Date: 4th November, 2026

To
Department of Corporate services
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai-400001
Scrip Code: - 540425

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra (E)
Mumbai- 400051
Symbol- SHANKARA

Dear Sir/Madam,

Sub: - Outcome of the Board Meeting

We would like to inform you that the Board of Directors of Shankara Building Products Limited ('the Company') at their meeting held today i.e., November 04, 2026, has considered and approved

i. The Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026. The Financial Results together with the Limited Review Report issued by the Statutory Auditors, are attached.

ii. Reconstitution of Committee

Audit Committee

Sl.No.	Name of Committee members	Category
1.	N. Muthuraman	Chairperson
2.	Sujatha G	Member
3.	B. Jayaraman	Member
4.	Dhananjay Mirlay Srinivas	Member

Corporate Social Responsibility Committee

Sl.No.	Name of Committee members	Category
1.	B. Jayaraman	Chairperson
2.	N. Muthuraman	Member
3.	Dhananjay Mirlay Srinivas	Member
4.	Sujatha G	Member

iii. Pursuant to the requirement under Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following Key Managerial Personnel (KMP's) of the Company are authorized to determine materiality of an event or information and to make disclosures to stock exchange(s):

Sr. No.	Name of KMP	Designation
1.	Mr. Dhananjay Mirlay Srinivas	Managing Director
2.	Mr. Sathyanarayana JW	Chief Financial Officer
3.	Mr. Ramesh S	Company Secretary & Compliance Officer

The Meeting started at 12.30 P.M. (IST) and ended at 1.30 P.M. (IST) The above information is also being made available on the website of the Company at www.shankarabuildingproductsltd.com. This is for your kind information and record.

Yours faithfully,
For **Shankara Building Products Limited**

RAMESH SATHYAPPA
Digitally signed by RAMESH SATHYAPPA
Date: 2026.11.04 13:32:57 +05'30'

Ramesh S
Company Secretary & Compliance Officer

Registered Office:
G2, Farah Winsford, 133 Infantry Road,
Bengaluru-560001, Karnataka
Ph:-91-080-40117777
Email:-info@shankarabuildpro.com

CIN: L24311KA1995PLC018990

Corporate Office:
No.21/1 & 35-A-1, Hosur Main Road
Electronic City, Veerasandra, Bengaluru-560100
Ph:-91-080-27836955
Website: www.shankarabuildingproductsltd.com

Shankara Building Products Limited
CIN: L24311KA1995PLC018990
Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
Website:www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com
Ph: 080 4011 7777

Statement of Consolidated Unaudited financial results for the quarter and half year ended 30th September 2026

(Rs. In Crores)

