Unaudited	As at 31st March 2026 Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	187.69	207.78
(b) Capital Work in Progress	21.13	24.53
(c) Financial assets		
(i) Invesment	81.31	81.31
(ii) Others	8.39	-
(d) Deferred tax assets (Net)	9.09	6.89
(e) Other Non-Current Assets	19.25	27.10
Total Non-Current Assets	**326.86**	**347.62**
Current Assets		
(a) Inventories	254.23	266.06
(b) Financial assets		
(i) Trade Receivables	193.88	199.47
(ii) Cash and cash equivalents	244.17	56.90
(iii) Bank Balances other than (ii) above	43.53	43.53
(iv) Others	9.69	5.99
(c) Other current assets	60.19	49.33
Total Current Assets	**805.69**	**621.28**
TOTAL ASSETS	**1,132.55**	**968.89**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	600.00	600.00
(b) Other equity	(54.38)	73.77
Total Equity	**545.62**	**673.77**
Liabilities		
Non Current Liabilities		
(a) Provisions	67.74	63.25
Total Non- Current Liabilities	**67.74**	**63.25**
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
total outstanding dues of micro enterprises and small enterprises; and	14.35	27.97
total outstanding dues of creditors other than micro enterprises and small enterprises.	461.59	131.93
(ii) Other Financial Liabilities	29.62	60.66
(b) Other current liabilities	3.53	3.40
(c) Provisions	10.10	7.91
Total Current Liabilities	**519.19**	**231.87**
Total Liabilities	**586.93**	**295.12**
TOTAL EQUITY AND LIABILITIES	**1,132.55**	**968.89**

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Statement of Unaudited Standalone Cash Flow for the half year ended 30th September 2026

(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	Half year ended September 30,2026 Unaudited	Half year ended September 30,2025 Unaudited
[A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	**(130.43)**	**(92.09)**
Adjustments for:		
Depreciation and amortisation expenses	14.82	18.13
Provision for ECL	0.39	0.74
Finance Charge	-	0.64
Loss on Sale of Assets	0.40	-
Unrealiased Exchange gain/(loss)	-	3.00
Interest Income	(1.39)	(1.81)
Operating Profit/(Loss) before changes in working capital	**(116.21)**	**(71.38)**
Adjustment for (Increase)/Decrease in Operating Assets		
Trade and other Receivables	5.21	138.05
Inventories	11.83	(29.08)
Other Financial Assets	(10.84)	(1.00)
Other Assets	(2.85)	(38.80)
Trade payable	316.05	107.54
Other Financial Liabilities	(31.03)	4.01
Other Liabilities and provisions	6.84	1.76
Cash flow from operations after changes in working capital	**179.00**	**111.10**
Net Direct Taxes (Paid)/Refunded	(0.14)	(0.08)
Net Cash Flow from/(used in) Operating Activities	**178.86**	**111.01**
[B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital WIP)	(0.43)	4.41
Sale of Fixed Assets	8.70	-
Fixed Deposit Investment (net)	0.00	47.51
Interest on Fixed Deposits	0.14	3.45
Net Cash Flow from/(used in) Investing Activities	**8.41**	**55.38**
[C] CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	(0.64)
Net Cash Flow from/(used in) Financing Activities	**-**	**(0.64)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**187.27**	**165.74**
Cash and Cash Equivalents at beginning of period (see Note 1)	56.90	66.01
Cash and Cash Equivalents at end of period (see Note 1)	**244.17**	**231.75**
Note 1:		
Cash and Cash equivalents comprises of:		
Cash on Hands	0.16	0.32
Balance with Banks	244.01	231.43
Cash and Cash equivalents	**244.17**	**231.75**

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DAIKAFFIL CHEMICALS INDIA LTD.

Notes:

1 The above Standalone Financial Results, as reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at its meeting held on November 07, 2026.

2 The statutory auditors have carried out a limited review of the standalone financial results for the quarter and half year ended September 30, 2026 and have issued their unmodified report thereon.

