

# SIKKO INDUSTRIES LIMITED

CIN: L35105GJ2000PLC037329

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: May 23, 2026

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 Saturday, May 23, 2026

Ref: Sikko Industries Limited (Symbol: SIKKO; ISIN: INE112X01025)

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 Saturday, May 23, 2026, at the registered office of the Company which was commenced at 04:00 P.M. and concluded at 05:00 P.M. have:

1. Considered, approved and taken on record the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on March 31, 2026 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report.

In this regard, we are hereby submitting the followings:

- (a) Audited (Standalone and Consolidated) Financial Results for the quarter and year ended on March 31, 2026;
- (b) Standalone and Consolidated Statement of Assets and Liabilities;
- (c) Standalone and Consolidated Cash Flow Statements;
- (d) Audit Reports' (unmodified opinion) on the Audited Standalone and Consolidated Financial Results;
- (e) Declaration by the Company (for audit reports with unmodified opinion);

Kindly take the same on your record and oblige.

Thanking You,  
Yours Faithfully,  
For, Sikko Industries Limited

*Dhruvitmandliya*

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



# SIKKO INDUSTRIES LIMITED

CIN: 35105GI2000PLC037329

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

Statement of Standalone audited Financial Results for the quarter and year ended March 31, 2026

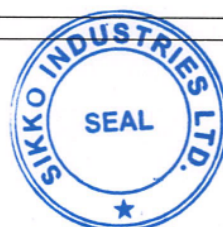
## Standalone Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2026

Particulars		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Rs. In Lakh except per share data)				
A	Date of start of reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
<b>Part I</b>						
I	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	1,099.37	1,671.58	1,885.16	6,501.20	6,174.80
II	<b>Other Income</b>	77.09	55.29	64.68	140.13	75.22
III	<b>Total Income (I + II)</b>	<b>1,176.47</b>	<b>1,726.87</b>	<b>1,949.84</b>	<b>6,641.34</b>	<b>6,250.02</b>
IV	<b>Expenses</b>					
(a)	Cost of materials consumed	376.19	64.85	450.23	1,523.15	560.35
(b)	Purchases of stock-in-trade	410.49	1,043.80	1,047.41	2,823.39	3,784.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	48.49	(29.43)	(112.84)	(136.76)	(199.27)
(d)	Employee benefit expense	248.66	226.74	267.84	906.46	804.01
(e)	Finance Costs	37.60	29.53	14.95	82.18	37.60
(f)	Depreciation and amortisation expense	20.85	14.49	17.98	63.14	68.65
(g)	Other Expenses	359.75	92.37	355.74	750.12	590.73
	<b>Total expenses</b>	<b>1,502.02</b>	<b>1,442.35</b>	<b>2,041.31</b>	<b>6,011.67</b>	<b>5,646.30</b>
V	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)</b>	<b>(325.55)</b>	<b>284.52</b>	<b>(91.47)</b>	<b>629.67</b>	<b>603.72</b>
VI	Exceptional items					
VIII	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>(325.55)</b>	<b>284.52</b>	<b>(91.47)</b>	<b>629.67</b>	<b>603.72</b>
X	<b>Tax Expense</b>					
(a)	Current Tax	(103.34)	80.36	(14.82)	148.00	181.94
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(22.40)	(3.17)	11.05	(28.91)	(5.31)
XI	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(199.81)</b>	<b>207.33</b>	<b>(87.69)</b>	<b>510.58</b>	<b>427.10</b>
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV	<b>Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>(199.81)</b>	<b>207.33</b>	<b>(87.69)</b>	<b>510.58</b>	<b>427.10</b>
XVI	<b>Other Comprehensive Income</b>					
a. i.	Amount of item that will not be reclassified to profit or loss					
ii.	Income tax relating to items that will not be reclassified to profit or loss					
b i.	Item that will be reclassified to profit or loss					
ii.	Income tax relating to items that will be reclassified to profit or loss					
XVII	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>(199.81)</b>	<b>207.33</b>	<b>(87.69)</b>	<b>510.58</b>	<b>427.10</b>
XVIII	<b>Details of equity share capital</b>					
	Paid-up equity share capital (Face Value of Rs. 1/- per equity share)	4,368.00	4,368.00	2,184.00	4,368.00	2,184.00
	Other Equity	4,260.94	-	5,954.30	4,260.94	5,954.30
	Face value of equity share capital (Per Share)	Rs. 1/-	Rs. 1/-	Rs. 10/-	Rs. 1/-	Rs. 10/-
	Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous year	-	-	-	-	-
XIX	<b>Earnings per share (Not Annualised for quarters)</b>	<b>(0.05)</b>	<b>0.05</b>	<b>(0.02)</b>	<b>0.12</b>	<b>0.10</b>
(a)	<b>Earnings per share Continuing Operation ( Not Annualised for quarters )</b>					
	Basic earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
	Diluted earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
(b)	<b>Earnings per share Discontinuing Operation ( Not Annualised for quarters )</b>					
	Basic earnings per share after extraordinary items	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
(c)	<b>Earnings per share ( Not Annualised for quarters )</b>					
	Basic earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
	Diluted earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10

