



SHIVA MILLS LIMITED

Regd. Office: 249-A, Bye-Pass Road Mettupalayam Road, Coimbatore-641 043, Tamilnadu, India.
Telephone : 0422-2435555 Email : shares@shivamills.com Website : www.shivamills.com
CIN: L17111TZ2015PLC022007 GSTRN: 33AAXCS5170R1ZC

SML/SEC/SE/92/2026-27 ✓

27.5.2026 ✓

The Manager
Listing Department
National Stock Exchange of India Limited -
"Exchange Plaza" C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051

BSE Limited
Floor 25
Phiroze Jeejeebhoy Towers -
Dalal Street
Mumbai 400 001

Sir/Madam,

Sub: Outcome of the meeting - Audited Financial Results for the quarter/year ended 31.3.2026[✓] reg.

Ref: Scrip Code: NSE - SHIVAMILLS; BSE - 540961 ✓

The Board of Directors at the meeting held today 27.5.2026[✓] *inter alia* considered and approved the following:

1. Audited Financial Results for the quarter/year ended 31.3.2026 ✓

The text of the Audited Financial Results for the quarter/year ended 31.3.2026[✓] along with Auditors Report thereon pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed in **Annexure I**. The Audited Financial Results were reviewed by the Audit Committee at its meeting held today, 27.5.2026[✓].

- a. We declare that the Auditors Report issued by M/s. VKS Aiyer & Co, Chartered Accountants, Statutory Auditors for Audited Financial Results of the Company for the quarter/year ended 31.3.2026[✓] are with **Unmodified Opinion**.
- b. The Board of Directors have not recommended any dividend for the Financial Year 2025-26. ✓

2. Appointment of Cost Auditor and Internal Auditors

The Board of Directors on recommendation of the Audit Committee have approved the following: ✓

- i. Appointment of Sri M Nagarajan, Cost Accountant (Membership No. F-6384, Firm Regn. No. 102133) as Cost Auditor of the Company for the Financial Year 2026-2027. ✓
- ii. Appointment of M/s B M & Associates, Chartered Accountants (Firm Regn. No. 015344S) as Internal Auditors of the Company for the Financial Year 2026-2027. ✓





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3. Appointment of Statutory Auditors

The Board of Directors on recommendation of the Audit Committee have proposed and recommended the following:

Appointment of M/s CSR & Co., Chartered Accountants, Coimbatore (Firm Registration No. 014424S) as Statutory Auditors of the Company for a term of 5 consecutive years starting from 1.4.2026 to 31.3.2031 to hold office from the conclusion of ensuing 11th Annual General Meeting till the conclusion of 16th Annual General Meeting, subject to approval of members of the Company, on account of completion of tenure of existing Statutory Auditors M/s VKS Aiyer & Co, Coimbatore.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. I/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30.1.2026, regarding item Nos. 2 & 3 are enclosed in the **Annexure II.**

The Board Meeting commenced at 3.00 P.M and concluded at **4.30** P.M.

Kindly take on record of the above and acknowledge its receipt.

Thanking you,

Yours faithfully,

For SHIVA MILLS LIMITED

**M SHYAMALA
COMPANY SECRETARY**

SHIVA MILLS LIMITED

Regd. Office : 249 A,BYE-PASS ROAD METTUPALAYAM ROAD, COIMBATORE 641 043

CIN : L17111TZ2015PLC022007 Website : www.shivamills.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31.03.2026

(Rs. In lakhs)

