SHANTI GURU INDUSTRIES LIMITED

(formerly: RCL RETAIL LIMITED)
Registered office: Sapna Trade Centre,
10th Floor, 10B/2, 109, Poonamallee High Road,
Chennai – 600084, Tamilnadu State.
CIN : L52330TN2010PLC077507

Email: rclretail@gmail.com
Website: www.shantiguruindustries.com
Telephone No: +91-044-48508024

SCRIP CODE: 534708; BSE COMPANY ID: 10260; ISIN CODE: INE892L01019; BSE SME PLATFORM.

Date: 13th November, 2026

BSE Limited
Phiroze jeejeebhoy Towers,
Dalal Street,
Mumbai ~ 400001

Dear Sirs,

SHANTI GURU INDUSTRIES LIMITED: HALF YEARLY FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER, 2026: OUTCOME OF BOARD MEETING:

The Board of Directors have approved the unaudited financial results for the half year ended on 30th September, 2026 at their Board meeting held today, Friday the 13th November, 2026 together with the profit and loss account, statement of assets and liabilities, the cash flow, the declaration thereat along with the limited review audit report and the newspaper results for publication enclosed herewith for the half year ended on 30th September, 2026.

The above financial results were approved by the Board pursuant to Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. This is for your information and record.

We have listed our securities on BSE SME platform.The meeting commenced at 12:30 Hrs and concluded at 13:20 Hrs

Yours faithfully
For SHANTI GURU INDUSTRIES LIMITED

Sarthak Sanghvi Shripal Sanghvi

Digitally signed by Sarthak Sanghvi Shripal Sanghvi
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Date: 2026.11.13 13:40:03 +05'30'

SARTHAK SANGHVI
WHOLE-TIME DIRECTOR
DIN 10277570

Independent Auditor's Review Report on the Unaudited Standalone and year to date Financial Results for the Half year ended on 30th September, 2026 of SHANTI GURU INDUSTRIES LIMITED (formerly: RCL Retail Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

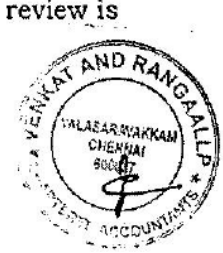
Review Report to the Board of Directors of

SHANTI GURU INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of SHANTI GURU INDUSTRIES LIMITED (formerly: RCL Retail Limited) (the "Company") for the half year ended September 30, 2026 and the year to date results for the period from 1st April 2026 to 30th September, 2026 (the "Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 Indian Accounting Standard 34, (Ind AS 34) "Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based or 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 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 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 Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, 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.

As per our Report attached
For M/s.Venkat and Rangaa LLP
Chartered Accountants
FRN: 004597S





Place: Chennai
Date: 13-11-2026
UDIN: 26230441TXUOZD8779

T.Zameer
Partner
M. No.: 230441

SHANTI GURU INDUSTRIES LIMITED

(Formerly RCL RETAIL LIMITED)

CIN: L52330TN2010PLC077507

Regd off: Sapna Trade Centre, 10th Floor, 10B/2 No.109, P.H Road, Chennai - 600 084

Email: rclretail@gmail.com; Website: www.shantiguruindustries.com

PAN : AAECR9840C D.O.I : 29.09.2010

Statement of Assets and Liabilities as at 30th September 2026

Rs. In Lakhs

Particulars	As at	
	30-09-2026	31-03-2026
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	155.00	146.86
(b) Investment Property	-	-
(c) Other Intangible assets	0.09	0.09
(c) Capital Work in Progress	-	-
(e) Financial Assets		
(i) Investments	1,458.26	1,688.88
(ii) Loans & Advances	333.79	319.02
(iii) Other Non-Current Financial Assets	-	-
(f) Deferred tax assets (net)	-	-
(g) Other Non-Current Assets	-	-
(2) Current assets		
(a) Inventories	0.92	3.10
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Receivables		-
(1) Trade receivables	2.18	-
(2) Other receivables	-	7.40
(iii) Cash and cash equivalents	451.02	509.00
(iv) Loans & Advances	-	23.15
(c) Current Tax Assets (Net)	-	11.33
(d) Other current assets	99.78	86.58
Total	**2,501.05**	**2,795.42**
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,231.00	1,231.00
(b) Other Equity	1,045.11	1,260.47
LIABILITIES		
(1) Non-current liabilities		
(a) Deferred Tax Liability (Net)	204.14	259.75
(b) Other Non-Current Liabilities	-	-
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	20.15	40.06
(iii) Other payables	0.65	-
(b) Other current liabilities	-	4.14
(c) Current tax liabilities (Net)	-	-
Total	**2,501.05**	**2,795.42**

