

Date: February 13, 2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G, BKC,
Bandra (East), Mumbai - 400 051.
SYMBOL: SHANTI

Subject: Outcome of the Board Meeting held on Friday, February 13, 2026.

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Friday, February 13, 2026, have interalia, considered and approved:

1. Un-audited Standalone and Consolidated Financial Results together with Limited Review Report thereon for the Quarter and Nine Months ended 31st December 2025, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
2. The Board took note of the resignation tendered by Mr. Pankaj Agarwal as Chief Financial Officer of the Company, with effect from February 09, 2026. After due consideration, the Board accepted the resignation and placed on record its appreciation for the valuable contributions made by Mr. Pankaj Agarwal during his tenure with the Company. The resignation letter is enclosed herewith.
3. The Board approved the appointment of Mr. Sumit Suresh Bhinge as the Chief Financial Officer and designated him as Key Managerial Personnel of the Company. After considering his profile and experience, the Board resolved to appoint him as Chief Financial Officer with effect from February 13, 2026.
4. Appointment M/s. D R N & Associates, as Internal Auditor for FY 2025-26 and 2026-27; The brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 are enclosed herewith.

The details as per Regulation 30 of the SEBI LODR Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed herewith as Annexure.



Kindly note that the meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 06.15 P.M.

Kindly take the above on your records and oblige.

Thank You.

Yours Faithfully,
For Shanti Overseas (India) Limited

Manish Harishankar Dubey
Managing Director
DIN:-09582612

Registered Office: Office no. 10,
Khajuri Bazar, Indore,
Madhya Pradesh 452002

CIN: L74110MP2011PLC025807

Correspondence address: Office-042 Kalpataru
Avenue Premises, Co Op S Akurli Road Opposite
ESIS Hospital, Mumbai, Kandivali East,
Maharashtra, India, 400101

T: 91 731 4020586, +91 731 4020587

E: cs@shantioverseas.com

W: www.shantioverseas.com

ANNEXURE

Details as per Regulation 30 of the SEBI LODR Regulations read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30,2026:

Particulars	Remarks
Name	Mr. Pankaj Agarwal
Reason for change	Resignation as Chief Financial Officer due to personal reasons
Date of appointment/ cessation (as applicable) and terms of appointment	From closure of business hours on 09 th February, 2026
Brief Profile (in case of appointment)	Not Applicable
Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable

Particulars	Remarks
Name	Mr. Sumit Suresh Bhingé
Reason for change	Appointment
Date of appointment/ cessation (as applicable) and terms of appointment	Appointment as the Chief Financial Officer (CFO) with effect from February 13, 2026, on such terms and conditions as approved by the Board of Directors.
Brief Profile (in case of appointment)	<p>Mr. Sumit Suresh Bhingé is a qualified and motivated finance professional with strong academic knowledge of financial management, accounting principles, corporate laws, and regulatory compliance applicable to listed companies. Possesses a sound understanding of financial reporting, budgeting, taxation, and internal control frameworks, with keen analytical and problem-solving skills.</p> <p>Demonstrates a proactive learning attitude, strong attention to detail, and the ability to adapt to dynamic regulatory and business environments. Committed to maintaining transparency, ethical</p>

	practices, and financial discipline while supporting management in strategic decision-making and ensuring compliance with applicable statutory and regulatory requirements. Known for strong organizational skills, effective communication, and a result-oriented approach.
Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable

Particulars	Remarks
Name	D R N & Associates
Reason for change	Appointment
Date of appointment/ cessation (as applicable) and terms of appointment	Appointment as the Internal auditor of the Company with effect from February 13, 2026, on such terms and conditions as approved by the Board of Directors.
Brief Profile (in case of appointment)	<p>DRN & Associates is a professional services firm, providing reliable, technology-driven accounting, auditing, taxation, and consulting solutions to individuals and businesses. The firm offers end-to-end accounting services including bookkeeping, financial statement preparation, and accounts management, supported by modern cloud-based platforms for real-time financial insights and compliance.</p> <p>In addition to accounting, DRN & Associates provides statutory and internal audits, GST and taxation services, financial advisory, outsourced accounting, corporate structuring, company secretarial support, and risk assessment solutions. With a client-centric and integrity-driven approach, the firm focuses on delivering tailored, efficient, and strategic financial solutions that help clients achieve</p>

	compliance, operational efficiency, and sustainable growth.
Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTER AND NINE MONTHS ENDED UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Shanti Overseas (India) Limited,
Indore.

