SHIVA GLOBAL AGRO INDUSTRIES LTD.

'Shiva House', New Mondha, Nanded - 431 602 (M.S.)
Tel.: 02462 - 284036, 284039 * Fax : 02462 - 284729
E-mail : shivaagro1@gmail.com * Web : www.shivaagro.com
CIN : L24120MH1993PLC070334

Ref. No. :

November 06, 2026

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: SHIVAAGRO/530433

Sub: Intimation under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 - Outcome of Board Meeting held on November 06, 2026.

Dear Sir,

This is in reference to our letter dated October 31, 2026, intimating about convening of meeting of the Board of Directors of the Company, inter-alia, to consider and approve Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

In this regard, we wish to inform that the Board of Directors at their meeting held today, i.e. November 06, 2026, approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026 and noted the Limited Review Report issued by M/s. Falor Jhavar Khatod & Co., (ICAI Firm Regn. No. FRN 104223W), Statutory Auditors, on the same. The Meeting of the Board of Directors of the Company commenced at 04:00 p.m. and concluded at 07:15 p.m.

This is for your information and records.

Thanking you.

Yours sincerely,
For Shiva Global Agro Industries Ltd.

SHIVA GLOBAL AGRO INDUSTRIES LTD. NANDED 431602

Deepak S. Maliwal
Director

SHIVA GLOBAL AGRO INDUSTRIES LIMITED

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 708.

• Website: www.shivaagro.org • email: admin@shivaagro.org • CIN: L24120MH1993PLC070334 •

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half-year ended September 30, 2026

(₹ in Lakhs)

	Particulars	STANDALONE						CONSOLIDATED					
		Unaudited					Audited	Unaudited					Audited
		Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Incomes:**												
	Revenue from operations	2,947.88	4,992.63	1,785.98	7,940.51	5,378.92	9,002.35	7,767.95	9,143.73	4,632.01	16,911.68	12,423.49	27,525.46
	Other Income	17.68	10.75	9.65	28.43	18.29	59.03	46.22	27.96	24.01	74.18	44.92	132.28
	Total Revenue	**2,965.56**	**5,003.39**	**1,795.63**	**7,968.95**	**5,397.22**	**9,061.37**	**7,814.17**	**9,171.69**	**4,656.02**	**16,985.87**	**12,468.40**	**27,657.73**
2	**Expenses:**												
	Cost of materials consumed	3,259.91	2,791.63	1,748.33	6,051.54	3,681.93	7,256.00	5,820.21	6,326.03	4,311.90	12,146.24	10,204.44	21,697.18
	Purchases of stock-in-trade	371.91	111.58	111.27	483.49	226.70	424.33	1,634.23	1,703.99	111.27	3,338.22	226.70	1,441.58
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,533.69)	1,128.08	(405.16)	(405.61)	108.01	(717.57)	(747.61)	(113.81)	(220.19)	(861.42)	253.15	957.78
	Employee benefits expense	135.75	97.77	87.83	233.52	175.12	421.43	165.85	128.39	124.72	294.24	238.57	560.87
	Finance costs	165.58	56.12	34.72	221.70	109.77	213.62	169.91	59.81	44.50	229.72	163.73	296.71
	Depreciation and amortization expense	27.05	27.05	28.92	54.10	54.84	108.20	47.24	47.24	45.85	94.47	88.70	188.94
	Other expenses	489.27	581.57	427.70	1,070.85	997.53	1,716.03	594.22	685.29	529.30	1,279.51	1,208.85	2,165.60
	Total Expenses	**2,915.78**	**4,793.81**	**2,033.61**	**7,709.59**	**5,353.89**	**9,422.05**	**7,684.04**	**8,836.94**	**4,947.34**	**16,520.98**	**12,384.13**	**27,308.65**
3	**Profit before tax**	**49.78**	**209.58**	**(237.98)**	**259.36**	**43.32**	**(360.68)**	**130.14**	**334.75**	**(291.32)**	**464.89**	**84.27**	**349.08**
4	**Tax expenses:**												
	(1) Current tax	-	-	-	-	-	-	19.42	30.25	-	49.67	-	21.95
	(2) Deferred tax	12.67	52.60	(59.39)	65.28	11.33	(92.69)	12.67	52.60	(72.83)	65.28	23.99	66.40
5	**Net Profit/(loss) for the period**	**37.10**	**156.98**	**(178.58)**	**194.08**	**31.99**	**(267.99)**	**98.04**	**251.90**	**(218.50)**	**349.95**	**60.28**	**260.74**
	Attributable to:												
	Shareholders of the company	37.10	156.98	(178.58)	194.08	31.99	(267.99)	68.18	205.39	(198.94)	273.57	43.55	(1.21)
	Non-controlling interest	-	-	-	-	-	-	29.86	46.51	(19.56)	76.37	16.73	261.95



