

Daikaffil Chemicals India Limited



Date: February 10, 2026

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

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

The Board of Directors of the Company at their meeting held on February 10, 2026 *inter alia*, transacted the following business items:

1. Financial Results

Pursuant to Regulation 33 of Listing Regulations, The Board considered and approved the Unaudited Financial Results for the Quarter ended December 31, 2025 together with Limited Review Report thereon.

We also enclosed "Limited Review Report" dated February 10, 2026 issued by Statutory Auditors, M/s N V C & Associates LLP, Chartered Accountants in respect of Unaudited Financial Results for the Quarter ended December 31, 2025.

The Company hereby declares that the Auditor have expressed an unmodified opinion in the Audit Limited Review Report on the Financial Result for the quarter ended December 31, 2025.

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 Board Meeting commenced at 04.00 p.m. and concluded at 04.45 p.m.

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

Thanking You.

Yours faithfully,

For Daikaffil Chemicals India Limited

Jay Patel
Company Secretary and Compliance Officer

Place: Mumbai
Encl. as above

CIN No.: L24114MH1992PLC067309

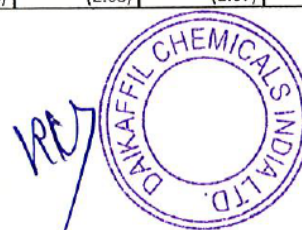
Reg. Off.: E/4, M.I.D.C., Tarapur Boisar-401506 Dist-Palghar, Maharashtra

Corp. Off.: 2nd Floor, A Wing, Fortune Avirahi, Jain Derasar Lane, Borivali (West), Mumbai-400092

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DAIKAFFIL CHEMICALS INDIA LIMITED						
CIN: L24114MH1992PLC067309						
Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506						
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2025						
(All figures are Rupees In Lacs unless otherwise Stated)						
Sl. No.	Particulars	Quarter Ended			Nine Month Ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from Operations	146.81	603.60	349.87	1,138.10	749.75
	(b) Other Income	1.30	1.35	6.90	3.53	46.85
	Total Income	148.11	604.95	356.77	1,141.63	796.60
2	Expenses					
	(a) Cost of materials consumed	33.34	202.63	265.23	855.69	597.87
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress	12.00	389.16	(34.15)	(32.86)	(94.20)
	(d) Employee Benefit Expenses	46.26	43.14	25.57	127.30	114.38
	(e) Finance Costs	0.00	0.09	-	0.64	0.10
	(f) Depreciation and Amortisation Expenses	8.72	8.42	6.31	26.85	27.08
	(g) Other Expenses	84.40	95.63	98.41	292.70	311.64
	Total Expenses	184.72	739.07	361.37	1,270.32	956.87
3	Profit/(Loss) before Exceptional Item and Tax (1-2)	(36.61)	(134.12)	(4.60)	(128.69)	(160.27)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(36.61)	(134.12)	(4.60)	(128.69)	(160.27)
6	Tax Expenses/(Credit)					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred tax charge / (credit)	(2.89)	(0.39)	31.10	(3.72)	(1.31)
	(c) Tax Adjustment of earlier periods	-	-	-	-	-
	Total Tax Expenses	(2.89)	(0.39)	31.10	(3.72)	(1.31)
7	Profit (Loss) for the Year after Taxes	(33.72)	(133.73)	(35.70)	(124.97)	(158.96)
8	Other Comprehensive Income (net of Taxes)					
	(a) Items that will not be reclassified to profit or loss (net)	4.82	(1.79)	-	1.24	(9.52)
	(b) Items that will be reclassified to profit or loss (net)	-	-	-	-	-
	Total Other Comprehensive Income (net of Taxes)	4.82	(1.79)	-	1.24	(9.52)
9	Total Comprehensive Income for the period (7+8)	(28.90)	(135.52)	(35.70)	(123.73)	(168.48)
10	Paid up Equity Share Capital (Face value of Rs.10 Each fully paid up)	600.00	600.00	600.00	600.00	600.00
11	Other Equity					285.22
12	Earning per share (not annualised for the quarters)					
	(a) Basic	(0.56)	(2.23)	(0.60)	(2.08)	(2.65)
	(b) Diluted	(0.56)	(2.23)	(0.60)	(2.08)	(2.65)

STAMPED FOR IDENTIFICATION



Notes:

- 1 The above standalone financial results as reviewed by the Board of Directors, were approved and taken on record in their meeting held on February 10, 2026.
- 2 The statutory auditors have carried out a limited review of the standalone financial results for the quarter and nine months ended December 31, 2025 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 The company has incorporated a subsidiary namely Mikusu Global Industries Limited on August 22, 2025. During the quarter, the company has started its activities and accordingly consolidated financial statements have been prepared for the first time during the quarter ended December 31, 2025.
- 6 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 benefit cost.
- 7 Figures for the previous period/year have been regrouped / re-classified to confirm to the figures of the current period/year.

By Order of the Board
For Daikaffil Chemicals India Limited



A handwritten signature in blue ink, appearing to read "R K Shetty".

