



To,
Listing Operations
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: 31-10-2026

Scrip Code: 539683

Subject: Outcome of Board Meeting held on October 31, 2026

Dear Sir/ Madam,

With reference to the above captioned subject and in compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held on Saturday, October 31, 2026 has *inter-alia* approved Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

The Board meeting commenced at 12:00 P.M. and concluded at 1:00 P.M.

Pursuant to the provisions of Regulation 33 of the Listing Regulations, please find enclosed herewith Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, together with Limited Review Report thereon. The Financial Results will be published in the newspaper shortly.

You are requested to take the same on record and oblige.

Thanking You,
Yours faithfully,
For **Shivkamal Impex Limited**

RUPALI
KULSHRESTHA

Digitally signed by RUPALI
KULSHRESTHA
Date: 2026.10.31 14:45:41 +05'30'

Rupali Kulshrestha
Company Secretary
& Compliance Officer
(Membership No. A41565)

Encl: As above

Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of Shivkamal Impex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

**The Board of Directors
Shivkamal Impex Limited**

We have reviewed the accompanying statement of Unaudited Financial Results of Shivkamal Impex Limited ("the Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 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. 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 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 financial statements are 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 the 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.

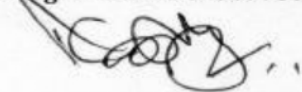
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, 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.

Date: 31.10.2026

Place: New Delhi



**For Multi Associates
Chartered Accountants
Firm Registration No- 509955C**



**CA. Anil Kumar Garg
Partner**

M. No. 084003

UDIN: 26084003ILZDLE3620

**SHIVKAMAL IMPEX LIMITED**

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

Tel: 011-43464014, e-mail: info@shivkamalimpex.com

Website: www.shivkamalimpex.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026 (₹ In lakhs except earning per share)

Particulars		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations							
a) Interest Income		10.76	12.37	13.24	23.13	26.49	53.42
Total Revenue from operations (I)		10.76	12.37	13.24	23.13	26.49	53.42
II. Other income		-	-	-	-	-	-
III. Total Income (I + II)		10.76	12.37	13.24	23.13	26.49	53.42
IV Expenses:							
a) Finance costs		-	-	-	-	-	0.07
b) Impairment of financial instruments		-	-	-	-	-	4.07
c) Employees benefits expenses		1.26	1.22	0.90	2.48	1.80	3.90
d) Depreciation, amortisation and impairment		0.10	0.10	0.09	0.20	0.15	0.39
e) Other expenses		4.17	4.10	2.04	8.27	3.89	11.31
Total expenses (IV)		5.53	5.42	3.03	10.95	5.84	19.74
V Profit/(Loss) before exceptional and tax (III - IV)		5.23	6.95	10.21	12.18	20.65	33.68
VI Exceptional items		-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)		5.23	6.95	10.21	12.18	20.65	33.68
VIII Tax expense:							
(1) Current tax		1.32	1.75	2.56	3.07	5.18	8.80
(2) Deferred tax		(0.01)	0.00	0.01	(0.01)	0.02	0.01
(3) Tax expense for prior years		-	-	-	-	-	-
Total Tax Expense (VIII)		1.31	1.75	2.57	3.06	5.20	8.81
IX Profit/(loss) for the period (VII-VIII)		3.92	5.20	7.64	9.12	15.45	24.87
X Other Comprehensive Income							
(A) (i) Items that will not be reclassified to profit or loss		-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	-
(B) (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-
Total Other Comprehensive Income (X)		-	-	-	-	-	-
XI. Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and other comprehensive Income for the period)		3.92	5.20	7.64	9.12	15.45	24.87
XII Paid up equity share capital (face value of Rs. 10 each)		100.56	100.56	100.56	100.56	100.56	100.56
XIII Other equity excluding revaluation reserves							628.33
XIV Earnings per equity share (of Rs. 10 each) (not annualised)							
(a) Basic		₹ 0.39	₹ 0.52	₹ 0.76	₹ 0.91	₹ 1.54	₹ 2.47
(b) Diluted		₹ 0.39	₹ 0.52	₹ 0.76	₹ 0.91	₹ 1.54	₹ 2.47

