

Daikaffil Chemicals India Limited



Date: November 13, 2025

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 November 13, 2025 *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 and Half Year ended September 30, 2025 together with Limited Review Report thereon.

We also enclosed "Limited Review Report" dated November 13, 2025 issued by Statutory Auditors, M/s N V C & Associates LLP, Chartered Accountants in respect of Unaudited Financial Results for the Quarter and Half Year ended September 30, 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 and Half Year ended September 30, 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 04.55 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

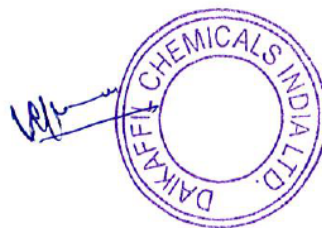
CIN No.: L24114MH1992PLC067309

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

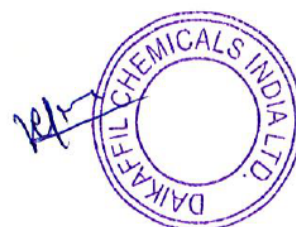
T: 02525 272674 / 022 5070 5050 / 2898 2133 / 2898 7912 | E: cs@daikaffil.com | W: www.daikaffil.com

DAIKAFFIL CHEMICALS INDIA LIMITED						
CIN: L24114MH1992PLC067309						
Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506						
Standalone Statement of Unaudited Financial Results for the Quarter and Half year Ended 30th September 2025						
(All figures are Rupees in Lacs unless otherwise Stated)						
Sl. No.	Particulars	Quarter Ended			Six Month Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income					
	(a) Revenue from Operations	603.60	387.69	-	991.29	-
	(b) Other Income	1.35	0.88	9.15	2.23	18.78
	Total Income	604.95	388.57	9.15	993.52	18.78
2	Expenses					
	(a) Cost of materials consumed	202.63	619.72	-	822.35	-
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress	389.16	(434.02)	-	(44.86)	-
	(d) Employee Benefit Expenses	43.14	37.90	34.23	81.04	60.45
	(e) Finance Costs	0.09	0.55	0.01	0.64	0.04
	(f) Depreciation and Amortisation Expenses	8.42	9.71	6.43	18.13	13.03
	(g) Other Expenses	95.63	112.68	55.45	208.31	73.26
	Total Expenses	739.07	346.54	96.12	1,085.61	146.78
3	Profit/(Loss) before Exceptional Item and Tax (1-2)	(134.12)	42.03	(86.97)	(92.09)	(128.00)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(134.12)	42.03	(86.97)	(92.09)	(128.00)
6	Tax Expenses/(Credit)					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred tax charge / (credit)	(0.39)	(0.44)	(28.67)	(0.83)	(39.66)
	(c) Tax Adjustment of earlier periods	-	-	-	-	-
	Total Tax Expenses	(0.39)	(0.44)	(28.67)	(0.83)	(39.66)
7	Profit (Loss) for the Year after Taxes	(133.73)	42.47	(58.31)	(91.26)	(88.36)
8	Other Comprehensive Income (net of Taxes)					
	(a) Items that will not be reclassified to profit or loss (net)	(1.79)	(1.79)	-	(3.58)	-
	(b) Items that will be reclassified to profit or loss (net)	-	-	-	-	-
	Total Other Comprehensive Income (net of Taxes)	(1.79)	(1.79)	-	(3.58)	-
9	Total Comprehensive Income for the period (7+8)	(135.52)	40.68	(58.31)	(94.84)	(88.36)
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	(2.23)	0.71	(0.97)	(1.52)	(1.47)
	(b) Diluted	(2.23)	0.71	(0.97)	(1.52)	(1.47)



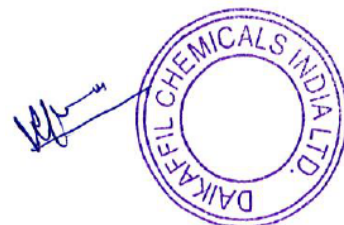
DAIKAFFIL CHEMICALS INDIA LIMITED
CIN: L24114MH1992PLC067309
Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506
Standalone Statement of unaudited Assets and Liabilities as at September 30,2025
(All figures are Rupees in Lacs unless otherwise Stated)

