SHIVA TEXYARN LIMITED

Regd. Office : 52, East Bashyakaralu Road, R.S. Puram, Coimbatore - 641 002, Tamilnadu INDIA
Telephone : 04255 - 256800 E-mail : shares@shivatex.co.in
Website : www.shivatex.co.in CIN : L13110TZ1980PLC000945 GSTRN : 33AABCA6617M1ZO

STYL/SEC/BM/105/2026-27 **12th NOVEMBER 2026**

To

Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Bandra-Kurla Complex
Bandra (East), Mumbai - 400 051

Scrip Code: SHIVATEX

Listing Department
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

Scrip Code: 511108

Dear Sir,

SUB: - OUTCOME OF BOARD MEETING & SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026 - 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 12.11.2026 have considered and approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the quarter and half year ended 30.09.2026. We are herewith enclosing the Un-Audited Financial Results for the quarter and half year ended 30.09.2026 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 1.20 PM

Kindly take the same on records.

Thanking you
Yours faithfully

For SHIVA TEXYARN LIMITED

R. SRINIVASAN
Company Secretary
M. No: 21254

SRINIVASAN R Digitally signed by SRINIVASAN R Date: 2026.11.12 13:22:47 +05'30'

SHIVA TEXYARN 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 2026

(Rs.in lakhs except earnings per share data)

Sl No	PARTICULARS	STANDALONE						CONSOLIDATED					
		For the three months ended			For the six months ended		For the Year ended	For the three months ended			For the six months ended		For the Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	**Income from operations :**												
	Revenue from operations	8,709.54	7,381.31	10,505.30	16,090.85	18,123.60	34,052.40	8,709.54	7,381.31	10,505.30	16,090.85	18,123.60	34,052.40
	Other income	80.14	37.38	44.38	117.52	64.84	518.35	115.73	50.74	78.19	166.47	116.92	567.14
	Total income	**8,789.68**	**7,418.69**	**10,549.68**	**16,208.37**	**18,188.44**	**34,570.75**	**8,825.27**	**7,432.05**	**10,583.49**	**16,257.32**	**18,240.52**	**34,619.54**
II	**Expenses**												
	a) Cost of materials consumed	3,319.43	2,917.67	3,850.04	6,237.10	8,014.26	14,187.40	3,319.43	2,917.67	3,850.04	6,237.10	8,014.26	14,187.40
	b) Purchases of stock in trade	686.18	419.24	137.56	1,105.42	234.29	887.38	686.18	419.24	137.56	1,105.42	234.29	887.38
	c) Changes in inventories of finished goods/WIP/stock in trade	(176.52)	114.68	1,633.50	(61.84)	90.38	950.57	(176.52)	114.68	1,633.50	(61.84)	90.38	950.57
	d) Employee benefits expense	1,542.65	1,377.18	1,514.51	2,919.83	3,241.32	6,191.03	1,542.65	1,377.18	1,514.51	2,919.83	3,241.32	6,191.03
	e) Finance costs	294.04	208.27	337.55	502.31	626.25	1,176.56	294.04	208.27	337.55	502.31	626.25	1,176.56
	f) Depreciation and amortisation expenses	323.46	326.69	370.81	650.15	733.48	1,448.54	323.46	326.69	370.81	650.15	733.48	1,448.54
	g) Other expenses	2,385.46	1,828.19	2,034.80	4,213.65	4,307.20	8,429.66	2,385.46	1,828.19	2,034.80	4,213.65	4,307.20	8,429.66
	Total expenses	**8,374.70**	**7,191.92**	**9,878.77**	**15,566.62**	**17,247.18**	**33,271.14**	**8,374.70**	**7,191.92**	**9,878.77**	**15,566.62**	**17,247.18**	**33,271.14**
III	**Profit before tax**	**414.98**	**226.77**	**670.91**	**641.75**	**941.26**	**1,299.61**	**450.57**	**240.13**	**704.72**	**690.70**	**993.34**	**1,348.40**
IV	**Tax expense**												
	Current tax	143.70	96.50	147.06	240.20	214.84	472.00	143.70	96.50	147.06	240.20	214.84	472.00
	Prior period tax	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred tax	(40.50)	(42.00)	(24.20)	(82.50)	(48.88)	(144.84)	(40.50)	(42.00)	(24.20)	(82.50)	(48.88)	(144.84)
	Total tax Expense	**103.20**	**54.50**	**122.86**	**157.70**	**165.96**	**327.16**	**103.20**	**54.50**	**122.86**	**157.70**	**165.96**	**327.16**
V	**Profit for the period (III - IV)**	**311.78**	**172.27**	**548.05**	**484.05**	**775.30**	**972.45**	**347.37**	**185.63**	**581.86**	**533.00**	**827.38**	**1,021.24**
VI	Other comprehensive income/(loss)												
	Item that will not be reclassified to profit or loss												
	i) Remeasurements of defined benefit plans	-	-	-	-	-	20.91	-	-	-	-	-	20.91
	ii) Equity instruments through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.00)	-	-	-	-	-	(5.00)
VII	**Total comprehensive income**	**311.78**	**172.27**	**548.05**	**484.05**	**775.30**	**988.36**	**347.37**	**185.63**	**581.86**	**533.00**	**827.38**	**1,037.15**
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)						**13,121.46**						**13,229.92**
X	**Earnings per share (not annualised for quarters)**												
	i) Basic	2.41	1.33	4.23	3.73	5.98	7.50	2.68	1.43	4.49	4.11	6.38	7.88
	ii) Diluted	2.41	1.33	4.23	3.73	5.98	7.50	2.68	1.43	4.49	4.11	6.38	7.88