6	**Other Comprehensive Income**												
	[A] (i) Items that will not be reclassified to profit & loss												
	Fair valuation of equity instruments through other comprehensive income	-	-	-	-	-	-	(1.53)	3.56	-	2.03	-	(0.56)
	Re-measurements of the defined benefit plan	-	-	-	-	-	(0.69)	-	-	-	-	-	(1.22)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.17	0.35	(0.82)	-	(0.47)	-	0.45
	[B] (i) Items that will be reclassified to profit & loss	-	-	-	-	-	-	-	-	-	-	-	
	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**(0.52)**	**(1.18)**	**2.75**	**-**	**1.57**	**-**	**(1.33)**
7	**Total Comprehensive Income comprising profit and other comprehensive income for the**	**37.10**	**156.98**	**(178.58)**	**194.08**	**31.99**	**(268.50)**	**96.86**	**254.65**	**(218.50)**	**351.51**	**60.28**	**259.41**
	Attributable to:												
	Shareholders of the company	37.10	156.98	(178.58)	194.08	31.99	(268.50)	67.58	206.79	(198.94)	274.37	43.55	(2.14)
	Non-controlling interest	-	-	-	-	-	-	29.28	47.86	(19.56)	77.14	16.73	261.55
8	**Paid up Equity Share Capital** (Face Value Rs.10 per share)	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**
9	**Other equity**	-	-	-	-	-	5,867.93	-	-	-	-	-	7,911.92
10	**Earnings per equity share:**												
	- Basic	**0.37**	**1.57**	**(1.79)**	**1.94**	**0.32**	**(2.68)**	**0.68**	**2.06**	**(1.99)**	**2.74**	**0.44**	**(0.01)**
	- Diluted	**0.37**	**1.57**	**(1.79)**	**1.94**	**0.32**	**(2.68)**	**0.68**	**2.06**	**(1.99)**	**2.74**	**0.44**	**(0.01)**

Notes to the financial results :

1 The above financial results are drawn in accordance with the accounting policies consistently followed by the Company.

2 The above unaudited financial result were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on November 06, 2026. The Statutory Auditors have carried out a limited review of these financial results for the quarter and half year ended September 30, 2026 and have issued an unmodified report on these results.

3 The consolidated results for the quarter and half year ended September 30, 2026 include the results of its subsidiary company viz; Shrinivasa Agro Foods Private Limited.



