



SIMANDHAR IMPEX LIMITED

CIN:U46498MH2023PLC415552

07.05.2026

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

Scrip Code No: 544662

Sub: Outcome of the Board Meeting held on 7th May, 2026

Dear Sir/Madam

This is to inform you that pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e. on Thursday, the May 7, 2026, have considered and approved the following matters :

1. Statement of Audited Standalone Financial Results of the Company for the Quarter and Year ended 31st March, 2026 along with the statement of Standalone Assets and Liabilities and Standalone Cash Flow Statement as at 31st March, 2026.
2. The Auditors' Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on Financial Results (Standalone) and
3. Declaration with respect to Un-modified opinion on the Audited (Standalone) Financial Results pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015.

The meeting of the Board of Directors commenced at 01.30 p.m. and concluded at 02:15 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Simandhar Impex Limited**

Prashant Vora
Managing Director
DIN: 06574912

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Simandhar Impex Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying "Statement of Audited Financial Results for the Quarter & Year ended March 31, 2026" (the "Statement") of Simandhar Impex Limited ("the Company"), attached herewith, 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 aforesaid Audited financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year then ended.

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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Audited 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 the Audited financial results.

Management's and Board of Director's Responsibilities for the Audited Financial Results

The Statement is the responsibility of the Company's Board of Directors, and has been approved by them for issuance. The Statement has been prepared on the basis of the audited financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and



other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian 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 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 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 audited financial results, the Management and 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 is/are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but 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 this 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 Audited financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



Bohara Shah & Co

Chartered Accountants



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Audited financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 audited 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 audited financial results, including the disclosures, and whether the audited financial results represent 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 Matters

The audited financial results include the results for the quarter ended 31 March 2026 being the balancing figure 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 current financial year which were subject to limited review by us.

For Bohara Shah & Co

Chartered Accountants

ICAI Firm Registration No. 143865W

Monik Shah

(Partner)

Membership No: 160452

Place: Mumbai

Date: 07th May, 2026

UDIN:26160452YADWT3199



SIMANDHAR IMPEX LIMITED

CIN : L46498MH2023PLC415552

Registered Office: 811 A Wing, Jaswanti Allied Business Centre Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@simandharimpex.com

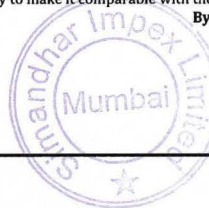
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

SR No.	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		1/1/2026	10/1/2025	1/1/2025	4/1/2025	4/1/2024
		3/31/2026	12/31/2025	3/31/2025	3/31/2026	3/31/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
1	Revenue from operations	154.40	0.00	0	154.40	0.00
2	Other income	0.00	0.00	0	0.00	0.00
3	Total Income from Operations (net) (1+2)	154.40	0.00	0.00	154.40	0.00
4	Expenses					
	(a) Cost of materials consumed					
	(b) Purchases of Stock-in-Trade	81.99	64.13	0.00	146.11	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	64.13	-64.13	0.00	0.00	0.00
	(D) Employee benefits expense	1.50	0.75	0.00	2.25	0.00
	(E) Finance cost	0.00	0.00	0.00	0.01	0.01
	(F) Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.46	3.77	0.45	4.70	1.16
	Total expenses	148.07	4.52	0.45	153.07	1.17
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	6.33	-4.52	-0.45	1.33	-1.17
6	Exceptional items	0.00	0.75	0.00	0.75	0.00
7	Profit/(Loss) before tax (5 - 6)	6.33	-5.27	-0.45	0.58	-1.17
8	Tax expense:					
	(a) Current	0.15	0.00	0.00	0.00	0.00
	(b) Deferred	0.00	0.00	0.00	0.00	0.00
	Total Tax	0.15	0.00	0.00	0.00	0.00
9	Net Profit/(Loss) after tax (7-8)	6.18	-5.27	-0.45	0.58	-1.17
10	Other Comprehensive Income					
(A)	(A) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
	(A) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
(B)	(B) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(B) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive income for the period)	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	6.18	-5.27	-0.45	0.58	-1.17
12	Earnings Per Share (not annualised)					
	Paid up Equity share Capital (Face Value of Rs. 10/- each)	305.69	305.69	1.00	305.69	1.00
13	Earnings per share (of Rs.10/- each) (not annualised)					
	(a) Basic	0.02	-0.02	-0.45	0.00	-1.17
	(b) Diluted	0.02	-0.02	-0.45	0.00	-1.17