\* Basic and Diluted Earnings per share are not annualised except for the year ended 31, March 2026.

### Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2026:	
1	These audited standalone financial results have been prepared in accordance with the Indian Accounting Standards (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.
2	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for year ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
3	The Standalone Statement of Assets and Liabilities as on March 31, 2026 and cash Flow Statement for the financial year ended on March 31, 2026 are attached herewith.
4	The above audited standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 23 2026. The statutory auditors have expressed an unmodified opinion.
5	The results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 33- Earning per Share, considering the Company has during the year ended 31st March 2026 splitted its equity shares from Rs.10/- to Rs.1/- .After that the company issued bonus equity shares in ratio of 1:1.
6	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".
7	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 year ended on March 31, 2026 has been prepared on the basis of standalone information of Holding company i.e. Sikko Industries Limited.
8	The Company does not have any joint ventures or associate companies as on March 31, 2026.



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani  
Managing Director  
DIN:00587807

Date :- 23/05/2026  
Place :- Ahmedabad

**SIKKO INDUSTRIES LIMITED**

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

**Standalone Statement of Balance Sheet as at 31st March, 2026**

			(Rs. In Lakhs)	
Particulars	As at			
	31st March, 2026	31st March, 2025		
<b>ASSETS</b>				
<b>Non-current assets</b>				
(a) Property, plant and equipment	1,453.61	1,312.19		
(b) Capital work-in-progress				
(c) Other Intangible Assets	4.74	2.27		
(d) Financial assets				
(i) Investments	553.39	774.34		
(ii) Trade receivables				
(iii) Loan	32.02	9.37		
(e) Deferred Tax Assets	16.71			
(f) Other non-current asset				
<b>Total non-current assets</b>	<b>2,060.47</b>	<b>2,098.18</b>		
<b>Current assets</b>				
(a) Inventories	1,792.82	1,315.63		
(b) Financial assets				
(i) Trade receivables	3,591.85	3,194.77		
(ii) Cash and cash equivalents	30.60	12.86		
(iii) Loan	88.26	260.43		
(iv) Other financial asset	-	5.78		
(c) Income/Current tax assets (net)	-	-		
(c) Other current assets	3,914.70	3,924.44		
<b>Total current assets</b>	<b>9,418.24</b>	<b>8,713.90</b>		
<b>TOTAL ASSETS</b>	<b>11,478.70</b>	<b>10,812.08</b>		
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity share capital	4,368.00	2,184.00		
(b) Other equity	4,260.94	5,954.30		
<b>Total equity</b>	<b>8,628.94</b>	<b>8,138.30</b>		
<b>Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	115.51	124.03		
(b) Deferred tax liability (net)		12.20		
<b>Total non current liabilities</b>	<b>115.51</b>	<b>136.23</b>		
<b>Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	1,056.00	287.52		
(ii) Trade payable				
1. Dues of micro enterprises and small enterprises	22.46	682.35		
2. Dues of creditor other than micro enterprises and small enterprises	272.67	248.58		
(iii) Other financial liabilities				
(b) Provision	11.31	15.62		
(c) Income/Current tax liabilities (net)	148.00	362.70		
(d) Other current liabilities	1,223.82	940.78		
<b>Total current liabilities</b>	<b>2,734.25</b>	<b>2,537.55</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,478.70</b>	<b>10,812.08</b>		



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani  
Managing Director  
DIN:00587807

Date :- 23/05/2026  
Place :- Ahmedabad

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**Standalone Cash Flow Statement for the year ended 31st March 2026**