	Particulars	For the quarter ended			For the half year ended		For the 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
1	Revenue From Operations	367.46	350.35	279.91	717.81	603.11	1,364.01
2	Other Income	2.95	3.13	0.13	6.08	0.49	6.74
3	**Total Income (1+2)**	**370.41**	**353.48**	**280.04**	**723.89**	**603.60**	**1,370.75**
4	**Expenses**						
	a) Cost of materials consumed	339.50	321.03	267.86	660.53	575.80	1,162.87
	b) Purchases of Stock-in-Trade	5.44	10.72	-	16.16	-	128.55
	c) Changes in inventories of finished goods and Stock-in-Trade	1.18	2.40	(1.93)	3.58	(2.48)	2.58
	d) Employee benefits expense	2.46	2.37	2.34	4.83	4.25	9.49
	e) Finance costs	5.04	4.99	3.42	10.03	6.45	13.81
	f) Depreciation and amortization expense	2.26	2.28	2.05	4.54	4.09	8.22
	g) Other expenses	8.35	7.72	12.22	16.07	20.23	37.04
	Total expenses (4)	**364.23**	**351.51**	**285.96**	**715.74**	**608.34**	**1,362.56**
5	**Profit before exceptional items and tax [3-4]**	**6.18**	**1.97**	**(5.92)**	**8.15**	**(4.74)**	**8.19**
6	Exceptional items	-	-	-	-	-	(0.37)
7	**Profit/(loss) before tax (5+6)**	**6.18**	**1.97**	**(5.92)**	**8.15**	**(4.74)**	**7.82**
8	**Tax expense:**						
	(a) Current tax	1.11	0.35	0.21	1.46	1.15	4.42
	(b) Tax - earlier years	-	-	-	-	-	-
	(c) Deferred tax	0.54	0.08	(0.97)	0.62	(1.15)	(0.44)
	Total Tax Expenses	**1.65**	**0.43**	**(0.76)**	**2.08**	**0.00**	**3.98**
9	**Profit/(loss) for the period (7-8)**	**4.53**	**1.54**	**(5.16)**	**6.07**	**(4.74)**	**3.84**
10	**Other Comprehensive Income/(Loss)**						
A	(i) Items that will not be reclassified to profit or loss from operations - Re-measurements of the defined benefit plans	0.01	0.02	0.01	0.03	0.01	0.11
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.01	(0.01)	(0.00)	(0.00)	(0.00)	(0.03)
	Total A	**0.02**	**0.01**	**0.01**	**0.03**	**0.01**	**0.08**
B	(i) Items that will be reclassified to profit or loss from operations - Exchange differences in translating the financial statements of a foreign operation	-	-	(0.02)	-	(0.02)	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total B	-	-	(0.02)	-	(0.02)	-
	Total Other Comprehensive Income/(Loss) (A+B)	**0.02**	**0.01**	**(0.01)**	**0.03**	**(0.01)**	**0.08**
11	**Total Comprehensive Income/(loss) (9+10)**	**4.55**	**1.55**	**(5.17)**	**6.10**	**(4.75)**	**3.92**
12	**Total Profit/(loss) for the period attributable to:**						
	- Owners of the parent	4.53	1.54	(5.16)	6.07	(4.74)	3.84
	- Non-controlling interest	-	-	-	-	-	-
		4.53	**1.54**	**(5.16)**	**6.07**	**(4.74)**	**3.84**
13	**Other comprehensive income/(loss) for the period attributable to:**						
	- Owners of the parent	0.02	0.01	(0.01)	0.03	(0.01)	0.08
	- Non-controlling interest	-	-	-	-	-	-
		0.02	**0.01**	**(0.01)**	**0.03**	**(0.01)**	**0.08**
14	**Total comprehensive income(loss) for the period attributable to:**						
	- Owners of the parent	4.55	1.55	(5.17)	6.10	(4.75)	3.92
	- Non-controlling interest	-	-	-	-	-	-
		4.55	**1.55**	**(5.17)**	**6.10**	**(4.75)**	**3.92**
15	**Paid-up Equity share capital**	**24.25**	**24.25**	**24.25**	**24.25**	**24.25**	**24.25**
	Face Value per share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve excluding revaluation reserve - Other equity						423.06
16	**Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2026)**						
	Basic (in Rs.)	1.87	0.64	-2.13	2.50	-1.95	1.58
	Diluted (in Rs.)	1.87	0.64	-2.13	2.50	-1.95	1.58

See accompanying notes to the Financial Results

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru
Date :4th November, 2026

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

Shankara Building Products Limited
CIN: L24311KA1995PLC018990
Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
Website:www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com
Ph: 080 4011 7777

Unaudited Consolidated statement of assets and liabilities as at 30th September 2026

(Rs. In Crores)

	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
I	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	124.44	91.28
	(b) Capital work-in-progress	21.76	22.97
	(c) Investment Property	192.69	184.71
	(d) Right-of-use Asset	-	-
	(e) Goodwill on Consolidation	14.04	14.04
	(f) Other Intangible assets	-	-
	(g) Intangible assets under development	-	-
	(h) Financial Assets		
	(i) Investments	0.60	-
	(ii) Trade receivables	6.25	6.47
	(iii) Loans	-	-
	(iv) Other financial assets	3.25	2.81
	(i) Deferred tax Assets	-	-
	(j) Other non-current assets	4.26	4.30
	Total Non current assets	**367.29**	**326.58**
2	**Current assets**		
	(a) Inventories	257.41	249.19
	(b) Financial Assets		
	(i) Trade receivables	57.67	93.85
	(ii) Cash and cash equivalents	3.35	1.16
	(iii) Bank balances other than (ii) above	7.57	6.46
	(iv) Other financial assets	13.57	0.45
	(c) Current Tax Asset (Net)	3.21	2.57
	(d) Other current assets	51.52	76.50
	Total current assets	**394.30**	**430.18**
	Total Assets	**761.59**	**756.76**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	24.25	24.25
	(b) Other Equity	429.16	423.06
	Total Equity	**453.41**	**447.31**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	23.30	2.39
	(ia) Lease Liabilities	-	-
	(ii) Other financial liabilities	1.07	0.94
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	13.42	12.80
	Total Non-current liabilities	**37.79**	**16.13**
3	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	164.81	189.64
	(ia) Lease Liabilities	-	-
	(ii)Trade payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises and	-	-
	(B) Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	99.52	94.51
		-	
	(iii) Other financial liabilities	3.93	6.61
	(b) Other current liabilities	0.54	0.81
	(c) Provisions	0.15	0.45
	(d) Current Tax Liabilities (Net)	1.44	1.30
	Total current liabilities	**270.39**	**293.32**
	Total Equity and Liabilities	**761.59**	**756.76**

See accompanying notes to the Financial Results

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru
Date : 4th November, 2026

Shankara Building Products Limited
CIN: L24311KA1995PLC018990
Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
Website:www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com
Ph: 080 4011 7777

Unaudited Consolidated Statement of Cash Flows for the period ended 30-09-2026

(Rs. In Crores)

Particulars	For the period ended 30-09-2026	For the period ended 30-09-2025
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax for the period	8.15	(4.74)
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortization expense	4.54	4.09
Loss on sale of property, plant and equipment	0.00	-
Profit on sale of property, plant and equipment/Investment property	(0.00)	(0.05)
Unwinding of interest income on rental deposits	(0.01)	-
Interest income	(0.20)	(0.10)
Write off of property, plant and equipment	-	0.98
Provision for doubtful debts written back	(0.28)	-
Interest expense on borrowings	10.03	6.45
Loss Allowance for doubtful trade receivables	-	4.63
Provision for expenses no longer required written back	(0.22)	-
Operating profit before working capital changes	**22.01**	**11.26**
Adjustments for :		
Decrease/ (Increase) in inventories	(8.22)	(45.78)
Decrease/ (Increase) in trade receivables	36.68	(19.05)
Decrease/ (Increase) in loans and other financial assets	(13.56)	0.20
Decrease/ (Increase) in other current assets	25.20	(7.33)
Decrease/ (Increase) in other non-current assets	-	0.07
(Decrease)/ Increase in trade payables	5.01	52.94
(Decrease)/ Increase in other financial liabilities	(2.82)	(0.23)
(Decrease)/ Increase in other current liabilities	(0.27)	(0.63)
(Decrease)/Increase in provisions	(1.71)	0.09
Cash flow from/(used in) operations	**62.32**	**(8.46)**
Income taxes paid	(0.50)	(1.83)
Net cash flows from/(used in) operating activities (A)	**61.82**	**(10.29)**
Cash flow from investing activities		
Consideration paid for purchase of property, plant and equipment (including capital work-in-progress, capital advance and Investment property)	(44.49)	(27.81)
Proceeds from sale of property, plant and equipment\ Investment property	0.05	0.43
Purchase of Investments	(0.60)	-
(Purchase)/proceeds from maturity of bank deposits/ unclaimed dividend	(1.11)	(0.02)
Bank deposits not considered as cash and cash equivalents (net)	-	(0.95)
Interest receipt	0.20	0.14
Net cash flows from/(used in) investing activities (B)	**(45.95)**	**(28.21)**
Cash flow from financing activities		
Proceeds from non current borrowings	27.66	-
Non Current Borrowings availed/ (repaid)	-	(3.00)
Current Borrowings availed/ (repaid)	(31.58)	16.65
Interest paid	(9.74)	(6.39)
Unclaimed dividend - Transfer in/(out)	(0.02)	0.02
Dividends paid	-	(7.27)
Net cash from/(used in) financing activities (C)	**(13.68)**	**0.01**
Net increase/(decrease) in cash and cash equivalents(A+B+C)	**2.19**	**(38.49)**
Cash and cash equivalents - at the beginning of the period	**1.16**	**1.15**
Transfer between divisions	**-**	**39.91**
Cash and cash equivalents - at the end of the period	**3.35**	**2.57**

The above Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7.