Notes :

- The above Standalone Audited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 7th May, 2026. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial years and the limited reviewed year-to-date figures upto the third quarter of the financial year.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- In the Meeting of Board of Directors held on 14th May, 2024 the Board had approved the Scheme of Arrangement and the De-merger of Jewelry Business of the Company into Simandhar Impex Ltd (100% Subsidiary of the Company) on going concern basis. The company has received Observation Letter from BSE Limited vide letter no. DCS/ AMALI/TS/R37 /3512/2024-25 dated 5th February, 2025 and the Company had received No objection certificate and Consent from Creditors for dispensation of the their meeting and received approval from Shareholders at the meeting of the Company held on 20th June, 2025 conducted as per the order received from Hon'ble National Company Law Tribunal, Mumbai (NCLT) dated 24th April 2025. On October 13, 2025, the Hon'ble National Company Law Tribunal, Mumbai (NCLT) sanctioned the Scheme. The Company received the certified true copy of the order on October 16, 2025. Subsequent upon filing of the certified copies of NCLT order by the Company and the Resulting company with the respective jurisdictional Registrar of Companies on October 17, 2025, the Scheme has become effective from October 17, 2025. The Scheme, Inter alia, provided for de-merger, transfer and vesting of the Jewelry Business from the Company into the Resulting Company on a going concern basis and Issuance of three equity share in the Resulting Company for every Ten equity share held in the Company as on the record date i.e. November 5, 2025. On November 8, 2025, the Resulting Company has allotted 30,56,925 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. November 5, 2025, in the share exchange ratio 3:10 i.e. 3 (Three) fully paid-up equity share of the Resulting Company having face value of Rs.10/- each for every 10 (Ten) fully paid-up equity share of Rs. 10/- each of the Company. The equity shares of the Resulting Company listed on BSE Limited on December 22, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and Liabilities have been transferred to Resulting Company at their respective book values.
- The above Financial Results are also available on our website www.simandharimpex.com and stock exchange website www.bseindia.com.
- Previous periods / years' figures, have been re-grouped / re-classified, where necessary to make it comparable with the current period.

Place : Mumbai
Date : 07.05.2026



By order of the Board of Directors of
Simandhar Impex Limited

Prashant Vora
Prashant Vora
Managing Director
DIN: 06574912

SIMANDHAR IMPEX LIMITED

CIN: U46498MH2023PLC415552

Registered Office: 811A Wing, Jaswanti Allied Business Center Kanchpada, Malad, Mumbai, Malad West, Maharashtra, India, 400064
STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026

(Figures in Lakhs)

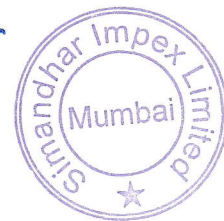
Particulars	2026	2025
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	0.00	0.00
(ii) Intangible Assets	9.00	
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current	7.08	3.98
(d) Other Non-Current Financial Assets	0.00	0.00
Deffered tax assets (net)	16.08	3.98
Total Non Current Assets		
(2) Current Assets	0.00	0.00
Inventories		
Current Financial Assets		
(a) Current investments	228.97	0.00
(b) Trade receivables	0.00	0.00
(c) Cash and cash equivalents	0.97	0.03
(d) Bank Balance other than Cash and cash equivalents	0.10	0.10
(e) Loans, Current		
(f) Other Current Financial Assets	230.04	0.13
Total Current Financial Assets		
Current Tax Assets (net)	226.37	0.00
Other Current Assets	456.41	0.13
Total Current Assets		
Total Assets	472.49	4.11
EQUITY AND LIABILITIES		
(1) Equity	305.69	1.00
Equity Share Capital	20.82	-1.17
Other Equity	326.52	-0.17
Total Equity		
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)		
Other non current liabilities		
Total Non-Current Liabilities		
Current Liabilities		
Current Financial Liabilities	16.17	4.13
(a) Borrowings , current	129.15	0.14
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		
(ii) Total Outstanding dues of creditors other than MSME		
(c) Other current financial liabilities	145.32	4.27
Total Current Financial Liabilities	0.50	0.01
Other Current liabilities	0.15	0.00
Provision, current		
Current tax liabilities (net)	0.65	0.01
Total Current Liabilities	145.97	4.28
Total Liabilities		
Total Equity and Liabilities	472.49	4.11

