SHUBHAM POLYSPIN LIMITED
(CIN: L17120GJ2012PLC069319)
Registered Office:
Block No. 748, Saket Industrial Estate, Nr. Kaneria Oil Mill, Jetpura- Basantpura Road,
Village: Borisana, Tal-Kadi Dist:-Mehsana-382728 (Gujarat) Tele No.: 9998556554
E-mail Id: ankit@shubhamgrp.co **Website:** www.shubhampolyspin.com

5th November, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Company Code No. 542019

Dear Sir,

Sub: Submission of Unaudited Financial Results for the Quarter ended on 30th September, 2026

With reference to our letter dated 24th October, 2026 informing the date of Meeting of the Board of Directors and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (LODR) Regulations, 2015; please note that the Board of Directors in their meeting held today, have approved the Unaudited Financial Results for the quarter ended on 30th September, 2026.

The meeting of Board of Directors of the Company commenced at 5.00 p.m. and concluded at 6.00 p.m.

We are enclosing herewith copy of the said Unaudited Financial Results along with the Limited Review Report pursuant to SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016.

In terms of Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Guidance Note as per SEBI circular dated 3rd May, 2018, we hereby undertake that there is no deviation/variation in utilization of issue proceeds. Please take note of the same.

Thanking you,

Yours faithfully,

For SHUBHAM POLYSPIN LIMITED

ANKIT SOMANI

Digitally signed by ANKIT SOMANI
DN: c=IN, postalCode=382421, st=GUJARAT, street=D-01 NORTH PARK ADANI SHANTIGRAM, S.G HIGHWAY ,GANDHINAGAR,DANTALI ,382421, l=GANDHINAGAR, o=Personal, serialNumber=b1fe08d2da9a9045337bd7677a8b5abf488d9d176d901ce6e81316c74473e65f, pseudonym=3fc40066aae54751ba8e87f9539a04d1, 2.5.4.20=93f2422feeb0672e5c72d4ee14e88eed5fd9d0c302a665d784cc1b8a65be7624, email=ANKIT@SHUBHAMGRP.CO, cn=ANKIT SOMANI
Date: 2026.11.05 18:12:54 +05'30'

ANKIT ANIL SOMANI
MANAGING DIRECTOR (DIN: 05211800)

Encl: As above

JAIN P.C. AND ASSOCIATES
Charterd Accountant

LIMITED REVIEW REPORT

To,
The Board of Directors
SHUBHAM POLYSPIN LIMITED
Vil.: Borisana, Taluka-Kadi, Dist: Mehsana

We have reviewed the accompanying statement of Unaudited Financial Results of SHUBHAM POLYSPIN LIMITED for the period ended 30th September, 2026; being submitted by the Company pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by Independent Auditor of entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly; we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

JAIN P C & ASSOCIATES ★ AHMEDABAD REG NO. 126313W ★ CHARTERED ACCOUNTANTS

For JAIN P.C. & ASSOCIATES
Chartered Accountants

Karan Ranka
Partner
Membership No.: 136171
Firm Reg. No. 126313W
UDIN: 26136171NLBFJE4583

Place: Ahmedabad
Date: 5th November, 2026

904, Ratnanjali Solitaire, Near ICICI bank,
Jodhpur Village, Ahmedabad - 380015
info@jainpc.com
079 40072102,
079 40070445

SHUBHAM POLYSPIN LIMITED

(CIN: L17120GJ2012PLC069319)

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E-mail Id: ankit@shubhamgrp.co **Website:** www.shubhampolyspin.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER 2026

(Amount in Lakhs)

