Date: July 14, 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., **July 14, 2026**, has, inter alia, considered and approved the following:

1. **Approval of Revised Consolidated Financial Results:**

The Board has approved the **Revised Audited Consolidated Financial Results** of the Company for the quarter and financial year ended **March 31, 2026**, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The revision has been carried out **solely for incorporating the Consolidated Statement of Cash Flows together with the consequential disclosures and references thereto. Except for the inclusion of the Consolidated Statement of Cash Flows and the consequential disclosures/references thereto, there is no change whatsoever in the Consolidated Financial Results approved by the Board of Directors on May 28, 2026.**

As there is no revision, modification or change in the Audited Standalone Financial Results approved by the Board of Directors on May 28, 2026, only the Revised Consolidated Financial Results are being submitted and, accordingly, the Standalone Financial Results are not being resubmitted.

Please find enclosed herewith the following:

a) **Revised Audited Consolidated Financial Results** including the Consolidated Statement of Cash Flows for the quarter and financial year ended March 31, 2026 together with the Independent Auditors' Report thereon issued by **M/s. N V C & Associates LLP, Chartered Accountants**;

b) Declaration pursuant to Regulation 33(3)(d) of the SEBI LODR confirming that the Auditors have issued unmodified opinions on the said financial results.

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.

2. Consideration of Non-Compliance Communication received from BSE Limited:

The Board took note of the communication received from **BSE Limited dated June 30, 2026** regarding the levy of fine under the SEBI Master Circular for the non-submission of the Consolidated Statement of Cash Flows along with the Consolidated Financial Results for the quarter and financial year ended March 31, 2026.

The Board noted that the Company had originally submitted the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2026 on **May 28, 2026**. Subsequently, pursuant to the observations received from the Exchange and after obtaining appropriate professional advice regarding the applicability of **Indian Accounting Standard (Ind AS) 7**, the Company prepared the Consolidated Statement of Cash Flows by applying the indirect method and approved the Revised Consolidated Financial Results incorporating the same.

The Board further noted that the revision is limited solely to the inclusion of the Consolidated Statement of Cash Flows and the consequential disclosures/references thereto and that there is no change whatsoever in the financial performance, financial position or any other financial information contained in the Consolidated Financial Results approved by the Board on May 28, 2026.

The Board was of the view that the approval and submission of the Revised Consolidated Financial Results adequately address the observations raised by the Exchange, while the Audited Standalone Financial Results approved on May 28, 2026 remain unchanged and continue to be valid.

The meeting commenced at 04:00 pm and concluded at 04:50 pm.

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: 2026.07.14 17:44:18 +05'30'

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

DAIKAFFIL CHEMICALS INDIA LIMITED

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

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 Revised Consolidated Financial Results for the quarter and year ended 31st March 2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Sl. No.	Particulars	Quarter Ended 31.03.2026 Unaudited	Quarter Ended 31.12.2025 Unaudited	Year Ended 31.03.2026 Audited
1	**Income**			
	(a) Revenue from Operations	196.65	146.81	1,334.75
	(b) Other Income	1.78	1.30	5.31
	Total Income	**198.43**	**148.11**	**1,340.06**
2	**Expenses**			
	(a) Cost of materials consumed	122.95	33.34	978.64
	(b) Purchase of stock in trade	-	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress	24.51	12.00	(8.35)
	(d) Employee Benefits Expense	44.86	46.26	172.16
	(e) Finance Costs	0.15	0.02	0.81
	(f) Depreciation and Amortisation Expense	9.57	8.72	36.42
	(g) Other Expenses	89.54	88.16	386.00
	Total Expenses	**291.58**	**188.50**	**1,565.68**
3	**Profit/(Loss) before Exceptional Item and Tax (1-2)**	**(93.15)**	**(40.39)**	**(225.62)**
4	**Exceptional Items**	-	-	-
5	**Profit/(Loss) before Tax (3+4)**	**(93.15)**	**(40.39)**	**(225.62)**
6	**Tax Expenses/(Credit)**			
	(a) Current Tax	-	-	-
	(b) Deferred tax charge / (credit)	(0.49)	(2.89)	(4.21)
	(c) Tax Adjustment of earlier periods	-	-	-
	Total Tax Expenses	**(0.49)**	**(2.89)**	**(4.21)**
7	**Profit (Loss) for the period after taxes**	**(92.66)**	**(37.50)**	**(221.41)**
8	**Other Comprehensive Income (net of Taxes)**			
	(a) Items that will not be reclassified to profit or loss (net)	1.39	4.82	2.63
	(b) Items that will be reclassified to profit or loss (net)	11.17	-	11.17
	Total Other Comprehensive Income (net of Taxes)	12.56	4.82	13.80
9	**Total Comprehensive Income for the period (7+8)**	**(80.10)**	**(32.68)**	**(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
11	**Other Equity**			77.62
12	**Earning per share (not annualised for the quarters)**			
	(a) Basic	(1.54)	(0.63)	(3.69)
	(b) Diluted	(1.54)	(0.63)	(3.69)