Sl	PARTICULARS	Quarter ended			Year ended	Year ended
		3 Months ended 31.03.2026 (Unaudited)	3 Months ended 31.12.2025 (Unaudited)	3 Months ended 31.03.2025 (Unaudited)	12 Months ended 31.03.2026 (Audited)	12 Months ended 31.03.2025 (Audited)
1	Income from Operations :					
	Revenue from Operations	3,687.40	3,425.81	4,103.89	13,913.67	16,930.54
	Other Income	48.78	39.34	50.88	121.12	154.49
	Total Income	3,736.18	3,465.15	4,154.77	14,034.79	17,085.03
2	Expenditure					
	a) Cost of Materials consumed	2,124.05	2,317.51	2,518.32	9,461.35	13,124.62
	b) Purchases of Stock in trade	-	-	-	-	-
	c) Changes in Inventories of Finished goods/WIP/Stock in Trade	478.35	245.34	670.09	581.70	(46.82)
	d) Employees benefit expenses	360.27	374.42	354.54	1,502.87	1,662.58
	e) Finance costs	2.94	8.03	34.62	39.53	122.77
	f) Depreciation and Amortisation expenses	171.27	182.68	170.16	696.37	675.82
	g) Other Expenditure	463.57	425.99	494.00	1,800.06	1,970.79
	Total expenditure	3,600.45	3,553.97	4,241.73	14,081.88	17,509.76
3	Profit/(Loss) before exceptional items and Tax (1-2)	135.73	(88.82)	(86.96)	(47.09)	(424.73)
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before Tax (3-4)	135.73	(88.82)	(86.96)	(47.09)	(424.73)
6	Tax expense					
	Current Tax	-	-	-	-	-
	Prior year Tax	-	-	-	-	-
	Deferred Tax	(4.89)	(17.85)	(10.13)	(38.14)	(43.61)
7	Net Profit/(Loss) from ordinary activities after Tax(5-6)	140.62	(70.97)	(76.83)	(8.95)	(381.12)
8	Other Comprehensive Income	15.12	0.87	27.49	17.76	3.53
	(i) Remeasurements Gain/(Loss) on Defined Benefit/ Obligations(Net)	20.20	1.17	36.75	23.73	4.72
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss in subsequent periods	(5.08)	(0.30)	(9.26)	(5.97)	(1.19)
	Total Comprehensive Income (Comprising Profit/(Loss) for the period (after Tax) (7+8)	155.74	(70.10)	(49.34)	8.81	(377.59)
10	Paid up Equity Share Capital (Face value Rs 10/- each)	864.18	864.18	864.18	864.18	864.18
11	Reserves Excluding Revaluation Reserves				8,385.41	8,376.59
12	Earnings per Share					
	i) Basic	1.63	(0.82)	(0.89)	(0.10)	(4.41)
	ii) Diluted	1.63	(0.82)	(0.89)	(0.10)	(4.41)

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S.V. [Signature]

NOTES:

1. The above Audited Financial Results were reviewed by the Audit Committee on 27th May 2026 and taken on record and approved by the Board of Directors at their meeting held on 27th May 2026. As regards the audited financial results of the company, it is hereby declared that the auditors have given an un-modified opinion in their report.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
3. On November 21, 2025, the Government of India notified the four Labour Codes consolidating existing labour laws. The Company has assessed the impact of these Codes on its employees and concluded that there is no material incremental liability. The Company continues to monitor developments relating to the finalisation of Central and State Rules and will recognise the accounting impact, if any, as required, as and when the rules are notified.
4. The Company has only one business segment in operation. i.e. Textile Business. Hence segment wise reporting is not applicable.
5. The Company does not have any subsidiary or associates/Joint Ventures, Therefore, consolidated financial statement under IND AS 110 is not applicable.
6. The Board of Directors have not recommended payment of any dividend during the year.
7. The figures of the last quarter of the current year and previous year are the balancing figures between audited figures in respect of full financial years and the published unaudited year to date figures upto the 3rd quarter of the respective financial years, which were subjected to limited review.
8. Previous period figures have been regrouped /reclassified, wherever necessary, to conform with the current period classification/presentation

Place: Coimbatore
Date: 27th May, 2026

For and on behalf of the Board of Directors


S V ALAGAPPAN
Managing Director
DIN 00002450



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COIMBATORE 641 043

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Audited Balance Sheet as at 31 March 2026

(Rs. In lakhs)

Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	5,510.21	5,917.53
(b) Capital work-in-progress	9.30	13.70
(c) Investment Property	4.94	97.91
(d) Financial Assets		
(i) Investments	60.02	60.02
(ii) Other Financial Assets	161.78	156.24
(e) Other non-current Assets	17.03	50.04
Total Non-current assets	5,763.28	6,295.44
(2) Current Assets		
(a) Inventories	2,911.80	2,547.56
(b) Financial Assets		
(i) Trade Receivables	1,224.58	2,691.86
(ii) Cash & Cash Equivalents	397.08	29.35
(iii) Bank Balance other than above	106.79	9.84
(iv) Other Financial Assets	21.65	1.17
(c) Other Current Assets	302.31	262.81
Total Current assets	4,964.21	5,542.59
TOTAL ASSETS	10,727.49	11,838.03
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	864.18	864.18
(b) Other Equity	8,385.41	8,376.59
Total Equity	9,249.59	9,240.77
Liabilities		
(1) Non-current liabilities		
(a) Financial Liability	45.30	45.50
(b) Deferred tax liabilities (Net)	127.14	159.31
(c) Other non-current liabilities	0.77	0.78
Total Non-current Liabilities	173.21	205.59
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	988.58
(ii) Trade payables		
(a) Trade outstanding dues of Micro and Small Enterprises	387.16	179.20
(b) Trade outstanding dues of creditors other than of Micro and Small Enterprises	128.30	434.37
(iii) Other Financial Liabilities	249.93	307.92
(b) Provisions	453.06	429.57
(c) Other Current Liabilities	86.24	52.03
Total Current Liabilities	1,304.69	2,391.67
TOTAL EQUITY AND LIABILITIES	10,727.49	11,838.03

S.V. J...

SHIVA MILLS LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2026

Rs in Lakhs

Particulars	Year Ended March 31,2026		Year Ended March 31,2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) for the year		(47.09)		(424.73)
Adjustments for:				
Depreciation and amortisation expenses	696.37		675.82	
Finance costs	39.53		122.77	
Interest income	(12.10)		(12.51)	
Rental income	(2.16)		(3.82)	
Profit on sale of asset	(46.62)		(19.27)	
		675.02		762.99
Operating profit / (loss) before working capital changes		627.93		338.27
Changes in working capital:				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Financial Assets				
Trade receivables	1,467.28		(699.77)	
Other financial assets	(26.01)		37.57	
Non-financial assets				
Inventories	(364.24)		597.13	
Other assets	6.84		104.28	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Financial liabilities				
Trade payables	(98.11)		59.81	
Other financial liabilities	(58.20)		39.84	
Non-financial liabilities				
Provisions	23.49		(4.45)	
Other liabilities	34.21		(67.24)	
		985.26		67.17
Cash generated from operations		1,613.19		405.44
Income Tax (Paid)/refunded		10.40		(0.35)
Net cash flow from / (used in) operating activities (A)		1,623.59		405.09
B. CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on property plant and equipment, including capital advances	(298.11)		(317.59)	
Proceeds from Sale of Fixed Assets	33.05		36.08	
Interest received	12.10		12.51	
Sale /(Purchase of Investment)	120.00		-	
Rent Received	2.16		3.82	
Net cash flow from / (used in) investing activities (B)		(130.80)		(265.18)

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SHIVA MILLS LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2026

Rs in Lakhs

Particulars	Year Ended March 31,2026		Year Ended March 31,2025	
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase / (decrease) in working capital borrowings	(988.58)		(40.96)	
Finance costs	(39.53)		(122.77)	
Net cash flow from / (used in) financing activities (C)		(1,028.11)		(163.73)
Net increase / (decrease) in cash and cash equivalents (A+B+C)		464.68		(23.82)
Add: Cash and cash equivalents at the beginning of the year		39.19		63.01
Cash and cash equivalents at the end of the year *	-	503.87	-	39.19
Reconciliation of Cash and Cash Equivalents with the				
Cash and cash equivalents as per Balance Sheet		503.87		39.19
Less: Bank balances not considered as cash and cash equivalents, as defined in Ind AS 7 Cash Flow Statements:				
(i) In earmarked accounts				
- Unpaid dividends account		(106.79)		(9.84)
Cash and cash equivalents as per Cash Flow Statement		397.08		29.35
Changes in Liability arising from financing activities, disclosing changes arising from Cash and Non Cash Flow:				
As at , 31.03.2026				
Particulars	Current Borrowings			
Balance at the April 1, 2025	988.58			
Cash Flows (Net) - Proceeds / (Repayment)	(988.58)			
Balance as at March 31, 2026	-			
Balance at the April 1, 2024	1,029.54			
Cash Flows (Net) - Proceeds / (Repayment)	(40.96)			
Closing Balance as at 31st March 2025	988.58			

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S.V. J

Independent Auditor's Report on Annual Financial Results

To the Board of Directors

Shiva Mills Limited

Opinion

1. We have audited the accompanying annual financial results ("the Statement") of Shiva Mills Limited ("the company") for the year ended 31st March 2026, 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 ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards), Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss (after tax), other comprehensive income and other financial information of the company for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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.

