

Standalone

Sicagen India Limited

Regd Office : 4th Floor, SPIC House, No.88, Mount Road, Guindy, Chennai - 600032

CIN:L74900TN2004PLC053467



Standalone Audited Financial Results for the quarter and year ended 31st March 2026

(Rs in lakhs except earnings per share data)

Particulars	Quarter ended			Year ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I. Income					
Revenue from Operations	13969	13433	13609	52027	53869
Other Income	160	283	172	795	734
Total Revenue	14129	13716	13781	52822	54603
II. Expenses					
(a) Cost of materials consumed	1040	1073	853	3966	3402
(b) Purchases of stock-in-trade	11166	10622	10789	42111	43908
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10)	212	343	(263)	604
(d) Employee benefits expense	463	476	459	1874	1780
(e) Finance Cost	143	146	151	591	581
(f) Depreciation and amortisation expense	129	129	133	529	537
(g) Other expenses	828	475	550	2245	2003
Total expenses	13759	13133	13278	51053	52815
III. Profit before exceptional items and tax (I - II)	370	583	503	1769	1788
IV. Exceptional items (Net)	-	(31)	-	(31)	214
V. Profit after exceptional items but before tax (III+IV)	370	552	503	1738	2002
VI. Tax expense					
(1) Current tax	107	159	130	501	506
(2) Deferred tax	(52)	-	3	(54)	43
Total Tax expense	55	159	133	447	549
VII. Net Profit / (Loss) for the period (V+VI)	315	393	370	1291	1453
VIII. Other Comprehensive Income /Loss					
(a) Items that will not be reclassified to profit or loss:					
Remeasurement of defined employee benefit plans	(15)	-	(20)	(15)	(20)
Equity Instruments through other comprehensive Income	(2696)	(967)	101	(2,737)	427
IX. Total Comprehensive Income (net of tax) for the period/year (VII+VIII)	(2,396)	(574)	451	(1461)	1860
Attributable to:					
Shareholders of the Company	(2,396)	(574)	451	(1461)	1860
X. Paid-up equity share capital (Face Value of Rs.10/- each)	3957	3957	3957	3957	3957
XI. Other Equity				38134	39991
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
XII. Earnings per share (Excluding OCI) (of Rs. 10/- each)					
Basic and Diluted EPS	0.80	0.99	0.94	3.26	3.67



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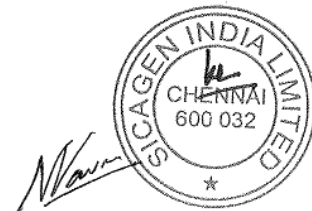
CIN:L74900TN2004PLC053467



Standalone Segmentwise Revenue, Results and Capital Employed for the quarter and year ended 31st March 2026

(Rs in lakhs)

S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	SEGMENT REVENUE					
	a) Trading	12692	12161	12408	47139	49350
	b) Manufacturing	1278	1272	1201	4960	4821
	TOTAL	13970	13433	13609	52099	54171
	Less: Inter Segment Sales	1	-	0	72	302
	Net Income from Operations/Sales	13969	13433	13609	52027	53869
B	SEGMENT RESULTS					
	a) Trading	447	475	302	1820	1673
	b) Manufacturing	240	274	243	984	974
	TOTAL	687	749	545	2804	2647
	Less :Interest	133	139	144	553	545
	Other Un-allocable Expenditure net of un-allocable Income	184	27	(102)	482	314
	Total Profit before tax and Exceptional Items	370	583	503	1769	1788
	Exceptional items (Net)	-	(31)	-	(31)	214
	Total Profit before tax	370	552	503	1738	2002
C	CAPITAL EMPLOYED (Segment Assets- Segment Liabilities)					
	SEGMENT ASSETS					
	a) Trading	18556	18314	16809	18556	16809
	b) Manufacturing	2684	2814	2881	2684	2881
	c) Other Un-allocable Assets	30954	33516	33415	30954	33415
	TOTAL	52194	54644	53105	52194	53105
	SEGMENT LIABILITIES					
	a) Trading	8430	8182	7402	8430	7402
	b) Manufacturing	373	304	259	373	259
	c) Other Un-allocable Liabilities	1300	1671	1496	1300	1496
	TOTAL	10103	10157	9157	10103	9157