*(Rupees in Lakhs)*

S.No.	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
<b>A)</b>	<b>Cash flow from operating activities</b>		
	Profit before taxation	629.67	603.72
	<b>Adjustment for :</b>	-	
	Depreciation and amortisation	63.14	68.65
	Finance cost	78.76	37.60
	Interest income	(50.09)	(34.87)
	Profit on Sale of Fixed Assets	(2.95)	(0.09)
	Tax Provision of Previous year	(19.94)	
	Sundry creditors w/off	(21.04)	-
	<b>Operating profit/(loss) before working capital changes</b>	<b>677.56</b>	<b>675.01</b>
	<b>Adjustment for :</b>	-	
	Increase/ (Decrease) in trade payables	(614.76)	270.64
	Increase/ (Decrease) in trade receivables	(397.08)	(879.52)
	Increase/ (Decrease) in other current liabilities	283.04	410.85
	Decrease/ (Increase) in Loans & Advances	149.52	(265.43)
	Decrease/ (Increase) in inventories	(477.20)	(186.46)
	Decrease/ (Increase) in Other Financial Assets	5.78	(0.68)
	Decrease/ (Increase) in Other Financial Liabilities	-	(393.86)
	Decrease/ (Increase) in Other Current Assets	9.74	(2,750.58)
	Provision	(219.01)	7.04
	<b>Cash Generated from operations</b>	<b>(582.42)</b>	<b>(3,112.98)</b>
	Taxes paid (net)	148.00	363
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(730.42)</b>	<b>(3,475.68)</b>
<b>B)</b>	<b>Cash from investing activities</b>	-	
	Movements in Investments	220.95	(644.25)
	Purchase of property, plant and equipment	(234.46)	(983.28)
	Sale of property, plant and equipment	27.44	1.56
	Profit on sale of Fixed asset	2.95	-
	Dividend Income	-	-
	Interest income	50.09	34.87
	<b>Net cash used in investing activities (B)</b>	<b>66.96</b>	<b>(1,591.10)</b>
<b>C)</b>	<b>Cash flow from financing activities</b>	-	
	Dividend paid	-	-
	Proceeds from long-term borrowings	(8.52)	(29.78)
	Proceeds from short-term borrowings	768.47	(147.66)
	Proceeds from Equity Shares	-	4,923.75
	Finance cost paid	(78.76)	(37.60)
	<b>Net cash flow from financing activities (C)</b>	<b>681.19</b>	<b>4,708.71</b>
<b>D)</b>	<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>17.74</b>	<b>4.63</b>
<b>E)</b>	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>12.86</b>	<b>8.23</b>
<b>F)</b>	<b>Cash and cash equivalents as at the end of the year</b>	<b>30.60</b>	<b>12.86</b>
	Balance with banks	14.02	7.06
	Cash in hand	16.58	5.80
	<b>Total</b>	<b>30.60</b>	<b>12.86</b>



For, Sikko Industries Limited

*(Signature)*

Jayantibhai Mohanbhai Kumbhani  
Managing Director  
DIN:00587807

Date :- 23/05/2026  
Place :- Ahmedabad

**INDEPENDENT AUDITOR'S REPORT**

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

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

**Opinion**

1. We have audited the accompanying standalone financial results of **Sikko Industries Limited** (hereinafter referred to as "the company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

**Basis for Opinion**

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.**

**Branch Office: B-15/16, 5<sup>th</sup> 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**

**Board of Directors' Responsibilities for the Standalone Financial Results**

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities for the Audit of Standalone Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

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**Other Matters**

10. The standalone financial results include the results for the year ended March 31, 2025 and March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the year had only been reviewed and not subjected to audit.

FOR D G M S & CO.  
Chartered Accountants



Jyoti J. Kataria  
Partner

Membership No. 116861

Firm Regn. No. 0112187W

Date: 23-05-2026

UDIN: 26116861PUCQKH4944



INDIA

**Head Office:** 217/218, Manek Center, P.N. Marg, Jamnagar- 361008.

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Website: www.sikkoindia.com

Statement of Consolidated audited Financial Results for the quarter and year ended March 31, 2026