3 The standalone results of the Daikaffil Chemicals India Limited (the Company) have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) And in terms of regulation 33 of SEBI (Listing Obligations and Disclosure requirements) 2015 as amended.

4 The company is engaged in Manufacturing of OBA and Other Chemicals. As the Company's business activity falls within a single business segment and as such there is no separate reportable segment as per AS 108 " Operation Segments".

5 Figures for the previous period have been regrouped / re-classified to confirm to the figures of the current period's classification wherever necessary.

By Order of the Board
For Daikaffil Chemicals India Limited

Raghuram K Shetty
Managing Director
DIN-00038703

Place: Mumbai
Date: 7th November, 2026

N V C & Associates LLP
Chartered Accountants
903-904, 9th Floor, Raheja Chambers, 213, Nariman Point, Mumbai 400 021. Tel.: (91-22) 6752 7100 Email : nvc@nvc.in LLPIN - ACM-9656

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026, of Daikaffil Chemicals India Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Daikaffil Chemicals India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Daikaffil Chemicals India Limited (the Parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. **Management's Responsibility**

This Statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. **Auditor's Responsibility**

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons



responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

5. The Statement includes unaudited standalone financial results of the following entities:

Name of the Entities
Holding Company
Daikaffil Chemicals India Limited
Wholly owned Subsidiary
Mikusu Global Industries Limited

6. **Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of consolidated unaudited financial results, prepared in accordance with applicable accounting standards as specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Other Matter**

We did not review the financial information of the subsidiary for the quarter ended June 30, 2026, included in the Statement, as it was based on management accounts and was not subjected to review. The financial information of the said subsidiary for the quarter and half year ended September 30, 2026, has been reviewed by us. Accordingly, the

N V C & Associates LLP Mumbai Chartered Accountants

figures for the quarter ended September 30, 2026, are the balancing figures between the management accounts considered for the quarter ended June 30, 2026, and the reviewed accounts for the half year ended September 30, 2026, as considered for consolidation purposes.

Our conclusion is not modified in respect of this matter.

For N V C & Associates LLP
Chartered Accountants
FRN. 106971W/ W101085

N Jayendran
Partner
M. No. 040441
Mumbai, Dated: November 07, 2026
UDIN: 26040441QAXRJK7356