- 1) We have reviewed the accompanying Statement of Unaudited Standalone Financial Result of **Shanti Overseas (India) Limited** ("the Company") for the quarter and nine months ended 31st December, 2025 ("the Statement"), being submitted by Company to the Stock Exchange viz. The National Stock Exchange of India Limited ("NSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), 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 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 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.

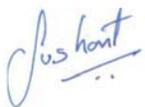
4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

5) **Other Matters:**

The Standalone Unaudited Financial results of the company for the quarter ended 31st December, 2024 were reviewed by the predecessor audit firm, and they have expressed unmodified conclusions vide their report dated 20th January, 2025 on such Financial results.

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

For and on behalf of
B. L. Dasharda & Associates
Chartered Accountants
F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 13th February, 2026

UDIN No: 26112489VGXWJD4549

SHANTI OVERSEAS (INDIA) LIMITED

Regd. Off.: 203, 2nd Floor, N.M. Verge, 8/5 Yeshwant Niwas Road, Indore, (M.P.) 452003

Email id: cs@shantioverseas.com, cfo@shantioverseas.com

Website: www.shantioverseas.com

CIN: L74110MP2011PLC025807

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on December 31, 2025 UNDER IND AS

(₹ in lakhs, unless stated otherwise) (Except Earnings per Share)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Yearly
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	Income						
	I. Revenue from operations	-	-	1,778.53	32.00	2,229.94	2,265.94
	II. Other income	397.88	222.06	11.18	626.17	118.95	125.29
	Total Revenue (I + II)	397.88	222.06	1,789.71	658.17	2,348.89	2,391.23
2	Expenses						
	a) Cost of material Consumed	-	-	0.00	0.00	0.00	0.00
	b) Purchase of Stock in Trade	-	-	2,009.39	36.00	2,175.74	2,175.74
	c) Changes in Inventories of Finished goods, Work in Progress and Stock in Trade	-	-	7.24	(36.00)	325.59	325.59
	d) Employee Benefits Expense	1.04	1.59	20.23	4.30	60.93	67.98
	e) Finance Cost	2.63	5.32	2.36	8.02	3.99	4.35
	f) Depreciation & Amortisation Expense	0.16	0.15	2.93	1.89	8.63	10.65
	g) Other Expenses	222.77	217.24	4.24	442.53	108.97	128.17
	Total Expenses	226.60	224.31	2,046.39	456.74	2,683.85	2,712.48
3	Profit/(Loss) before Exceptional and extraordinary items and tax Expenses (1-2)	171.28	(2.25)	(256.68)	201.43	(334.96)	(321.24)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax Expenses (3-4)	171.28	(2.25)	(256.68)	201.43	(334.96)	(321.24)
6	Extra ordinary Item	-	-	-	-	-	-
7	Profit/(Loss) before tax Expenses (5-6)	171.28	(2.25)	(256.68)	201.43	(334.96)	(321.24)
8	Tax expenses						
	(i) Taxes of earlier years	-	-	-	-	-	-
	(ii) Current Tax	-	-	-	-	-	-
	(iii) Deferred Tax	10.00	10.24	(50.44)	26.10	(71.02)	(73.58)
	Total Tax Expenses	10.00	10.24	(50.44)	26.10	(71.02)	(73.58)
9	Profit (+)/ Loss(-) for the Period (7-8)	161.28	(12.49)	(206.24)	175.34	(263.94)	(247.66)
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/ (loss) on defined benefit plans	-	-	-	-	0.01	(0.37)
	Income tax relating to re-measurement gain on defined benefit plans	-	-	-	-	0.00	0.10
	Total Other Comprehensive Income	-	-	-	-	0.01	(0.28)
11	Total Comprehensive Income (9+10)	161.28	(12.49)	(206.24)	175.34	(263.93)	(247.94)
12	Paid Up Equity Share Capital (Face Value of Rs. 10/- each)	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60
13	Earning per share of Rs. 10/- each						
(i)	a) Basic	1.45	(0.11)	(1.86)	1.58	(2.38)	(2.23)
	b) Diluted	1.45	(0.11)	(1.86)	1.58	(2.38)	(2.23)
14	Earning per share (After Extra ordinary Items) of Rs. 10/- each						
(ii)	a) Basic EPS	1.45	(0.11)	(1.86)	1.58	(2.38)	(2.23)
	b) Diluted	1.45	(0.11)	(1.86)	1.58	(2.38)	(2.23)