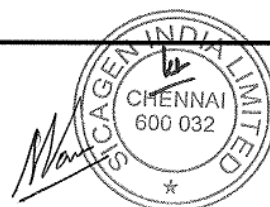
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Standalone Audited Statement of Assets & Liabilities as at 31st March 2026

(Rs in lakhs)

PARTICULARS	As at year ended	
	31.03.2026 (Audited)	31.03.2025 (Audited)
ASSETS		
1. Non Current Assets		
(a) Property,Plant and Equipments	3095	2860
(b) Capital Work in progress	-	-
(c) Investment Property	319	425
(d) Other Intangible assets	14	19
(e) Right of Use Asset	701	750
(f) Financial Assets		
(i) Investments	18023	17955
(ii) Other Financial Assets	301	307
(g) Other non-current assets	2421	4250
Total Non-Current Assets	24874	26566
2. Current assets		
(a) Inventories	6325	6066
(b) Financial Assets		
(i) Trade receivables	10322	9820
(ii) Cash and cash equivalents	9	35
(iii) Bank Balance other than cash & cash equivalents	5809	6006
(iv) Loans	1750	2085
(v) Other Financial Assets	588	521
(c) Current Tax Assets (Net)	454	480
(d) Other Current Assets	1905	1442
Total Current Assets	27162	26455
3. Asset Held for Sale	158	84
TOTAL	52194	53105
EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	3957	3957
(b) Other equity	38134	39991
Total Equity	42091	43948
2. Non-Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	557	485
(b) Provisions	58	34
(c) Deferred Tax Liabilities	43	97
Total Non - Current Liabilities	658	616
3. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5669	5681
(ii) Trade Payables		
Total outstanding dues of micro small and medium enterprises	1173	672
Total outstanding dues of creditors other than micro small and medium enterprises	1109	733
(iii) Other financial liabilities	554	476
(iv) Lease liabilities	220	330
(b) Other current liabilities	543	485
(c) Provisions	177	164
Total Current Liabilities	9445	8541
TOTAL	52194	53105



Sicagen India Limited

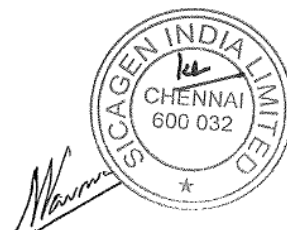
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Standalone Audited Cash Flow Statement for the year ended 31st March 2026

(Rs in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit / (Loss) before Exceptional Items and Tax	1769	1788
Adjustments for		
Interest Income	(589)	(585)
Dividend Income	(128)	(72)
Interest Expenditure	553	545
Non Cash Item		
Depreciation	529	537
(Profit)/Loss on Disposal of PPE	22	-
Provision for Trade Receivables Under ECL Model & Bad Debts woff (net)	361	273
Operating Profit before Working Capital Changes	2517	2486
Adjustments for		
(Increase) / Decrease in Trade and Other Receivables	(863)	(1,875)
(Increase) / Decrease in Financial Assets	274	144
(Increase) / Decrease in Other Current & Non Current Assets	(523)	253
(Increase) / Decrease in Inventories	(259)	401
Increase / (Decrease) in Trade Payables and other Liabilities	1006	1,359
Cash Generated from Operations	2152	2768
Less : Taxes (Paid) / Advance Tax and TDS	(410)	(381)
Net Cash from Operating Activities	1742	2387
B Cash Flow from Investing Activities		
Purchase of Property Plant & Equipment including Change in WIP	(475)	(159)
Proceeds from Sale of Property Plant & Equipment	65	290
Investment in Shares	(984)	-
Movement in Fixed Deposits	196	(2064)
Interest Income Received	578	601
Dividend Income Received	128	72
Net Cash used in Investing Activities	(492)	(1260)
C Cash Flow from Financing Activities		
Payment of lease liabilities	(327)	(334)
Interest Paid	(553)	(545)
Dividend paid	(396)	(237)
Net Cash used in Financing Activities	(1276)	(1116)
D Net Increase /Decrease in Cash and Cash Equivalents (A+B+C)	(26)	11
Cash and Cash Equivalents as at beginning of the period	35	24
Cash and Cash Equivalents as at end of the period	9	35