Raghuram K Shetty
Managing Director
DIN-00038703

Place: Mumbai
Date: February 10, 2026

STAMPED FOR IDENTIFICATION

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

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2025, of Daikaffil Chemicals India limited, pursuant to the 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 nine months ended December 31, 2025, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation 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 Engagement (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 standalone financial statement is 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

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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
(Formerly known as Natvarlal Vepari & Co)
Chartered Accountants
FRN. 106971W/ W101085

N Jayendran
Partner
M. No. 040441
Mumbai Dated: February 10, 2026
UDIN: 26040441QRYOKC7209

DAIKAFFIL CHEMICALS INDIA LIMITED			
CIN: L24114MH1992PLC067309			
Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506			
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended			
December 31, 2025			
(All figures are Rupees in Lacs unless otherwise Stated)			
Sl. No.	Particulars	Quarter Ended	Nine Month Ended
		31.12.2025	31.12.2025
		Unaudited	Unaudited
1	Income		
	(a) Revenue from Operations	146.81	1,138.10
	(b) Other Income	1.30	3.53
	Total Income	148.11	1,141.63
2	Expenses		
	(a) Cost of materials consumed	33.34	855.69
	(b) Purchase of stock in trade	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress	12.00	(32.86)
	(d) Employee Benefit Expenses	46.26	127.30
	(e) Finance Costs	0.40	1.04
	(f) Depreciation and Amortisation Expenses	8.72	26.85
	(g) Other Expenses	87.78	296.08
	Total Expenses	188.50	1,274.10
3	Profit/(Loss) before Exceptional Item and Tax (1-2)	(40.39)	(132.47)
4	Exceptional Items	-	-
5	Profit/(Loss) before Tax (3+4)	(40.39)	(132.47)
6	Tax Expenses/(Credit)		
	(a) Current Tax	-	-
	(b) Deferred tax charge / (credit)	(2.89)	(3.72)
	(c) Tax Adjustment of earlier periods	-	-
	Total Tax Expenses	(2.89)	(3.72)
7	Profit (Loss) for the Year after Taxes	(37.50)	(128.75)
8	Other Comprehensive Income (net of Taxes)		
	(a) Items that will not be reclassified to profit or loss (net)	4.82	1.24
	(b) Items that will be reclassified to profit or loss (net)	-	-
	Total Other Comprehensive Income (net of Taxes)	4.82	1.24
9	Total Comprehensive Income for the period (7+8)	(32.68)	(127.51)
10	Paid up Equity Share Capital (Face value of Rs.10 Each fully paid up)	600.00	600.00
11	Earning per share (not annualised for the quarters)		
	(a) Basic	(0.63)	(2.15)
	(b) Diluted	(0.63)	(2.15)



Notes:

- 1 The above consolidated financial results as reviewed by the Board of Directors, were approved and taken on record in their meeting held on February 10, 2026.
- 2 The statutory auditors have carried out a limited review of the consolidated financial results for the quarter and nine months ended December 31, 2025 and have issued their unmodified report thereon.
- 3 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.
- 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". Since, there is no turnover in the subsidiary geographical segment reporting is not prepared.
- 5 The company has incorporated a subsidiary namely Mikusu Global Industries Limited on August 22, 2025. During the quarter, the company has started its activities and accordingly consolidated financial statements have been prepared for the first time during the quarter ended December 31, 2025.
- 6 Since the incorporation of subsidiary has resulted in the company preparing consolidated financial statements for the first time, the comparative figures of quarter ended September 30, 2025, the quarter and nine months ended December 31, 2024 and the year ended March 31, 2025 are not provided.
- 7 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 benefit cost.
- 8 Figures for the previous period/year have been regrouped / re-classified to confirm to the figures of the current period/year.

By Order of the Board
For Daikaffil Chemicals India Limited



Place: Mumbai
Date: February 10, 2026

A handwritten signature in blue ink, appearing to read "R. K. Shetty".

Raghuram K Shetty
Managing Director
DIN-00038703

STAMPED FOR IDENTIFICATION

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

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025, of Daikaffil Chemicals India limited, pursuant to the 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 nine months ended December 31, 2025 ("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.

N V C & Associates LLP
Chartered Accountants

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

<u>Name of the Entities</u>
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 Matters**

- a) We also did not review the financial result of immaterial subsidiary whose standalone financial results reflect total assets of Rs. 81.27 Lacs, total revenues of Rs NIL, total net loss after tax of Rs. 3.78 lacs and other comprehensive income/(loss) of Rs. Nil for the quarter and nine months ended December 31,2025, as considered in the statement. These financial statements of immaterial subsidiary have been prepared by the management for consolidation purposes and are incorporated in these consolidated financial statements on the basis of the management accounts of which we have not carried out any review procedures. Our conclusion is not modified on this account.
- b) Attention is invited to note 6 explaining the reasons why the results are prepared only for the quarter and the Nine month ended December 31, 2025. Our conclusion is not qualified on this account.

For N V C & Associates LLP
(Formerly known as Natvarlal Vepari & Co)
Chartered Accountants
FRN. 106971W/ W101085

N Jayendran
Partner
M. No. 040441
Mumbai Dated: February 10,2026
UDIN: 26040441ALMAEL1716