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Indore
Date : 13th February, 2026

NOTES :

1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.
2	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 13th February,2026.The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	The figures for the quarter & Nine Months ended 31st December,2024 and Year ended 31st March 2025 were reviewed by the predecessor audit firm and the same has been relied upon .
4	Tax expense includes current tax, deferred tax and taxes for earlier years.
5	The Government has notified and brought into force substantial provisions of the Code on Social Security,2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code,2020; the Industrial Relations Code,2020 and the Code on Wages,2019 (collectively, the "Labour Codes") on 21st,November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security,2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on 13th, November,2020. Subsequently, on 21st,November,2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However,certain specific rules and corresponding State-level notifications are yet to be notified. The company is in the process of evaluating the impact of these Labour Codes changes.However due to fewer employees the company does not foresee any significant impact of the increased obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its standalone financial results during the current quarter ended 31st December,2025 .
6	There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Group.
7	Figures have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

**For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED**

**Manish Harishankar Dubey
Managing Director
DIN:- 09582612**

Place:- Mumbai

Date : 13th February , 2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTER AND NINE MONTHS ENDED UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Shanti Overseas (India) Limited ,
Indore.

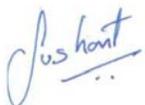
- 1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SHANTI OVERSEAS (INDIA) LIMITED** ('the Holding Company'), which includes two subsidiaries together referred to as ('the Group') for the quarter and nine months ended 31st December, 2025 ('the Statement'), attached here with, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 (" the Circular").
- 2) This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 13th February, 2026 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), issued by the Institute of Chartered Accountants of India. 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 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India 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) Shaan Agro Oils & Extractions Private Limited (100 % Subsidiary)
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 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.
- 6) The consolidated unaudited financial Statement includes the financial information of one subsidiary whose interim financial information reflects Group's share of Revenue from operations of Rs 103.32 lakhs and Net Profit after tax and total comprehensive income of Rs. 0.66 lakhs for quarter ended 31st December, 2025 as considered in the consolidated unaudited financial results.
- 7) **Other Matters:**
The Consolidated Unaudited Financial results of the company for the quarter ended 31st December, 2024 were reviewed by the predecessor audit firm, and they have expressed unmodified conclusions vide their report dated 20th January, 2025 on such Financial results.

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

For and on behalf of
B. L. Dasharda & Associates
Chartered Accountants
F.R. No.: 112615W



CA Sushant Mehta
Partner
Membership Number: 112489
Place: Mumbai
Date: 13th February, 2026
UDIN No: 26112489USLQLI9516

SHANTI OVERSEAS (INDIA) LIMITED

Regd. Off.: 203, 2nd Floor, N.M. Verge, 8/5 Yeshwant Niwas Road, Indore, (M.P.) 452003

Email id: cs@shantioverseas.com, cfo@shantioverseas.com Website: www.shantioverseas.com

CIN: L74110MP2011PLC025807

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended on December 31, 2025 under IND AS

