SHIVA TEXYARN LIMITED
Regd. Office: 52, East Bashyakaralu Road,R.S.Puram, Coimbatore - 641 002, Tamilnadu INDIA
Telephone : 0422 - 2544955 E-mail: shares@shivatex.co.in
Website : www.shivatex.co.in CIN : L65921TZ1980PLC000945 GSTRN : 33AABCA6617M1ZO

STYL/SEC/BM/57/2026-27 **6th AUGUST 2026**

To

Listing Department The Manager National Stock Exchange of India Limited "Exchange Plaza", Bandra-Kurla Complex Bandra (East), Mumbai 400 051 **Scrip Code: SHIVATEX**	Listing Department BSE Limited Floor 25, Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 **Scrip Code: - 511108**

Dear Sir,

SUB: - OUTCOME OF BOARD MEETING & SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 30.06.2026 - REG.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on 06.08.2026 have considered and approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the quarter ended 30.06.2026. We are herewith enclosing the Un-Audited Financial Results for the quarter ended 30.06.2026 along with the Limited Review Report given by the Statutory Auditors M/s. VKS Aiyer & Co., Chartered Accountants, Coimbatore.

The meeting commenced at 12.00 P.M and concluded at 01.20 P.M.

Kindly take the same on records.

Thanking you

Yours faithfully

For Shiva Texyarn Limited

R.SRINIVASAN
Company Secretary
M.No.21254

SRINIVASAN R

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Date: 2026.08.06 13:27:12 +05'30'

SHIVA TEXYARN LIMITED

Regd. Office : 52, EAST BASHYAKARALU ROAD, R S PURAM COIMBATORE 641 002

CIN : L65921TZ1980PLC000945 Website : www.shivatex.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs.in lakhs except earnings per share data)

		STANDALONE				CONSOLIDATED			
		For the three months ended			For the Year ended	For the three months ended			For the Year ended
Sl No	PARTICULARS	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	**Income from operations :**								
	Revenue from operations	7,381.31	8,287.07	7,618.30	34,052.40	7,381.31	8,287.07	7,618.30	34,052.40
	Other income	37.38	425.86	20.46	518.35	50.74	424.64	38.73	567.14
	Total income	**7,418.69**	**8,712.93**	**7,638.76**	**34,570.75**	**7,432.05**	**8,711.71**	**7,657.03**	**34,619.54**
II	**Expenses**								
	a) Cost of materials consumed	2,917.67	3,028.62	4,164.22	14,187.40	2,917.67	3,028.62	4,164.22	14,187.40
	b) Purchases of stock in trade	419.24	327.85	96.73	887.38	419.24	327.85	96.73	887.38
	c) Changes in inventories of finished goods/WIP/stock in trade	114.68	787.42	(1,543.12)	950.57	114.68	787.42	(1,543.12)	950.57
	d) Employee benefits expense	1,377.18	1,504.15	1,726.81	6,191.03	1,377.18	1,504.15	1,726.81	6,191.03
	e) Finance costs	208.27	237.19	288.70	1,176.56	208.27	237.19	288.70	1,176.56
	f) Depreciation and amortisation expenses	326.69	342.15	362.67	1,448.54	326.69	342.15	362.67	1,448.54
	g) Other expenses	1,828.19	2,392.04	2,272.40	8,429.66	1,828.19	2,392.04	2,272.40	8,429.66
	Total expenses	**7,191.92**	**8,619.42**	**7,368.41**	**33,271.14**	**7,191.92**	**8,619.42**	**7,368.41**	**33,271.14**
III	**Profit before tax**	**226.77**	**93.51**	**270.35**	**1,299.61**	**240.13**	**92.29**	**288.62**	**1,348.40**
IV	**Tax expense**								
	Current tax	96.50	145.45	67.78	472.00	96.50	145.45	67.78	472.00
	Prior period tax	-	-	-	-	-	-	-	-
	Deferred tax	(42.00)	(84.18)	(24.68)	(144.84)	(42.00)	(84.18)	(24.68)	(144.84)
	Total tax Expense	**54.50**	**61.27**	**43.10**	**327.16**	**54.50**	**61.27**	**43.10**	**327.16**
V	**Profit for the period (III - IV)**	**172.27**	**32.24**	**227.25**	**972.45**	**185.63**	**31.02**	**245.52**	**1,021.24**
VI	Other comprehensive income/(loss)								
	Item that will not be reclassified to profit or loss								
	i) Remeasurements of defined benefit plans	-	20.91	-	20.91	-	20.91	-	20.91
	ii) Equity instruments through other comprehensive income	-	-	-	-	-	-	-	-
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	(5.00)	-	(5.00)	-	(5.00)	-	(5.00)
VII	**Total comprehensive income**	**172.27**	**48.15**	**227.25**	**988.36**	**185.63**	**46.93**	**245.52**	**1,037.15**
VIII	Paid up Equity Share Capital (Face value Rs 10/- each)	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27
IX	Reserves excluding revaluation reserves (as per audited balance sheet)				**13,121.46**				**13,229.93**
X	**Earnings per share (not annualised for quarters)**								
	i) Basic	**1.33**	**0.25**	**1.75**	**7.50**	**1.43**	**0.24**	**1.89**	**7.88**
	ii) Diluted	**1.33**	**0.25**	**1.75**	**7.50**	**1.43**	**0.24**	**1.89**	**7.88**