STANDALONE

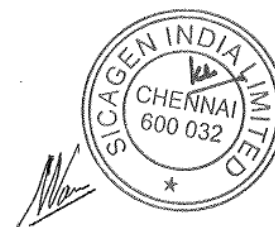
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NOTES

- 1 "Clause 2 of new uniform Listing Agreement read with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 requires Companies to either publish standalone or consolidated financial results in the newspaper. The Company in compliance with this provision, has opted to publish the consolidated financial results. The standalone financial results will however be made available to BSE and will also be posted on the Company's website www.sicagen.com.
- 2 The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- 3 The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13.05.2026 and have been audited by the Statutory Auditors of the Company.
- 4 The Board of Directors have recommended a dividend of Re. 1/- per equity share of Rs.10/- each for the financial year 2025-26 subject to the approval of shareholders in the ensuing Annual General Meeting.
- 5 Segment Definition - Trading segment comprises of Building Materials, Steel Fabrication and Power & Control Systems. Manufacturing segment relates to manufacture of Industrial Packaging, Speciality Chemicals.
- 6 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone statement of profit and loss for the period ended March 31, 2026. The incremental impact consisting of gratuity of ₹ 29 lakhs and long-term compensated absences of ₹ 2 lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and 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.





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- 7 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective years which were subjected to a limited review.
- 8 On account of merger of Danish Steel Cluster Private Ltd with the Company, necessary effects have been made in the books of accounts from the appointed date i.e., 01st October 2021 for the respective quarter and in the corresponding financial year 2024-25.
- 9 Figures for the previous periods have been regrouped, reclassified and rearranged wherever necessary.

**On behalf of the Board
For Sicagen India Limited**

A handwritten signature in black ink, appearing to read "Nandakumar Varma".

**Nandakumar Varma
Whole Time Director
DIN : 09776904**

**Place : Chennai
Date : 13.05.2026**





SRSV & ASSOCIATES

CHARTERED ACCOUNTANTS

Madurai - No 68, Bazulath Road,

T Nagar, Chennai - 600 017

Tel: 044 - 2834 4742

P. SANTHANAM

B.Com. FCA FCS

R. SUBBURAMAN

B.Sc. FCA

V. RAJESWARAN

B.Com. FCA

G. CHELLA KRISHNA

M.Com. FCA PGPM

Independent Auditor's Report on the Quarterly and Year to Date Standalone Audited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

THE BOARD OF DIRECTORS OF SICAGEN INDIA LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of **SICAGEN INDIA LIMITED** (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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SRSV & Associates



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued 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 appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i)

2

SRSV & Associates



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 accounting policies used and the 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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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 the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

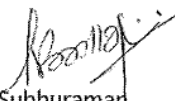
Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us as required under the Listing Regulations.