See accompanying notes to the Financial Results

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru
Date : 4th November , 2026

Shankara Building Products Limited
CIN: L24311KA1995PLC018990
Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
Website:www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com
Ph: 080 4011 7777

Statement of Unaudited Standalone financial results for the quarter and half year ended 30th September 2026

(Rs. In Crores)

	Particulars	For the quarter ended			For the half year ended		For the 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
1	Revenue from operations	5.44	10.72	-	16.16	-	128.55
2	Other Income	2.90	3.08	0.32	5.98	0.57	6.47
3	**Total Income (1+2)**	**8.34**	**13.80**	**0.32**	**22.14**	**0.57**	**135.02**
4	**Expenses**						
	a) Purchases of stock-in-trade	5.44	10.72	-	16.16	-	128.55
	b) Changes in inventories of finished goods and Stock-in - Trade	-	-	-	-	-	-
	c) Employee Benefits Expense	0.32	0.36	0.15	0.68	0.31	1.17
	d) Finance Costs	0.19	0.01	-	0.20	-	0.01
	e Depreciation and amortisation expense	0.59	0.55	0.49	1.14	0.99	2.01
	f) Other Expenses	0.64	1.25	6.11	1.89	7.73	9.70
	Total Expenses (4)	**7.18**	**12.89**	**6.75**	**20.07**	**9.03**	**141.44**
5	**Profit / (Loss) before exceptional items and tax [3-4]**	1.16	0.91	(6.43)	2.07	(8.46)	(6.42)
6	**Exceptional items**	-	-	-	-	-	(0.17)
7	**Profit/(loss) before tax [5+6]**	**1.16**	**0.91**	**(6.43)**	**2.07**	**(8.46)**	**(6.59)**
8	**Tax Expense:**						
	a) Current tax	-	-	-	-	-	-
	b) Tax for earlier years	-	-	-	-	-	-
	c) Deferred tax	0.38	0.29	(0.88)	0.67	(0.93)	0.16
	Total Tax Expense	**0.38**	**0.29**	**(0.88)**	**0.67**	**(0.93)**	**0.16**
9	**Profit/(loss) for the period [7-8]**	**0.78**	**0.62**	**(5.55)**	**1.40**	**(7.53)**	**(6.75)**
10	**Other Comprehensive Income/(Loss)**						
A	(i) Items that will not be reclassified to profit or loss - Re-measurements of the defined benefit plans	(0.02)	0.02	-	0.00	-	0.01
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.01	(0.01)	-	(0.00)	-	(0.00)
	Total A	**(0.01)**	**0.01**	**-**	**0.00**	**-**	**0.01**
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 B	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (A+B)	**(0.01)**	**0.01**	**-**	**0.00**	**-**	**0.01**
11	**Total Comprehensive Income/(loss) (9+10)**	**0.77**	**0.63**	**(5.55)**	**1.40**	**(7.53)**	**(6.74)**
12	**Paid-up equity share capital (Face Value of Rs.10/- each)**	24.25	24.25	24.25	24.25	24.25	24.25
13	Reserve excluding revaluation reserve -other equity						211.65
14	**Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2026)**						
	Basic (in Rs.)	0.32	0.26	(2.29)	0.58	(3.11)	(2.78)
	Diluted (in Rs.)	0.32	0.26	(2.29)	0.58	(3.11)	(2.78)

See accompanying notes to the Financial Results

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru

Date : 4th November, 2026

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

Shankara Building Products Limited
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Ph: 080 4011 7777

Standalone statement of assets and liabilities as at 30th September 2026

(Rs. In Crores)

	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
I	**ASSETS**		
1	**Non- current assets**		
	(a) Property, Plant and Equipment	4.31	2.83
	(b) Capital work-in-progress	11.63	9.48
	(c) Investment Property	194.39	186.41
	(d) Right-of-use Asset	-	-
	(e) Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Financial Assets		
	(i) Investments	38.80	38.80
	(ii) Trade receivables	6.24	6.46
	(iii) Loans	-	-
	(iv) Other financial assets	0.17	0.17
	(h) Other non-current assets	4.02	4.06
	Total Non current assets	**259.56**	**248.21**
2	**Current assets**		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	2.11	0.15
	(iii) Bank balances other than (ii) above	0.09	0.13
	(iv) Loans	-	-
	(v) Other financial assets	13.65	0.99
	(c)Current Tax Assets(Net)	1.31	0.73
	(d) Other current assets	2.13	0.59
	Total current assets	**19.29**	**2.59**
	Total Assets	**278.85**	**250.80**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	24.25	24.25
	(b) Other Equity	213.05	211.65
	Total Equity	**237.30**	**235.90**
	Liabilities		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	30.00	-
	(ia) Lease Liabilities	-	-
	(ii) Other financial liabilities	1.18	1.04
	(b) Provisions	0.45	0.45
	(c) Deferred tax liabilities (net)	9.30	8.63
	Total Non-current liabilities	**40.93**	**10.12**
3	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ia) Lease Liabilities	-	-
	(ii) Trade payables		
	(A) Total outstanding dues of Micro enterprises and Small enterprises and	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.03	0.02
	(iii) Other financial liabilities	0.48	4.26
	(b) Other current liabilities	0.06	0.27
	(c) Provisions	0.05	0.23
	(d) Current Tax Liabilities (net)	-	-
	Total current liabilities	**0.62**	**4.78**
	Total Equity and Liabilities	**278.85**	**250.80**