Particulars		Quarter ended on			Half Year ended on 30/09/2026 (Unaudited)	Half Year ended on 30/09/2025 (Unaudited)	Year ended on 31/03/2026 (Audited)
		30/09/2026 Unaudited	30/06/2026 Unaudited	30/09/2025 Unaudited			
I	**Revenue from Operation**	1653.32	1264.34	1403.21	2917.66	2958.16	5117.56
II	**Other Income**	24.32	18.49	101.94	42.81	169.81	154.31
III	**Total Income (I + II)**	**1677.64**	**1282.83**	**1505.15**	**2960.47**	**3127.97**	**5271.87**
IV	**Expenses**						
	Cost of Materials consumed	1380.38	953.98	1168.60	2334.36	2527.36	4085.73
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-trade and WIP	(50.95)	17.62	35.86	(33.33)	27.93	(44.05)
	Employee benefits expense	72.21	68.94	67.17	141.15	126.91	258.88
	Finance Costs	18.32	16.39	20.76	34.71	39.14	76.48
	Depreciation and amortisation expense	33.52	33.12	31.22	66.64	61.50	119.69
	Other Expenses	171.93	159.94	160.76	331.87	298.09	630.00
	Total Expenses (IV)	**1625.41**	**1249.99**	**1484.37**	**2875.40**	**3080.93**	**5126.73**
V	**Profit/(loss) before exceptional items and tax (III- IV)**	**52.23**	**32.84**	**20.78**	**85.07**	**47.04**	**145.14**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	**52.23**	**32.84**	**20.78**	**85.07**	**47.04**	**145.14**
VIII	**Tax expense:**						
	(1) Current Tax	13.08	8.39	5.60	21.47	11.19	30.84
	(2) Deferred Tax	(2.64)	1.57	1.87	(1.07)	3.16	2.27
	(3) MAT credit	-	-	-	-	-	-
	(4) Adjustment	-	-	-	-	-	9.45
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**41.79**	**22.88**	**13.31**	**64.67**	**32.69**	**102.58**
X	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
XI	**Tax expense of discontinued operations**	-	-	-	-	-	-
XII	**Profit/(loss) from Discontinued operations (after tax) (X-XI)**	-	-	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**41.79**	**22.88**	**13.31**	**67.67**	**32.69**	**102.58**

SHUBHAM POLYSPIN LIMITED BORISANA

XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.35	-	0.45	0.35	0.45	1.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.09)	-	(0.11)	(0.09)	(0.11)	(0.40)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	**42.05**	**22.88**	**13.65**	**64.93**	**33.03**	**103.79**
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic (Adjusted)	0.35	0.19	0.11	0.54	0.27	0.86
	(2) Diluted	0.35	0.19	0.11	0.54	0.27	0.86
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic &	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic (Adjusted)	0.35	0.19	0.11	0.54	0.27	0.86
	(2) Diluted	0.35	0.19	0.11	0.54	0.27	0.86
XIX	Paid-up equity shares capital (Face Value Rs. 10/- each)	1212.20	1212.20	1212.20	1212.20	1212.20	1212.20
XX	Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year	-	-	-	-	-	494.64

SHUBHAM POLYSPIN LIMITED BORISANA

SHUBHAM POLYSPIN LIMITED

Cash Flow statement for the Quarter ended on 30th September, 2026

(Amount in Lakhs)

