



SHIVA MILLS LIMITED

Regd.Office: 249-A, Bye-Pass Road Mettupalayam Road, Coimbatore-641 043, Tamilnadu, India.
Telephone : 0422-2435555 Email : shares@shivamills.com Website : www.shivamills.com
CIN: L17111TZ2015PLC022007 GSTRN: 33AAXCS5170R1ZC

SML/SEC/SE/215/2026-27

6.8.2026

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza" C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051

BSE Limited
Floor25
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Sir/Madam,

**Sub: Outcome of Board Meeting - Submission of Unaudited Financial Results -
Limited Review Report for the quarter/three months ended 30.6.2026.**

Ref: Scrip Code: NSE - SHIVAMILLS; BSE - 540961

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Statement of Unaudited Financial Results for the quarter/ three months ended 30.6.2026 along with the Limited Review Report given by our Statutory Auditors M/s. VKS Aiyer & Co., Chartered Accountants, Coimbatore. The Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today, 6.8.2026.

The Board Meeting commenced at 3.30 P.M and concluded at 4.15 P.M.

Kindly take on record of the above and acknowledge its receipt.

Thanking you,

Yours faithfully,

For SHIVA MILLS LIMITED

**M SHYAMALA
COMPANY SECRETARY**

Encl: as above

SHIVA MILLS LIMITED

Regd. Office : 249 A,BYE-PASS ROAD METTUPALAYAM ROAD, COIMBATORE 641 043

CIN : L17111TZ2015PLC022007 Website : www.shivamills.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/PERIOD ENDED 30.06.2026

(Rs. In lakhs)

Sl	PARTICULARS	Quarter ended			
		3 Months ended 30.06.2026 (Unaudited)	3 Months ended 31.03.2026 (Unaudited)	3 Months ended 30.06.2025 (Unaudited)	Year ended 12 Months ended 31.03.2026 (Audited)
1	Income from Operations :				
	Revenue from Operations	3,809.73	3,687.40	3,756.01	13,913.67
	Other Income	51.97	48.78	10.44	121.12
	Total Income	3,861.70	3,736.18	3,766.45	14,034.79
2	Expenditure				
	a) Cost of Materials consumed	2,642.10	2,124.05	2,509.71	9,461.35
	b) Purchases of Stock in trade	5.08	-	-	-
	c) Changes in Inventories of Finished goods/WIP/Stock in Trade	(227.00)	478.35	282.78	581.70
	d) Employees benefit expenses	417.44	360.27	381.47	1,502.87
	e) Finance costs	1.97	2.94	15.53	39.53
	f) Depreciation and Amortisation expenses	164.37	171.27	167.40	696.37
	g) Other Expenditure	518.86	463.57	475.87	1,800.06
	Total expenditure	3,522.82	3,600.45	3,832.76	14,081.88
3	Profit/(Loss) before exceptional items and Tax (1-2)	338.88	135.73	(66.31)	(47.09)
4	Exceptional items	-	-	-	-
5	Profit/(Loss) from ordinary activities before Tax (3-4)	338.88	135.73	(66.31)	(47.09)
6	Tax expense				
	Current Tax	73.77	-	-	-
	Prior year Tax	(17.66)	-	-	-
	Deferred Tax		(4.89)	(3.86)	(38.14)
7	Net Profit/(Loss) from ordinary activities after Tax(5-6)	282.77	140.62	(62.45)	(8.95)
8	Other Comprehensive Income	4.30	15.12	0.88	17.76
	(i) Remeasurements Gain/(Loss) on Defined Benefit/ Obligations(Net)	5.75	20.20	1.18	23.73
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss in subsequent periods	(1.45)	(5.08)	(0.30)	(5.97)
9	Total Comprehensive Income (Comprising Profit/(Loss) for the period (after Tax) (7+8)	287.07	155.74	(61.57)	8.81
10	Paid up Equity Share Capital (Face value Rs 10/- each)	864.18	864.18	864.18	864.18
11	Reserves Excluding Revaluation Reserves				8,385.41
12	Earnings per Share				
	i) Basic	3.27	1.63	(0.72)	(0.10)
	ii) Diluted	3.27	1.63	(0.72)	(0.10)

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S. V. 

NOTES:

1. The above unaudited results, have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
2. These unaudited financial Results were reviewed by the Audit Committee 06th August 2026 and approved by the Board at its meeting held on 06th August 2026. The Statutory Auditors have carried out a "Limited review" of the above financial results.
3. The Company's Operations relate to primarily one segment, Textile Business. Hence, the results are reported under one segment as per the Ind AS 108 - "Operating Segments".
4. The Company does not have any subsidiary or associates/Joint Ventures, Therefore, consolidated financial statement under IND AS 110 is not applicable.
5. The figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and the year to date figures upto the third quarter, which were subject to limited review by the Statutory auditors.
6. Previous period figures have been regrouped /reclassified, wherever necessary, to conform with the current period classification/presentation.

Place: Coimbatore

Date: 06th August, 2026

For and on behalf of the Board of Directors


S.V. ALAGAPPAN
Managing Director
DIN 00002450

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Independent Auditor's Review Report on Interim Financial Results

To the Board of Directors

Shiva Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Shiva Mills Limited** ('the Company') for the quarter ended **30th June 2026** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. 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 the Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and in compliance with regulation 33 of the listing regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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. 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.



4. 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 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.

Other Matter

5. The figures for the quarter ended March 31, 2026 as reported in the statement are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.



For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.000066S

Kaushik Sidartha
Partner
Membership No. 217964
UDIN: 26217964NSMOMA7113

Place: Coimbatore
Date : 06-08-2026