

Date: 12/02/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400001

National stock Exchange of India Limited
Exchange Plaza, Plot. No C/1, G Block
Bandra-Kurla Complex
Bandra (East), Mumbai 400051

Scrip Code: 540757

Trading Symbol: SCPL

Sub: Outcome of the Board Meeting held on 12th February, 2026.

Dear Sir/Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the company at its meeting held today i.e., Thursday, 12th February, 2026 at the Registered office of the Company situated at G I D C PLOT NO. 75 to 81, Amreli, Gujarat, India, 365601 inter-alia, considered and approved the following:

1. The Un-Audited Financial Results of the Company for the Quarter and Nine Months ended on 31st December, 2025.
2. Statutory Auditors' Limited Review Report on Un-Audited Financial Results of the Company for the Quarter and Nine Months ended on 31st December, 2025

The Meeting of the board of directors of the company commenced at 05:30 pm and concluded at 06:15 pm.

We hereby request you to take the above information on your record.

Thanks & Regards,

For, Sheetal Cool Products Limited

Bhupatbhai D. Bhuva
Managing Director
(DIN: 06616061)

Sheetal Cool Products Limited

Regd. Office : Sheetal Corporate House, Plot No. 75 to 81, G.I.D.C. Estate, Amreli-365601, Gujarat, India.

+91 73000 51000 chatwithus@sheetalfoodworld.com www.sheelalfoodworld.com | CIN : L15205GJ2013PLC077205

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED
STANDALONE INTERIM FINANCIAL RESULTS**

To
Board of Directors,
Sheetal Cool Products Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Sheetal Cool Products Limited** ("the Company") for the quarter and nine months ended December 31, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been compiled from the related financial statements which 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 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India except as stated in para 5 below. Our responsibility is to express a conclusion on the Statement based on our review of such standalone financial statements.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 except as stated in para 5 below, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, that the Company 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 Matters

5. During the course of our audit, we did not perform a physical verification of inventory and cash and cash equivalents. The management has provided inventory records as at the balance sheet date, which have been relied upon for the purpose of our audit procedures and no independent verification by the audit team was conducted.

Place: Rajkot
Date: 12/02/2026

For
HB Kalaria & Associates
Firm Reg. No. 104571W
Chartered Accountants




(Hardik Kalaria)
Partner
Mem. No. 155474
UDIN:26155474XWOXMF5291

SHEETAL COOL PRODUCTS LIMITED						
PLOT NO. 75 to 81, G.I.D.C., Amrell, Gujarat 365601						
CIN: LIS205GJ2013PLC077205						
UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025						
(Rs. in lakhs)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue from Operations	6,388.07	5,591.23	5,101.33	23,269.17	22,775.82	32,130.58
II Other Income	23.45	9.02	2.42	41.12	1,066.38	76.58
III Total Income (I+II)	6,411.52	5,600.25	5,103.75	23,310.29	23,842.20	32,207.16
EXPENSES						
IV Cost of materials consumed	4,760.21	5,667.24	3,664.06	17,093.78	13,746.24	19,558.03
Purchases of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(457.30)	(2,037.98)	(529.62)	(1,266.17)	2,945.60	2,007.35
Employee benefit expense	438.96	497.51	400.25	1,570.35	1,411.29	1,930.36
Finance Costs	170.18	156.17	153.78	481.42	453.64	656.01
Depreciation and amortisation expense	225.31	256.29	203.54	660.13	592.23	793.73
Other Expenses	720.82	843.60	990.32	3,281.22	3,103.48	5,011.57
Total Expenses (IV)	5,858.18	5,382.83	4,882.33	21,820.73	22,252.48	29,957.05
V Profit / (Loss) before exceptional items and tax (III-IV)	553.34	217.42	221.42	1,489.56	1,589.72	2,250.11
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) after exceptions items and tax (V-VI)	553.34	217.42	221.42	1,489.56	1,589.72	2,250.11
Tax Expense						
VIII (1) Current Tax	124.78	13.38	91.92	349.06	458.94	672.43
(2) Prior period Tax	-	-	-	-	-	(2.00)
(3) Deferred Tax	27.64	44.55	(84.75)	45.63	(52.17)	(77.20)
IX Profit / (Loss) for the period from continuing Operations(VII-VIII)	400.92	159.49	214.25	1,094.87	1,182.95	1,656.88
X Profit/(Loss) from discontinuing Operation	-	-	-	-	-	-
XI Tax Expense of discontinuing operations	-	-	-	-	-	-
XII Profit / (Loss) from discontinuing continuing Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	400.92	159.49	214.25	1,094.87	1,182.95	1,656.88
Other Comprehensive Income						
XIV A. (i) Items that will not be reclassified to profit or loss	0.35	0.35	0.17	1.05	0.51	1.39
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.08)	(0.09)	(0.04)	(0.26)	(0.13)	(0.35)
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	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)	401.19	159.75	214.38	1,095.66	1,183.33	1,657.92
Paid-up Equity Share Capital (Face Value Rs. 10 Each)	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
Earnings per equity share (for continuing operation):						
XVI (1) Basic	3.82	1.52	2.04	10.43	11.27	15.78
(2) Diluted	3.82	1.52	2.04	10.43	11.27	15.78
Earnings per equity share (for discontinued operation)						
XVII (1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earning per equity share (for discontinued & continuing operation)						
XVIII (1) Basic	3.82	1.52	2.04	10.43	11.27	15.78
(2) Diluted	3.82	1.52	2.04	10.43	11.27	15.78

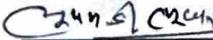


Notes to the financial results:

- 1 The Company's financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 12th February, 2026. The Statutory Auditors of the Company have carried out a limited review of these results.
- 2 The Unaudited financial results for the quarter/nine months ended December 31, 2025 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of The Companies Act, 2013 and other recognised accounting practices and the policies to the extent applicable.
- 3 The Company's operations fall under two operating segment "Milk and Milk Products" & "Namkeen Products". However on the basis of management's evaluation of the namkeen products segment, the segment does not meet quantitative thresholds criteria, hence, segment reporting is not applicable as per Indian Accounting Standard (Ind AS) - 108 - Segment Reporting.
- 4 The Code on Social Security, 2020 ("the Code") has been enacted, which may impact the employee related contributions made by the Company. The effective date from which the changes are applicable is yet to be notified. The Ministry of Labour and Employment ("the Ministry") has released draft rules for the Code on November 13, 2020. The Company will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code becomes effective and the related rules are published.
- 5 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

Date: 12/02/2026
Place : Amreli

For and on behalf of Board of Directors


Bhupatbhal D. Bhuva
Managing Director
DIN - 06616061