SHIVA TEXYARN LIMITED COIMBATORE

SHIVA TEXYARN LIMITED

Balance Sheet as at 30th September 2026

ANNEXURE-A

(₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
I ASSETS				
A) Non-current assets				
(a) Property, plant and equipment	13,777.94	14,463.94	13,777.94	14,463.94
(b) Capital work-in-progress	281.33	-	281.33	-
(c) Right of use assets	221.32	284.78	221.32	284.78
(d) Intangible assets	14.39	16.04	14.39	16.04
(e) Investment property	2.71	2.74	2.71	2.74
(f) Financial assets				
(i) Investments	181.58	181.58	338.99	290.04
(ii) Other financial assets	615.17	617.69	615.17	617.69
(g) Other non-current assets	602.29	156.17	602.29	156.17
Total non-current assets	**15,696.73**	**15,722.94**	**15,854.14**	**15,831.40**
B) Current assets				
(a) Inventories	6,102.61	6,110.82	6,102.61	6,110.82
(b) Financial assets				
(i) Trade receivables	5,517.52	3,355.96	5,517.52	3,355.96
(ii) Cash and cash equivalents	669.42	693.43	669.42	693.43
(iii) Other bank balances	670.54	420.39	670.54	420.39
(iv) Loans and advances	55.09	53.88	55.09	53.88
(v) Other financial assets	224.08	72.36	224.08	72.36
(c) Other current assets	833.94	560.24	833.94	560.24
Total current assets	**14,073.20**	**11,267.08**	**14,073.20**	**11,267.08**
TOTAL ASSETS	**29,769.93**	**26,990.02**	**29,927.34**	**27,098.48**
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	13,527.74	13,121.46	13,685.15	13,229.92
Total equity	**14,824.01**	**14,417.73**	**14,981.42**	**14,526.19**
B) LIABILITIES				
1) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,837.24	1,825.30	1,837.24	1,825.30
(ii) Lease liabilities	67.66	109.35	67.66	109.35
(iii) Other financial liabilities	13.86	23.84	13.86	23.84
(b) Provisions	95.88	40.68	95.88	40.68
(c) Deferred tax liabilities (net)	2,065.50	2,148.00	2,065.50	2,148.00
Total non-current liabilities	**4,080.14**	**4,147.17**	**4,080.14**	**4,147.17**
2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	7,190.11	5,157.81	7,190.11	5,157.81
(ii) Trade payables				
a) Dues to micro and small enterprises	306.88	153.91	306.88	153.91
b) Dues to other than micro and small enterprises	893.29	936.92	893.29	936.92
(iii) Lease liabilities	193.54	233.84	193.54	233.84
(iv) Other financial liabilities	1,768.82	1,375.22	1,768.82	1,375.22
(b) Provisions	128.11	98.86	128.11	98.86
(c) Current Tax Liabilities	143.79	145.00	143.79	145.00
(d) Other current liabilities	241.24	323.56	241.24	323.56
Total current liabilities	**10,865.78**	**8,425.12**	**10,865.78**	**8,425.12**
TOTAL EQUITY AND LIABILITIES	**29,769.93**	**26,990.02**	**29,927.34**	**27,098.48**

