

SCARNOSE INTERNATIONAL LIMITED

CIN: U21003GJ2011PLC064911

**Registered office: Surbhi Complex, Shop No. 202, 2nd Floor, Opp. Jaynath Petrol
Pump, Gondal Road, Rajkot-360002 Gujarat, India
Mob. No.: 9090732032**

Date: 21st May, 2026

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

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Half Year and Year ended on 31st March, 2026

Ref: Security Id: SCARNOSE / Code: 543537

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the Half Year and Year ended 31st March, 2026.

Kindly take the same on your record and oblige us.

Thanking You

For, Scarnose International Limited

Shraddha Dev Pandya
Managing Director
DIN: 09621935

A. FINANCIAL RESULTS

SCARNOSE INTERNATIONAL LIMITED

CIN - L21003GJ2011PLC064911

REGISTERED OFFICE: SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, GUJARAT, INDIA, 360002

Statement of Profit & Loss for the Half Year & Year ended on March 31, 2026

(Amount in Lakhs)

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	206.07	815.15	239.99	1,021.22	1,210.16
II Other Income	6.99	0.32	17.23	7.31	17.23
III Total Income (I+II)	213.05	815.47	257.22	1,028.52	1,227.39
IV EXPENSES:					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	201.04	791.88	208.22	992.91	1,164.37
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
Employee Benefits Expenses	8.65	1.75	5.92	10.40	8.01
Finance costs	-	0.00	0.00	0.01	0.00
Depreciation and amortization expenses	0.46	0.46	0.46	0.93	0.95
Other Expenses	12.82	10.57	22.91	23.38	28.73
Total expenses (IV)	222.97	804.66	237.52	1,027.63	1,202.07
V Profit/(Loss) before exceptional items and tax	(9.91)	10.81	19.70	0.90	25.33
VI Exceptional Items	-	-	-	-	-
VII Profit before extraordinary items and tax	(9.91)	10.81	19.70	0.90	25.33
VIII Extraordinary items	-	-	-	-	-
IX Profit/(Loss) before tax	(9.91)	10.81	19.70	0.90	25.33
X Tax expense: -					
(1) Current Tax	(2.43)	2.80	4.96	0.37	6.37
(2) Short/Excess Provision for previous year	-	-	-	-	-
(3) Deferred Tax	(0.07)	(0.07)	(0.05)	(0.14)	(0.15)
XI Profit/(Loss) for the period from continuing operation	(7.41)	8.08	14.80	0.67	19.10
XII Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
XV Profit/(Loss) for the period	(7.41)	8.08	14.80	0.67	19.10
XVI Equity Share Capital	315.02	315.02	315.02	315.02	315.02
XVII Earnings per equity share:					
(1) Basic	(0.24)	0.26	0.47	0.02	0.61
(2) Diluted	(0.24)	0.26	0.47	0.02	0.61

Place : Rajkot
Date : 21/05/2026



Shraddha

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 31.03.2026: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on **21th May, 2026**.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. IND AS not applicable to the company.
6. As the Company is having only one segment i.e. Animal Food Products, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.

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RAJKOT UDYOGNAGAR, RAJKOT, GUJARAT, INDIA, 360002

Statement of Assets & Liabilities for the Half Year & Year ended on March 31, 2026

(Amount in Lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	315.02	315.02
(b) Reserves and Surplus	657.55	656.88
(c) Money received against Share Warrants	-	-
(2) Share Application Money Pending Allotment	-	-
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	0.18	0.32
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises	1.53	4.43
(c) Other Current Liabilities	0.47	8.69
(d) Short-Term Provisions	3.26	7.57
Total Equity and Liabilities	978.00	992.90
II. ASSETS		
Non-Current Assets		
(1) (a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3.32	4.24
(ii) Intangible Assets	-	-
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets Under Development	-	-
(b) Non-Current Investments	6.05	5.63
(c) Deferred Tax Assets (Net)	-	-
(d) Long-term Loans and Advances	-	198.30
(e) Other Non-Current Assets	0.20	0.20
2 Current Assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	958.54	4.06
(d) Cash and Cash Equivalents	6.70	1.70
(e) Short-Term Loans and Advances	-	770.00
(f) Other Current Assets	3.20	8.77
Total Assets	978.00	992.90

Place : Rajkot
Date : 21/05/2026



Shraddha
SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

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Cash Flow Statement for the Half Year & Year ended on 31/03/2026