Place: Chennai
Date: May 13, 2026



For SRSV & Associates
Chartered Accountants
Firm Regn. No. 015041S


R. Subburaman
Partner
Membership No. 020562

UDIN No.: 26020562AHGF0R3170

Consolidated

Sicagen India Limited

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CIN:L74900TN2004PLC053467



Consolidated Audited Financial Results for the quarter and year ended 31st March 2026

(Rs in lakhs except earnings per share data)

Particulars	Quarter ended			Year ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I. Income					
Revenue from Operations	27791	26427	25152	97348	89141
Other Income	311	300	240	978	853
Total Revenue	28102	26727	25392	98326	89994
II. Expenses					
(a) Cost of materials consumed	13692	12669	11170	45882	34357
(b) Purchases of stock-in-trade	11166	10622	10789	42111	43908
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(180)	483	582	(1926)	721
(d) Employee benefits expense	784	815	714	3098	2822
(e) Finance Cost	429	268	307	1272	1102
(f) Depreciation and amortisation expense	367	237	351	1080	1050
(g) Other expenses	1206	911	836	4253	3830
Total expenses	27464	26005	24749	95770	87790
III. Profit before exceptional items and tax (I - II)	638	722	643	2556	2204
IV. Exceptional items (Net)	-	(31)	-	(31)	214
V. Profit after exceptional items but before tax (III+IV)	638	691	643	2525	2418
VI. Tax expense					
(1) Current tax	187	198	242	715	663
(2) Deferred tax	5	-	4	3	44
Total Tax expense	192	198	246	718	707
VII. Consolidated Net Profit/Loss for the period (V+VI)	446	493	397	1807	1711
VIII. Other Comprehensive Income /Loss					
(a) Items that will not be reclassified to profit or loss:					
Remeasurement of defined employee benefit plans	(15)	-	(20)	(15)	(20)
Equity Instruments through other comprehensive Income	(2696)	(967)	232	(2243)	603
IX. Total Comprehensive Income (net of tax) for the period/year (VII+VIII)	(2265)	(474)	609	(451)	2294
Attributable to:					
Shareholders of the Company	(2265)	(474)	609	(451)	2294
X. Paid-up equity share capital (Face Value of Rs.10/- each)	3957	3957	3957	3957	3957
XI. Other Equity				45544	44442
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
XII. Earnings per share (Excluding OCI) (of Rs. 10/- each)	1.13	1.25	1.00	4.57	4.32
Basic and Diluted EPS					



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Consolidated Segmentwise Revenue,Results and Capital Employed for the quarter and year ended 31st March 2026

(Rs in lakhs)

S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	SEGMENT REVENUE					
	a) Trading	15256	14854	16094	53241	54989
	b) Manufacturing	12536	11573	9058	44179	34454
	TOTAL	27792	26427	25152	97420	89443
	Less: Inter Segment Sales	1	-	-	72	302
	Net Income from Operations/Sales	27791	26427	25152	97348	89141
B	SEGMENT RESULTS					
	a) Trading	446	464	297	1791	1677
	b) Manufacturing	647	532	537	2292	1883
	TOTAL	1093	996	834	4083	3560
	Less :Interest	271	247	293	1045	1042
	Other Un-allocable Expenditure net of un-allocable income	184	27	(102)	482	314
	Total Profit before tax and Exceptional Items	638	722	643	2556	2204
	Exceptional items (Net)	-	(31)	-	(31)	214
	Total Profit before tax	638	691	643	2525	2418
C	CAPITAL EMPLOYED (Segment Assets- Segment Liabilities)					
	SEGMENT ASSETS					
	a) Trading	22978	22738	22570	22978	22570
	b) Manufacturing	22434	30270	17833	22434	17833
	c) Other Un-allocable Assets	28541	31103	29195	28541	29195
	TOTAL	73953	84111	69598	73953	69598
	SEGMENT LIABILITIES					
	a) Trading	8520	8274	7490	8520	7490
	b) Manufacturing	14632	23002	12213	14632	12213
	c) Other Un-allocable Liabilities	1300	1671	1496	1300	1496
	TOTAL	24452	32947	21199	24452	21199





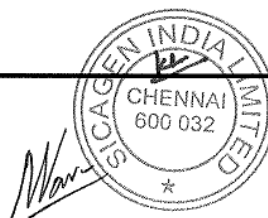
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Consolidated Audited Statement of Assets & Liabilities as at 31st March 2026