Particulars	Half Year ended on 30th September, 2026	Year ended on 31st March, 2026
A. Cash Flow From Operating Activities :		
Net Profit before taxation and Extra Ordinary Items	**85.07**	**145.13**
Adjustment For:		
Depreciation & Amortization	66.64	116.64
Gain on Fair Valuation of Derivatives		(2.69)
Gain on Lease Termination		-
Finance Cost	34.71	76.48
Gain on Sale of Lease Termination		-
Gain on Sale of PPE	(0.19)	(0.08)
Interest Income	(2.50)	(7.24)
Operating profit before Working Capital Changes	**183.73**	**328.24**
Decrease /(Increase) in Trade Receivables	(185.63)	16.06
Decrease /(Increase) in Inventories	41.15	(196.91)
Decrease /(Increase) in Other Financial Assets	(1.11)	50.72
Decrease /(Increase) in Other Non-Financial Assets	(110.63)	(61.64)
Increase /(Decrease) in Trade Payable	(16.38)	10.41
Increase /(Decrease) in Current Financial Liabilities	14.02	5.60
Increase /(Decrease) in Current Provisions	(2.58)	2.18
Decrease /(Increase) in Other Current Liabilities	30.18	41.49
Cash Generated from operations	**(47.25)**	**196.15**
Less Taxes Paid	(10.27)	(34.26)
Cash flow before extra-ordinary items	**(57.52)**	**161.89**
Cash flow from extra ordinary items	-	-
Net Cash flow from operating activities	**(57.52)**	**161.89**
B. Cash Flow From Investing Activities :		
Purchase of Property, Plant & Equipment	(23.83)	(255.90)
Sale of Property, Plant & Equipment	0.88	4.21
Government Incentives received	-	-
Interest Income	4.70	5.83
Redemption of unit linked insurance plan	-	1.86
Proceeds from sale of Investment	-	-
Dividend Income	-	-
Net Cash From Investing Activities	**(18.25)**	**(245.86)**
C. Cash Flow From Financing Activities :		
Proceeds from Issue of Share Capital	-	-
Proceeds from/ (Repayment of) Borrowings	127.12	14.61
Interest Paid	(35.16)	(76.95)
Dividend Paid	-	-
Net Cash Issued in financing activities	**91.96**	**(62.34)**
Net increase in Cash And Cash Equivalents	16.19	(146.31)
Cash & Cash Equivalents at the beginning of the year	55.69	202
Cash & Cash Equivalents at the end of the year	71.88	55.69

SHUBHAM POLYSPIN LIMITED BORISANA

SHUBHAM POLYSPIN LIMITED

Balance Sheet for the Quarter/ Half Year ended 30th September, 2026

(Amount in Lakhs)

Sr. No.	Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Unaudited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	1588.36	1633.05
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Right of use Asset	-	-
	(e) Other Intangible assets	0.10	0.10
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other Financial Assets	113.72	91.36
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total Non-current assets	**1702.18**	**1725.16**
2	**Current assets**		
	(a) Inventories stock	345.49	386.64
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	500.05	439.42
	(iii) Cash and cash equivalents	71.86	55.69
	(iv) Bank balances other than(iii) above	-	-
	(v) Other Financial Assets	89.62	113.07
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	399.60	163.98
	Total Current Assets	**1406.62**	**1158.80**
	TOTAL ASSETS	**3108.80**	**2883.96**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	1212.20	1212.20
	(b) Other Equity	559.58	494.64
	Total Equity	**1771.78**	**1603.09**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	131.97	206.52
	(ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises	- -	- -
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	10.03	9.63

	(c) Deferred tax liabilities (Net) DTA/ DTL	147.63	149.25
	(d) Other non-current liabilities	-	-
	Total Non- current Liabilities	**289.63**	**365.40**
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	839.38	637.70
	(ii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	24.53	23.44
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	19.73	37.20
	(iii) Other financial liabilities (other than those specified in item (c))	71.80	58.24
	(b) Other current liabilities	75.10	44.92
	(c) Provisions	4.06	7.40
	(d) Current Tax Liabilities (Net)	12.79	2.82
	Total Current Liabilities	**1047.39**	**811.72**
	TOTAL EQUITY AND LIABILITIES	**3108.80**	**2883.96**

Notes:

1. The above results have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 5th November, 2026 and the same have been subjected to limited review by the Statutory Auditors of the Company.
2. The Company is dealing in Single Segment i.e. Manufacturing of Yarns and allied products.
3. Figures of the Previous Period have been regrouped/rearranged wherever considered necessary to make them comparable with those of current period.

FOR SHUBHAM POLYSPIN LIMITED

SHUBHAM POLYSPIN LIMITED BORISANA

ANKIT ANIL SOMANI
MANAGING DIRECTOR
(DIN:05211800)
PLACE: BORISANA