NIRAV COMMERCIALS LIMITED

Regd. & Corporate Office : B-1, Tulsi Vihar, Dr. A. B. Road, Worli Naka, Mumbai – 400 018, India.
Tel : (91-22) 4045 7100 Fax : (91-22) 2493 6888 E-mail : nirav@associatedgroup.com

CIN : L51900MH1985PLC036668

Date: 13th August, 2026

To,
Corporate Relationship Department,
BSE Limited, Dalal Street,
Phiroze Jeejeebhoy Towers
Mumbai – 400001.
Email: corp.relations@bseindia.com

Scrip Code- 512425

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

Ref: Regulation 30 and 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today, i.e. on Thursday, 13th August, 2026, inter alia, considered and approved the following:

1. The "Unaudited Financial Results" for the First Quarter ended on 30th June, 2026.

2. Limited Review Report for the Unaudited Financial Results for the First Quarter ended 30th June, 2026.

A copy of the said results along with the Limited Review Report of the Statutory Auditors is attached for your reference and record.

The meeting of the Board of Directors commenced at 02:30 PM and concluded at 03:00 PM.

This is for your information & record.
We request you to kindly take the same on record.

Thanking you,
Yours faithfully,
For NIRAV COMMERCIALS LIMITED

AMEY ASHOK BORKAR
Digitally signed by AMEY ASHOK BORKAR
Date: 2026.08.13 15:03:08 +05'30'

Amey Borkar
Company Secretary & Compliance Officer
Encl: A/a

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026.

(` in Crores)

Sr. No.	Particulars	Quarter ended on			Year ended on
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Income from operations**				
	a) Net Sales	0.03	6.31	2.88	12.89
	b) Other Income	0.22	0.25	0.12	0.58
	Total Income from operations (Net)	**0.25**	**6.56**	**3.00**	**13.47**
2	**Expenses**				
	a) Cost of materials consumed	-	3.18	1.68	7.32
	b) Purchases of stock-in-trade	-	-	-	0.02
	c) Changes Increase / (Decrease) in inventories of finished goods, work-in-process and stock-in-trade	-	0.87	(0.05)	0.84
	d) Employee benefits expenses	0.14	0.44	0.33	1.46
	e) Depreciation and amortization expenses	-	0.04	0.04	0.15
	f) Finance costs	-	0.06	0.09	0.26
	g) Other expenses	0.09	1.51	1.03	3.39
	Total expenses	**0.23**	**6.10**	**3.12**	**13.44**
3	**Profit from operations before other income, finance costs and exceptional items (1-2)**	**0.02**	**0.46**	**(0.12)**	**0.03**
4	Exceptional Items	-	0.33	-	0.33
5	**Profit / (Loss) from ordinary activities before tax (3 - 4)**	0.02	0.79	**(0.12)**	**0.36**
6	Tax expenses				
	- Current year's Tax	-	-		-
	- Deferred Tax	(0.09)	0.18	0.03	(0.06)
	- Taxes of earlier years		-		-
	Total of Tax Expenses	**(0.09)**	**0.18**	**0.03**	**(0.06)**
7	**Net Profit / (Loss) from ordinary activities after tax (5 - 6)**	0.11	0.61	(0.09)	0.42
8	Extraordinary Items (net of tax expense)	-	-	-	-
9	**Net Profit / (Loss) for the period (7 + 8)**	0.11	0.61	(0.09)	0.42
10	Other Comprehensive Income				
	- Items that will not be reclassified to profit or loss	0.49	(0.42)	0.02	0.55
	- Income Tax related to Items that will not be reclassified to profit & loss	(0.46)	0.04	-	(0.08)
	- Reimbursment of Defined Benefit Plan		0.02		0.02
	Total Other Comprehensive Income	0.03	(0.36)	0.02	0.49
11	Total Comprehensive Income for the period (net of tax) (9+10)	0.14	0.25	(0.07)	0.91
12	Paid-up equity share capital (Face Value ` 10/- per share)	0.39	0.39	0.39	0.39
13	Reserves excluding Revalution Reserves				25.42
14	Earning per share (before / after extraordinary items)				
	(of ` 10/- each) (not annualised) :	2.76	7.18	(2.21)	2.45
	Basic & Diluted `	2.76	7.18	(2.21)	2.45
15	Earning per share (after extraordinary items)				
	(of ` 10/- each) (not annualised) :	2.76	15.64	(2.21)	10.85
	Basic & Diluted `	2.76	15.64	(2.21)	10.85

Notes:

1 The above statement of Un-Audited Financial Result have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 13.08.2026

2 The Company results have been prepared in accordance with the Indian Accounting Standards ("IND-AS") as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under.

3 The above financial result have been subjected to "Limited Review" by the Statutory Auditor of the Company.

4 Figures of previous periods have been regrouped wherever necessary.

5 The company operates in single business segment i.e. the manufacturing and trading of Aluminium Products.

6 Provision for Gratuity & Leave Salary has not been done as per acturial valuation.

7 The above figures are in crores except EPS.

NIRAV COMMERCIALS LTD.

for Nirav Commercials Ltd.

Dated: 13th August' 2026
Place : Mumbai

Lalit Kumar Daga
Non-Executive Chairman / Director
DIN-00089905

CA SURYAPRAKASH MAURYA
B.Com (Hons.), F.C.A.
Partner
CA BHAVIN DEDHIA
B.Com (Hons.), F.C.A. DISA
Partner
CA PRIYANKA MAURYA
B.Com (Hons.), A.C.A.
Partner

SURYAPRAKASH MAURYA & CO LLP
CHARTERED ACCOUNTANTS
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UDIN: **26178258AYLFBX6278**

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors,
Nirav Commercials Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Nirav Commercials 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 ('the Regulation') as amended.

2. 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis of Qualified Opinion:

   As stated in Note No.6 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.

5. Based on our review conducted as stated in paragraph 3 above, *except for the effects/possible effects of our observation stated in para 4 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.

For Suryaprakash Maurya & Co LLP.
Chartered Accountants
Firm Regn. No. 147410W

Smaurya

(Suryaprakash Maurya)
Partner
Membership No. 178258
Place: Mumbai
Date: 13-08-2026

SURYAPRAKASH MAURYA & CO. LLP
MUMBAI
FRN NO.
147410W
CHARTERED ACCOUNTANT