SHIVAMSHREE BUSINESSES LIMITED

CIN: L22203DL1983PLC015704

Date: 04.08.2026

To,
Department of Corporate Services
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai-400001.

Scrip Code: 538520

Sub: Comprehensive Outcome of the Meeting of the Board of Directors of Shivamshree Businesses Limited held on Tuesday, 4th August, 2026, pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Companies Act, 2013 and applicable Secretarial Standards

Dear Sir/Madam,

In compliance with the statutory provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), alongside the applicable provisions of the Companies Act, 2013, and the Secretarial Standards (SS-1 and SS-2) issued by the Institute of Company Secretaries of India, we hereby submit the detailed outcome of the meeting of the Board of Directors of **Shivamshree Businesses Limited** ("the Company").

The meeting of the Board of Directors was duly convened and held today, i.e., Tuesday, 4th August, 2026, at the Corporate Office of the Company situated at Ahmedabad. The Board of Directors, after exhaustive review, due consideration, and detailed deliberation, unanimously transacted, approved, and took on record the following principal items of business:

1. **Approval and Adoption of Standalone Unaudited Financial Results:**
The Board of Directors considered, reviewed in detail, and formally approved the Standalone Unaudited Financial Results of the Company for the first quarter ended June 30, 2026. These financial results have been strictly prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and in compliance with the SEBI Listing Regulations.

2. **Adoption of the Statutory Auditors' Limited Review Report:**
The Board of Directors considered, formally adopted, and took on record the Limited Review Report issued by the Statutory Auditors of the Company on the aforementioned Standalone Unaudited Financial Results for the quarter ended June 30, 2026. The Board noted that the Limited Review Report does not contain any modified opinion, qualifications, reservations, or adverse remarks. A certified copy of the said Standalone Unaudited Financial Results along with the corresponding Limited Review Report is enclosed herewith to be taken on your official records.

Shivamshree Businesses Limited Ahmedabad

3. **Shifting of the Registered Office of the Company (Inter-State):**
Pursuant to the provisions of Sections 12, 13, and 110 of the Companies Act, 2013, read with the Companies (Incorporation) Rules, 2014, and the Companies (Management and Administration) Rules, 2014, and subject to the mandatory approval of the Shareholders of the Company by way of a Special Resolution via Postal Ballot, as well as the requisite statutory approvals from the Central Government (Regional Director, Northern Region) and any other regulatory authorities as may be applicable, the Board considered and accorded its approval to shift the Registered Office of the Company.

The Registered Office shall be shifted from the National Capital Territory (NCT) of Delhi (i.e., presently within the jurisdiction of the Registrar of Companies, Delhi Central) from its current location at **H 7 LGF Lajpat Nagar II, Mata Vaishno Devi Marg, Near Shani Mandir at Rampul, Lajpat Nagar (South Delhi), South Delhi, New Delhi, Delhi, India, 110024**, to the State of Gujarat (i.e., within the jurisdiction of the Registrar of Companies, Ahmedabad) at **F-12, 1st Floor, Pushpak Appt, Opp. Ratnakar-6, Jodhpur Gam, Satellite, Ahmedabad, Gujarat, India, 380015.**

4. **Alteration of Clause II (Situation Clause) of the Memorandum of Association (MoA):**
Consequent and directly ancillary to the proposed inter-state shifting of the Registered Office, and subject to the requisite statutory and shareholder approvals, the Board considered and approved the necessary alteration of Clause II (the Situation Clause) of the Memorandum of Association of the Company, strictly replacing the reference to the National Capital Territory (NCT) of Delhi with the State of Gujarat.

5. **Approval of the Draft Postal Ballot Notice, Cut-Off Date, and E-Voting Schedule:**
The Board of Directors considered and formally approved the draft Notice of the Postal Ballot, along with the accompanying Explanatory Statement under Section 102 of the Companies Act, 2013, for the purpose of seeking the requisite shareholder approval by way of Special Resolution(s) for the aforementioned inter-state shifting of the Registered Office and the alteration of the MoA. In alignment with Section 108 and Section 110 of the Companies Act, 2013, the voting shall be conducted exclusively through a remote e-voting process.

The Board has formalized and explicitly approved the following critical statutory dates for the execution of the Postal Ballot:

- **Cut-off Date:** The Board has fixed **Friday, August 7, 2026**, as the formal Cut-off Date to ascertain the exact eligibility of the shareholders/members who shall be entitled to receive the Postal Ballot Notice and to exercise their voting rights through the remote e-voting system.

