



SK International Export Ltd.
Scarves Beachwear Garments & Accessories

May 28, 2026

To,
Listing Department,
BSE Limited,
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai - 400001

Scrip Code: 542728.

Subject: Submission of Audited Financial Results along with auditor's report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year and year ended March 31, 2026.

Dear Sir/Madam,

With reference to the captioned matter, kindly find enclosed herewith Audited Standalone Financial Results along with Auditor's Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year and year ended March 31, 2026. Declaration regarding Audit reports with unmodified opinion is also enclosed.

The Board Meeting of the Company commenced at 17:15 (IST) and concluded at 19:05(IST).

Kindly acknowledge receipt of the same.

Thanking you,

For SK International Export Limited

Hitesh Sadh
Designation: Managing Director
DIN: 03055331
Place: Mumbai
Encl.: As stated above.



CIN: L18109MH2018PLC314141

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S.J. Road Lower Parel, Mumbai - 400013
 www.skinternational.in

Independent Auditor's Report on the Half Yearly and Year to date Audited Financial

Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
SK International Export Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date financial results of SK International Export Limited ("the Company") for the half year ended March 31st, 2026 and for the year ended March 31st, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 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: is presented in accordance with the requirements of the Listing Regulations in this regard; and 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 financial information of the Company for the half year ended March 31st, 2026 and for the year ended March 31st, 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 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 on



Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the 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 financial information of the Company 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 and 52 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 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 are 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) 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 financial results 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.



Matter of Emphasis and Other Matter

Issue Identified	Audit Procedures / Issue Addressed by Auditor	Auditor's Conclusion
Balancing figures between audited annual financial results and limited reviewed half-yearly financial results	We verified the reconciliation of the financial results for the half year ended March 31, 2026 with the audited financial statements for the year ended March 31, 2026 and the published unaudited financial results for the half year ended September 30, 2025, which were subjected to limited review in accordance with applicable SEBI Listing Regulations.	The results for the half year ended March 31, 2026 represent the balancing figure between the audited figures for the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the half year ended September 30, 2025, which were subjected to limited review by us as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
Balances subject to confirmation and consequential adjustments, if any	We examined balances relating to Trade Payables, Trade Receivables, Short-Term Loans & Advances with reference to books of account and called for confirmation from the management. Considering the practicality, materiality and size of company, confirmations were not called from the Trade payable and receivable. For the Loans and advances represents significance balances but confirmation for the same was not made available by the management for our verification during the course of audit.	In absence of independent confirmations and we are unable to determine the correctness, completeness and recoverability of such balances. Consequently, we are unable to ascertain the consequential impact, if any, on the Profit/(Loss), Assets, Liabilities and Reserves appearing in the financial statements.
Property, Plant and Equipment not physically available and written off	The management referred to us the fixed asset record which was incomplete and bearing limited information. During the course of physical verification, certain assets appearing in the books of account were not available for inspection and could not be reconciled with available records or documentary evidences establishing existence and usage of such assets.	In absence of proper fixed asset records, historical reconciliation and supporting evidences, we are unable to comment upon the completeness and correctness of Property, Plant and Equipment, adequacy of depreciation charged in earlier years and consequential impact on the financial statements. However, The Company



Issue Identified	Audit Procedures / Issue Addressed by Auditor	Auditor's Conclusion
		has while conducting the exercise of physical verification of fixed assets, written off assets aggregating to Rs 13.14 lakh during the year.
Non-recognition of Deferred Tax Asset despite carried forward losses	We sought from the management assessment about the company ability to generate future profit relating to recognition of Deferred Tax Asset arising on carried forward losses and deductible temporary differences in accordance with Accounting Standard (AS) 22. Further noted that company's core business has been showing downward trend and no evidences available from the management for its revival in near future and diversified towards non-current investment activities.	In absence of any evidence, the ability of the Company to generate sufficient future taxable profits found to be remain uncertain. Accordingly, Deferred Tax Asset which may arise on carried forward losses and deductible temporary differences has not been recognized in the financial statements.
Absence of substantial business operations and dependency on speculative trading activities	We analysed the nature of operations and sources contributing to the financial performance of the Company during the year. We observed that the Company does not have substantial operational business activities and the financial results are substantially dependent upon gain/loss arising from trading in equity, F&O and commodity markets.	The continuance of the Company as a commercially viable entity is substantially dependent upon revival of operational business activities and generation of sustainable operational revenues. Such conditions indicate existence of material uncertainty which may cast significant doubt on the Company's ability to continue as a going concern.
Write-off of non-saleable raw material and inventory	We examined inventory records, management assessment and physical verification reports relating to raw material and cloth inventory identified as obsolete, damaged and non-saleable.	we considered the assumptions and estimates used by the management for determining the inventory write-off aggregating to ₹95.31 lakh, and the related disclosures in the financial statements, to be reasonable and acceptable in the context



Issue Identified	Audit Procedures / Issue Addressed by Auditor	Auditor's Conclusion
		of the financial statements.
Loans and advances granted without adequate supporting documentation	We examined advances/loans aggregating to Rs. 160.75 lakh granted to parties/individuals. However, supporting agreements, confirmations, repayment schedules, security documents and evidence substantiating commercial rationale and recoverability of such advances were not made available for our verification.	In absence of adequate supporting documentation and independent confirmations, we are unable to comment upon the genuineness, recoverability and possible impairment, if any, required in respect of such advances and consequential impact on the financial statements.
Interest income recognized only on receipt basis	We reviewed the accounting treatment adopted by the Company in respect of interest income on loans and advances. We observed that interest income has been accounted for only upon actual receipt and no accrual/provision has been recognized in respect of interest contractually receivable but not realized during the year.	Such accounting treatment is not in consonance with the accrual basis of accounting prescribed under Section 128 of the Companies Act, 2013 and applicable Accounting Standards. In absence of adequate supporting documentation and recoverability assessment, we are unable to quantify the understatement of interest income and corresponding receivables in the financial statements.
Personal and unsupported expenses charged to Statement of Profit and Loss	We verified expenses recorded under business promotion, travelling, fuel and office expenses with reference to supporting bills, vouchers and explanations made available by management.	In absence of complete supporting records and satisfactory explanations, we are unable to determine the extent of inadmissible/personal expenditure charged to the Statement of Profit and Loss and consequential impact on the profitability and reserves of the Company.
Valuation of finished goods inventory not	We examined the valuation methodology adopted by the Company in respect of finished	Consequently, we are unable to comment upon correctness of valuation of



Issue Identified	Audit Procedures / Issue Addressed by Auditor	Auditor's Conclusion
supported by reliable NRV evidence	goods inventory. Considering limited business operations, absence of regular sales and non-availability of sufficient subsequent sales evidence and market realizable value data, adequate audit evidence regarding Net Realizable Value (NRV) could not be obtained.	finished goods inventory and determine whether any material adjustment is required to the carrying value of inventories and profit/(loss) for the year.

For SDA & Associates
Chartered Accountants
Firm's Registration No. 120759W

Suresh



CA Suresh Vaishnav

Partner
Membership No.104278
UDIN - 26104278FOUUOZ1308
Mumbai
Date: May 28, 2026

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted
along-with Annual Audited Financial Results - (Standalone Financial Results)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]							
I. Financial details							
Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)		Adjusted Figures (audited figures after adjusting for qualifications)			
1	Turnover / Total income	226.9		226.9			
2	Total Expenditure	244.1		244.1			
3	Net Profit/(Loss)	-29.67		-29.67			
4	Earnings Per Share	-0.17		-0.4			
5	Total Assets	671.96		671.96			
6	Total Liabilities	6.41		6.41			
7	Net Worth	665.55		665.55			
	Any other financial item(s) (as felt appropriate by the management)	-		-			
II. Audit Qualification							
Sr. No.	Details of Audit Qualification	Type of Audit Qualification	Frequency of Qualification	For Audit Qualification(s) where the impact is qualified by the Auditor, Management's Views	For Audit Qualification(s) where the impact is not quantified by the auditor		
					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1.	We examined balances relating to Trade Payables, Trade Receivables, Short-Term Loans & Advances with reference to books of account and called for confirmation from	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or	In absence of independent confirmations and we are unable to determine the correctness, completeness and recoverability of such balances. Consequently, we are unable to ascertain the