SHANTI GURU INDUSTRIES LIMITED CHENNAI

SHANTI GURU INDUSTRIES LIMITED

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PAN : AAECR9840C D.O.I : 29.09.2010

Unaudited Financial Results for the Half Year ended 30th September 2026

Rs. In Lakhs (except for per share data)

PARTICULARS	Half Year ended			Previous Year Ended
	30.09.2026	31.03.2026	30.09.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
1. a) Revenue From Operations	16.47	22.64	-	22.64
b) Other Income	22.50	1,467.47	17.73	1,485.20
TOTAL INCOME	**38.96**	**1,490.10**	**17.73**	**1,507.84**
2. Expenses				
a) Purchase of Stock in Trade	10.40	20.11	-	20
b) Changes in inventories of Stock-in-Trade	2.18	(3.10)	-	(3)
c) Employee benefit expense	23.41	19.96	19.64	39.60
d) Financial costs	-	-	-	-
e) Depreciation and amortization expense	0.46	0.37	-	0.37
f) Other expenses	273.44	46.94	20.87	67.80
TOTAL EXPENSES	**309.89**	**84.27**	**40.51**	**124.78**
3. Profit before exceptional and tax (1-2)	-270.93	1,405.83	-22.78	1,383.05
4. Exceptional Items				
5. Profit Before Tax (3-4)	**-270.93**	**1,405.83**	**-22.78**	**1,383.05**
6. Tax Expense				
(a) Current Tax	-	-	-	-
(b) Deferred Tax	-55.61	259.83	-	259.83
7. Profit(Loss) for the period (6-7)	**-215.32**	**1,146.00**	**-22.78**	**1,123.22**
8. Other Comprehensive Income				
(a) Equity Instruments through Other Comprehensive Income	-	-	-	-
(b) Income Tax (expenses)/savings	-	-	-	-
9. Total Comprehensive Income for the period (7+8)	**-215.32**	**1,146.00**	**-22.78**	**1,123.22**
10. Paid-up equity share capital	1,231.00	1,231.00	1,231.00	1,231.00
(Face Value)	10.00	10.00	10.00	10.00
11. Earnings Per Share (EPS)				
(a) Basic	-1.75	9.31	-0.19	9.12
(b) Diluted	-1.75	9.31	-0.19	9.12

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Cash Flow Statement for the Half year ended 30th September 2026

Rs. In Lakhs

Particulars		September 30, 2026	March 31, 2026
Cash Flow From Operating Activities			
Net (Loss) / Profit Before Tax		**(270.93)**	**1,383.05**
Adjustments For:			
Depreciation / Amortisation		0.46	0.37
Profit on Sale of Land		-	(431.88)
Loss/(Gain) on Fair Valuation of equity investment		230.62	(1,012.03)
Interest Income		(22.50)	(40.65)
Operating Cash Flow Before Working Capital Changes		**(62.34)**	**(101.14)**
Adjustments for:			
(Increase)/Decrease In Trade & Other Receivables		5.21	8.31
(Increase)/Decrease In Short Term Loans & Advances		23.12	(1.20)
(Increase)/Decrease In Other Current Asset		(1.89)	(50.57)
(Increase)/Decrease In Inventories		2.18	(3.10)
Increase/(Decrease) In Current Borrowings		-	-
Increase/(Decrease) In Current Liabilities And Provisions		(4.14)	(97.52)
Increase/(Decrease) In Trade & Other Payables		(19.26)	40.03
Increase/(Decrease) In Provisions		-	-
Cash Generated From Operations		**(57.12)**	**(205.19)**
Income Taxes Paid		-	6.69
Net Cash Provided/(Used) By Operating Activities	**A**	**(57.12)**	**(211.88)**
Cash Flow From Investing Activities			
Purchase Of Tangible Assets		(8.61)	(104.89)
Sale of Tangible Assets		-	574.99
(Increase)/Decrease In Long Term Loans & Advances (Asset)		(14.77)	
Interest Receipt		22.50	40.65
Net Cash (Used)/Provided By Investing Activities	**B**	**(0.87)**	**510.75**
Cash Flow From Financing Activities			
(Increase)/Decrease In Long Term Loans & Advances		-	28.00
Increase/(Decrease) In Long Term Borrowings		-	-
Net Cash (Used)/Provided By Financing Activities	**C**	**-**	**28.00**
Net (Decrease)/Increase In Cash And Cash Equivalents	**A+B+C**	**(57.99)**	**326.87**
Cash and cash equivalents at the beginning of the year		509.01	182.13
Cash and cash equivalents at the end of the year		451.02	509.01