4 The Segmentwise results for the quarter ended ended 30.09.2026 is given below: (₹ in Lakhs)

Particulars	STANDALONE						CONSOLIDATED					
	Unaudited					Audited	Unaudited					Audited
	Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
Segment Revenue												
a) Fertilizers	2,548.98	4,967.22	1,752.15	7,516.19	5,296.04	8,656.27	2,548.98	4,967.22	1,752.15	7,516.19	5,296.04	8,656.27
b) Solvent	-	-	-	-	-	-	4,823.40	3,527.50	2,711.78	8,350.90	6,910.31	17,192.24
c) Other agricultural commodities	398.90	25.42	33.83	424.32	82.88	346.07	395.57	650.64	168.08	1,046.21	217.13	1,676.94
Total	**2,947.88**	**4,992.63**	**1,785.98**	**7,940.51**	**5,378.92**	**9,002.35**	**7,767.95**	**9,145.35**	**4,632.01**	**16,913.30**	**12,423.49**	**27,525.46**
Less: Inter-segment revenue	-	-	-	-	-	-	-	1.62	-	1.62	-	-
Income from operations	**2,947.88**	**4,992.63**	**1,785.98**	**7,940.51**	**5,378.92**	**9,002.35**	**7,767.95**	**9,143.73**	**4,632.01**	**16,911.68**	**12,423.49**	**27,525.46**
Segment Result												
a) Fertilizers	186.91	250.35	(216.45)	437.26	124.63	(244.14)	186.91	251.47	(216.45)	438.38	119.95	(246.70)
b) Solvent	-	-	-	-	-	-	59.57	6.81	(56.83)	66.37	74.06	729.47
c) Other agricultural commodities	10.77	4.60	3.55	15.37	10.18	38.07	7.35	108.33	2.45	115.68	9.08	30.74
Total	**197.68**	**254.95**	**(212.90)**	**452.63**	**134.80**	**(206.08)**	**253.82**	**366.61**	**(270.83)**	**620.43**	**203.08**	**513.51**
Adjusted for:												
a) Finance costs	(165.58)	(56.12)	(34.72)	(221.70)	(109.77)	(213.62)	(169.91)	(59.81)	(44.50)	(229.72)	(163.73)	(296.71)
b) Other income	17.68	10.75	9.65	28.43	18.29	59.03	46.22	27.96	24.01	74.18	44.92	132.28
Profit before tax	**49.78**	**209.58**	**(237.98)**	**259.36**	**43.32**	**(360.68)**	**130.14**	**334.75**	**(291.32)**	**464.89**	**84.27**	**349.08**



Segement assets and liabilities: (₹ in Lakhs)

Particulars	STANDALONE				CONSOLIDATED			
	Unaudited			Audited	Unaudited			Audited
	30-09-2026	30-06-2026	30-09-2025	31-03-2026	30-09-2026	30-06-2026	30-09-2025	31-03-2026
Segment assets								
a) Fertilizers	10,910.85	10,088.27	8,932.21	10,113.28	10,559.76	9,744.00	8,588.92	9,765.23
b) Solvent	-	-	-	-	4,948.91	5,500.66	5,460.81	5,024.55
c) Other agricultural commodities	243.11	163.37	149.49	95.89	1,455.20	574.03	909.39	98.47
Total assets	**11,153.96**	**10,251.63**	**9,081.70**	**10,209.17**	**16,963.87**	**15,818.68**	**14,959.12**	**14,888.25**
Segment liabilities								
a) Fertilizers	4,032.76	3,224.20	1,913.97	3,336.72	4,024.95	3,222.58	1,913.97	3,336.72
b) Solvent	-	-	-	-	1,315.59	1,131.62	2,039.41	346.20
c) Other agricultural commodities	59.88	3.23	-	0.45	66.93	4.96	-	0.45
Total liabilities	**4,092.64**	**3,227.42**	**1,913.97**	**3,337.17**	**5,407.48**	**4,359.16**	**3,953.38**	**3,683.37**

Notes on Segment information:

a. The Company is focused on three business segments: Fertilizers, Solvent and Other agricultural commodities. Based on the "management approach" as defined in Ind AS 108-'Operating Segments', the Chief Operating Decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

b. Segment result represents the profit before interest and tax earned by each segment without allocation of central administrative costs and other income.

5 Previous years/quarters figures have been regrouped/re-classified wherever necessary to make them comparable.

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431602

For Shiva Global Agro Industries Ltd.