(₹ in lakhs, unless stated otherwise)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Yearly
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	Income						
	I. Revenue from operations	103.32	264.13	1,783.77	718.06	2,236.99	2,384.10
	II. Other income	397.88	222.06	4.27	626.17	101.84	113.46
	Total Revenue (I + II)	501.20	486.19	1,788.05	1,344.23	2,338.84	2,497.56
2	Expenses						
	a) Cost of material Consumed	-	-	1.22	-	1.22	1.22
	b) Purchase of Stock in Trade	102.49	263.48	2,107.94	720.50	2,274.29	2,274.29
	c) Changes in Inventories of Finished goods, Work in Progress and Stock in Trade	-	-	(72.99)	(36.00)	245.37	343.91
	d) Employee Benefits Expense	1.04	1.59	27.75	4.30	83.64	77.03
	e) Finance Cost	2.64	5.32	3.02	8.03	6.48	5.25
	f) Depreciation & Amortisation Expense	0.16	0.15	4.35	1.89	12.86	10.65
	g) Other Expenditure	222.93	217.44	6.42	442.89	118.09	140.34
	Total Expenses	329.26	487.98	2,077.71	1,141.61	2,741.95	2,852.68
3	Profit/(Loss) before Exceptional and extraordinary items and tax Expenses (1-2)	171.94	(1.78)	(289.67)	202.63	(403.11)	(355.13)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax Expenses (3-4)	171.94	(1.78)	(289.67)	202.63	(403.11)	(355.13)
6	Extra ordinary Item	-	-	-	-	-	-
7	Profit/(Loss) before tax Expenses (5-6)	171.94	(1.78)	(289.67)	202.63	(403.11)	(355.13)
8	Tax expenses						
	(i) Taxes of earlier years	-	-	-	-	-	-
	(ii) Current Tax	-	-	-	-	-	-
	(iii) Deferred Tax	10.00	10.24	(50.04)	26.10	(75.39)	(75.88)
	Total Tax Expenses	10.00	10.24	(50.04)	26.10	(75.39)	(75.88)
9	Profit (+) / Loss(-) for the Period (7-8)	161.94	(12.02)	(239.23)	176.53	(327.72)	(279.25)
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/ (loss) on defined benefit plans	-	-	-	-	0.01	(0.37)
	Income tax relating to re-measurement gain on defined benefit plans	-	-	-	-	0.00	0.10
	Total Other Comprehensive Income	-	-	-	-	0.01	(0.28)
11	Total Comprehensive Income (9+10)	161.94	(12.02)	(239.23)	176.53	(327.71)	(279.53)
12	Paid Up Equity Share Capital (Face Value of Rs. 10/- each)	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60
13	Earning per share of Rs. 10/- each						
	(i) a) Basic	1.46	(0.11)	(2.15)	1.59	(2.95)	(2.51)
	b) Diluted	1.46	(0.11)	(2.15)	1.59	(2.95)	(2.51)
14	Earning per share (After Extra ordinary Items) of Rs. 10/- each						
	(ii) a) Basic EPS	1.46	(0.11)	(2.15)	1.59	(2.95)	(2.51)
	b) Diluted	1.46	(0.11)	(2.15)	1.59	(2.95)	(2.51)

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Indore
Date : 13th February, 2026

NOTES :

1	The Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.
2	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 13th February,2026.The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	The figures for the quarter & Nine Months ended 31st December,2024 and Year ended 31st March 2025 were reviewed by the predecessor audit firm and the same has been relied upon .
4	Tax expense includes current tax, deferred tax and taxes for earlier years.
5	The Government has notified and brought into force substantial provisions of the Code on Social Security,2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code,2020; the Industrial Relations Code,2020 and the Code on Wages,2019 (collectively, the "Labour Codes") on 21st,November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security,2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on 13th, November,2020. Subsequently, on 21st,November,2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However,certain specific rules and corresponding State-level notifications are yet to be notified. The company is in the process of evaluating the impact of these Labour Codes changes.However due to fewer employees the company does not foresee any significant impact of the increased obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its consolidated financial results during the current quarter ended 31st December,2025 .
6	There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Group.
7	The consolidated financial statements include results of one Subsidiary viz.Shaan Agro Oils & Extractions Private Limited.
8	Figures have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

**For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED**

**Manish Harishankar Dubey
Managing Director
DIN:- 09582612**

Place:- Mumbai

Date : 13th February , 2026

Date: February 09, 2026

To,
The Board of Directors,
SHANTI OVERSEAS (INDIA) LIMITED
Office No. 10, Khajuri Bazar, Indore Raj Mohalla,
Indore, Madhya Pradesh, India, 452002

Subject: Resignation from the Position of Chief Financial Officer (CFO) of the Company

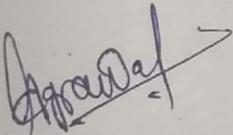
Dear Sir/ Madam,

I hereby formally tender my resignation from the position of Chief Financial Officer of Shanti Overseas (India) Limited, due to personal reasons. I kindly request that my resignation be accepted and that I be relieved of my responsibilities with immediate effect.

I would like to take this opportunity to express my sincere gratitude for the support, cooperation, and trust extended to me during my tenure as Chief Financial Officer of the Company.

Thank you once again for the opportunity and your understanding.

Yours Sincerely,



Rankaj Agrawal
Chief Financial Officer (CFO)
PAN: BKFPA7761J