

DCM SHRIRAM FINE CHEMICALS LIMITED

CIN : U24296DL2021PLC387429

6th Floor, Kanchenjunga Building, 18 Barakhamba Road, New Delhi-110001
Tele.: 011-43207700, E-mail: chemicals@dsfcl.com, website: https://dsfcl.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in Lakhs)

Sl. No.	PARTICULARS	Standalone						Consolidated						
		Quarter ended			Nine month ended			Quarter ended			Nine month ended			Year ended
		31.12.2025 (Unaudited)	30.09.2025 Refer Note 2	31.12.2024 Refer Note 2	31.12.2025 (Unaudited)	31.12.2024 Refer Note 2	31.03.2025 Refer Note 2	31.12.2025 (Unaudited)	30.09.2025 Refer Note 2	31.12.2024 Refer Note 2	31.12.2025 (Unaudited)	31.12.2024 Refer Note 2	31.03.2025 Refer Note 2	
1.	Total Income from Operations	9,759	9,732	9,407	29,420	31,838	43,221	9,776	9,758	9,434	29,490	31,916	43,326	
2.	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	(139)	(346)	299	69	1,916	2,487	(122)	(320)	326	138	1,993	2,591	
3.	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	(139)	(346)	299	69	1,916	2,487	(122)	(320)	326	138	1,993	2,591	
4.	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	(162)	(272)	220	(21)	1,419	1,846	(149)	(253)	239	30	1,476	1,918	
5.	Total Comprehensive Income {comprising Net Profit/(Loss) & Other Comprehensive Income/(Loss) after tax}	(169)	(280)	210	(43)	1,388	1,817	(156)	(261)	229	8	1,445	1,889	
6.	Equity Share Capital	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	
7.	Other Equity	-	-	-	-	-	18,767	-	-	-	-	-	19,754	
8.	Basic and diluted earnings per share (₹) (Not annualised)	(0.19)	(0.31)	0.25	(0.02)	1.63	2.12	(0.17)	(0.29)	0.27	0.03	1.70	2.21	

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on March 02, 2026 and have been subjected to a limited review by the Statutory Auditor of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other recognised accounting principles generally accepted in India. These financial results are available on the website of the Company viz. <https://dsfcl.com> and on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).
- The Board of Directors of the Company, at its meeting held on November 14, 2023, had approved a Composite Scheme of Arrangement ("the Scheme") amongst the Company, DCM Shriram Industries Limited ("DCMSR"), DCM Shriram International Limited ("DSIL") and Lily Commercial Private Limited ("Lily"), inter alia, providing for the amalgamation of Lily with DCMSR and the subsequent demerger of the Chemical and Rayon undertakings of DCMSR into the Company and DSIL, respectively, with effect from the appointed date of April 01, 2023, subject to receipt of necessary regulatory and statutory approvals.
During the quarter, the Company has received the order of the National Company Law Tribunal ("NCLT") dated November 21, 2025, sanctioning the Scheme with the appointed date of April 01, 2023. The Scheme became effective on December 17, 2025 upon filing of the certified copy of the NCLT order with the Registrar of Companies. Accordingly, the impact of the Scheme has been given effect to in these financial results.
Pursuant to the Scheme, Daurala Foods & Beverages Private Limited ("DFBL") has become a wholly owned subsidiary of the Company.
In terms of the Scheme, DCMSR has transferred net assets aggregating to Rs. 15,336 lakhs and surplus in the Statement of Profit and Loss amounting to Rs. 28,663 lakhs to the Company. Further, the investment of Rs. 2,331 lakhs held by DCMSR in the Company, stands cancelled pursuant to the Scheme.
The consideration for the demerger of the Chemical Undertaking has been discharged by the Company through the issuance and allotment of its equity shares to the shareholders of DCMSR in the ratio of one equity share of the Company for every equity share held by them in DCMSR, as specified in the Scheme.
The restatement has been carried out in accordance with the accounting treatment prescribed under Appendix C of Ind AS 103 – Business Combinations, as notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. Accordingly, the financial information for the prior periods presented has been recast to reflect the impact of the Scheme from the appointed date of April 01, 2023.
The Board Committee, at its meeting held on December 31, 2025 has allotted 8,69,92,185 number of equity shares of Rs. 2 each to the shareholders of DCMSR. The said equity shares were listed with BSE Ltd and National Stock Exchange of India Ltd. with effect from February 17, 2026. Accordingly, these are the first published unaudited financial results of the Company.
- During the quarter ended September 30, 2025, the Company had decided to dispose off its leasehold land situated in Dahej, Gujarat and, accordingly, the said asset was classified as "Asset Held for Sale" in accordance with the applicable Indian Accounting Standards. Consequent to such classification, an estimated impairment loss of Rs. 533 lakhs was recognised under "other expenses" in the financial results for the said quarter. The aforesaid leasehold land was subsequently sold during the quarter resulting in lower actual loss. Accordingly, an amount of Rs. 223 lakhs, representing the excess impairment loss provided earlier, has been reversed during the quarter ended December 31, 2025.
- On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("New Labour Code") – consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The Company has assessed the potential impact of the aforesaid Labour Codes on its employee benefit obligations and related costs, consistent with the guidance provided by the Institute of Chartered Accountants of India and is of the view that there is no material financial impact of the same based on existing remuneration structure. The Company continues to monitor the finalisation of Central / State Rules and any clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- The Company's business activities falls within a single primary business segment i.e. manufacturing of Organics and fine chemicals in India.



Place : New Delhi
Dated : 02 March, 2026



DCM SHRIRAM
FINE CHEMICALS LTD.
Quality • Integrity • Pioneering Spirits

For and on behalf of the Board
Sd/-
URVASHI TILAKDHAR
Sr. Managing Director
DIN : 00294265

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Dated : 02 March, 2026



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For and on behalf of the Board
Sd/-
URVASHI TILAKDHAR
Sr. Managing Director
DIN : 00294265