

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

Regd. Off: 508 Iscon Elegance, Nr. Jain Temple, Nr. Prahladnagar Pick up Stand,
Vejalpur, Ahmedabad – 380051;

Telephone: +91 79- 66168950/66168951

Website: www.sikkoindia.com, E-mail: compliance@sikkoindia.com



Date: November 11, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.

Dear Sir / Madam,

Sub: Outcome of Board meeting held on today i.e. on Tuesday, November 11, 2025

Ref: Sikko Industries Limited (Symbol: SIKKO; ISIN: INE112X01017)

Dear Sir,

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Tuesday, November 11, 2025, at the registered office of the Company which was commenced at 04:30 P.M. and concluded at 05:00 P.M. have:

1. Considered, approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2025 along with Limited Review Report.

In this regard, we are hereby submitting the followings:

1. Unaudited (Standalone and Consolidated) Financial Results for the quarter and half year ended on September 30, 2025;
2. Limited Review Reports.

Kindly take the same on your record and oblige.

Thanking You,

For, Sikko Industries Limited

Dhruvitmandliya

Dhruvitkumar Pareshbhai Mandliya
Company Secretary and Compliance Officer
Membership No. ACS 66920



SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

508, Iscon Elegance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

Website: www.sikkoindia.com

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2025

Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakh)
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	For The Year
A Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,920.07	1,810.18	1,531.67	3,730.25	3,119.27	6,174.80
(b) Other Income	3.28	4.47	4.93	7.75	8.79	75.22
Total Revenue from operations (net)	1,923.35	1,814.65	1,536.60	3,738.00	3,128.06	6,250.02
Expenditure						
(a) Cost of materials consumed	537.29	544.82	51.89	1,082.11	110.12	560.35
(b) Purchases of stock-in-trade	711.92	657.18	925.04	1,369.10	2,100.46	3,784.23
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(66.45)	(89.37)	2.13	(155.82)	(131.27)	(199.27)
(d) Employee benefit expense	217.87	213.19	181.81	431.06	359.77	804.01
(e) Finance Costs	8.70	6.35	11.06	15.05	15.12	37.60
(e) Depreciation and amortisation expense	13.96	13.84	16.66	27.80	33.48	68.65
(f) Other Expenses	131.26	166.74	67.13	298.00	128.01	590.73
Total expenses	1,554.56	1,512.75	1,255.72	3,067.31	2,615.69	5,646.30
Profit (loss) Before exceptional & Extraordinary items and Tax	368.79	301.90	280.88	670.69	512.37	603.72
Exceptional Items						
Profit (loss) from ordinary activities before tax	368.79	301.90	280.88	670.69	512.37	603.72
Tax Expenses - Current Tax	85.76	85.22	82.41	170.98	142.49	181.94
(less):- MAT Credit	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax Expense Relating to Prior years	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax (Assets)/Liabilities	(2.11)	(1.23)	(11.70)	(3.34)	(15.19)	(5.31)
Profit (loss) from ordinary activities	285.15	217.91	210.17	503.06	385.07	427.10
Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00	0.00
Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income tax relating to items that will not be reclassified to profit	0.00	0.00	0.00	0.00	0.00	0.00
Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income tax relating to items that will be reclassified to profit or	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit After Other Comprehensive Income	285.15	217.91	210.17	503.06	385.07	427.10
Profit/(Loss) From Discontinuing Operation Before Tax	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
Net Profit/(Loss) from Discontinuing Operation After Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit(Loss) For Period Before Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
Share Of Profit / Loss Associates	0.00	0.00	0.00	0.00	0.00	0.00
Profit/Loss Of Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
Net Profit (+)/ Loss (-) For the Period	285.15	217.91	210.17	503.06	385.07	427.10
Details of equity share capital						
Paid-up equity share capital	2,184.00	2,184.00	1,680.00	2,184.00	1,680.00	2,184.00
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	0.00	0.00	0.00	0.00	0.00	5,954.30
Earnings per share (EPS)						
Basic earnings per share from countinuing And Discountinuing operations	1.31	1.00	1.25	2.30	2.29	2.41
Diluted earnings per share from countinuing And Discountinuing operations	1.31	1.00	1.25	2.30	2.29	2.41

Notes:-

- The Unaudited Standalone financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting," prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016.
- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 11th November, 2025.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2025 and have issued an unmodified limited review report.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has single reportable business segment i.e., Agro Chemical Business. Accordingly no separate information for segment wise disclosure is given in provided with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- The company does not have any Joint Ventures or Associate Companies as on September 30, 2025.
- The Company has M/s. Sikko Foundation, Section 8 company limited by shares as its Wholly Owned Subsidiary. However, the subsidiary has not commenced its operation yet. Therefore, the standalone and consolidated financial results for the quarter and half year ended on September 30, 2025 has been prepared on the basis of standalone information of Holding company i.e. Sikko Industries Limited.