Omprakash K. Gilda
Managing Director

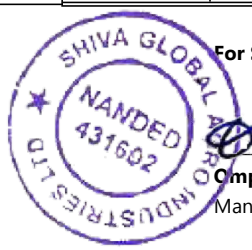
Place: Nanded
Date: November 06, 2026

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

UNAUDITED STANDALONE AND CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Amount in ₹ Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Unaudited	Audited	Unaudited	Audited
	As at 30/09/2026	As at 31/03/2026	As at 30/09/2026	As at 31/03/2026
I. ASSETS				
Non-current assets				
(a) Property, plant and equipment	1,401.03	1,414.15	2,446.05	2,499.55
(b) Right of use assets	6.64	6.64	6.64	6.64
(c) Investment property	434.55	438.21	434.55	438.21
(d) Other intangible assets	0.01	0.10	0.01	0.10
(e) Financial assets				
(i) Investments	343.28	343.28	150.00	150.00
(ii) Other financial assets	72.99	71.00	103.02	101.03
(f) Deferred tax assets (net)	263.03	328.30	108.15	173.89
(g) Other non-current assets	0.67	0.67	47.59	47.59
Total non-current assets	**2,522.20**	**2,602.36**	**3,296.00**	**3,417.00**
Current assets				
(a) Inventories	3,968.96	3,933.95	5,902.54	6,217.91
(b) Financial assets				
(i) Investments	-		335.00	22.37
(ii) Trade receivables	3,648.56	2,974.93	4,826.82	3,581.81
(iii) Cash and cash equivalents	10.79	5.59	23.54	183.10
(iv) Bank balances other than above	4.82	6.11	37.52	40.52
(v) Loans & advances	-	-	727.37	695.96
(vi) Others financial assets	16.83	12.58	19.10	14.77
(c) Current tax assets	7.81	4.77	-	-
(d) Other current assets	974.00	668.88	1,795.97	714.79
Total current assets	**8,631.76**	**7,606.81**	**13,667.86**	**11,471.25**
Total Assets	**11,153.96**	**10,209.17**	**16,963.87**	**14,888.25**
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	999.30	999.30	999.30	999.30
(b) Other equity	6,062.02	5,867.93	8,186.29	7,911.92
Equity attributable to equity holders of the parent	**7,061.32**	**6,867.23**	**9,185.59**	**8,911.22**
Non controlling interest	-	-	2,370.79	2,293.65
Total equity	**7,061.32**	**6,867.23**	**11,556.39**	**11,204.87**
Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,810.13	1,224.50	1,810.13	1,224.50
(b) Provisions	13.16	22.99	39.77	49.59
Total non-current liabilities	**1,823.29**	**1,247.49**	**1,849.89**	**1,274.09**
Current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,555.31	1,075.23	2,533.00	1,146.81
(ii) Trade payables				
(A) total outstanding dues of micro and small enterprises	43.77	29.93	43.77	29.93
(B) total outstanding dues of creditors other than micro and small enterprises	380.59	465.71	623.66	617.57
(iii) Other financial liabilities	211.63	99.56	216.22	109.71
(b) Other current liabilities	33.17	407.48	67.01	484.17
(c) Provisions	44.87	16.53	52.48	20.88
(d) Current tax liabilities (net)	-	-	21.44	0.21
Total current liabilities	**2,269.35**	**2,094.45**	**3,557.58**	**2,409.28**
Total Equity and Liabilities	**11,153.96**	**10,209.17**	**16,963.87**	**14,888.25**



For Shiva Global Agro Industries Ltd.