DAIKAFFIL CHEMICALS INDIA LTD

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

DAIKAFFIL CHEMICALS INDIA LIMITED

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

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

Consolidated Revised Statement of Audited Assets and Liabilities as at March 31,2026

(All figures are Rupees in Lakhs unless otherwise Stated)

Particulars		As at 31st March 2026
		Audited
ASSETS		
Non-Current Assets		
(a)	Property, plant and equipment	207.78
	Capital Work in Progress	24.54
(b)	Financial assets	
	(i) Invesment	24.60
	(ii) Loans	-
	(iii) Others	-
(c)	Deferred tax assets (Net)	6.89
(d)	Other Non-Current Assets	27.10
Total Non-Current Assets		**290.91**
Current Assets		
(a)	Inventories	266.06
(b)	Financial assets	
	(i) Trade Receivables	199.46
	(ii) Cash and cash equivalents	86.42
	(iii) Bank Balances other than (ii) above	43.53
	(iv) Others	5.99
(c)	Other current assets	49.33
Total Current Assets		**650.79**
TOTAL ASSETS		**941.70**
EQUITY AND LIABILITIES		
Equity		
(a)	Equity share capital	600.00
(b)	Other equity	77.62
Total Equity		**677.62**
Liabilities		
Non Current Liabilities		
(a)	Provisions	63.26
Total Non- Current Liabilities		**63.26**
Current Liabilities		
(a)	Financial Liabilities	
(i)	Trade payables	
	total outstanding dues of micro enterprises and small enterprises; and	27.97
	total outstanding dues of creditors other than micro enterprises and small enterprises.	131.90
(ii)	Other Financial Liabilities	19.78
(b)	Other current liabilities	13.27
(c)	Provisions	7.90
Total Current Liabilities		**200.82**
Total Liabilities		**264.08**
TOTAL EQUITY AND LIABILITIES		**941.70**

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

Statement of Revised Consolidated Cash Flow for the year ended 31st March 2026

(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	Year ended March 31,2026
	Audited
[A] CASH FLOW FROM OPERATING ACTIVITIES	
Profit/(Loss) before tax	**(225.62)**
Adjustments for:	
Depreciation and amortisation expenses	36.42
Unrealiased Exchange gain/(loss)	11.17
Interest Income	(3.85)
Operating Profit/(Loss) before changes in working capital	**(181.88)**
Adjustment for (Increase)/Decrease in Operating Assets	
(Increase) /Decrease in Trade and other Receivables	406.52
(Increase) /Decrease Inventories	58.71
(Increase) /Decrease Other Financial Assets	-
(Increase) /Decrease Other Assets	67.01
Increase /(Decrease) Trade payable	(311.33)
Increase /(Decrease) Other Financial Liabilities	6.40
Increase /(Decrease) Other Liabilities and provisions	18.40
Cash flow from operations after changes in working capital	**63.83**
Net Direct Taxes (Paid)/Refunded	(4.35)
Net Cash Flow from/(used in) Operating Activities	**59.48**
[B] CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Fixed Assets (Including Capital WIP)	(41.47)
Fixed Deposit Investment (net)	3.98
Movement in Other Bank Balances	(1.77)
Interest on Fixed Deposits	0.19
Net Cash Flow from/(used in) Investing Activities	**(39.07)**
[C] CASH FLOW FROM FINANCING ACTIVITIES	-
Net Cash Flow from/(used in) Financing Activities	**-**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**20.41**
Cash and Cash Equivalents at beginning of period (see Note 1)	66.01
Cash and Cash Equivalents at end of period (see Note 1)	**86.42**
Note 1:	
Cash and Cash equivalents comprises of:	
Cash on Hands	0.28
Balance with Banks	86.14
Cash and Cash equivalents	**86.42**

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Notes:

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

2 The above Revised Consolidated Financial Results as reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at their meeting held on July 14, 2026. The Statutory Auditors' have issued an unmodified audit opinion.