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Notes:

1. The Audit Committee has reviewed the above unaudited financial results for the half year ended 30.09.2026. The Board of directors have approved these results and its release at their respective meeting held on 13th November 2026, These results are subjected to limited review by the statutory auditors.The auditors have given an unmodified opinion (unqualified) on their Limited Review Report.
2. The name of the company has been changed to SHANTI GURU INDUSTRIES LIMITED on 19th October, 2022. The Company is in Business of trading and the company has not changed its line of activity after change of name as aforesaid.
3. The above financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of the Companies Act, 2013.
4. The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Ind'AS 108 - Operating Segments, the Company operates in one reportable business segment i.e. retail trade and is primarily operating in india and hence considered as a single geographical segment.
5. Figures for the previous periods have been reclassified and regrouped wherever necessary
6. The financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
7. The results of the company are available on the website of the company (www.shantiguruindustries.com) and the Bombay Stock Exchange (www.bseindia.com)

For and on behalf of the Board

For SHANTI GURU INDUSTRIES LIMITED

Sarthak Sanghvi Shripal Sanghvi

Digitally signed by Sarthak Sanghvi Shripal Sanghvi
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Date: 2026.11.13 13:40:52 +05'30'

Sarthak Sanghvi

Whole Time Director

DIN: 10277570

Place: Chennai

Date : 13.11.2026

SHANTI GURU INDUSTRIES LIMITED CHENNAI

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Unaudited Financial Results for the Half Year ended 30th September 2026

Sl. No.	Particulars	Half Year ended			Previous Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	38.96	1,490.10	17.73	1,507.84
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-270.93	1,405.83	-22.78	1,383.05
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-270.93	1,405.83	-22.78	1,383.05
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-215.32	1,146.00	-22.78	1,123.22
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-215.32	1,146.00	-22.78	1,123.22
6	Equity Share Capital	1,231.00	1,231.00	1,231.00	1,231.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	1,045.11	1,260.47	114.47	1,260.47
8	Securities Premium Account	-	-	-	
9	Net worth	2,276.11	2,491.47	1,345.47	2,491.47
10	Paid up Debt Capital/ Outstanding Debt	-	-	-	-
11	Outstanding Redeemable Preference Shares	-	-	-	-
12	Debt Equity Ratio	-	-	-	-
13	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
	1. Basic:	-1.75	9.31	-0.19	9.12
	2. Diluted:	-1.73	9.31	-0.19	9.12
14	Capital Redemption Reserve	-	-	-	-
15	Debenture Redemption Reserve	-	-	-	-
16	Debt Service Coverage Ratio	-	-	-	-
17	Interest Service Coverage Ratio	-	-	-	-

Notes:

1. The above audited financial results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 13th November 2026.
2. The name of the company has been changed to SHANTI GURU INDUSTRIES LIMITED on 19th October, 2022. The Company is in the same Retail Trade Business and the company has not changed its line of activity after change of name as aforesaid.
3. The above is an extract of the detailed format of Financial Results filed with the Stock Exchange (BSE Limited) under Regulation 33 of the SEBI (LODR) Regulatons, 2015 for the half year ended 30th September 2024. The full format of these financial Results are available on the website of BSE limited and also on the company's website at www.shantiguruindustries.com
4. The accounts have been prepared on Ind-AS Rules and the exceptional and/or Extraordinary items are adjusted in the statement of Profit and Loss Account accordingly.

For and on behalf of the Board
For SHANTI GURU INDUSTRIES LIMITED

Sarthak Sanghvi
Whole Time Director
DIN: 10277570

Sarthak Sanghvi Shripal Sanghvi

Digitally signed by Sarthak Sanghvi Shripal Sanghvi
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Date: 2026.11.13 13:41:58 +05'30'

Place: Chennai
Date : 13.11.2026

SHANTI GURU INDUSTRIES LIMITED CHENNAI