Date :- 11/11/2025
Place :- Ahmedabad



For, SIKKO INDUSTRIES LIMITED

JAYANTIBHAI MOHANBHAI KUMBHANI
Managing Director
DIN:00587807

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

508, Iscon Eligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

Website: www.sikkoindia.com

Statement of Standalone Unaudited Assets and Liabilities as on 30th September, 2025

Particulars		(Rs. In Lakh)	
		Year Ended	
A	Date of start of reporting period	30-09-2025	31-03-2025
B	Date of end of reporting period	01-04-2025	01-04-2024
C	Whether results are audited or unaudited	30-09-2025	31-03-2025
		Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	1,307.18	1,312.18
b)	Capital work-in-progress	0.00	0.00
c)	Investment Property	0.00	0.00
d)	Goodwill	0.00	0.00
e)	Other Intangible assets	2.05	2.28
f)	Intangible assets under development	0.00	0.00
g)	Biological Assets other than bearer plants	0.00	0.00
h)	Investments accounted for using equity method	0.00	0.00
i)	Financial Assets	0.00	0.00
(i)	Investments	602.85	774.34
(ii)	Trade receivables	0.00	0.00
(iii)	Loans	9.27	9.37
(iv)	Security Deposits	0.00	0.00
j)	Deferred tax assets (net)	0.00	0.00
k)	Other non-current assets	0.00	0.00
2	Current assets	0.00	0.00
a)	Inventories	1,799.23	1,315.63
b)	Financial Assets	0.00	0.00
(i)	Investments	0.00	0.00
(ii)	Trade receivables	4,939.93	3,194.77
(iii)	Cash and cash equivalents	84.15	12.86
(iv)	Bank balances other than Cash and cash equivalents	0.00	0.00
(v)	Short Term Loans & Advances	657.67	260.43
(vi)	Others	5.78	5.78
c)	Current Tax Assets (Net)	0.00	0.00
d)	Other current assets	4,156.42	3,924.44
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax assets	0.00	0.00
Total Assets		13,564.53	10,812.07
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	2,184.00	2,184.00
b)	Other Equity	6,443.80	5,954.30
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities	0.00	0.00
(i)	Long Term Borrowings	128.22	124.03
(ii)	Trade payables	0.00	0.00
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
b)	Provisions		
c)	Deferred tax liabilities (Net)	8.85	12.20
d)	Deferred government grants (non current)	0.00	0.00
e)	Other non-current liabilities	0.00	0.00
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	1,100.82	287.52
(ii)	Trade payables		
Total Outstanding Dues of creditors micro and small enterprise		1,723.89	682.35
Total Outstanding Dues of creditors other than micro and small enterprise		419.15	248.58
(iii)	Other financial liabilities	0.00	0.00
a)	Provisions	9.97	15.62
b)	Income/Current Tax Liabilities (Net)	581.29	362.70
c)	Other current liabilities	964.54	940.78
Total Liabilities		13,564.53	10,812.07



For, SIKKO INDUSTRIES LIMITED

JAYANTIBHAI MOHANBHAI KUMBHANI
Managing Director
DIN:00587807

Date :- 11/11/2025

Place :- Ahmedabad

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

508, Iscon Elligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

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Statement of Standalone Unaudited Cash Flow Statement for the half year ended September 30, 2025