Consolidated Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2026

Particulars		(Rs. In Lakh except per share data)				
		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Reporting	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
<b>Part I</b>						
I	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	1,099.37	1,671.58	1,885.16	6,501.20	6,174.80
II	Other Income	76.51	55.90	64.68	140.16	75.22
III	<b>Total Income (I + II)</b>	<b>1,175.88</b>	<b>1,727.48</b>	<b>1,949.84</b>	<b>6,641.36</b>	<b>6,250.02</b>
IV	<b>Expenses</b>					
(a)	Cost of materials consumed	376.19	64.85	450.23	1,523.15	560.35
(b)	Purchases of stock-in-trade	410.49	1,043.80	1,047.41	2,823.39	3,784.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	48.49	(29.43)	(112.84)	(136.76)	(199.27)
(d)	Employee benefit expense	248.66	226.74	267.84	906.46	804.01
(e)	Finance Costs	37.60	29.53	14.95	82.18	37.60
(f)	Depreciation and amortisation expense	20.85	14.49	17.98	63.14	68.65
(g)	Other Expenses	359.89	92.37	355.74	750.26	590.73
	<b>Total expenses</b>	<b>1,502.15</b>	<b>1,442.35</b>	<b>2,041.31</b>	<b>6,011.80</b>	<b>5,646.31</b>
V	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)</b>	<b>(326.27)</b>	<b>285.13</b>	<b>(91.47)</b>	<b>629.56</b>	<b>603.72</b>
VI	Exceptional items					
VIII	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>(326.27)</b>	<b>285.13</b>	<b>(91.47)</b>	<b>629.56</b>	<b>603.72</b>
X	<b>Tax Expense</b>					
(a)	Current Tax	(103.34)	80.36	(14.82)	148.00	181.94
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(22.40)	(3.17)	11.05	(28.91)	(5.31)
XI	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(200.54)</b>	<b>207.94</b>	<b>(87.69)</b>	<b>510.46</b>	<b>427.10</b>
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV	<b>Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>(200.54)</b>	<b>207.94</b>	<b>(87.69)</b>	<b>510.46</b>	<b>427.10</b>
XVI	<b>Other Comprehensive Income</b>					
a.	i). Amount of item that will not be reclassified to profit or loss					
	ii). Income tax relating to items that will not be reclassified to profit or loss					
b.	i). Item that will be reclassified to profit or loss					
	ii). Income tax relating to items that will be reclassified to profit or loss					
XVII	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVI)</b>	<b>(200.54)</b>	<b>207.94</b>	<b>(87.69)</b>	<b>510.46</b>	<b>427.10</b>
XVIII	<b>Details of equity share capital</b>					
	Paid-up equity share capital (Face Value of Rs. 1/- per equity share)	4,368.00	4,368.00	2,184.00	4,368.00	2,184.00
	Other Equity	4,260.39	-	5,954.30	4,260.39	5,954.30
	Face value of equity share capital (Per Share)	Rs. 1/-	Rs. 1/-	Rs. 10/-	Rs. 1/-	Rs. 10/-
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous year					
XIX	<b>Earnings per share (Not Annualised for quarters)</b>	<b>(0.05)</b>	<b>0.05</b>	<b>(0.02)</b>	<b>0.12</b>	<b>0.10</b>
(a)	<b>Earnings per share Continuing Operation (Not Annualised for quarters)</b>					
	Basic earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
	Diluted earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
(b)	<b>Earnings per share Discontinuing Operation (Not Annualised for quarters)</b>					
	Basic earnings per share after extraordinary items	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
(c)	<b>Earnings per share (Not Annualised for quarters)</b>					
	Basic earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10
	Diluted earnings per share before extraordinary items	(0.05)	0.05	(0.02)	0.12	0.10

\* Basic and Diluted Earnings per share are not annualised except for the year ended 31, March 2026.

**Notes:-**

**Notes to Consolidated Audited financials results for the year ended 31st March 2026:**

- 1 These audited consolidated financial results have been prepared in accordance with the Indian Accounting Standards (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.
- 2 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for year ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 3 The consolidated Statement of Assets and Liabilities as on March 31, 2026 and cash Flow Statement for the financial year ended on March 31, 2026 are attached herewith.
- 4 The above audited consolidated financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 23 2026. The statutory auditors have expressed an unmodified opinion.
- 5 The results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 33- Earning per Share, considering the Company has during the year ended 31st March 2026 splitted its equity shares from Rs.10/- to Rs.1/- . After that the company issued bonus equity shares in ratio of 1:1.
- 6 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".
- 7 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 consolidated and consolidated financial results for the year ended on March 31, 2026 has been prepared on the basis of consolidated information of Holding company i.e. Sikko Industries Limited.