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 31, 2026. The Statutory Auditors of the Company have carried out the Review for the Quarter and half year ended September 30, 2026 pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company is engaged primarily in the business of Financial services and accordingly there are no separate reportable operating segments as per Ind AS 108 dealing with Operating Segments.
- The Company does not have any subsidiary/associate/joint venture entity(ies).
- Figures of previous period have been regrouped/reclassified, wherever necessary, to make them comparable and to conform with current period classification.
- The above Financial Results for the quarter and half year ended September 30, 2026 have been signed by Mr. Manu Jain who has been duly authorized by the Board to sign such results in the Board Meeting held on October 31, 2026.

Place: New Delhi
Date: 31.10.2026

For Shivkamal Impex Limited



Manu Jain
Director
(DIN: 07801467)

**SHIVKAMAL IMPEX LIMITED**

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

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Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars		As at	As at
		30-09-2026	31-03-2026
		(Unaudited)	(Audited)
A ASSETS			
1 Financial Assets			
a) Cash and cash equivalents		4.16	0.86
b) Bank Balance other than (a) above		452.68	373.01
c) Loans		278.63	353.35
2 Non Financial Assets			
a) Current tax assets (Net)		0.53	0.53
b) Deferred Tax Assets (Net)		0.23	0.22
c) Property, Plant and Equipment		1.25	1.46
d) Other non-financial assets		3.08	1.00
Total Assets		740.56	730.43
B LIABILITIES AND EQUITY			
LIABILITIES			
1 Financial Liabilities			
a) Payables			
(I) Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		1.99	1.54
2 Non- Financial Liabilities			
a) Current tax liabilities (Net)		0.46	-
b) Other non-financial liabilities		0.11	-
Total Liabilities		2.56	1.54
3 EQUITY			
a) Equity share capital		100.56	100.56
b) Other equity		637.44	628.33
Total Equity		738.00	728.89
Total Liabilities & Equity		740.56	730.43

Place: New Delhi

Date: 31.10.2026

For and on behalf of the Board of Directors of
Shivkamal Impex Limited

Manu Jain
Manu Jain
 (Director)
 DIN-07801467

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Statement of Cash Flow

(₹ in Lakhs)

	PARTICULARS	Half Year Ended	
		30-09-2026	30-09-2025
		(Unaudited)	(Unaudited)
1	Cash Flow From Operating Activities		
	Profit Before Tax	12.18	20.65
	Adjustments for:		
	Depreciation	0.20	0.15
	Impairment of financial instruments (Net)	-	-
	Interest on Income tax	-	-
	Operating Profit Before Working Capital Changes	12.38	20.80
	Adjustment for net (increase)/decrease in operating assets		
	Bank Balance other than cash & cash equivalents	(79.66)	(80.78)
	Loans	74.71	24.50
	Other Non Financial assets	(2.08)	(2.08)
	Adjustment for net increase/(decrease) in operating liabilities		
	Other payables	0.45	0.31
	Other non-financial liabilities	0.11	-
	Net Changes in working capital	(6.47)	(58.05)
	Cash (used)/generated from operation before tax	5.91	(37.25)
	Income Taxes paid (Net)	(2.61)	(4.44)
	Net Cash From Operating Activities	3.30	(41.69)
2	Cash Flow From Investing Activities		
	Purchase of Property, Plant & Equipment	-	(0.65)
	Net Cash From Investing Activities	-	(0.65)
3	Cash Flow From Financing Activities		
	Net Cash Flow From Financing Activities	-	-
	Net Increase/(Decrease) In Cash And Cash Equivalents (1+2+3)	3.30	(42.34)
	Cash And Cash Equivalent As At The Beginning Of The Year	0.86	44.30
	Cash And Cash Equivalent As At The End Of The Year	4.16	1.96
	Components of Cash And Cash Equivalent As At The End Of The Period		
	Cash on hand	0.36	0.29
	Balances with Bank - in Current Account	3.80	1.67
		4.16	1.96

Place: New Delhi

Date: 31.10.2026

For and on behalf of the Board of Directors of
Shivkamal Impex Limited*Manu Jain***Manu Jain**
(Director)
DIN-07801467