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					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	<p>the management. Considering the practicality, materiality and size of company, confirmations were not called from the Trade payable and receivable. For the Loans and advances represents significance balances but confirmation for the same was not made available by the management for our verification during the course of audit.</p> <p>In absence of independent confirmations and we are unable to determine the correctness, completeness and recoverability of such balances. Consequently, we are unable to ascertain the consequential impact, if any, on the Profit/(Loss), Assets,</p>				<p>or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.</p>	<p>quantified. Accordingly, no adjustment has been made in the financial statements in this regard.</p>	<p>consequential impact, if any, on the Profit/(Loss), Assets, Liabilities and Reserves appearing in the financial statements.</p>

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					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	Liabilities and Reserves appearing in the financial statements.						
2.	The management referred to us the fixed asset record which was incomplete and bearing limited information. During the course of physical verification, certain assets appearing in the books of account were not available for inspection and could not be reconciled with available records or documentary evidences establishing existence and usage of such assets.	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	In absence of proper fixed asset records, historical reconciliation and supporting evidences, we are unable to comment upon the completeness and correctness of Property, Plant and Equipment, adequacy of depreciation charged in earlier years and consequential impact on the financial statements. However, The Company has while conducting the exercise of physical verification of fixed assets, written off assets aggregating to Rs 13.14 lakh during the ear.
3.	We sought from the management assessment about the company ability to generate future profit relating to recognition of	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the	In absence of any evidence, the ability of the Company to generate sufficient future taxable profits found to be remain uncertain. Accordingly, Deferred Tax

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					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	Deferred Tax Asset arising on carried forward losses and deductible temporary differences in accordance with Accounting Standard (AS) 22. Further noted that company's core business has been showing downward trend and no evidences available from the management for its revival in near future and diversified towards non-current investment activities.			quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	Asset which may arise on carried forward losses and deductible temporary differences has not been recognized in the financial statements.
4.	We analysed the nature of operations and sources contributing to the financial performance of the Company during the year. We observed that the Company does not have substantial operational business	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been	The continuance of the Company as a commercially viable entity is substantially dependent upon revival of operational business activities and generation of sustainable operational revenues. Such conditions indicate existence of material uncertainty which may

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					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	activities and the financial results are substantially dependent upon gain/loss arising from trading in equity, F&O and commodity markets.				adjustment has been made in the financial statements in this regard.	made in the financial statements in this regard.	cast significant doubt on the Company's ability to continue as a going concern.
5.	We examined inventory records, management assessment and material and physical verification reports relating to raw material and cloth inventory identified as obsolete, damaged and non-saleable.	Qualified opinion	First time	The impact is of INR 95.31 Lakhs which has been written off. The same is considered in the financials	No further comments of the management.	No further comments of the management.	-
6.	We examined advances/loans aggregating to Rs. 160.75 lakh granted to parties/individuals. However, supporting agreements confirmations, repayment schedules security documents and evidence	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial	In absence of adequate supporting documentation and independent confirmations, we are unable to comment upon the genuineness, recoverability and possible impairment, if any, required in respect of such advances and consequential impact on the financial statements.

Sr. No.	Details of Audit Qualification	Type of Audit Qualification Frequency of Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is qualified by the Auditor, Management's Views	For Audit Qualification(s) where the impact is not quantified by the auditor		
					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	substantiating commercial rationale and recoverability of such advances were not made available for our verification.				made in the financial statements in this regard.	statements in this regard.	
7.	We reviewed the accounting treatment adopted by the Company in respect of interest income on loans and advances. We observed that interest income has been accounted for only upon actual receipt and no accrual/provision has been recognized in respect of interest contractually receivable but not realized during the year.	Qualified opinion	First time	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	Such accounting treatment is not in consonance with the accrual basis of accounting prescribed under Section 128 of the Companies Act, 2013 and applicable Accounting Standards. In absence of adequate supporting documentation and recoverability assessment, we are unable to quantify the understatement of interest income and corresponding receivables in the financial statements.
8.	We verified expenses recorded	Qualified opinion	First time	The management has considered the matter referred to in the audit	The management has considered the matter	The management has considered the matter	In absence of complete supporting records and

Sr. No.	Details of Audit Qualification	Type of Audit Qualification	Frequency of Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is qualified by the Auditor, Management's Views	For Audit Qualification(s) where the impact is not quantified by the auditor		
						(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
	under business promotion, travelling, fuel and office expenses with reference to supporting bills, vouchers and explanations made available by management.				qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	satisfactory explanations, we are unable to determine the extent of inadmissible/personal expenditure charged to the Statement of Profit and Loss and consequential impact on the profitability and reserves of the Company.
9.	We examined the valuation methodology adopted by the Company in respect of finished goods inventory. Considering limited business operations, absence of regular sales and non-availability of sufficient subsequent sales evidence and market realizable value data, adequate audit evidence regarding Net Realizable Value (NRV) could not be obtained.	Qualified opinion	First time		The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	The management has considered the matter referred to in the audit qualification. However, due to the nature of the matter and related uncertainties, the financial impact, if any, cannot presently be reasonably ascertained or quantified. Accordingly, no adjustment has been made in the financial statements in this regard.	Consequently, we are unable to comment upon correctness of valuation of finished goods inventory and determine whether any material adjustment is required to the carrying value of inventories and profit/(loss) for the year.

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					(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above

For, SK International Export Limited

Hitesh Sadh
Designation: Managing Director
DIN: 03055331

Place: Mumbai

M/S. SK International Export Limited
(CIN -L18109MH2018PLC314141)

Statement of Unaudited Financial Results for the half year ended March 31, 2026 Pursuant to regulation 33 of SBI (LODR) Regulation, 2015

Particulars	Rs. In Lakhs except EPS				
	Half Year Ended			Year Ended	
	31.03.2026	01.04.2025 30.09.2025	31.03.2025	31.03.2026	31.03.2025
Date of start of period Date of end of period	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	13.50	1.43	152.97	14.93	281.39
II. Other income	181.51	30.46	274.82	211.97	246.63
III. Total Revenue (I + II)	195.01	31.89	427.78	226.90	528.02
IV. Expenses:					
Cost of material consumed	97.72	1.15	100.88	98.87	228.07
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	37.74	-	-
Employee benefits expense	2.16	14.10	8.18	16.26	13.78
Finance costs	0.63	0.11	0.40	0.74	1.65
Depreciation and amortization expense	3.07	5.52	6.35	8.59	13.83
Other expenses	91.11	28.52	56.83	119.63	53.74
Total expenses	194.69	49.40	210.38	244.10	311.07
V. Profit before exceptional and extraordinary items and tax (III-IV)	0.32	(17.51)	217.40	(17.19)	216.94
VI. Exceptional items	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	0.32	(17.51)	217.40	(17.19)	216.94
VIII. Extraordinary items	-	-	-	-	-
IX. Profit before tax (VII- VIII)	0.32	(17.51)	217.40	(17.19)	216.94
X Tax expense:					
(1) Current tax	-	-	0.41	-	0.41
(2) Deferred tax Liability (Asset)	-	-	-	-	-
(3) Excess/(Shortfall) Prov. For Tax in P.Y.	12.48	-	-	12.48	-
XI Profit (Loss) for the period from continuing operations (IX-X)	(12.16)	(17.51)	216.99	(29.67)	216.53
XII Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	(12.16)	(17.51)	216.99	(29.67)	216.53
Details of equity share capital					
Paidup Equity Share Capital	733.20	733.20	733.20	733.20	733.20
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00
XVI Earnings per equity share:					
(1) Basic	(0.17)	(0.24)	2.95	(0.40)	2.95
(2) Diluted	(0.17)	(0.24)	2.95	(0.40)	2.95

Notes:-

- The above UnAudited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on _____. The Statutory Auditors have carried out the audit for the half year ended 30th September, 2025 and issued unmodified report thereon. These results are available on the Company's Website.
- The Unaudited Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The company is entirely working in textile business in 2 cities of India i.e. Mumbai and Noida. For the purposes of AS 17 regarding segment reporting, secondary segment formation on geographical segment is considered on the basis of revenue generated from that segment is beyond the threshold limits. Disclosure required as per the standard is given below:

Financial Particulars	Reportable Segment		Total
	Mumbai	Noida	
Segment Revenue	16.64	(0.87)	15.77
Segment Assets	642.03	30.15	672.18
Segment Profit/ Loss before Tax	(41.88)	12.24	(29.64)

- The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

6) There are no Investors Complaints pending as on 30th September, 2023.