(Amount in Lakhs)

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2026		31.03.2025	
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		0.90		25.33
Add Back: -				
Depreciation	0.93		0.95	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	0.01		0.00	
Others if any	-	0.94	-	0.95
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	-	-	17.23	17.23
Operating profit before working capital changes		1.83		9.05
Adjustments for:				
Increase/(decrease) in current liabilities & provisions	(12.53)		14.29	
Decrease/(increase) in other current assets	5.57		(8.54)	
Decrease/(increase) in Short Term Advances	770.00		(524.96)	
Decrease/(Increase) in Receivables	(954.47)		532.49	
Decrease/(Increase) in Inventories	-		-	
Increase/(Decrease) in Payables	(2.90)	(194.33)	2.57	15.85
Cash generated from operations		(192.50)		24.90
Income Tax & Other Adjustment		(0.37)		(8.72)
Cash flow before extraordinary item		(192.87)		16.18
Proceeds from extraordinary item		-		17.23
Net Cash flow from Operating activities		(192.87)		33.41
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		0.00	
Sale of Fixed Assets	-		-	
Decrease/(Increase) in Investment	(0.42)		5.00	
Increase in other Non Current Assets	198.30		(51.37)	
Interest income	-		-	
Net Cash used in Investing activities		197.88		(46.37)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	0.00		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	-		-	
Subsidy	-		-	
Interest paid	(0.01)		(0.00)	
Net Cash used in financing activities		(0.01)		(0.00)
Net increase in cash & Cash Equivalents		5.00		(12.96)

Cash and Cash equivalents as at
Cash and Cash equivalents as at

31.03.2025
31.03.2026

1.70
6.70

31.03.2024
31.03.2025

14.66
1.70

Place : Rajkot
Date : 21/05/2026



Shraddha
SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

Independent Auditors' Report on Financial Results of SCARNOSE INTERNATIONAL LIMITED pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
**The Board of Directors of
Scarnose International Limited**

Opinion

We have audited the accompanying Financial Results of Scarnose International Limited ("Company") for the half year and year ended 31st March, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"),

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a) are presented in accordance with the Listing Regulations in this regard; and
- b) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half and year ended 31st March, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.



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

These accompanying financial results have been prepared on the basis of the financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these accompanying Half Yearly and Annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the accompanying financial results as a whole are 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 SAs 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 these accompanying annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the accompanying annual financial results, 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the accompanying financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 accompanying annual financial results 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.
- Evaluate the overall presentation, structure and content of the accompanying financial results, including the disclosures, and whether the accompanying financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

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 Matters

The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year.

Parallel, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year.

For, M/s. K M Chauhan & Associates
Chartered Accountants
FRN No. 125924W



CA Kishorsinh M. Chauhan
Partner
M.No. 118326
UDIN: 26118326UYVAEK2676
Place: Rajkot
Date: 21/05/2026

SCARNOSE INTERNATIONAL LIMITED

CIN: U21003GJ2011PLC064911

**Registered office: Surbhi Complex, Shop No. 202, 2nd Floor, Opp. Jaynath Petrol
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Mob. No.: 9090732032**

Date: 21st May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Standalone Audited Financial Results for
the Half Year and Year ended on 31st March, 2026
Ref: Security Id: SCARNOSE / Code: 543537**

We hereby declared that the Statutory Auditor of the Company, M/s. K M Chauhan & Associates., Chartered Accountants, Rajkot, has issued Standalone Audit Report with Unmodified Opinion on Standalone Audited Financial Results for the Half Year and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Scarnose International Limited

Shraddha Dev Pandya
Managing Director
DIN: 09621935

SCARNOSE INTERNATIONAL LIMITED

CIN: U21003GJ2011PLC064911

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Mob. No.: 9090732032

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

(Amount in Lakhs)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Scarnose International Limited	AAECC 3588L	Add Shop E-Retail Limited	Companies in which Directors are interested	Purchase of goods or services	-	969.74	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	
2.			Add Shop E-Retail Limited	Companies in which Directors are interested	Sale of goods or services	-	26.20	0.00	39.22	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3.			Manish Shrichand Bachani	Director	Payment made against Sitting Fees Provision	-	1.20	0.00	0.27	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4.			Drashti Prafulbhai Dedaniya	Director	Payment made against Sitting Fees Provision	-	1.20	0.27	0.27	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable