



SHIVA TEXYARN LIMITED

Regd. Office: 52, East Bashyakaralu Road, R.S.Puram, Coimbatore - 641 002, Tamilnadu INDIA
Telephone : 0422 - 2544955 E-mail: shares@shivatex.co.in
Website : www.shivatex.co.in CIN : L65921TZ1980PLC000945 GSTRN : 33AABCA6617M1ZO

STYL/SEC/BM/131/2025-26

5th November 2025

To

The Manager Listing Department National Stock Exchange of India Limited "Exchange Plaza", Bandra-Kurla Complex Bandra (East), Mumbai 400 051 Scrip Code: SHIVATEX	BSE Limited Floor 25 Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 Scrip Code: 511108
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Dear Sir,

SUB: - OUTCOME OF BOARD MEETING & SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025 - REG.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on 05.11.2025 have considered and approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the quarter and half year ended 30.09.2025. We are also herewith enclosing the Un-Audited Financial Results for the quarter and half year ended 30.09.2025 along with the Limited Review Report given by the Statutory Auditors M/s. VKS Aiyer & Co., Chartered Accountants, Coimbatore.

The meeting commenced at 11.30 A.M and concluded at 01 : 15 PM

Kindly take the same on records.

Thanking you

Yours faithfully

For Shiva Texyarn Limited


R. SRINIVASAN
Company Secretary
M.No. 21254

SHIVA TEXTYARN LIMITED													
Regd. Office : 52, EAST BASHYAKARALU ROAD, R S PURAM COIMBATORE 641 002													
CIN : L65921TZ1980PLC000945 Website : www.shivatex.co.in													
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025													
(Rs.in lakhs except earnings per share data)													
		STANDALONE						CONSOLIDATED					
SI No	PARTICULARS	For the three months ended			For the six months ended		For the Year ended	For the three months ended			For the six months ended		
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	Income from operations :												
	Revenue from operations	10,505.30	7,618.30	9,518.75	18,123.60	15,586.63	32,270.74	10,505.30	7,618.30	9,518.75	18,123.60	15,586.63	32,270.74
	Other income	44.38	20.46	27.26	64.84	45.65	181.18	78.19	38.73	52.09	116.92	79.28	209.10
	Total income	10,549.68	7,638.76	9,546.01	18,188.44	15,632.28	32,451.92	10,583.49	7,657.03	9,570.84	18,240.52	15,665.91	32,479.84
II	Expenses												
	a) Cost of materials consumed	3,850.04	4,164.22	3,918.54	8,014.26	7,817.30	14,852.11	3,850.04	4,164.22	3,918.54	8,014.26	7,817.30	14,852.11