3 These Revised Consolidated Financial Results have been prepared pursuant to the revision of the Group's Consolidated Financial Statements for the year ended March 31, 2026, which the Board originally approved on May 28, 2026.
The revision has been carried out solely to incorporate the Consolidated Statement of Cash Flows, which was not included in the originally approved Consolidated Financial Results. Hitherto, the Company and the auditors were of the view that in the absence of an opening Consolidated Balance Sheet, the consolidated cash flow statement cannot be prepared. Accordingly, a note was inserted in the financial results. The revision has been undertaken pursuant to observations received from the Bombay Stock Exchange, which asked for the cash flow statement and was not satisfied with the answers submitted by the management. The Company then sought professional advice relating to their position, and based on professional advice obtained by the management regarding the applicability of the requirements of Ind AS 7, the Consolidated Statement of Cash Flows was prepared by the Company applying the Indirect method by reconciling the movement between the Opening Standalone Financial Statements and the Closing Consolidated Financial Statements and accordingly, presented the Consolidated Cash Flow in the Revised Consolidated Financial Results.
The Revised Consolidated Financial Results include the Consolidated Statement of Cash Flows and the related disclosures. Except for the inclusion of the Consolidated Statement of Cash Flows and consequential references thereto, there are no changes to the previously approved Consolidated Financial Results.
Since the aforesaid Consolidated Financial Statements approved by the Board of Directors on May 28, 2026, have not been circulated to the shareholders and had not been adopted by the shareholders of the Company, the Board of Directors considered and approved these Revised Consolidated Financial Statements and Results at its meeting held on July 14,2026 , solely for the purpose of incorporating the Consolidated Statement of Cash Flows and related disclosures as stated above.

4 The above revised financial results 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 the SEBI (Listing Obligations and Disclosure requirements), 2015 as amended.

5 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter ended December 31, 2025, which were subjected to limited review.

6 The Group is engaged in 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 AS 108 " Operating Segments". Since, there is no turnover in the subsidiary geographical segment reporting is not made.

7 The company has incorporated a subsidiary namely Mikusu Global Industries Limited on August 22, 2025. During the year, the subsidiary had started its activities and accordingly consolidated financial statements have been prepared for the first time for the year ended March 31, 2026.

8 Since the incorporation of the subsidiary has resulted in the company preparing consolidated financial statements for the first time, the comparative figures for the quarter ended March 31, 2025, and the year ended March 31, 2025, are not presented. Similarly, the comparative balance sheet figures for March 31, 2025, are not presented.

9 The Company has taken into consideration the provisions of the new labour code while computing the liability towards employee benefits. The impact on account of changes is not material and is part of the employee benefits expense.

10 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

Raghuram K Shetty
Managing Director
DIN-00038703

Place: Mumbai
Date: July 14, 2026

DAIKAFFIL CHEMICALS INDIA LTD.

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MUMBAI
Chartered Accountants

Revised Independent Auditor's Report on Audit of Revised Annual Consolidated Financial Results and Review of Quarterly Financial Results

To
The Board of Directors of
Daikaffil Chemicals India Limited

Opinion and Conclusion

We have,

a. Audited the Revised Consolidated Financial Results for the year ended March 31, 2026, and

b. Reviewed the Revised Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us

both included in the accompanying "Statement of Revised Consolidated Financial Results for the quarter and year ended March 31, 2026" of **Daikaffil Chemicals India Limited** (the "Parent") and its subsidiary (the Parent and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2026 (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Revised Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Revised Consolidated Financial Results for the year ended March 31, 2026:

(i) includes the results of the entity listed in **Annexure A;**

(ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on Unaudited Revised Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Revised Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our

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attention that causes us to believe that the Revised Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, 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.

Basis for Opinion on the Audited Revised Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Revised Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

We invite attention to note no 3 to Revised Consolidated Financial Results.

These Revised Consolidated Financial Results have been prepared pursuant to the revision of the Group's Consolidated Financial Statements for the year ended March 31, 2026, which the Board of Directors originally approved on May 28, 2026.

The revision has been carried out solely to incorporate the Consolidated Statement of Cash Flows, which was not included in the originally approved Consolidated Financial Results. Hitherto, the Company and the auditors were of the view that in the absence of an opening Consolidated Balance Sheet, the consolidated cash flow statement cannot be prepared. Accordingly, a note was inserted in the financial results. The revision has been undertaken pursuant to observations received from the Bombay Stock Exchange, which asked for the consolidated cash flow statement and was not satisfied with the answers submitted by the management. The Company then sought professional advice relating to their position and based on professional advice obtained by the management regarding the applicability of the requirements of Ind AS 7, the Consolidated Statement of Cash Flows was prepared by the Company applying the Indirect method by reconciling the movement between the Opening Standalone Financial Statements and the Closing Consolidated Financial Statements and

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accordingly, presented the Consolidated Cash Flow in the Revised Consolidated Financial Results.

The Revised Consolidated Financial Results include the Consolidated Statement of Cash Flows and the related disclosures. Except for the inclusion of the Consolidated Statement of Cash Flows and consequential references thereto, there are no changes to the previously approved Consolidated Financial Results.