SHIVA TEXYARN LIMITED CBE

NOTES:

1. The above unaudited results, have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.

2. These unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 6th August 2026.

3. The Company is primarily engaged in the manufacturing of textile and related products, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.

4. The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the previous financial year.

5. The consolidated figures include the result of the associate company - L.K. Distributors Private Limited.

6. Previous period figures have been regrouped and reclassified wherever necessary.

For SHIVA TEXYARN LIMITED

SHIVA TEXYARN LIMITED CBE

S K SUNDARARAMAN
MANAGING DIRECTOR
DIN 00002691

Coimbatore
6th August 2026

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Standalone Financial Results of the Company for the three months ended 30th June 2026

To the Board of Directors,
Shiva Texyarn Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Shiva Texyarn Limited** ("the Company") for the quarter and three months ended 30th June 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with 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 ("the Act") and in compliance with regulation 33 of the listing regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the statement 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 statement is 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. 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.

VKS Aiyer & Co. COIMBATORE Chartered Accountants

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 the aforesaid Indian Accounting Standard and other accounting 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.

Other Matter

5. The figures for the quarter ended March 31, 2026 as reported in the statement are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.

For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.000066S

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

Kaushik Sidartha
Partner
Membership No. 217964
UDIN:26217964JNHIGJ4395

Place: Coimbatore
Date : 06-08-2026

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Consolidated Financial Results of the Company for the three months ended 30th June 2026

To the Board of Directors,
Shiva Texyarn Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Shiva Texyarn Limited ("the Company") and its associate (The Company and its associate together referred to as "the Group"),for the quarter ended 30th June 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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 ("the Act") and in compliance with regulation 33 of the listing regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the statement 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 statement is free of material misstatement. A review is limited primarily to inquiries of Holding 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the associate company, L.K. Distributors Private Limited.

VKS Aiyer & Co. ★ COIMBATORE ★ Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have 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.

6. We did not review the interim financial information of the associate, included in the statement whose interim financial results reflect total profit (including other comprehensive income) after tax of ₹ 54.50 lakhs for the three months ended 30th June 2026 as considered in the Statement which was furnished by the management and not subject to review. According to the information and explanations given to us by the Company's Management, these interim financial results are not material to the Group. Our report is not modified in respect of this matter.

Other Matter

7. The figures for the quarter ended March 31, 2026 as reported in the statement are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.

For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.000066S

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

Kaushik Sidartha
Partner
Membership No. 217964
UDIN:26217964OEWFCE5619

Place: Coimbatore
Date : 06-08-2026