Sheetal

Date: 13/08/2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400001

Scrip Code: 540757

National stock Exchange of India Limited
Exchange Plaza, Plot. No C/1, G Block
Bandra-Kurla Complex
Bandra (East), Mumbai 400051

Trading Symbol: SCPL

Sub: Outcome of the Board Meeting held on 13th August, 2026.

Dear Sir/Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the company at its meeting held today i.e., Thursday, 13th August, 2026 at the Registered office of the Company situated at G I D C PLOT NO. 75 to 81, Amreli, Gujarat, India, 365601 inter-alia, considered and approved the following:

1. The Un-Audited Financial Results of the Company for the Quarter ended on 30th June, 2026.

2. Statutory Auditors' Limited Review Report on Un-Audited Financial Results of the Company for the Quarter ended on 30th June, 2026.

The Meeting of the board of directors of the company commenced at 11:00 am and concluded at 11:50 am.

We hereby request you to take the above information on your record.

Thanks & Regards,

For, Sheetal Cool Products Limited

BHUPATBHAI DAKUBHAI BHUVA
Digitally signed by BHUPATBHAI DAKUBHAI BHUVA
Date: 2026.08.13 11:51:32 +05'30'

Bhupatbhai D. Bhuva
Managing Director
(DIN: 06616061)

H. B. KALARIA & ASSOCIATES
Chartered Accountants

A-601/602, The Imperial Heights, 150 Ft. Ring Road,
Opp. Big Bazaar, Rajkot - 360 004.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED INTERIM FINANCIAL RESULTS

To
Board of Directors,
Sheetal Cool Products Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Sheetal Cool Products Limited** ("the Company") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review of such financial statements.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **HB Kalaria & Associates**
Firm Reg. No. 104571W
Chartered Accountants

H. B. KALARIA & ASSOCIATES
M. No. 42002
RAJKOT
CHARTERED ACCOUNTANTS

(Hasmukh Kalaria)
Partner
Mem. No. 042002
UDIN: **26042002TKDNEP1719**

Place: Rajkot
Date: 13/08/2026

Sheet Cool Products Limited

Regd. Office: Plot No. 75 to 81, G.I.D.C., Amreli, Gujarat - 365601

CIN: L15205GJ2013PLC077205

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2026

(Rs in Lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Un Audited	Audited	Un Audited	Audited
I	**Income**				
	Revenue From Operations	13,264.20	13,330.87	11,289.87	36,600.04
	Other Income	5.00	30.32	8.65	71.44
	Total Income (I)	13,269.20	13,361.18	11,298.52	36,671.47
II	**Expenses**				
	Cost of materials consumed	9,419.16	12,873.45	6,666.33	29,967.23
	Changes in inventories of finished goods, Stock in Trade and work in progress	183.66	(3,106.09)	1,229.11	(4,372.26)
	Employee benefits expense	730.95	614.05	633.88	2,184.40
	Finance costs	228.87	228.85	155.07	710.27
	Depreciation and amortization expense	240.02	225.17	178.53	885.30
	Other expenses	1,531.97	1,421.12	1,716.80	4,702.34
	Total expenses (II)	12,334.62	12,256.55	10,579.72	34,077.28
III	**Profit/(loss) before tax (I-II)**	934.57	1,104.64	718.80	2,594.20
IV	Tax expenses				
	Current tax	221.26	297.72	210.90	646.78
	Deferred tax	14.37	(10.04)	(26.56)	35.59
	Total Tax expense (IV)	235.62	287.67	184.34	682.36
V	**Profit/(loss) after tax for the period (III-IV)**	698.95	816.96	534.46	1,911.83
VI	**Other Comprehensive Income**				
	OCI that will not be reclassified to P&L	(0.50)	0.56	0.35	1.61
	OCI Income tax of items that will not be reclassified to P&L	0.13	(0.15)	(0.09)	(0.41)
	Total Other Comprehensive Income (VI)	(0.37)	0.41	0.26	1.20
VII	**Total Comprehensive Income for the period (V+VI)**	698.58	817.38	534.72	1,913.04
VIII	**Details of Equity Share Capital**				
	Paid-Up Equity Share Capital	1,050	1,050	1,050	1,050
	Face Value of Equity Share Capital (Per Value) (Amt in Rs.)	10	10	10	10
IX	**Earnings per equity share**				
	Basic	6.66	7.78	5.09	18.21
	Diluted	6.66	7.78	5.09	18.21

Sheetal Cool Products Ltd. * Amreli *

For and on behalf of Board of Directors,
SHEETAL COOL PRODUCTS LIMITED

Bhupatbhai D. Bhuva
Managing Director
DIN - 06616061

Place: Amreli
Date: 13 August, 2026

Notes to Financial Results :

1 The Company's financial results for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 13th August, 2026. The statutory auditors have expressed an unmodified audit opinion on these financial results.

2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act , 2013 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 (as amended) and circulars and notifications issued thereunder.

3 The Company's operations fall under two operating segments "Milk and Milk Products" & "Namkeen Products". However on the basis of management's evaluation of the Namkeen products segment, the segment does not meet the quantitative thresholds criteria, hence, segment reporting is not applicable as per Indian Accounting Standard (Ind AS) - 108 - Segment Reporting.

4 The Code on Social Security, 2020 ("the Code") has been enacted, which may impact the employee related contributions made by the Company. The effective date from which the changes are applicable is yet to be notified. The Ministry of Labour and Employment ('the Ministry') has released draft rules for the Code on November 13, 2020. The Company will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code becomes effective and the related rules are published.

5 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

6 During the year, the Company migrated its accounting software from Tally to an ERP-based accounting system. This transition has resulted in significant changes to accounting processes and transaction recording, leading to material differences in financial information compared with the previous system.

For and on behalf of Board of Directors,
SHEETAL COOL PRODUCTS LIMITED

Bhupatbhai D. Bhuva
Managing Director
DIN - 06616061

Place: Amreli
Date: 13 August, 2026