Since the Consolidated Financial Statements approved by the Board of Directors on May 28, 2026, had not been circulated to the shareholders and had not been adopted by the shareholders of the Company, the Board of Directors considered and approved these Revised Consolidated Financial Statements and Results at its meeting held on July 14, 2026, solely for the purpose of incorporating the Consolidated Statement of Cash Flows and related disclosures as stated above.

We had issued our unmodified opinion vide our Independent Auditors' Report dated May 28, 2026, on the aforesaid consolidated financial results dated May 28, 2026, which have been filed with the Stock Exchanges. This Revised Independent Auditors Report on the Revised Consolidated Financial Results supersedes our Independent Auditors' Report dated May 28, 2026, issued on consolidated financial results dated May 28, 2026.

In accordance with the provisions of Standard on Auditing 560 (Revised) 'Subsequent Events' issued by The Institute of Chartered Accountants of India, our audit procedures, in so far as they relate to the revision to the consolidated financial statements, have been carried out solely on this matter and no additional procedures have been carried out for any other events occurring after May 28, 2026 (being the date of our earlier audit report on the earlier consolidated financial statements).

Our opinion is not modified in this matter.

Management's Responsibilities for the Statement

This Statement, which includes the Revised Consolidated Financial Results, is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Revised Consolidated Financial Results for the year ended March 31, 2026, have been compiled from the related audited revised consolidated financial statements. This responsibility includes the preparation and presentation of the Revised Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in 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.

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The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 with reference to Revised Consolidated Financial Statements, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective revised 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 this Revised Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Revised Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities

(a) Audit of the Revised Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Revised Consolidated Financial Results for the year ended March 31, 2026, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Revised 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 Revised Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is

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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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Revised 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Revised Annual Consolidated Financial Results, including the disclosures, and whether the Revised Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

Materiality is the magnitude of misstatements in the Revised Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Revised Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Revised Annual Consolidated Financial Results.

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We communicate with those charged with governance of the Parent and such other entities included in the Revised Consolidated Financial Results of which we are the independent auditors 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.

(b) Review of the Revised Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Revised Consolidated Financial Results for the quarter ended March 31, 2026, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA 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.

The Statement includes the results of the entity as listed under paragraph (a)(i) of Opinion and Conclusion section above. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

a. Attention is drawn to Note 5 to the Statement, which states that the consolidated financial results include the results for the quarter ended March 31, 2026, being balancing figures between audited figures in respect of the full year and the published year to date figures up to the third quarter which were subjected to limited review by us. Our report is not modified in respect of this matter.

b. Attention is invited to Note 8 of the Statement highlighting the fact that the Company has prepared Consolidated Financial results for the first time in December 2025, and therefore the comparative figures for the quarter and year ended March 31,2025 are not presented.

c. We did not audit the financial statements of a foreign subsidiary whose financial statements reflect total assets of Rs.66.10 lacs, total revenue of Rs. Nil and net cash outflow of Rs.29.52 lacs for the year ended on that date. These financial statements, of the

N V C & Associates LLP Mumbai Chartered Accountants

N V C & Associates LLP
Chartered Accountants

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foreign subsidiary, which have been audited by other auditors, were not prepared in accordance with the Ind AS. The management of the Company has furnished us details of Ind AS adjustments that are required in case of these financials so as to make the financial statements fit for consolidation. Our opinion on the consolidated Ind AS financial statements and results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors, review of Ind AS adjustments by us and the management certification.

For N V C & Associates LLP
Chartered Accountants
FRN No: 106971W/W101085

N Jayendran
Partner
M. No. 040441
Mumbai, Dated: - July 14, 2026
UDIN: 26040441VLYUQK3338

N V C & Associates LLP Mumbai Chartered Accountants

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

Annexure A

Sr No	Name of the Company	Relationship
1.	Daikaffil Chemicals India Limited	Holding Company
2.	Mikusu Global Industries Limited	Subsidiary

N V C & Associates LLP
Mumbai
Chartered Accountants

Daikaffil Chemicals India Limited

Date: July 14, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001,
Scrip Code: 530825

Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration in respect of Audit Reports with unmodified opinion for the financial year ended March 31, 2026.

We hereby declare that the Statutory Auditors of the Company, M/s. N V C & Associates LLP, Chartered Accountants have issued an Audit Reports with unmodified opinion on Revised Consolidated Financial Results for the quarter and financial year ended March 31, 2026.

You are requested to kindly take the above information on record.

Thanking You,

Yours Faithfully,

For **Daikaffil Chemicals India Limited**

DAIKAFFIL CHEMICALS INDIA LTD.

Raghuram K Shetty
Managing Director
DIN: 00038703

Encl. as above