(Rs in lakhs)

PARTICULARS	As at year ended	
	31.03.2026 (Audited)	31.03.2025 (Audited)
ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipments	12086	11679
(b) Capital Work in progress	-	-
(c) Investment Property	319	425
(d) Other Intangible assets	14	19
(e) Right of Use Asset	1614	1626
(f) Financial Assets		
(i) Investments	6623	7882
(ii) Other Financial Assets	301	307
(g) Other non-current assets	19	42
Total Non-Current Assets	20976	21980
2. Current assets		
(a) Inventories	14820	12948
(b) Financial Assets		
(i) Trade receivables	24357	22858
(ii) Cash and cash equivalents	2497	676
(iii) Bank Balance other than cash & cash equivalents	5959	6133
(iv) Loans	1750	2085
(v) Other Financial Assets	706	521
(c) Current Tax Assets (Net)	454	480
(d) Other Current Assets	2276	1833
Total Current Assets	52819	47534
3. Asset Held for Sale	158	84
TOTAL	73953	69598
EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	3957	3957
(b) Other equity	45544	44442
Total Equity	49501	48399
2. Non-Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	1269	1181
(ii) Other Financial Liabilities	1	1
(b) Provisions	58	34
(c) Deferred Tax Liabilities	627	557
(d) Other Non current Liabilities	27	27
	1982	1800
3. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	14311	13181
(ii) Trade Payables		
Total outstanding dues of micro small and medium enterprises	1173	672
Total outstanding dues of creditors other than micro small and medium enterprises	4553	3612
(iii) Other financial liabilities	747	639
(iv) Lease liabilities	322	422
(b) Other current liabilities	936	535
(c) Provisions	177	164
(d) Current Tax Liabilities (Net)	251	174
Total Current Liabilities	22470	19399
TOTAL	73953	69598





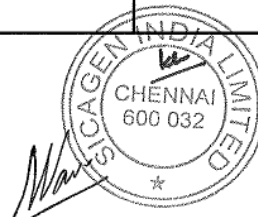
Sicagen India Limited

Regd Office :4th Floor, SPIC House, No.88, Mount Road, Guindy, Chennai - 600032
CIN:L74900TN2004PLC053467

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

(Rs in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit / (Loss) before Exceptional Items and Tax	2556	2204
Adjustments for		
Interest Income	(595)	(586)
Dividend Income	(129)	(97)
Interest Expenditure	1045	1042
Non Cash Item		
Depreciation	1080	1050
(Profit)/Loss on Disposal of PPE	48	70
Provision for Trade Receivables Under ECL Model & Bad Debts woff (net)	686	346
Effect of Exchange Rate Changes	1,463	271
Operating Profit before Working Capital Changes	6154	4300
Adjustments for		
(Increase) / Decrease in Trade and Other Receivables	(2186)	1728
(Increase) / Decrease in Financial Assets	156	2,624
(Increase) / Decrease in Other Current & Non Current Assets	(703)	73
(Increase) / Decrease in Inventories	(1872)	160
Increase / (Decrease) in Trade Payables and other Liabilities	3,279	(5158)
Cash Generated from Operations	4828	3727
Less : Taxes (Paid) / Advance Tax and TDS	(410)	(381)
Net Cash from Operating Activities	4418	3346
B Cash Flow from Investing Activities		
Purchase of Property Plant & Equipment	(637)	(380)
Proceeds from Sale of Property Plant & Equipment	39	300
Proceeds from Sale of Non-Current Investments	-	-
Movement in Fixed Deposits	173	(2068)
Investment in Shares	(984)	-
Dividend Income Received	129	97
Interest Income Received	585	602
Net Cash used in Investing Activities	(695)	(1449)
C Cash Flow from Financing Activities		
Interest Paid	(1045)	(1042)
Payment of lease liabilities	(461)	(457)
Dividend paid	(396)	(237)
Net Cash used in Financing Activities	(1902)	(1736)
D Net Increase /Decrease in Cash and Cash Equivalents (A+B+C)	1821	161
Cash and Cash Equivalents as at beginning of the period	676	515
Cash and Cash Equivalents as at end of the period	2,497	676



Consolidated

Sicagen India Limited

Regd Office :4th Floor, SPIC House, No.88, Mount Road, Guindy, Chennai - 600032

CIN:L74900TN2004PLC053467



Consolidated Audited Financial Results for the quarter & year ended 31st March 2026

(Rs in lakhs except earnings per share data)

Particulars	Quarter ended 31.03.2026 (Audited)	Quarter ended 31.03.2025 (Audited)	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
Total Income from Operations (Net)	27791	25152	97348	89141
Net Profit/(Loss) for the period (before tax, Exceptional Items)	638	643	2556	2204
Net Profit/(Loss) for the period before tax (after Exceptional Items)	638	643	2525	2418
Net Profit/(Loss) for the period after tax (after Exceptional Items)	446	397	1807	1711
Other Comprehensive Income	(2711)	212	(2258)	583
(a) Items that will not be reclassified to profit or loss:				
Remeasurement of defined employee benefit plans	(15)	(20)	(15)	(20)
Equity Instruments through other comprehensive Income	(2696)	232	(2243)	603
Total Comprehensive Income (net of tax) for the period/year attributable to : Shareholders of the Company	(2265)	609	(451)	2294
Equity Share Capital	3957	3957	3957	3957
Reserves (excluding Revaluation Reserve as shown in the Audited Balance sheet of previous year)			45544	44442
Earnings per share (excluding OCI) (of Rs.10/- each) Basic and Diluted	1.13	1.00	4.57	4.32

Note

The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange and the company.

Additional information on the Audited Standalone Financial results pursuant to Regulation 47 (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	Quarter ended 31.03.2026 (Audited)	Quarter ended 31.03.2025 (Audited)	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
Total Income from operations	13969	13609	52027	53869
Profit before tax and Exceptional Items	370	503	1769	1788
Profit before tax after Exceptional Items	370	503	1738	2002
Profit after tax	315	370	1291	1453

On behalf of the Board
For Sicagen India Limited

Nandakumar Varma
Whole Time Director
DIN : 09776904

Place : Chennai
Date : 13th May 2026





CONSOLIDATED

Sicagen India Limited

Regd Office : 4 th Floor, SPIC House, No.88, Mount Road, Guindy, Chennai – 600 032.

CIN:L74900TN2004PLC053467

NOTES:

1. Clause 2 of new uniform Listing Agreement read with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 requires Companies to either publish standalone or consolidated financial results in the newspaper. The Company in compliance with this provision has opted to publish the consolidated financial results. The standalone financial results will however be made available to BSE and will also be posted on the Company's website www.sicagen.com.
2. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
3. These consolidated results relate to Sicagen India Ltd ('Holding Company') and its Subsidiaries a. South India House Estates & Properties Ltd ; b. Wilson Cables Pte Ltd., Singapore.
4. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13.05.2026 and have been audited by the Statutory Auditors of the Company.
5. The Board of Directors of the Holding Company has recommended a dividend of Re.1 /- per equity share of Rs.10/- each for the financial year 2025-26 subject to the approval of shareholders in the ensuing Annual General Meeting.
6. Segment Definition - Trading segment comprises of Building Materials, Steel Fabrication and Power & Control Systems. Manufacturing segment relates to manufacture of Industrial Packaging, Specialty Chemicals and Cables.
7. 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the consolidated statement of profit and loss for the period ended March 31, 2026.

A handwritten signature in black ink, appearing to be the name of a representative of Sicagen India Limited.



.2.

The incremental impact consisting of gratuity of ₹ 29 lakhs and long-term compensated absences of ₹ 2 lakhs primarily arises due to change in wage definition. The Group continues to monitor the finalisation of Central / State Rules and 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.

8. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective years which were subjected to a limited review.
9. On account of merger of Danish Steel Cluster Private Ltd with the Group, necessary effects have been made in the books of accounts from the appointed date i.e., 01st October 2021 for the respective quarter and in the corresponding financial year 2024-25.
10. Figures for the previous periods have been regrouped, reclassified and rearranged wherever necessary.

On behalf of the Board
For Sicagen India Limited

Place : Chennai
Date : 13.05.2026




Nandakumar Varma
Whole Time Director
DIN : 09776904



SRSV & ASSOCIATES

CHARTERED ACCOUNTANTS

Madurai - No.66, Bazallah Road,

Nagar Chennai - 600 017

Tel: 044 - 2834 4742

P. SANTHANAM

B.Com, FCA, FCS

R. SUBBURAMAN

B.Sc, FCA

V. RAJESWARAN

B.Com, FCA

G. CHELLA KRISHNA

M.Com, FCA, PGPM

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

THE BOARD OF DIRECTORS OF SICAGEN INDIA LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

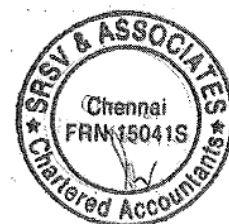
We have audited the accompanying Statement of Consolidated Financial Results of **SICAGEN INDIA LIMITED** ("Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/financial information of subsidiaries, the Statement:

- i. includes the results of the following subsidiaries:
 - a. Wilson Cables Private Limited
 - b. South India House Estates and Properties Limited
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated total comprehensive loss and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements.

The Parent's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

SRSV & Associates



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the 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 accounting policies used and the 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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matter

The Statement includes the audited Financial Results of one foreign subsidiary whose Financial Statements/financial information reflect Group's share of total assets of Rs. 30,151 lakhs as at March 31, 2026, Group's share of total revenue of Rs. 13,962 lakhs and Rs. 45,472 lakhs for the quarter and year ended March 31, 2026 and Group's share of total net profit after tax of Rs. 131 lakhs and Rs. 544 lakhs for the quarter and year ended March 31, 2026 respectively, and net cash inflows of Rs. 1,851 lakhs for the year ended March 31, 2026, as considered in the Statement. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in so far as it relates to the aforesaid subsidiary are based solely on the reports of such other auditors.

The subsidiary mentioned in (i) (a) above is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Parent's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Our opinion in so far it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of Parent and audited by us.

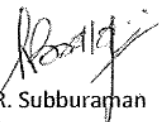
Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Chennai
Date: May 13, 2026



For SRSV & Associates
Chartered Accountants
Firm Regn. No. 0150415


R. Subburaman
Partner
Membership No.020562

UDIN No.: 260205620PZPWE7560

Annexure E

Declaration

(Under Regulation 33(3)(d) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015)

We hereby declare and confirm that the Company's Statutory Auditors M/s. SRSV & Associates, Chartered Accountants, Chennai have issued an unmodified opinion in their Audit Reports on the Standalone & Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026.

For Sicagen India Limited



Nandakumar Varma
Whole-Time Director



K Lalitha
Chief Financial Officer

Date: 13.05.2026

Place: Chennai



Sicagen India Ltd.

Registered & Corporate Office:

4th Floor, SPIC House, 88, Mount Road, Guindy, Chennai 600 032 INDIA

Tel: +91 44 4075 4075 | info@sicagen.com


CIN No.: L74900TN2004PLC053467 | www.sicagen.com

Annexure F

Large Corporate Disclosure

We hereby confirm that Sicagen India Limited is not a "Large Corporate" as per the applicability criteria given under the SEBI operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated 10th August 2021 (Chapter XII - Fund raising by issuance of debt securities by large corporate) and SEBI Circular No. HO/49/14/ 14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

For Sicagen India Limited



Ankita Jain
Company Secretary



K Lalitha
Chief Financial Officer



Sicagen India Ltd.

Registered & Corporate Office:

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