SHIVA TEXYARN LIMITED * COIMBATORE *

SHIVA TEXYARN LIMITED

Cash Flow Statement for the six months ended 30th September 2026

ANNEXURE-B

(₹ in Lakhs)

	Particulars	STANDALONE				CONSOLIDATED			
		As at 30th September 2026		As at 31st March 2026		As at 30th September 2026		As at 31st March 2026	
		(Unaudited)		(Audited)		(Unaudited)		(Audited)	
A.	CASH FLOW FROM OPERATING ACTIVITIES								
	Net Profit / (Loss) Before Tax	641.75		1,299.61		690.70		1,348.40	
	a) Adjustments for non-cash/Non-operating items								
	Depreciation & Amortization Expenses	650.15		1,448.54		650.15		1,448.54	
	Interest income on Security Deposit	(3.12)		(11.86)		(3.12)		(11.86)	
	Loss on dimunition of Investments	-		-		-		-	
	Dividend Income	(26.00)		(23.42)		(26.00)		(23.42)	
	Interest Income	(43.97)		(51.65)		(43.97)		(51.65)	
	Profit on sale of Fixed Assets	(13.43)		(49.43)		(13.43)		(49.43)	
	Loss on sale of Fixed Assets	126.81		480.73		126.81		480.73	
	Rental Income	(7.50)		(18.02)		(7.50)		(18.02)	
	Interest on Lease	13.51		47.55		13.51		47.55	
	Gain on Termination of lease	(8.98)		-		(8.98)		-	
	Provision for expected credit loss	-		4.63		-		4.63	
	Remeasurements of the defined benefit liabilities / (asset)	-		20.91		-		20.91	
	Share of profit from Associate enterprise	-		-		(48.95)		(48.80)	
	Interest & Finance charges	488.81		1,129.01		488.81		1,129.01	
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,818.03		4,276.60		1,818.03		4,276.59	
	b) Adjustments for changes in working capital								
	(Increase)/decrease in Trade and other receivables	(2,161.55)		684.20		(2,161.55)		684.20	
	(Increase)/decrease in Inventories	8.20		1,271.41		8.20		1,271.41	
	(Increase)/decrease in Other Non- Current Assets	(446.12)		104.73		(446.12)		104.73	
	(Increase)/decrease in Other Current Assets	(273.70)		(51.41)		(273.70)		(51.41)	
	(Increase)/decrease in Financial Assets	(147.75)		61.95		(147.75)		61.95	
	Increase/(decrease) in Provisions	84.45		(14.17)		84.45		(14.17)	
	Increase/(decrease) in Other Financial Liabilities	383.62		28.24		383.62		28.24	
	Increase/(decrease) in Other Liabilities	(82.33)		217.16		(82.33)		217.16	
	Increase/(decrease) in Other Non current Liabilities	-		-		-		-	
	Increase/(decrease) in Trade and other payables	109.35		(1,272.50)		109.35		(1,272.50)	
	CASH GENERATED FROM OPERATIONS	(707.80)		5,306.21		(707.80)		5,306.21	
	Income taxes refund/(paid)	(241.40)		(327.00)		(241.40)		(327.00)	
	NET CASH FLOW FROM OPERATING ACTIVITIES - (A)		(949.20)		4,979.21		(949.20)		4,979.21
B.	CASH FLOW FROM INVESTING ACTIVITIES								
	Purchase of Fixed Assets	(560.09)		(413.41)		(560.09)		(413.41)	
	Sale of Fixed Assets	298.30		647.78		298.30		647.78	
	Purchase of investments	-		(3.45)		-		(3.45)	
	Sale of Investments	0.20		3.25		0.20		3.25	
	Rental Income Received	7.50		18.02		7.50		18.02	
	Dividend Income	26.00		23.42		26.00		23.42	
	Interest received	43.97		51.65		43.97		51.65	
	NET CASH FLOW FROM INVESTING ACTIVITIES - (B)		(184.12)		327.26		(184.12)		327.26
C.	CASH FLOW FROM FINANCING ACTIVITIES								
	Proceeds / (Repayment) of long term borrowings	11.94		(852.13)		11.94		(852.13)	
	Proceeds / (Repayment) of Short term borrowings	2,032.30		(2,115.35)		2,032.30		(2,115.35)	
	Repayment of Lease Liability (IND AS)	(118.18)		(292.35)		(118.18)		(292.35)	
	Dividend Paid	(77.78)		(77.77)		(77.78)		(77.77)	
	Interest & Finance charges paid	(488.81)		(1,129.01)		(488.81)		(1,129.01)	
	NET CASH FLOW FROM FINANCING ACTIVITIES - (C)		1,359.47		(4,466.61)		1,359.47		(4,466.61)
D.	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		226.15		839.86		226.15		839.86
	Cash and Bank balances as at the beginning of the reporting period (Opening Balance)		1,113.81		273.96		1,113.81		273.96
	Less: Bank Balances not considered as cash and cash equivalents		670.54		420.39		670.54		420.39
	Cash and cash equivalents as at the end of the reporting period (Closing Balance)		669.42		693.43		669.42		693.43