For, Sikko Industries Limited

Jayantibhai Mohanbhai Kumbhani  
Managing Director  
DIN:00587807

Date :- 23/05/2026  
Place :- Ahmedabad

**SIKKO INDUSTRIES LIMITED**

CIN: L35105GJ2000PLC037329

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

Consolidated Statement of Balance Sheet as at 31st March, 2026

			(Rs. In Lakhs)	
Particulars	As at		As at	
	31st March,		31st March,	
	Consolidated		Consolidated	
<b>ASSETS</b>				
<b>Non-current assets</b>				
(a) Property, plant and equipment	1,453.61		1,312.18	
(b) Capital work-in-progress	-		-	
(c) Other Intangible Assets	4.74		2.28	
(d) Financial assets	-		-	
(i) Investments	552.39		773.34	
(ii) Trade receivables	-		-	
(iii) Loan	32.02		9.37	
(e) Deferred Tax Assets	16.71		-	
(f) Other non-current asset	-		-	
<b>Total non-current assets</b>	<b>2,059.47</b>		<b>2,097.18</b>	
<b>Current assets</b>				
(a) Inventories	1,792.82		1,315.63	
(b) Financial assets	-		-	
(i) Trade receivables	3,591.85		3,194.77	
(ii) Cash and cash equivalents	32.06		13.86	
(iii) Loan	88.26		260.43	
(iv) Other financial asset	-		5.78	
(c) Income/Current tax assets (net)	-		-	
(c) Other current assets	3,914.70		3,924.44	
<b>Total current assets</b>	<b>9,419.70</b>		<b>8,714.89</b>	
<b>TOTAL ASSETS</b>	<b>11,479.17</b>		<b>10,812.08</b>	
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity share capital	4,368.00		2,184.00	
(b) Other equity	4,260.39		5,954.29	
(c) Non Controlling Interest	0.00004		0.0001	
<b>Total equity</b>	<b>8,628.39</b>		<b>8,138.29</b>	
<b>Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	115.51		124.03	
(b) Deferred tax liability (net)	-		12.20	
<b>Total non current liabilities</b>	<b>115.51</b>		<b>136.23</b>	
<b>Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	1,057.01		287.54	
(ii) Trade payable	-		-	
1. Dues of micro enterprises and small enterprises	22.46		682.35	
2. Dues of creditor other than micro enterprises and small enterprises	272.67		248.58	
(iii) Other financial liabilities	-		-	
(b) Provision	11.31		15.62	
(c) Income/Current tax liabilities (net)	148.00		362.70	
(d) Other current liabilities	1,223.82		940.78	
<b>Total current liabilities</b>	<b>2,735.26</b>		<b>2,537.56</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,479.17</b>		<b>10,812.08</b>	



For, Sikko Industries Limited

Date :- 23/05/2026  
Place :- Ahmedabad

Jayantibhai Mohanbhai Kumbhani  
Managing Director  
DIN:00587807

**SIKKO INDUSTRIES LIMITED**

CIN: L35105GJ2000PLC037329

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

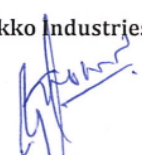
**Consolidated Cash Flow Statement for the year ended 31st March 2026**