For and behalf of the Board of Directors of
Simandhar Impex Limited

Prashant Vora

Prashant Vora
Director
DIN: 06574912

Date: 07.05.2026
Place: Mumbai



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CIN: U46498MH2023PLC415552

Registered Office: 811A Wing, Jaswanti Allied Business Center Kanchpada, Malad, Mumbai, Malad West, Maharashtra, India, 400064

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Figures in Lakhs)

Sr. No.	Particulars	31-Mar-26	31-Mar-25
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/(Loss) before tax	0.58	-1.17
	Adjustments for:-		
	Finance Cost	0.01	0.01
	Depreciation	0.00	0.00
	Profit on Sale of Shares	0.00	0.00
	Interest Income/Dividend Income	0.00	0.00
	Operating Profit before working capital changes	0.59	-1.16
	Increase / (Decrease) in Short Term Borrowings	12.04	0.14
	Increase / (Decrease) in Trade Payables	129.02	0.14
	Increase / (Decrease) in Other Current Liabilities	0.64	-0.01
	Increase / (Decrease) in Short term Provision	0.00	0.00
	(Increase) / Decrease in Inventories	0.00	0.00
	(Increase) / Decrease in Trade Receivable	-228.97	0.00
	(Increase) / Decrease in Other current assets	-226.37	0.00
	(Increase) / Decrease in Other Non current assets	-3.10	0.88
	(Increase) / Decrease in Short Term Loans & Advances	0.00	0.00
	Operating Profit after working capital changes	-316.16	-0.01
	Less: Income Tax Paid	-0.15	
	Net Cash from/ (used in) Operating Activities	-316.31	-0.01
B	<u>Cash Flow from Investing Activities :</u>		
	(Purchase)/ Sale of Fixed Assets from Demerger	-9.00	0.00
	Net Cash from/ (used in) Investing Activities	-9.00	0.00
C	<u>Cash Flow from Financing Activities :</u>		
	Proceeds from Issue of shares from Demerger	304.69	0.00
	Capital Reserves from Demerger	21.56	0.00
	Finance Cost	-0.01	-0.01
	Net Cash from/ (used in) Financing Activities	326.25	-0.01
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	0.94	-0.03
	Cash & Cash Equivalents as at the beginning of the year	0.03	0.06
	Cash & Cash Equivalents as at the end of the year	0.97	0.03
	<u>Components of Cash and Cash Equivalents:</u>		
	Cash and Bank Accounts	0.97	0.03
	Cash Credit Accounts	0.00	0.00

For and behalf of the Board of Directors of
Simandhar Impex Limited

Prashant Vora

Prashant Vora
Director
DIN: 06574912



Date: 07.05.2026

Place: Mumbai



SIMANDHAR IMPEX LIMITED

CIN:U46498MH2023PLC415552

07.05.2026

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

Scrip Code No: 544662

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

Dear Sir /Madam,

Disclosure pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 We would like to state that the Statutory Auditors of the Company, M/s Bohara Shah & Co, Chartered Accountants (Firm Registration No. 143865W), have issued the Auditors Report with unmodified opinion on the Audited (Standalone) Financial Results for the Quarter and the Year ended March 31, 2026.

Kindly take this declaration on your records.

For **Simandhar Impex Limited**

Prashant Avora

Prashant Vora
Managing Director
DIN: 06574912