SHIVA TEXYARN LIMITED ★ COIMBATORE ★

NOTES:

1. The above unaudited results, have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.

2. These unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November 2026.

3. 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.

4. The consolidated figures include the result of the associate company - L.K. Distributors Private Limited.

5. Previous period figures have been regrouped and reclassified wherever necessary.

For SHIVA TEXYARN LIMITED

SHIVA TEXYARN LIMITED ★ COIMBATORE ★

S K SUNDARARAMAN
MANAGING DIRECTOR
DIN 00002691

Coimbatore
12th November 2026

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Shiva Texyarn Limited for the quarter and year to date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Shiva Texyarn Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Shiva Texyarn Limited** ('the Company') for the quarter ended 30th September 2026 and the year to date results for the period 1st April 2026 to 30th September 2026 ("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 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 ("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. We have not performed an audit and accordingly, we do not express an audit opinion.

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

No. 380, VGR Puram, Off Alagesan Road, Saibaba Colony, Coimbatore - 641 011.
Phone : +91-422-2440971-3, Email : admin@vksaiyer.com

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

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

Kaushik Sidartha
Partner
Membership No.217964
UDIN: 26217964ZNZYDY8234

Place: Coimbatore
Date: 12-11-2026

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Shiva Texyarn Limited for the quarter and year to date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 for the quarter ended 30th September, 2026 and the year to date results for the period 1st April, 2026 to 30th September, 2026 ("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 Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under 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 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.

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

No. 380, VGR Puram, Off Alagesan Road, Saibaba Colony, Coimbatore - 641 011.
Phone : +91-422-2440971-3, Email : admin@vksaiyer.com

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:

S.No	Name of the Entity	Relationship	% of Holding
1	Shiva Texyarn Limited	Company	
2	L.K. Distributors Private Limited	Associate	26%

5. We believe that the review procedures performed by us are sufficient and appropriate to provide a basis for our reporting on the Statement.

6. 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.

7. The Statement also includes the Company's share of profit after tax of ₹ 48.95 lakhs for the six months ended 30th September, 2026, as considered in the Statement, in respect of one associate, whose financial results have not been reviewed by us. These financial results have not been reviewed by its auditors and have been furnished to us by the Management.

VKS Aiyer & Co. COIMBATORE Chartered Accountants

According to the information and explanations given to us by the Management, these financial results are not material to the Company.

Our conclusion on the statement is not modified in respect of the above matter.

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

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

Kaushik Sidartha
Partner
Membership No. 217964
UDIN: 26217964PDYVAW3652

Place: Coimbatore
Date: 12-11-2026