- **Dispatch Date:** The Board has confirmed that the electronic dispatch of the Postal Ballot Notice to the eligible shareholders, shall be executed on **Monday, August 10, 2026**.

- **Remote E-Voting Period:** The remote e-voting period for the eligible shareholders shall formally commence at **09:00 A.M. (IST) on Wednesday, August 12, 2026**, and shall strictly conclude at **05:00 P.M. (IST) on Thursday, September 10, 2026**, following which the e-voting module shall be immediately disabled by the designated e-voting service provider.

Shivamshree Businesses Limited
Ahmedabad

6. **Appointment of the Statutory Scrutinizer:**
In compliance with the mandates of Section 108 and Section 110 of the Companies Act, 2013, read alongside Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014, the Board of Directors considered and approved the appointment of **Ishit Vyas & Co., Company Secretaries (Represented by Mr. Ishit Vyas, Proprietor, CoP. No.: 8112, Membership No.: F7728)**, to act as the Scrutinizer. The Scrutinizer is mandated to conduct, supervise, and oversee the entire remote e-voting process for the Postal Ballot in a fair, transparent, and legally binding manner, and to submit the final Scrutinizer's Report within the legally stipulated timeframes.

Meeting Timings: We wish to officially report that the aforementioned Meeting of the Board of Directors formally commenced at **03:30 P.M. (IST)** and officially concluded at **04:15 P.M. (IST)** on this day, August 4, 2026.

We respectfully request you to kindly take the aforesaid comprehensive information, along with the enclosed Financial Results and Limited Review Report, on your official corporate records, disseminate the same on the website of the stock exchange for the immediate information of the shareholders, investors, and public at large, and officially acknowledge the receipt of this statutory outcome.

Thanking You.

Yours faithfully

For, Shivamshree Businesses Limited

Shivamshree Businesses Limited Ahmedabad

Prafulbhai Parshottambhai Bavishiya
Managing Director
DIN: 01908180

MAAK & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF UNAUDITED FINANCIAL STATEMENTS OF SHIVAMSHREE BUSINESSES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE PERIOD ENDED 30th JUNE,2026

To,

The Board of Directors,
M/s Shivamshree Businesses Limited,

We have reviewed the accompanying statement of unaudited financial results of M/s Shivamshree Businesses Limited for the quarter ended 30th June,2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMDI/80/2019 dated July 19, 2019.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 the Independent Auditor of the 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 of interim financial information consists of making inquiries, primarily of persons 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 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.

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

601- 604, Ratnanjali Square, Nr. Gloria Restaurant, Prernatirth Derasar Road, Prahlad Nagar, Ahmedabad - 380015.
: www.maakadvisors.com : 079-4032-3758 : info@maakadvisors.com

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 accounting standards and other recognized 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.

Date : 04/08/2026
Place: Ahmedabad
UDIN: 26137390RBSRGI7178

For, M A A K & Associates
(Chartered Accountants)
F.R.N.: 135024W

MAAK & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 135024W AHMEDABAD

CA Archit Shah
(Partner)
M.No.:137390

SHIVAMSHREE BUSINESSES LIMITED

CIN No. L22203DL1983PLC015704

Registered Office: H 7 LGF Lajpat Nagar II, Mata Vaishno Devi Marg, Near Shani Mandir at Rampul, Lajpat Nagar,South Delhi, New Delhi, Delhi, India - 110024

UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER AND YEAR ENDED ON JUNE 30, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Financial Year ended on
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I.	**INCOME**				
	(a) Revenue from operations	265.02	456.59	268.94	1,511.24
	(b) Other Income	0.27	10.66	0.22	11.87
	Total Income	**265.29**	**467.25**	**269.16**	**1,523.11**
II.	**EXPENSES**				
	(a) Purchases of Stock-in-trade	117.79	254.77	272.72	1,143.59
	(b) Changes in stock of finished goods, work-in-progress and stock-in-t	42.49	(21.47)	(146.00)	(372.25)
	(c) Employee benefit expense	41.88	78.22	64.01	323.45
	(d) Finance costs	0.84	9.44	-	10.73
	(e) Depreciation and amortisation expense	18.74	22.97	19.38	88.31
	(f) Impairment expenses/losses	-	0.03	-	6.98
	(g) Other expenses	40.74	70.09	74.90	286.56
	Total Expenses (a to g)	**262.48**	**414.05**	**285.01**	**1,487.37**
III.	**Profit before exceptional items and tax (I) - (II)**	**2.81**	**53.20**	**(15.85)**	**35.74**
IV.	**Exceptional Items**	-	-	-	-
V.	**Profit before tax (III) - (IV)**	**2.81**	**53.20**	**(15.85)**	**35.74**
VI.	**Tax Expense**				
	(a) Current tax				
	- Current year		-		
	- Prior years		-		
	- MAT Credit (Entitlement)		-		
	(b) Deferred tax	(1.10)	(10.56)	31.04	20.68
	Total tax expense	**(1.10)**	**(10.56)**	**31.04**	**20.68**
VII.	**Profit after tax for the period (V) - (VI)**	**3.91**	**63.76**	**(46.89)**	**15.06**
VIII.	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurement of the defined benefit liabilities	-	-	-	-
	Equity instruments through other comprehensive income	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Other comprehensive income, net of tax	-	-	-	-
IX.	**Total comprehensive income for the period**	**3.91**	**63.76**	**(46.89)**	**15.06**
X.	Paid up equity share capital (Face value of Rs. 1 each)	756.50	756.50	756.50	756.50
XI.	**Earnings per equity share (Face value of Rs. 1 each)**				
	(1) Basic	0.01	0.08	(0.06)	0.02
	(2) Diluted	0.01	0.08	(0.06)	0.02

Date: 04-08-2026
Place : Ahmedabad

By order of the Board
Shivamshree Businesses Limited

Shivamshree Businesses Limited Ahmedabad

Prafulbhai Bavishiya
DIN: 01908180
Managing Director

Standalone Segment Information for the Quarter ended on 30th June 2026					
Sr. No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment Revenue :**				
	(Net Sales / Revenue from Operations)				
	1. Trading of Solar Power Generating System and ancillaries	-	7.54	0.54	9.28
	2. Manufacturing of Industrial bags	265.02	449.05	268.40	1,501.96
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income From Operations	**265.02**	**456.59**	**268.94**	**1,511.24**
2	**Segment Results (Operating Results):**				
	1. Trading of Solar Power Generating System and ancillaries	-16.90	15.47	-1.53	-15.88
	2. Manufacturing of Industrial bags	39.03	70.14	37.77	150.67
	Total Segment Operating Results	**22.12**	**85.61**	**36.24**	**134.78**
	Add/Less : Other income net of Other expenses (including depriciation)	-19.31	-32.41	-52.09	-99.04
	Net Profit Before Tax and Exceptional Items	**2.81**	**53.20**	**-15.85**	**35.74**
3	**Segment Assets**				
	1. Trading of Solar Power Generating System and ancillaries	931.05	845.76	601.83	845.76
	2. Manufacturing of Industrial bags	1,437.26	1,328.28	975.32	1328.28
	Total Assets	**2,368.32**	**2,174.04**	**1,577.15**	**2,174.04**
4	**Segment Liabilities**				
	1. Trading of Solar Power Generating System and ancillaries	368.43	291.45	106.38	291.45
	2. Manufacturing of Industrial bags	1,167.94	1,055.70	702.20	1055.7
	Total Liabilities	**1,536.37**	**1,347.15**	**808.58**	**1,347.15**

Date: 04-08-2026
Place : Ahmedabad

By order of the Board
Shivamshree Businesses Limited

Prafulbhai Bavishiya
DIN: 01908180
Managing Director

Notes:

1 This 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.

2 The above results for the quarter and year ended June 30, 2026 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 04, 2026. The Statutory Auditor of the company have audited the results as per the Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 and Companies Act 2013 and have issued unmodified opinion on the same.

3 The Company has identified two reportable operating segment- i.e. "Trading in Solar Generating System and Ancilliaries" and "Manufacturing of Industrial Bags and Related items" hence segment disclosure pertaining to IND AS 108 "Segment Reporting" has been reported

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

5 Capital Work-in-Progress: The Company is currently undertaking two capital projects, namely (i) construction and development of a Solar Power Plant under the solar segment, and (ii) construction of own manufacturing premises for the FIBC Bags manufacturing unit. Expenditure incurred towards these ongoing projects, including construction and other directly attributable costs, has been capitalised under Capital Work-in-Progress pending completion of the respective projects and commencement of commercial operations.

By order of the Board
Shivamshree Businesses Limited

Date: 04-08-2026
Place : Ahmedabad

Prafulbhai Bavishiya
DIN: 01908180
Managing Director