*(Rupees in Lakhs)*

S.No	Particulars	Year ended 31st March, 2026 Consolidated	Year ended 31st March, 2025 Consolidated
<b>A)</b>	<b>Cash flow from operating activities</b>		
	Profit before taxation	629.56	603.28
	Adjustment for :	-	-
	Depreciation & Amortisation Exp.	63.14	68.65
	Profit on sale of fixed assets	(2.95)	(0.09)
	Interest Income	(50.09)	(34.87)
	Tax Provision of Previous year	(20.36)	-
	Sundry creditors w/off	(21.04)	-
	Finance Cost	78.76	37.60
	Dividend Income	-	-
	<b>Operating profit/(loss) before working capital changes</b>	<b>677.02</b>	<b>674.58</b>
	Adjustment for :	-	-
	Increase/ (Decrease) in trade payables	(614.76)	271.07
	Increase/ (Decrease) in trade receivables	(397.08)	(879.52)
	Increase/ (Decrease) in other current liabilities	283.04	17.00
	Decrease/ (Increase) in Loans & Advances	149.52	(265.43)
	Decrease/ (Increase) in inventories	(477.20)	(186.46)
	Decrease/ (Increase) in Other Financial Assets	5.78	-
	Decrease/ (Increase) in Other Financial Liabilities	-	-
	Decrease/ (Increase) in Other Current Assets	9.74	(2,751.12)
	Provision	(219.01)	7.04
	Decrease/ (Increase) in Income/Current tax liabilities (net)	-	0.00
	<b>Cash Generated from operations</b>	<b>(582.95)</b>	<b>(3,112.84)</b>
	Taxes paid (net)	148.00	362.70
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(730.95)</b>	<b>(3,475.54)</b>
<b>B)</b>	<b>Cash from investing activities</b>	-	-
	Movements in Investments	220.95	(643.25)
	Purchase of property, plant and equipment	(234.46)	(983.42)
	Sale of property, plant and equipment	27.44	1.56
	Profit on sale of Fixed asset	2.95	-
	Movements in Non Current Assets	-	-
	Dividend Income	-	-
	Interest income	50.09	34.87
	<b>Net cash used in investing activities (B)</b>	<b>66.96</b>	<b>(1,590.24)</b>
<b>C)</b>	<b>Cash flow from financing activities</b>	-	-
	Dividend paid	-	-
	Proceeds from long-term borrowings	(8.52)	(29.78)
	Proceeds from short-term borrowings	769.47	(147.66)
	Proceeds from Equity Shares	-	4,923.75
	Proceeds from Issue of Warrents	-	-
	Finance cost paid	(78.76)	(37.60)
	<b>Net cash flow from financing activities (C)</b>	<b>682.19</b>	<b>4,708.71</b>
<b>D)</b>	<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>18.20</b>	<b>5.62</b>
<b>E)</b>	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>13.86</b>	<b>8.23</b>
<b>F)</b>	<b>Cash and cash equivalents as at the end of the year</b>	<b>32.06</b>	<b>13.86</b>
	<b>Component of cash and cash equivalents</b>		
	Balance with banks	15.48	7.05
	Cash in hand	16.58	6.81
	<b>Total</b>	<b>32.06</b>	<b>13.86</b>



For, Sikko Industries Limited

  
 Jayantibhai Mohanbhai Kumbhani  
 Managing Director  
 DIN:00587807

Date :- 23/05/2026  
Place :- Ahmedabad

**INDEPENDENT AUDITOR'S REPORT**

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

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

**Opinion**

1. We have audited the accompanying Consolidated financial results of **Sikko Industries Limited** ("the Holding Company") and its subsidiary **Sikko Foundation** for the year ended March 31, 2026 and the consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date.

**Basis for Opinion**

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.**

**Branch Office: B-15/16, 5<sup>th</sup> 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**

**Board of Directors' Responsibilities for the Consolidated Financial Results**

4. These Consolidated financial results have been prepared on the basis of the annual Consolidated financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the Consolidated financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities for the Audit of Consolidated Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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**Cell:**+91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

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**Other Matters**

10. The Consolidated financial results include the results for the quarter ended March 31, 2025 and March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

FOR D G M S & CO.  
Chartered Accountants

*J. J. Kataria*

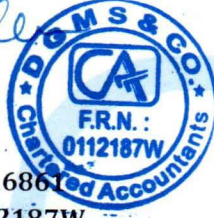
Jyoti J. Kataria  
Partner

Membership No. 116861

Firm Regn. No. 0112187W

Date: 23/05/2026

UDIN: 26116861ZTEKWQ8769



INDIA

**Head Office:** 217/218, Manek Center, P.N. Marg, Jamnagar-361008.

**Branch Office:** B-15/16, 5<sup>th</sup> Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,  
Next to T Series Business Park, Andheri West, Mumbai-400053.

**Cell:**+91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

# SIKKO INDUSTRIES LIMITED

CIN: L35105GJ2000PLC037329

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: May 23, 2026

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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Sikko Industries Limited (Symbol: SIKKO; ISIN: INE112X01025)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. D G M S & CO., Chartered Accountants, Jamnagar (FRN: 0112187W) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026.

You are requested to take the same on record.

I thank You,  
Yours Faithfully,  
For, Sikko Industries Limited



*Dhruvitmandliya*

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