

Date: July 20, 2026

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra (E)
Mumbai- 400051

Symbol- SHANKARA

Sub: Reply to Observation on Financial Results Submission

With reference to the observations raised regarding the submission of the Financial Results, we hereby submit our point-wise response as under:

1. Observation: *Segment details not submitted.*

Reply: The Company has undertaken a demerger of its Trading Business and Manufacturing Business. Post the demerger, the Company operates in a single business segment. Accordingly, the requirements relating to segment reporting under the applicable accounting standards are not applicable, and hence, separate segment details were not submitted.

2. Observation: *Machine Readable Form / Legible copy of Financial Results not submitted.*

Reply: The Audit Report was submitted in machine-readable format. However, due to an inadvertent technical error during the filing process, the Financial Results were not uploaded in machine-readable format. We regret the inadvertent error and assure the Exchange that due care will be exercised to ensure that all future submissions are made in the prescribed format.

3. Financial results submitted in XBRL with discrepancies-Mismatch in Standalone and Consolidated Net cash flows from (used in) financing activities submitted in XBRL and PDF

The transfer of Rs. 39.91 crores between the divisions (pursuant to the Scheme of Arrangement) has been shown separately in the PDF. In the XBRL filing, this amount has been disclosed under "Cash flows from/(used in) financing activities" as there was no separate field available in the XBRL taxonomy.

Consequently, there is a difference of Rs. 39.91 crores in the standalone as well as consolidated net cash flows from/(used in) financing activities between the XBRL filing and the PDF.

We trust the above clarifies the observations. Kindly take the same on record.

For Shankara Building Products Limited

Ramesh S
Company Secretary & Compliance Officer