DAIKAFFIL CHEMICALS INDIA LIMITED

Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Sl. No.	Particulars	Quarter Ended			Six months ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	224.88	102.98	603.60	327.86	991.29	1,334.75
	(b) Other Income	2.11	0.73	1.35	2.84	2.23	5.31
	Total Income	**226.99**	**103.71**	**604.95**	**330.70**	**993.52**	**1,340.06**
2	**Expenses**						
	(a) Cost of materials consumed	113.79	113.96	202.63	227.75	822.35	978.64
	(b) Purchase of stock in trade	2,069.06	-	-	2,069.06	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress	(1,997.06)	(70.08)	389.16	(2,067.13)	(44.86)	(8.35)
	(d) Employee Benefits Expense	59.17	41.52	43.14	100.69	81.04	172.16
	(e) Finance Costs	0.43	0.47	0.09	0.89	0.64	0.81
	(f) Depreciation and Amortisation Expense	7.17	7.65	8.42	14.82	18.13	36.42
	(g) Other Expenses	54.06	79.05	95.63	133.12	208.31	386.00
	Total Expenses	**306.62**	**172.57**	**739.07**	**479.20**	**1,085.61**	**1,565.68**
3	**Profit/(Loss) before Exceptional Item and Tax (1-2)**	**(79.63)**	**(68.86)**	**(134.12)**	**(148.50)**	**(92.09)**	**(225.62)**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3+4)**	**(79.63)**	**(68.86)**	**(134.12)**	**(148.50)**	**(92.09)**	**(225.62)**
6	**Tax Expenses/(Credit)**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred tax charge / (credit)	(1.30)	(0.90)	(0.39)	(2.20)	(0.83)	(4.21)
	(c) Tax Adjustment of earlier periods	(0.04)	-	-	(0.04)	-	-
	Total Tax Expenses	**(1.34)**	**(0.90)**	**(0.39)**	**(2.24)**	**(0.83)**	**(4.21)**
7	**Profit /(Loss) for the period after taxes**	**(78.29)**	**(67.96)**	**(133.73)**	**(146.26)**	**(91.26)**	**(221.41)**
8	**Other Comprehensive Income (net of Taxes)**						
	(a) Items that will not be reclassified to profit or loss (net of tax)	(0.66)	0.68	(1.79)	0.02	(3.58)	2.63
	(b) Items that will be reclassified to profit or loss (net of tax)	2.64	(0.20)	-	2.44	-	11.17
	Total Other Comprehensive Income (net of Taxes)	**1.98**	**0.48**	**(1.79)**	**2.46**	**(3.58)**	**13.80**
9	**Total Comprehensive Income for the period (7+8)**	**(76.31)**	**(67.48)**	**(135.52)**	**(143.80)**	**(94.84)**	**(207.61)**
10	**Paid up Equity Share Capital (Face value of Rs.10 per share - each fully paid up)**	600.00	600.00	600.00	600.00	600.00	600.00
11	**Other Equity**						77.62
12	**Earning per share (not annualised for the quarters)**						
	(a) Basic	(1.30)	(1.13)	(2.23)	(2.44)	(1.52)	(3.69)
	(b) Diluted	(1.30)	(1.13)	(2.23)	(2.44)	(1.52)	(3.69)

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DAIKAFFIL CHEMICALS INDIA LTD.

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Email: cs@daikaffil.com Website: www.daikaffil.com

Statement of Unaudited Consolidated Assets and Liabilities as at September 30,2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Particulars	As at 30th September Unaudited	As at 31st March 2026 Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	187.67	207.78
Capital Work in Progress	21.13	24.54
(b) Financial assets		
(i) Invesment	24.60	24.60
(ii) Loans	-	-
(iii) Others	8.39	-
(c) Deferred tax assets (Net)	9.09	6.89
(d) Other Non-Current Assets	37.42	27.10
Total Non-Current Assets	**288.30**	**290.91**
Current Assets		
(a) Inventories	2,323.30	266.06
(b) Financial assets		
(i) Trade Receivables	193.88	199.46
(ii) Cash and cash equivalents	247.95	86.42
(iii) Bank Balances other than (ii) above	43.53	43.53
(iv) Others	9.70	5.99
(c) Other current assets	114.19	49.33
Total Current Assets	**2,932.55**	**650.79**
TOTAL ASSETS	**3,220.85**	**941.70**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	600.00	600.00
(b) Other equity	(66.18)	77.62
Total Equity	**533.82**	**677.62**
Liabilities		
Non Current Liabilities		
(a) Provisions	67.74	63.26
Total Non- Current Liabilities	**67.74**	**63.26**
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
total outstanding dues of micro enterprises and small enterprises; and	14.35	27.97
total outstanding dues of creditors other than micro enterprises and small enterprises.	461.58	131.90
(ii) Other Financial Liabilities	35.83	19.78
(b) Other current liabilities	2,097.43	13.27
(c) Provisions	10.10	7.90
Total Current Liabilities	**2,619.29**	**200.82**
Total Liabilities	**2,687.03**	**264.07**
TOTAL EQUITY AND LIABILITIES	**3,220.85**	**941.70**

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DAIKAFFIL CHEMICALS INDIA LIMITED

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Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506

Statement of Unaudited Consolidated Cash Flow for the half year ended 30th September 2026