For SK International Export Limited
(CIN -L18109MH2018PLC314141)

Hitesh Sadh
Director
(DIN: - 03055331)
Date: 27/05/2026
Place: Mumbai



Statement of Assets and Liabilities as at 31 March 2026 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Rs. In Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	733.20	733.20
(b) Reserves and surplus	(67.65)	(37.98)
2 Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Long Term Provisions	2.09	2.00
(c) Other Long Term Liabilities	-	1.97
3 Current liabilities		
(a) Short-term borrowings	-	2.48
(b) Trade payables	-	-
MSME	-	-
Other than MSME	1.10	3.90
(c) Other current liabilities	2.95	7.77
(d) Short-term provisions	0.27	0.25
TOTAL	671.96	713.89
II. ASSETS		
Non-current assets		
1 (a) Fixed assets		
(i) Tangible assets	31.52	114.19
(ii) Intangible assets	0.04	0.04
(b) Non-current investments	34.09	119.39
(c) Trade receivables non current	-	-
(d) Deferred Tax Asset	0.82	0.82
(e) Other non-current assets	-	-
2 Current assets		
(a) Current Investment	-	-
(b) Inventories	8.65	105.53
(c) Trade receivables	3.24	41.84
(d) Cash and cash equivalents	361.01	231.14
(e) Short-term loans and advances	226.82	91.84
(f) Other Current Assets	5.77	8.60
TOTAL	671.96	713.89

For SK International Export Limited
(CIN - L18109MH2018PLC314141)

Hitesh Sadh
Director
(DIN: - 03055331)
Date: 27/05/2026
Place: Mumbai



Statement of Cash flow for the half year ended March 31, 2026 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Rs. In Lakhs

Particulars	Year Ended	
	31st March 2026	31st March 2025
A. Cash flow from Operating Activities		
Net Profit Before tax as per Statement of Profit & Loss	(17.19)	216.94
Adjustments for :		
Interest income	(14.46)	(5.41)
Dividend income	(1.22)	-
(Gain) Loss on realisation of Investments [Net]	45.51	(2.68)
(Gain) Loss on sale or disposal of Property, Plant and Equipment [Net]	(176.36)	(232.05)
Trade Payables written back	(3.50)	-
Other liabilities written back	(0.37)	(2.01)
Interest expense	0.74	1.65
Depreciation and Amortization Expense	8.59	13.83
Bad Debts written off	1.41	-
Provision for Doubtful Debts	-	-
Operating Profit before working capital changes	(156.85)	(9.73)
Changes in Working Capital		
Increase (Decrease) in Trade Payables	0.70	(34.16)
Increase (Decrease) in Other liabilities	(4.45)	(11.47)
Increase (Decrease) in Provisions	0.14	(3.08)
Decrease (Increase) in Inventories	96.88	(15.25)
Decrease (Increase) in Trade Receivables	37.19	17.59
Decrease (Increase) in loans and advances	(139.47)	28.43
Decrease (Increase) in Other assets	2.83	0.61
Net Cash Flow from Operation	(6.18)	(17.33)
Less : Income Tax paid	(7.99)	(2.97)
Net Cash Flow from Operating Activities (A)	(171.02)	(30.02)
B. Cash flow from investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(0.46)	(0.47)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	250.90	302.79
Purchase of Non-current Investments	-	(114.24)
Realisation of Non-current Investments	39.99	2.68
Decrease (Increase) in other bank balances & deposits	(47.97)	(49.90)
Interest received	14.46	5.41
Dividend received	1.22	-
Net Cash Flow from Investing Activities (B)	258.14	146.28
C. Cash Flow From Financing Activities		
Repayment of Long-term Borrowings	(2.00)	(2.94)
Repayment of Short-term Borrowings	(2.48)	(22.40)
Interest paid	(0.74)	(1.65)
Net Cash Flow from Financing Activities (C)	(5.22)	(26.99)
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	81.90	89.27
Opening Cash & Cash Equivalents	114.52	25.24
Cash and cash equivalents at the end of the period	196.42	114.52
Cash And Cash Equivalents Comprise :		
Cash	0.27	1.36
Bank Balance : Current Account	196.15	113.16
Total	196.42	114.52

For and on behalf of the Board of Directors of
SK INTERNATIONAL EXPORT LIMITED
(CIN: L18109MH2018PLC314141)

Hitesh Sadhi

HITESH SADHI
Managing Director
DIN: 03055331
Date: 27/05/2026
Place: Mumbai