	Particulars	As on	As on
		30th September, 2025	30th September, 2024
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	670.69	512.37
	Adjustments for:		
	Depreciation and amortisation	27.80	33.48
	Interest Income	0.00	0.00
	Finance costs	15.05	15.12
	Operating profit / (loss) before working capital changes	713.55	560.97
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(483.60)	(141.54)
	(Increase) / Decrease Short-term loans and advances	(397.25)	(266.32)
	Increase / (Decrease) Trade payables	1,212.11	147.85
	(Increase) / Decrease Trade Receivables	(1,745.16)	(716.98)
	(Increase) / Decrease Other Non Current Assets	0.00	0.00
	(Increase) / Decrease Other Non Current Liabilities	0.00	0.00
	Increase / (Decrease) Other Financial Liabilities	0.00	36.22
	Increase / (Decrease) Short Term Provisions	41.96	0.49
	Increase / (Decrease) Other current Assets	(231.98)	699.58
	Increase / (Decrease) Other current liabilities	23.76	(98.27)
	Net Cash Generated/(Used in) Operations	(1,580.15)	(338.97)
	Cash flow from extraordinary items	0.00	0.00
	Direct Taxes Paid including for past years	0.00	0.00
	Dividend & Dividend Tax Paid	0.00	0.00
	Net cash flow from / (used in) operating activities (A)	(866.60)	222.00
B.	Cash flow from Investing activities		
	Sale of Fixed Assets	0.00	(19.68)
	Purchase of Fixed Assets	(22.57)	0.00
	Movement in Investments	171.49	0.00
	Change in Long Term Loan and Advances	0.10	0.00
	Net cash flow from / (used in) investing activities (B)	149.02	(19.68)
C.	Cash flow from financing activities		
	Finance cost	(15.05)	(15.12)
	Increase / (Decrease) Long Term Borrowings	4.19	164.40
	Increase / (Decrease) Short Term Borrowings	813.30	(348.61)
	Interest Paid	0.00	0.00
	(Increase) / Decrease Long-term loans and advances	0.00	0.00
	Share Related Expenditures	(13.56)	0.00
	Net cash flow from / (used in) financing activities (C)	788.88	(199.33)
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	71.30	2.98
	Cash and cash equivalents at the beginning of the year	12.86	8.23
	Cash and cash equivalents at the end of the year *	84.16	11.22
	* Comprises:		
	(a) Cash on hand	0.77	4.45
	(b) Balances with banks		
	(i) In current accounts	83.39	6.77
	(ii) In deposit accounts	0.00	0.00
		84.16	11.22

Date :- 11/11/2025

Place :- Ahmedabad



For, SIKKO INDUSTRIES LIMITED

JAYANTIBHAI MOHANBHAI KUMBHANI

Managing Director

DIN:00587807

**Independent Auditors Report on the Quarter and Year to date standalone financial results of
Sikko Industries Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and
Disclosures Requirements) Regulations 2015**

**To The Board of Directors of
Sikko Industries Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s Sikko Industries Limited** ("the Company") for the quarter and half year ended **30th September 2025** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **11th November 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 financial 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 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D G M S & Co.
Chartered Accountants



Jyoti J. Kataria
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 11-11-2025
UDIN: 25116861BMHWIC8454

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai
Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