(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	Half year ended September 30,2026 Unaudited	Half year ended September 30,2025 Unaudited
[A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	**(148.51)**	**(92.09)**
Adjustments for:		
Depreciation and amortisation expenses	14.82	18.13
Provision for ECL	0.39	0.74
Finance Charge	-	0.64
(Profit)/ Loss on Sale of Assets	0.40	-
Unrealiased Exchange gain/(loss)	(1.45)	3.00
Interest Income	(1.39)	(1.81)
Operating Profit/(Loss) before changes in working capital	**(135.74)**	**(71.38)**
Adjustment for (Increase)/Decrease in Operating Assets		
Trade and other Receivables	6.64	138.05
Inventories	(2,057.24)	(29.08)
Other Financial Assets	(8.39)	(1.00)
Other Assets	(72.54)	(38.80)
Trade payable	316.10	107.54
Other Financial Liabilities	16.05	4.01
Other Liabilities and provisions	2,090.84	1.76
Cash flow from operations after changes in working capital	**155.72**	**111.09**
Net Direct Taxes (Paid)/Refunded	(0.14)	(0.08)
Net Cash Flow from/(used in) Operating Activities	**155.58**	**111.01**
[B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital WIP)	(0.43)	4.41
Sale of Fixed Assets	8.70	-
Fixed Deposit Investment (net)	-	47.51
Interest on Fixed Deposits	(2.31)	3.45
Net Cash Flow from/(used in) Investing Activities	**5.96**	**55.38**
[C] CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	(0.64)
Net Cash Flow from/(used in) Financing Activities	**-**	**(0.64)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**161.54**	**165.74**
Cash & Cash Equivalents at beginning of period (see Note 1)	86.42	66.01
Cash and Cash Equivalents at end of period (see Note 1)	**247.96**	**231.75**
Note 1:		
Cash and Cash equivalents comprises of:		
Cash on Hands	0.16	0.32
Balance with Banks	247.80	231.43
Cash and Cash equivalents	**247.96**	**231.75**

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DAIKAFFIL CHEMICALS INDIA LTD.

Notes:

1 The Consolidated financial results relate to Daikaffil Chemicals India Limited (the Company) and its subsidiary (together referred to as "The Group").

2 The above consolidated financial results, as reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at its meeting held on November 07, 2026.

3 The statutory auditors have carried out a limited review of the consolidated financial results for the quarter and half year ended September 30, 2026 and have issued their unmodified report thereon.

4 The consolidated results of the Daikaffil Chemicals India Limited (the Company) have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) And in terms of regulation 33 of SEBI (Listing Obligations and Disclosure requirements) 2015 as amended.

5 The Group is engaged in the manufacturing of OBA and Other Chemicals. As the Group's business activity falls within a single business segment and as such there is no separate reportable segment as per IndAS 108, " Operating Segments". Since there is no turnover in the subsidiary, geographical segment reporting is not made.

6 The Company incorporated a wholly owned subsidiary, Mikusu Global Industries Limited, on August 22, 2025, during the previous year's quarter ended September 30, 2025. There were no transactions in the subsidiary during that quarter and half year ended. As the subsidiary had no transactions in that period, the consolidated profit and loss and cash flow figures for that quarter and half year ended are the same as the standalone figures.

7 The financial information of the subsidiary for the quarter ended June 30, 2026, included in the Statement was based on management accounts and was not subjected to review. The financial information of the said subsidiary for the quarter and half year ended September 30, 2026, has been reviewed by the Statutory auditors. Accordingly, the figures for the quarter ended September 30, 2026, are the balancing figures between the management accounts considered for the quarter ended June 30, 2026 and the reviewed accounts for the half year ended September 30, 2026, as considered for consolidation purposes.

8 Figures for the previous period/year have been regrouped / re-classified to confirm to the figures of the current period/year's classification wherever necessary.

By Order of the Board
For Daikaffil Chemicals India Limited

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DAIKAFFIL CHEMICALS INDIA LTD.

Raghuram K Shetty
Managing Director
DIN-00038703

Place: Mumbai
Date: November 07, 2026