See accompanying notes to the Financial Results

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru
Date : 4th November, 2026

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

Shankara Building Products Limited
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Ph: 080 4011 7777

Unaudited Standalone Statement of Cash Flows for the period ended 30-09-2026

(Rs. In Crores)

Particulars	For the period ended 30-09-2026	For the period ended 30-09-2025
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	**2.07**	**(8.46)**
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortization expense	1.14	0.99
Profit on sale of property, plant & equipment and Investment property	-	(0.05)
Interest income	(0.03)	(0.00)
Write off of property, plant and equipment	-	0.98
Interest expense on Borrowings	0.20	-
Provision for doubtful debts no longer required written back	(0.22)	-
Provision for expenses no longer required written back	(0.22)	-
Loss Allowance for doubtful trade receivables	-	4.56
Operating profit before working capital changes	**2.94**	**(1.98)**
Adjustments for :		
(Increase) / Decrease in trade receivable	0.44	(9.10)
Decrease/ (Increase) in loans and other financial assets	(12.66)	0.01
Decrease/ (Increase) in other current assets	(1.32)	0.48
Decrease/ (Increase) in other non-current assets	-	0.07
(Decrease)/ Increase in trade payables	0.01	-
(Decrease)/ Increase in other financial liabilities	(3.62)	(0.04)
(Decrease)/ Increase in other current liabilities	(0.21)	(0.01)
(Decrease)/Increase in provisions	(0.75)	(0.01)
Cash flow from/(used in) operations	**(15.17)**	**(10.58)**
Income taxes paid	-	-
Net cash flows from/(used in) operating activities (A)	**(15.17)**	**(10.58)**
Cash flow from investing activities		
Consideration paid for purchase of property, plant & equipment (Including capital work-in-progress, capital advances and Investment property)	(12.72)	(22.48)
Proceeds from sale of property, plant & equipment \ Investment property	-	0.42
(Purchase)/proceeds from maturity of bank deposits/ unclaimed dividend	0.04	(0.02)
Interest receipt	0.03	-
Net cash flows from/(used in) investing activities (B)	**(12.65)**	**(22.08)**
Cash flow from financing activities		
Proceeds from term loans	30.00	-
Interest paid	(0.20)	-
Unclaimed dividend - Transfer in/(out)	(0.02)	0.02
Dividends paid	-	(7.27)
Net cash flows from/(used in) financing activities (C)	**29.78**	**(7.25)**
Net increase/(decrease) in cash and cash equivalents(A+B+C)	**1.96**	**(39.91)**
Cash and cash equivalents - at the beginning of the period	**0.15**	**0.01**
Transfer between divisions	**-**	**39.91**
Cash and cash equivalents - at the end of the period	**2.11**	**0.01**

The above Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS -7.

See accompanying notes to the Financial Results

By order of the Board
Dhananjay Mirlay Srinivas
Managing Director

Place : Bengaluru
Date : 4th November, 2026

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

Shankara Building Products Limited

CIN: L24311KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001

Website: www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com

Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2026

1. The above financial results for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held today November 4, 2026. The above results have been subjected to limited review by the statutory auditors of the company.
2. The statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('The Ind AS'), prescribed under section 133 of the Companies Act, 2013.
3. The company conducts business operations along with its subsidiaries. The Consolidated financial results are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial results as set out in the Accounting Standards as specified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS).
4. Due to transitional arrangements, the Company executed certain sales and purchase transactions on behalf of Shankara Buildpro Limited, Bengaluru the Resulting Company during half year ended 30-9-2026. These transactions have been recorded at cost, and no profit or loss has been recognised. An amount of ₹16.16 crores has been accounted for as sales, with a corresponding amount recognised as purchases in the Standalone financial statement.