Registered Office: 508, Iscon Eligance, Nr. Jain Temple Nr. Prahlanagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051
Website: www.sikkoindia.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
A Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C Report	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Consolidated
D Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I						
I Revenue From Operations						
Net sales or Revenue from Operations	1,920.07	1,810.18	1,531.67	3,730.25	3,119.27	6,174.80
II Other Income	3.28	4.47	4.93	7.75	8.79	75.22
III Total Income (I + II)	1,923.35	1,814.65	1,536.60	3,738.00	3,128.06	6,250.02
IV Expenses						
(a) Cost of materials consumed	537.29	544.82	51.89	1,082.11	110.12	560.35
(b) Purchases of stock-in-trade	711.92	657.18	925.04	1,369.10	2,100.46	3,784.23
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(66.45)	(89.37)	2.13	(155.82)	(131.27)	(199.27)
(d) Employee benefit expense	217.87	213.19	181.81	431.06	359.77	804.01
(e) Finance Costs	8.70	6.35	11.06	15.05	15.12	37.60
(f) Depreciation and amortisation expense	13.96	13.84	16.66	27.80	33.48	68.65
(g) Other Expenses	131.26	166.74	67.13	298.00	128.01	590.73
Total expenses	1,554.56	1,512.75	1,255.72	3,067.31	2,615.69	5,646.31
V Profit (loss) before Exceptional and Extraordinary Items	368.79	301.90	280.88	670.69	512.37	603.72
VI Exceptional items						
VIII Profit (loss) before Tax (VII-VIII)	368.79	301.90	280.88	670.69	512.37	603.72
X Tax Expense						
(a) Current Tax	85.76	85.22	82.41	170.98	142.49	181.94
(Less):- MAT Credit	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax Expense Relating to Prior years	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred Tax (Asset)/Liabilities	(2.11)	(1.23)	(11.70)	(3.34)	(15.19)	(5.31)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	285.14	217.91	210.17	503.05	385.07	427.10
XII Profit (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV Profit (Loss) for the period (XI+XIV)	285.14	217.91	210.17	503.05	385.07	427.10
XVI Other Comprehensive Income						
a. i). Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii). Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
b i). Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii). Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII Total Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	285.14	217.91	210.17	503.05	385.07	427.10
XVIII Details of equity share capital						
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,184.00	2,184.00	1,680.00	2,184.00	1,680.00	2,184.00
Other Equity	0.00	0.00	0.00		0.00	5,953.86
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous year						5,953.86
XIX Earnings per share (Not Annualized for Year ended)	1.31	1.00	1.25	2.30	2.29	2.41
(a) Earnings per share Continuing Operation (Not Annualised for Year ended)						
Basic earnings per share before extraordinary items	1.31	1.00	1.25	2.30	2.29	2.41
Diluted earnings per share before extraordinary items	1.31	1.00	1.25	2.30	2.29	2.41
(b) Earnings per share Discontinuing Operation (Not Annualised for Year ended)						
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
(c) Earnings per share (Not Annualised for Year ended)						
Basic earnings per share before extraordinary items	1.31	1.00	1.25	2.30	2.29	2.41
Diluted earnings per share before extraordinary items	1.31	1.00	1.25	2.30	2.29	2.41

Notes:-

Notes to Consolidated Unaudited financials results for the half year ended 30th September 2025:

- These unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable
- The above unaudited consolidated financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 11/11/2025
- The above result includes Consolidated Statement of Assets and Liabilities for the Half Year ended on September 30, 2025.
- This unaudited Consolidated financial Result comprise of results/financial information of the Holding company i.e. Sikko Industries Limited and its Wholly Owned Subsidiary Company namely i) Sikko Foundation
- The Company does not have any Joint venture or Associates companies as on September 30, 2025
- The Company has single reportable segment of agro chemical business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The Company has M/s. Sikko Foundation, Section 8 company limited by shares as its Wholly Owned Subsidiary. However, the subsidiary has not commenced its operation yet. Therefore, the standalone and consolidated financial results for the quarter and half year ended on September 30, 2025 has been prepared on the basis of standalone information of Holding company i.e. Sikko Industries Limited.

Date :- 11.11.2025
Place :- Ahmedabad



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani
Managing Director
DIN:00587807

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

Registered Office: 508, Iscon Eligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, , Ahmedabad, Gujarat, India, 380051

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2025

Particulars	(Rs. In Lakhs)	
	Half Year Ended	Year Ended
	30-09-2025	31-03-2025
	01-04-2025	01-04-2024
	30-09-2025	31-03-2025
	Consolidated	Consolidated
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,307.18	1,312.18
(b) Capital work-in-progress	0.00	0.00
(c) Other Intangible Assets	2.05	2.28
(d) Financial assets	0.00	0.00
(i) Investments	601.85	774.34
(ii) Trade receivables	0.00	0.00
(iii) Loan	9.27	9.37
(e) Deferred Tax Assets	0.00	0.00
(f) Other non-current asset	0.00	0.00
Total non-current assets	1,920.35	2,098.18
Current assets		
(a) Inventories	1,799.23	1,315.63
(b) Financial assets		
(i) Trade receivables	4,939.93	3,194.77
(ii) Cash and cash equivalents	85.16	13.86
(iii) Loan	657.66	260.43
(iv) Other financial asset	5.78	5.78
(c) Income/Current tax assets (net)	0.00	0.00
(c) Other current assets	4,156.43	3,924.44
Total current assets	11,644.19	8,714.91
TOTAL ASSETS	13,564.54	10,812.08
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,184.00	2,184.00
(b) Other equity	6,443.37	5,953.86
(c) Non Controlling Interest	0.0001	0.0001
Total equity	8,627.37	8,137.86
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	128.23	124.03
(b) Deferred tax liability (net)	8.85	12.20
Total non current liabilities	137.08	136.23
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,100.82	287.54
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	1,724.31	682.35
2. Dues of creditor other than micro enterprises and small enterprise	419.15	249.00
(iii) Other financial liabilities		
(b) Provision	9.97	15.62
(c) Income/Current tax liabilities (net)	581.29	362.70
(d) Other current liabilities	964.54	940.78
Total current liabilities	4,800.08	2,537.99
TOTAL EQUITY AND LIABILITIES	13,564.54	10,812.08



