

Dated: 6th November, 2025

To, BSE Ltd. Pheroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Scrip Code: 523369	To, National Stock Exchange of India Ltd Exchange Plaza, 5th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 Symbol: DCMSRIND
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Subject: Newspaper Publication –
Unaudited Financial Results for the Quarter and Half Year ended 30th
September, 2025.

Dear Sir/Madam,

Pursuant to Regulation 47 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we have published the Unaudited Financial Results for the quarter and half year ended 30th September, 2025 in the "Financial Express" (English) and the "Jansatta" (Hindi) today i.e. 6th November, 2025. Copies of the newspaper cuttings are attached.

This is for information and record.

Thanking you,

Yours faithfully,



(Y.D. Gupta)
Company Secretary &
Compliance Officer
FCS: 3405



Encl: As above

DCM SHRIRAM INDUSTRIES LIMITED

CIN : L74899DL1989PLC035140

Kanchenjunga Building, 18, Barakhamba Road, New Delhi - 110 001

Tel. : 011-43745000, E-mail : dsil@dcmsr.com, Website : https://dcmsr.com/

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / SIX MONTHS ENDED 30 SEPTEMBER 2025

(₹ in Lakhs)

Sl. No.	PARTICULARS	Standalone						Consolidated					
		Quarter ended			Six months ended			Quarter ended			Six months ended		
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1.	Total Income from Operations	53,180	50,177	54,113	1,03,357	1,10,134	2,08,220	53,206	50,204	54,139	1,03,410	1,10,185	2,08,325
2.	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	272	2,727	3,449	2,999	8,186	15,443	(334)	2,649	3,513	2,315	8,306	15,619
3.	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	272	2,727	3,449	2,999	8,186	15,443	(334)	2,649	3,513	2,315	8,306	15,619
4.	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	306	1,779	2,244	2,085	5,341	10,030	(312)	1,687	2,291	1,375	5,427	10,147
5.	Total Comprehensive Income/(Loss) {comprising net Profit/(loss) & Other Comprehensive Income/(loss) after tax}	293	1,767	2,261	2,060	5,376	9,980	(325)	1,675	2,309	1,350	5,462	10,097
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	-	-	-	-	-	86,246	-	-	-	-	-	88,155
8.	Basic and diluted earnings per share (₹) (Not annualised)	0.35	2.05	2.58	2.40	6.14	11.53	(0.36)	1.94	2.63	1.58	6.24	11.66

Notes:

- The Company has w.e.f. April 1, 2025 discontinued the accounting practice to defer off-season expenditure in interim reporting for inclusion in cost of sugar to be produced in the remainder of the year to align with Industry practice. Amount deferred during the six months ended September 30, 2024 was ₹ 3,200 lakhs. Such deferment and its discontinuation have no impact on the results for the full financial year.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, as amended, and other recognized accounting practices and policies to the extent applicable.
- There has been ambiguity with regard to chargeability of UP VAT or GST on certain supplies made to a party and therefore no tax is charged on invoices raised for such supplies. The Hon'ble Allahabad High Court has held that no VAT is chargeable on such transactions. This matter is sub-judice before the Hon'ble Supreme Court. GST demand is raised on these transactions from July, 2017 which is contested and is adequately provided as provision for contingencies with corresponding reimbursement asset based on back-to-back undertaking by the party to indemnify for any liability that may finally arise. GST council in its meeting dated October 7, 2023 has ceded the right to tax such supplies to state governments. However, the State Government has not notified any rules in this regard as yet. Pending necessary amendments / notifications, the Company has continued the same accounting treatment in respect of the transactions as in previous quarter(s).
- During the quarter ended September 30, 2025, a Subsidiary has filed an application for surrender of its leasehold land to the relevant authority. Accordingly, the leasehold land has been reclassified as "Asset held for sale" and an estimated impairment loss of ₹ 533 lakhs has been recognized in respect of the aforesaid land in other expenses in the unaudited consolidated financial results.
- The Company, in respect of the investment in one of the subsidiaries referred to in Note 4, which is part of the ongoing Scheme outlined in Note 6, has evaluated the potential impact of the surrender of leasehold land. As the investment shall be cancelled upon approval of the Scheme, an estimated impairment loss amounting to ₹ 663 lakhs on the said investment has not been recognized in these unaudited standalone financial results for the quarter ended September 30, 2025.
- The Board of Directors in the meeting held on November 14, 2023 approved a Composite Scheme of Arrangement ("the Scheme") between DCM Shriram Industries Limited and DCM Shriram Fine Chemicals Limited and DCM Shriram International Limited (wholly owned subsidiaries of DCM Shriram Industries Limited) and Lily Commercial Private Limited, for amalgamation of Lily Commercial Private Limited with DCM Shriram Industries Limited, and subsequent demerger of Chemical and Rayon businesses of DCM Shriram Industries Limited into DCM Shriram Fine Chemicals Limited and DCM Shriram International Limited, respectively, with effect from the appointed date of April 01, 2023, subject to regulatory and statutory approvals, as applicable. The Scheme has been approved by BSE and NSE under listing regulations and filed for approval with Hon'ble NCLT, New Delhi as required under section 230-232 of the Companies Act, 2013 which in its hearing held on September 30, 2025, reserved its order. Pending necessary approvals, the effect of the Scheme has not been given in these unaudited standalone/ consolidated financial results.
- Pursuant to the judgment dated October 23, 2024 of the Hon'ble Supreme Court in an another matter, the Office of the Assistant Excise Commissioner, Meerut, has in July 2025, raised a demand of ₹ 881 lakhs for the period from the financial year 2018-19 to July 11, 2025 towards Export Pass Fees levied on Denatured Spirits. The U.P. Sugar Manufacturers' Association (UPSMA) on behalf of its members has filed a writ petition challenging the demand based on legal opinion that the State Government cannot levy or recover any duty for the past period under existing legislation. The Hon'ble Allahabad High Court by an order dated July 30, 2025 has ordered to keep the State Government order in abeyance till the matter is decided. In view of the above, the Company has not made any provision in the financial results in this regard.
- The above financial results have been reviewed by the Audit Committee and then approved by the Board of Directors in its meeting held on 05 November 2025. The above financial results are available on the Company's website <https://dcmsr.com/> and also on www.bseindia.com & www.nseindia.com. The same can also be accessed by scanning the QR Code provided below.



Place : New Delhi
Date : 05 November, 2025



For and on behalf of the Board
Sd/-
ALOK B. SHRIRAM
Sr. Managing Director & CEO
DIN: 00203808

DCM SHRIRAM INDUSTRIES LIMITED

CIN : L74899DL1989PLC035140

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Place : New Delhi
Date : 05 November, 2025



For and on behalf of the Board
Sd/-
ALOK B. SHRIRAM
Sr. Managing Director & CEO
DIN: 00203808