Particulars	As at 30th September 2025 Unaudited	As at 31st March 2025 Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	225.38	195.67
Capital Work in Progress	7.75	31.58
(b) Financial assets		
(i) Investment	75.43	18.72
(ii) Loans	-	-
(iii) Other Financial Assets	6.88	5.88
(c) Deferred tax assets (Net)	5.73	3.70
(d) Other Non-Current Assets	72.24	37.33
Total Non-Current Assets	393.40	292.88
Current Assets		
(a) Inventory	353.86	324.79
(a) Financial assets		
(i) Trade Receivables	470.20	606.00
(ii) Cash and cash equivalents	231.75	66.01
(iii) Other Bank Balances	-	47.51
(iii) Other Financial Assets	0.68	2.33
(b) Other current assets	90.07	101.76
Total Current Assets	1,146.56	1,148.40
TOTAL ASSETS	1,539.97	1,441.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	600.00	600.00
(b) Other equity	190.39	285.22
Total Equity	790.39	885.21
Liabilities		
Non Current Liabilities		
(a) Provisions	65.79	59.12
Total Non- Current Liabilities	65.79	59.12
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
total outstanding dues of micro enterprises and small enterprises; and	29.41	34.63
total outstanding dues of creditors other than micro enterprises and small enterprises.	549.30	436.56
(ii) Other Financial Liabilities	94.61	15.16
(b) Other current liabilities	2.56	2.68
(c) Provisions	7.91	7.91
Total Current Liabilities	683.79	496.94
Total Liabilities	749.58	556.06
TOTAL EQUITY AND LIABILITIES	1,539.97	1,441.28



DAKAFFIL CHEMICALS INDIA LIMITED
CIN: L24114MH1992PLC067309
Regd. Office : E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506
Standalone Unaudited Cash Flow Statement for the Half Year Ended September 30, 2025
(All figures are Rupees in Lacs unless otherwise stated)

Particulars	Half year ended	
	September 30, 2025	September 30, 2024
[A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(92.09)	(128.00)
Adjustments for:		
Depreciation and amortisation expenses	18.13	13.03
Provision for ECL	0.74	-
Finance Charge	0.64	0.04
Profit on Sale of Assets	-	(0.16)
Unrealised Exchange gain/(loss)	3.00	-
Interest Income	(1.81)	(18.61)
Operating Profit/(Loss) before changes in working capital	(71.38)	(133.71)
Adjustment for (Increase)/Decrease in Operating Assets		
Trade and other Receivables	138.05	-
Inventories	(29.08)	(45.14)
Other Financial Assets	(1.00)	(9.10)
Other Assets	(38.80)	(27.79)
Trade payable	107.54	70.33
Other Financial Liabilities	4.01	(52.20)
Other Liabilities and provisions	1.76	39.36
Cash flow from operations after changes in working capital	111.09	(158.24)
Net Direct Taxes (Paid)/Refunded	(0.08)	-
Net Cash Flow from/(used in) Operating Activities	111.01	(158.24)
[B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital WIP)	4.41	-
Sale of Fixed Assets	-	(6.93)
Fixed Deposit Investment (net)	47.51	(592.86)
Interest on Fixed Deposits	3.45	18.61
Net Cash Flow from/(used in) Investing Activities	55.38	(581.18)
[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	165.74	(739.42)
Cash & Cash Equivalents at beginning of period (see Note 1)	66.01	751.91
Cash and Cash Equivalents at end of period (see Note 1)	231.75	12.49
Note 1:		
Cash and Cash equivalents comprises of:		
Cash on Hands	0.32	0.18
Balance with Banks	231.43	12.31
Cash and Cash equivalents	231.75	12.49



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 November 13, 2025.
- 2 The statutory auditors have carried out a limited review of the standalone financial results for the quarter and half year ended September 30, 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. Since, the funding of the subsidiary is not done as on September 30, 2025 the company has not prepared and presented the consolidated financial statements.
- 6 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: November 13, 2025



A handwritten signature in blue ink.

Raghuram K Shetty
Managing Director
DIN-00038703



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 half year ended on September 30, 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 half year ended September 30, 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 unaudited standalone 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



LLPIN - ACM-9656

Formerly Natvarlal Vepari & Co LLP

[Converted from Natvarlal Vepari & Co. (a partnership firm with registration no. BA-86186) into LLP w.e.f.23-03-2025]

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

identified in an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

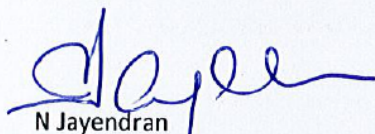
4. Conclusion

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.

5. Other Matter

The comparative standalone financial information of the Company for the quarter and half year ended September 30, 2024, included in these Standalone Financial Results have been audited by the predecessor auditor M/s NGST & Associates. The report of the predecessor auditor on the comparative financial information dated November 9, 2024, expressed an unmodified opinion.

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: November 13, 2025

UDIN: 25040441BMUJFK7695