	b) Purchases of stock in trade	137.56	96.73	382.64	234.29	758.74	1,503.50	137.56	96.73	382.64	234.29	758.74	1,503.50
	c) Changes in inventories of finished goods/WIP/stock in trade	1,633.50	(1,543.12)	1,241.84	90.38	(735.95)	125.90	1,633.50	(1,543.12)	1,241.84	90.38	(735.95)	125.90
	d) Employee benefits expense	1,514.51	1,726.81	1,312.00	3,241.32	2,700.88	5,542.11	1,514.51	1,726.81	1,312.00	3,241.32	2,700.88	5,542.11
	e) Finance costs	337.55	288.70	308.76	626.25	559.21	1,185.22	337.55	288.70	308.76	626.25	559.21	1,185.22
	f) Depreciation and amortisation expenses	370.81	362.67	361.23	733.48	726.22	1,435.44	370.81	362.67	361.23	733.48	726.22	1,435.44
	g) Other expenses	2,034.80	2,272.40	1,678.05	4,307.20	3,284.27	6,861.77	2,034.80	2,272.40	1,678.05	4,307.20	3,284.27	6,861.77
	Total expenses	9,878.77	7,368.41	9,203.06	17,247.18	15,110.67	31,506.05	9,878.77	7,368.41	9,203.06	17,247.18	15,110.67	31,506.04
III	Profit before tax	670.91	270.35	342.95	941.26	521.61	945.87	704.72	288.62	367.78	993.34	555.24	973.80
IV	Tax expense												
	Current tax	147.06	67.78	-	214.84	-	-	147.06	67.78	-	214.84	-	-
	Prior period tax/MAT Credit written off	-	-	176.28	-	176.28	176.28	-	-	176.28	-	176.28	176.28
	Deferred tax	(24.20)	(24.68)	(85.22)	(48.88)	(33.36)	(408.75)	(24.20)	(24.68)	(85.22)	(48.88)	(33.36)	(408.75)
	Total tax Expense	122.86	43.10	91.06	165.96	142.92	(232.47)	122.86	43.10	91.06	165.96	142.92	(232.47)
V	Profit for the period (III - IV)	548.05	227.25	251.89	775.30	378.69	1,178.34	581.86	245.52	276.72	827.38	412.32	1,206.27
VI	Other comprehensive income/(loss)												
	Item that will not be reclassified to profit or loss												
	i) Remeasurements of defined benefit plans	-	-	-	-	-	57.12	-	-	-	-	-	57.12
	ii) Equity instruments through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(14.38)	-	-	-	-	-	(14.38)
VII	Total comprehensive income	548.05	227.25	251.89	775.30	378.69	1,221.08	581.86	245.52	276.72	827.38	412.32	1,249.01
VIII	Paid up Equity Share Capital (Face value Rs 10/- each)	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27	1,296.27
IX	Reserves excluding revaluation reserves (as per audited balance sheet)						12,210.87						12,270.53
X	Earnings per share (not annualised for quarters)												
	i) Basic	4.23	1.75	1.94	5.98	2.92	9.09	4.49	1.89	2.13	6.38	3.18	9.31
	ii) Diluted	4.23	1.75	1.94	5.98	2.92	9.09	4.49	1.89	2.13	6.38	3.18	9.31



NOTES:

1. These unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 5th November, 2025. The statutory auditors have reviewed the financial results and given unmodified opinion.
2. The Company is primarily engaged in the manufacturing of Textile and related products, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.
3. Previous period figures have been regrouped and reclassified wherever necessary.
4. The statement of assets and liabilities as at September 30, 2025 is given as Annexure A and Statement of Cash flows for the half year ended September 30, 2025 is given as Annexure B.
5. The consolidated figures include the result of the associate company L.K. Distributors Private Limited.

Coimbatore
5th November, 2025



For SHIVA TEXTYARN LIMITED

S K SUNDARARAMAN
MANAGING DIRECTOR
DIN 00002691



SHIVA TEXYARN LIMITED
Balance Sheet as at 30th September 2025

ANNEXURE-A
(₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30-09-2025	As at 31-03-2025	As at 30-09-2025	As at 31-03-2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I ASSETS				
A) Non-current assets				
(a) Property, plant and equipment	16,037.00	16,281.28	16,037.00	16,281.28
(b) Capital work-in-progress	15.70	59.63	15.70	59.63
(c) Right of use assets	503.08	539.28	503.08	539.28
(d) Intangible assets	14.70	15.10	14.70	15.10
(e) Investment property	2.78	2.81	2.78	2.81
(f) Financial assets				
(i) Investments	185.03	181.58	296.77	241.24
(ii) Other financial assets	585.20	729.37	585.20	729.37
(g) Other non-current assets	251.43	260.90	251.43	260.90
Total non-current assets	17,594.92	18,069.94	17,706.66	18,129.60
B) Current assets				
(a) Inventories	5,944.08	7,382.22	5,944.08	7,382.22
(b) Financial assets				
(i) Trade receivables	6,206.01	4,044.79	6,206.01	4,044.79
(ii) Cash and cash equivalents	107.38	94.61	107.38	94.61
(iii) Other bank balances	244.02	179.35	244.02	179.35
(iv) Loans and advances	43.79	21.33	43.79	21.33
(v) Other financial assets	46.52	47.01	46.52	47.01
(c) Other current assets	493.57	508.84	493.57	508.84
Total current assets	13,085.37	12,278.15	13,085.37	12,278.15
TOTAL ASSETS	30,680.29	30,348.08	30,792.03	30,407.75
II EQUITY AND LIABILITIES				
A) EQUITY				
(a) Equity share capital	1,296.27	1,296.27	1,296.27	1,296.27
(b) Other equity	12,908.41	12,210.87	13,020.15	12,270.53
Total equity	14,204.68	13,507.15	14,316.42	13,566.81
B) LIABILITIES				
1) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,202.27	2,677.43	2,202.27	2,677.43
(ii) Lease liabilities	297.99	377.08	297.99	377.08
(iii) Other financial liabilities	27.11	27.11	27.11	27.11
(b) Provisions	193.21	30.26	193.21	30.26
(c) Deferred tax liabilities (net)	2,238.97	2,287.84	2,238.97	2,287.84
Total non-current liabilities	4,959.55	5,399.73	4,959.55	5,399.73
2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	7,604.59	7,273.16	7,604.59	7,273.16
(ii) Trade payables				
a) Dues to micro and small enterprises	173.22	446.60	173.22	446.60
b) Dues to other than micro and small enterprises	1,433.02	1,916.72	1,433.02	1,916.72
(iii) Lease liabilities	273.93	231.16	273.93	231.16
(iv) Other financial liabilities	1,571.49	1,343.71	1,571.49	1,343.71
(b) Provisions	41.35	123.45	41.35	123.45
(c) Current Tax Liabilities	214.84	-	214.84	-
(d) Other current liabilities	203.62	106.40	203.62	106.40
Total current liabilities	11,516.06	11,441.21	11,516.06	11,441.21
TOTAL EQUITY AND LIABILITIES	30,680.29	30,348.08	30,792.03	30,407.75



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SHIVA TEXYARN LIMITED

Cash Flow Statement for the six months ended 30th September 2025

ANNEXURE-B

(₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30th Sep 2025	As at 31st March 2025	As at 30th Sep 2025	As at 31st March 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) Before Tax	941.27	945.87	993.35	973.79
a) Adjustments for non-cash/Non-operating items				
Depreciation & Amortization Expenses	733.48	1,435.44	733.48	1,435.44
Interest income on Security Deposit	(3.78)	(8.85)	(3.78)	(8.85)
Loss on dimunition of Investments	-	-	-	-
Dividend Income	(23.40)	-	(23.40)	-
Interest Income	(23.77)	(57.01)	(23.77)	(57.01)
Profit on sale of Fixed Assets	(2.13)	(15.78)	(2.13)	(15.78)
Loss on sale of Fixed Assets	-	65.75	-	65.75
Rental Income	(9.00)	(18.02)	(9.00)	(18.02)
Interest on Lease	27.07	63.50	27.07	63.50
Provision for expected credit loss	-	4.39	-	4.39
Remeasurements of the defined benefit liabilities / (asset)	-	57.12	-	57.12
Share of profit from Associate enterprise	-	-	(52.08)	(27.92)
Interest & Finance charges	599.19	1,121.73	599.19	1,121.73
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,238.93	3,594.14	2,238.93	3,594.14
b) Adjustments for changes in working capital				
(Increase)/decrease in Trade and other receivables	(2,161.21)	(807.75)	(2,161.21)	(807.75)
(Increase)/decrease in Inventories	1,438.15	(1,787.12)	1,438.15	(1,787.12)
(Increase)/decrease in Other Non- Current Assets	127.58	(119.38)	127.58	(119.38)
(Increase)/decrease in Other Current Assets	15.27	215.82	15.27	215.82
(Increase)/decrease in Financial Assets	123.48	(154.90)	123.48	(154.90)
Increase/(decrease) in Provisions	80.85	(6.37)	80.85	(6.37)
Increase/(decrease) in Other Financial Liabilities	227.79	143.73	227.79	143.73
Increase/(decrease) in Other Liabilities	97.22	(56.43)	97.22	(56.43)
Increase/(decrease) in Other Non current Liabilities	-	-	-	-
Increase/(decrease) in Trade and other payables	(757.09)	324.70	(757.09)	324.70
CASH GENERATED FROM OPERATIONS	1,430.97	1,346.44	1,430.97	1,346.44
Income taxes refund/(paid)	(118.12)	(12.75)	(118.12)	(12.75)
NET CASH FLOW FROM OPERATING ACTIVITIES - (A)	1,312.85	1,333.69	1,312.85	1,333.69
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(320.24)	(444.66)	(320.24)	(444.66)
Sale of Fixed Assets	3.16	31.57	3.16	31.57
Purchase of investments	(3.45)	-	(3.45)	-
Sale of Investments	-	-	-	-
Rental Income Received	9.00	18.02	9.00	18.02
Dividend Income	23.40	-	23.40	-
Interest received	23.77	57.01	23.77	57.01
NET CASH FLOW FROM INVESTING ACTIVITIES - (B)	(264.36)	(338.06)	(264.36)	(338.06)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of long term borrowings	(475.16)	(322.04)	(475.16)	(322.04)
Proceeds / (Repayment) of Short term borrowings	331.43	699.28	331.43	699.28
Repayment of Lease Liability (IND AS)	(150.35)	(275.44)	(150.35)	(275.44)
Dividend Paid	(77.78)	-	(77.78)	-
Interest & Finance charges paid	(599.19)	(1,121.73)	(599.19)	(1,121.73)
NET CASH FLOW FROM FINANCING ACTIVITIES - (C)	(971.05)	(1,019.93)	(971.05)	(1,019.93)
D. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	77.44	(24.31)	77.44	(24.31)
Cash and Bank balances as at the beginning of the reporting period (Opening Balance)	273.96	298.26	273.96	298.26
Less: Bank Balances not considered as cash and cash equivalents	244.02	179.35	244.02	179.35
Cash and cash equivalents as at the end of the reporting period (Closing Balance)	107.38	94.61	107.38	94.61



1.1.5

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Standalone Financial Results of the Company for the Half Year ended 30th September 2025

To the Board of Directors,
Shiva Taxyarn Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Shiva Taxyarn Limited** ("the Company") for the quarter and six months ended **30th September 2025** ("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 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.



Coimbatore - 641 011

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.



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

C S Sathyanarayanan
Partner
Membership No. 028328
UDIN: 25028328BMIZZP1902

Place: Coimbatore
Date : 05-11-2025

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Consolidated Financial Results of the Company for the Half Year ended 30th September 2025

**To the Board of Directors,
Shiva Texyarn Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Shiva Texyarn Limited ("the Company") and its associate (The Company and its associate together referred to as "the Group"), for the quarter and six months ended 30th September 2025 ("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 Board of Directors, has been prepared in accordance with 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 Holding Company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 associate company, L.K. Distributors Private Limited.




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 aforesaid accounting standard and other recognized accounting practices and policies have 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 information/results of the associate, included in the Consolidated Unaudited Financial Results whose interim financial results reflect total profit (including other comprehensive income) after tax of ₹ 200.32 Lakhs for the six months ended 30th September 2025 as considered in the Statement. According to the information and explanations given to us by the Company's Management, these interim financial results are not material to the Group.

Our report is not modified in respect of this matter.

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




C S Sathyanarayanan
Partner

Membership No. 028328
UDIN: 25028328BMIZZQ2548

Place: Coimbatore
Date : 05-11-2025