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani
Managing Director
DIN:00587807

Date :- 11.11.2025
Place :- Ahmedabad

SIKKO INDUSTRIES LIMITED

CIN: L51909GJ2000PLC037329

Registered Office: 508, Iscon Eligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, , Ahmedabad, Gujarat, India, 380051

Unaudited Consolidated Cash Flow Statement for the half year ended 30th September, 2025

(Rupees in Lakhs)

S.No.	Particulars	Half Year ended 30-09-2025 Consolidated	Half Year ended 30-09-2024 Consolidated
A)	Cash flow from operating activities		
	Profit before taxation	670.69	512.37
	Adjustment for :	0.00	0.00
	Depreciation and amortisation	27.80	33.48
	Profit on Sale of Fixed Assets		-
	Finance cost	15.05	15.12
	Interest income	0.00	0.00
	Dividend Income	0.00	0.00
	Operating profit/(loss) before working capital changes	713.55	560.97
	Adjustment for :	-	
	Increase/ (Decrease) in trade payables	1,212.11	(141.54)
	Increase/ (Decrease) in trade receivables	(1,745.16)	(266.32)
	Increase/ (Decrease) in other current liabilities and Other	23.76	147.85
	Decrease/ (Increase) in Loans & Advances	(397.23)	(716.98)
	Decrease/ (Increase) in inventories	(483.60)	0.00
	Decrease/ (Increase) in Other Financial Assets	0.00	0.00
	Decrease/ (Increase) in Other Financial Liabilities	0.00	36.22
	Decrease/ (Increase) in Other Current Assets	(231.99)	0.49
	Provision	41.96	699.58
	Decrease/ (Increase) in Income/Current tax liabilities (net)	0.00	(98.27)
	Cash Generated from operations	(1,580.16)	(338.97)
	Tax paid	0.00	0.00
	Net cash flow from/(used in) operating activities (A)	(866.61)	222.00
B)	Cash from investing activities		
	Movements in Investments	172.49	0.00
	Purchase of property, plant and equipment	(22.57)	0.00
	Sale of property, plant and equipment	0.00	(19.68)
	Movements in Non Current Assets	0.10	0.00
	Dividend Income	0.00	0.00
	Interest income	0.00	0.00
	Net cash used in investing activities (B)	150.03	(19.68)
C)	Cash flow from financing activities		
	Dividend paid	0.00	0.00
	Proceeds from long-term borrowings	4.20	164.40
	Proceeds from short-term borrowings	813.29	(348.61)
	Proceeds from Equity Shares	0.00	0.00
	Share Related Expenditures	(13.56)	0.00
	Finance cost paid	(15.05)	(15.12)
	Net cash flow from financing activities (C)	788.88	(199.33)
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	72.30	2.98
E)	Cash and cash equivalents as at the beginning of the year	12.86	8.23
F)	Cash and cash equivalents as at the end of the year	85.16	11.22
	Balance with banks	84.39	6.77
	Cash in hand	0.77	4.45
	Total	85.16	11.22



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani
Managing Director
DIN:00587807

Date :- 11.11.2025
Place :- Ahmedabad

Independent Auditor's Review Report on Quarterly and Year to date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Sikko Industries Limited**

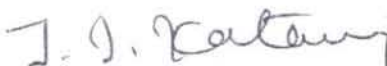
We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Sikko Industries Limited** ("the Holding Company") and its subsidiary **Sikko Foundation** for the quarter and half year ended **30th September 2025** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **11th November 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 financial 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 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D G M S & Co.
Chartered Accountants



Jyoti J. Kataria
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 11-11-2025
UDIN: 25116861BMHWID6439

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