Omprakash K. Gilda
Managing Director

Place: Nanded
Date: November 06, 2026

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

UNAUDITED STANDALONE AND CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2026

(Amount in ₹ Lakhs)

	Particulars	STANDALONE		CONSOLIDATED	
		Unaudited	Audited	Unaudited	Audited
		Sept. 30, 2026	March 31, 2026	Sept. 30, 2026	March 31, 2026
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit before tax	259.36	(360.68)	464.89	349.08
	Adjustments for:				
	Interest paid	221.70	213.62	229.72	296.71
	Depreciation and amortization	54.10	108.20	94.47	188.94
	Re-measurement of Defined Benefit Plans	-	(0.69)	-	(1.22)
	Gain on sale of property, plant and equipment	-	(13.81)	-	-
	Interest received	-	(3.94)	(31.40)	(65.45)
	Other non-operating income	(28.43)	(41.28)	(42.78)	(66.83)
	Operating profit before working capital changes	**506.73**	**(98.56)**	**714.90**	**701.23**
	Changes in working capital:				
	Trade and other receivables	(983.69)	930.50	(2,360.90)	776.74
	Inventories	(35.01)	(849.78)	315.37	1,280.29
	Trade payables and other liabilities	(315.01)	28.17	(268.94)	25.71
	Cash generated from operations	**(826.98)**	**10.32**	**(1,599.58)**	**2,783.98**
	Direct taxes paid	(3.04)	1.98	(28.44)	4.39
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**(830.02)**	**12.30**	**(1,628.01)**	**2,788.37**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of property, plant and equipment	(37.22)	(40.09)	(37.22)	(97.72)
	Sale of property, plant and equipment	-	23.48	-	63.75
	Investments made	-	-	(310.60)	(22.93)
	Interest received	-	3.94	31.40	65.45
	Other non-operating income	28.43	41.28	42.78	66.83
	NET CASH FROM/ (USED IN) INVESTING ACTIVITIES	**(8.79)**	**28.61**	**(273.64)**	**75.39**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(Repayment) of short-term borrowings	442.71	445.65	1,420.39	(2,052.27)
	Proceeds/(Repayment) of long-term borrowings	334.50	(146.67)	262.92	(218.09)
	Proceeds/(Repayment) of unsecured loans	288.50	(128.80)	288.50	(128.80)
	Interest paid	(221.70)	(213.62)	(229.72)	(296.71)
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	**844.01**	**(45.16)**	**1,742.09**	**(2,697.58)**
D	**Net Increase in cash and cash equivalents**	**5.20**	**(4.24)**	**(159.56)**	**166.17**
E	**Cash and cash equivalents at the beginning of the year**	5.59	9.83	183.10	16.93
F	**Cash and cash equivalents at the end of the year**	**10.79**	**5.59**	**23.54**	**183.10**

For Shiva Global Agro Industries Ltd.

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431602

Omprakash K. Gilda
Managing Director

Place: Nanded
Date: November 06, 2026

Falor Jhavar Khatod & Co
Chartered Accountants
Head Office : 205, Second floor, Sanman Tower, Vazirabad, Nanded - 431601. Ph : 02462-247915. Email : falorjp@gmail.com

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

TO THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED

We have reviewed the unaudited standalone financial results included in the accompanying Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026 (the "Statement") of **Shiva Global Agro Industries Limited** (the "Company") 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 (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) “Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 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.

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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Falor Jhavar Khatod & Co.
Chartered Accountants
Firm Reg. No. 104223W

FALOR JHAVAR KHATOD & CO. Firm Reg.No. 104223W Chartered Accountants

CA Jaiprakash S. Falor
Partner
Membership No. 043337
UDIN: 26043337BBMIDM4663

Place: Nanded
Date: November 06, 2026

Falor Jhavar Khatod & Co
Chartered Accountants
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF

INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED

We have reviewed the unaudited consolidated financial results included in the accompanying Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026 (the "Statement") of **Shiva Global Agro Industries Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 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.

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. The statement includes the results of the Holding Company viz. Shiva Global Agro Industries Limited and its Subsidiary Company viz. Shrinivasa Agro Foods Private Limited.

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Falor Jhavar Khatod & Co.
Chartered Accountants
Firm Reg. No. 104223W

FALOR JHAVAR KHATOD & CO. Firm Reg.No. 104223W Chartered Accountants

CA Jaiprakash S. Falor
Partner
Membership No. 043337
UDIN: 26043337TYWCOK2833

Place: Nanded
Date: November 06, 2026