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

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Website: www.shankarabuildingproductsltd.com, Email:compliance@shankarabuildpro.com

Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2026

By order of the Board

Dhananjay Mirlay Srinivas

Managing Director

Place : Bengaluru

Date : November 04, 2026

SHANKARA BUILDING PRODUCTS LTD. BANGALORE

SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Limited Auditor's Review Report on Consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended September 30, 2026 and Year to date results for the period ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Shankara Building Products Limited, Bengaluru ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and year-to-date viz. April 01, 2026 to September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on November 04, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules thereunder and other accounting principles generally accepted in India.

   Our responsibility is to express a conclusion on the Statement based on our review.

4/11/2026

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★ New No.4, Old No.23, CPR ROAD, CHENNAI 600018

Independent Limited Auditor's Review Report on Consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended September 30, 2026 and Year to date results for the period ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

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. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   A. Parent Company

      Shankara Building Products Limited, Bengaluru

   B. Subsidiary Companies

      (i) Vishal Precision Steel Tubes and Strips Private Limited, Hoskote

      (ii) Taurus Value Steel & Pipes Private Limited, Kutbullapur Mandal

4/11/2026

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★
New No.4, Old No.23, CPR ROAD, CHENNAI 600018

Independent Limited Auditor's Review Report on Consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended September 30, 2026 and Year to date results for the period ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

(iii) Centurywells Roofing India Private Limited, Kancheepuram

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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 specified under section 133 of the Companies Act, 2013, as amended read with relevant Rules thereunder 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.

6. We did not review the interim financial results of three subsidiaries included in the consolidated unaudited financial results, whose interim financial information / results reflect total assets of Rs. 583.31 Crores as at September 30, 2026 (before consolidation adjustments) and total revenue of Rs. 369.35 Crores and Rs. 712.75 Crores, total profit / (loss) after tax of Rs. 3.75 Crores and Rs. 4.67 Crores and

4/11/2026

SUNDARAM & SRINIVASAN ★★ CHARTERED ACCOUNTANTS ★★ New No.4, Old No.23, CPR ROAD, CHENNAI 600018

SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Limited Auditor's Review Report on Consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended September 30, 2026 and Year to date results for the period ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

total comprehensive income / (loss) of Rs. 3.78 Crores and Rs.4.70 Crores for the quarter ended September 30, 2026 (before consolidation adjustments) and for the period from April 01, 2026 to September 30, 2026 (before consolidation adjustments) respectively and cash inflows (net) of Rs.0.23 Crores for the period from April 01, 2026 to September 30, 2026 (before consolidation adjustments) as considered in the consolidated unaudited interim financial results.

7. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S

K.Srinivasan

Srinivasan K
Partner
Membership no.: 209120
ICAI UDIN: . 26209120HPJMLM1952

Place : Chennai
Date: November 04,2026

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★
New No.4, Old No.23, CPR ROAD, CHENNAI 600018

SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Auditor's Limited Review Report on standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended September 30, 2026 and Year to date results for the period ended September 30,2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying statement of standalone unaudited financial interim results ("the Statement") of Shankara Building Products Limited, Bengaluru ("the Company") for the quarter ended September 30, 2026 and year-to-date viz. April 01, 2026 to September 30, 2026 ,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 is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on November 04, 2026. The statement has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended.

4/11/26

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★
New No.4,
Old No.23,
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SUNDARAM & SRINIVASAN
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Independent Auditor's Limited Review Report on standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended September 30, 2026 and Year to date results for the period ended September 30,2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

Our responsibility is to issue a report on these financial Statements based on our review.

3. We conducted our review of the statements in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial 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 is limited primarily to inquiries of company personnel responsible for financial and accounting matters and an analytical and other review procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized 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

4/11/26

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★
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Independent Auditor's Limited Review Report on standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended September 30, 2026 and Year to date results for the period ended September 30,2026 pursuant to 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.

For Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S

Srinivasan K
Partner
Membership no.: 209120
ICAI UDIN: 26209120NPBCDK6725

Place: Chennai
Dated: November 04, 2026

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★
New No.4, Old No.23, CPR ROAD, CHENNAI 600018