Management's and Board of Directors Responsibilities for the Annual Financial Results

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss, other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.



5. 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

7. 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 Standards on Auditing, specified under section 143(10) of the Act, 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.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 in place an adequate internal financial controls system over financial reporting 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 Management and 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 Statement 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; and
 - 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.



Coimbatore - 641 011

9. 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.
10. 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 matter

11. This Statement includes the financial results for the quarter ended 31st March 2026 and quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial years and the published unaudited year-to-date figures up to the third quarter of the respective financial years, which were subjected to limited review by us.

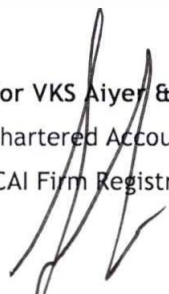
Our opinion is not modified in respect of this matter.



Place: Coimbatore

Date : 27-05-2026

For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.0000665


Kaushik Sidartha
Partner

Membership No. 217964

UDIN: 26217964XPMZDX7162



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Annexure II

i. Appointment of Sri M Nagarajan, as Cost Auditor

S.No	Disclosure requirement	Details
1.	Reason for change viz., Appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Cost Auditor of the Company.
2.	Date of appointment/ re-appointment cessation (as applicable) & and term appointment	27.5.2026, For the Financial Year 2026-2027
3.	Brief profile	Sri M Nagarajan is one of the reputed Cost Accountants in Coimbatore. Sri M Nagarajan started his practice since 1985. He has vast experience in Textile, Sugar, Cement, Electricity, Steel, Automobile and Engineering Industries. His Firm Regn No. 102133.
4.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable.





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ii. Appointment of M/s B M & Associates, Chartered Accountants as Internal Auditors

S.No	Disclosure requirement	Details
1.	Reason for change viz., Appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Internal Auditors of the Company.
2.	Date of appointment/ re-appointment cessation (as applicable) & and term appointment	27.5.2026, For the Financial Year 2026-2027.
3.	Brief profile	M/s B M & Associates, Chartered Accountants is a leading professional service firm with 11 years of experience and overall, 31 years of experience in offering Assurance, Management Consulting and Information Systems Services. M/s B M & Associates combines over 40 professionals led by 4 partners. The firm is registered with The Institute of Chartered Accountants of India vide FRN: 015344S and specializes in Internal Audit and has been associated with several large industrial houses & listed companies as their internal auditors.
4.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable.





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iii. Appointment of M/s CSR & Co., Chartered Accountants, Coimbatore as Statutory Auditors

S.No	Disclosure requirement	Details
1.	Reason for change viz., Appointment, re-appointment, resignation, removal, death or otherwise	The term of office of present Statutory Auditors M/s VKS Aiyer & Co, Chartered Accountants, Coimbatore (ICAI Firm Registration No.000066S) ends at the conclusion of the ensuing 11 th Annual General Meeting of the Company. Therefore, on recommendation of Audit Committee, M/s CSR & Co, Chartered Accountants, Coimbatore (Firm Regn. No. 014424S) proposed to be appointed as the Statutory Auditors of the Company, subject to the approval of the members of the Company at the ensuing 11 th Annual General Meeting.
2.	Date of appointment/ re-appointment cessation (as applicable) & and term appointment	For a period of five consecutive years i.e., from 1.4.2026 to 31.3.2031, subject to approval of members at the ensuing 11 th Annual General Meeting.
3.	Brief profile	M/s CSR & Co., (Firm Registration No. 014424S), is a Chartered Accountant firm based in Coimbatore since 2013, having extensive experience in Audit & Advisory Services to Corporate and Non-Corporate entities. The firm is currently providing Audit & Assurance, Taxation Services and Corporate Advisory Services. The firm consists of 25 members including of Partners, Chartered Accountants, Managers, Associates, Executives and Article Trainees and their sector experience includes, Textile, Auto-Components, Light Engineering, Information Technology services, Health Care, Dairy and Hospitality. The firm holds valid peer review certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.
4.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable.

