



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 : 33AABCA6617M1Z0

STYL/SEC/BM/166/2025-26 ✓

5th FEBRUARY 2026 ✓

To

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

Dear Sir,

SUB:- OUTCOME OF BOARD MEETING & SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025 - 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 05.02.2026 have considered and approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the quarter and nine months ended 31.12.2025. We are herewith enclosing the Un-Audited Financial Results for the quarter and nine months ended 31.12.2025 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 01.25 PM

Kindly take the same on records.

Thanking you

Yours faithfully

For Shiva Texyarn Limited


R. SRINIVASAN
Company Secretary
M.No.21254

SHIVA TEXYARN LIMITED

Regd. Office : 52, EAST BASHYAKARALU ROAD, R.S PURAM COIMBATORE 641 002
CIN : L65921LTZ1980PLC000945 Website : www.shivatex.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

(Rs in lakhs except earnings per share data)

Sl No	PARTICULARS	STANDALONE												CONSOLIDATED					
		For the three months ended			For the nine months ended			For the Year ended			For the three months ended			For the nine months ended			For the Year ended		
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	7,526.22 (Unaudited)	25,765.33 (Unaudited)	31.12.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)		
I	Income from operations :																		
	Revenue from operations	7,641.73	10,505.30	7,526.22	25,765.33	23,112.85	32,270.74	7,641.73	10,505.30	7,526.22	25,765.33	23,112.85	32,270.74	209.10	209.10	209.10	209.10		
	Other income	27.65	44.38	20.72	92.49	66.37	181.18	25.58	78.19	17.53	142.51	96.81	142.51	96.81	96.81	96.81	96.81		
	Total income	7,669.38	10,549.68	7,546.94	25,857.82	23,179.22	32,451.92	7,667.31	10,583.49	7,543.75	25,907.84	23,209.66	32,479.84						
II	Expenses																		
	a) Cost of materials consumed	3,144.52	3,850.04	3,417.68	11,158.78	11,234.98	14,852.11	3,144.52	3,850.04	3,417.68	11,158.78	11,234.98	14,852.11						
	b) Purchases of stock in trade	325.24	137.56	286.80	559.53	1,045.54	1,503.50	325.24	137.56	286.80	559.53	1,045.54	1,503.50						
	c) Changes in inventories of finished goods/WIP stock in trade	72.77	1,633.50	363.85	163.15	(372.10)	125.90	72.77	1,633.50	363.85	163.15	(372.10)	125.90						
	d) Employee benefits expense	1,445.56	1,514.51	1,256.81	4,686.88	3,957.69	5,542.11	1,445.56	1,514.51	1,256.81	4,686.88	3,957.69	5,542.11						
	e) Finance costs	313.11	337.55	257.04	939.37	816.24	1,185.22	313.11	337.55	257.04	939.37	816.24	1,185.22						
	f) Depreciation and amortisation expenses	372.91	370.81	355.27	1,106.39	1,081.49	1,435.44	372.91	370.81	355.27	1,081.49	1,435.44	1,435.44						
	g) Other expenses	1,730.42	2,034.80	1,473.61	6,037.62	4,757.88	6,861.77	1,730.42	2,034.80	6,037.62	4,757.88	6,861.77	6,861.77						
	Total expenses	7,404.53	9,878.77	7,411.06	24,651.72	22,521.72	31,506.05	7,404.53	9,878.77	7,411.06	24,651.72	22,521.72	31,506.04						
III	Profit before tax	264.85	67.91	135.88	1,206.10	657.50	945.87	262.78	704.72	262.78	704.72	132.69	1,256.12	687.94	973.80				
IV	Tax expense																		
	Current tax	111.71	147.06	-	326.55	-	-	111.71	147.06	-	-	-	-						
	Prior period tax/MAT Credit written off	-	-	-	-	176.28	176.28	-	-	-	-	-	-						
	Deferred tax	(11.79)	(24.20)	(44.01)	(60.66)	(77.37)	(408.75)	(11.79)	(24.20)	(44.01)	(44.01)	(44.01)	(44.01)						
	Total Tax Expense	99.92	122.86	(44.01)	265.89	98.91	(232.47)	99.92	122.86	98.91	122.86	99.92	122.86	98.91	(232.47)	98.91	(232.47)	98.91	
V	Profit for the period (III - IV)	164.93	548.05	179.89	940.21	558.59	1,178.34	162.86	581.86	162.86	581.86	176.70	990.23	589.03	1,206.27				
VI	Other comprehensive income/(loss)																		
	Item that will not be reclassified to profit or loss	-	-	-	-	-	-	57.12	-	-	-	-	-						
	i) Remeasurements of defined benefit plans	-	-	-	-	-	-	-	-	-	-	-	-						
	ii) Equity instruments through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-						
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(14.38)	-	-	-	-	-	-						
VII	Total comprehensive income	164.93	548.05	179.89	940.21	558.59	1,221.08	162.86	581.86	176.70	581.86	176.70	990.23	589.03	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	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)																		
X	Earnings per share (not annualised for quarters)	1.27	4.23	1.39	7.25	4.31	9.09	1.26	4.49	1.36	4.49	1.36	7.64	4.54	4.54	4.54	4.54	4.54	
	i) Basic	1.27	4.23	1.39	7.25	4.31	9.09	1.26	4.49	1.36	4.49	1.36	7.64	4.54	4.54	4.54	4.54	4.54	
	ii) Diluted																		



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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 February 2026. The statutory auditors have reviewed the financial results and given an 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. The consolidated figures include the result of the associate company - L.K. Distributors Private Limited.
4. On November 21, 2025, the Government of India notified the four Labour Codes consolidating existing labour laws. The Company has assessed the impact of these Codes on its employees and concluded that there is no material incremental liability. The Company is evaluating the potential impact on its contract workforce and based on the assessment to date, does not expect any material impact. The Company continues to monitor developments relating to the finalisation of Central and State Rules and will recognise the accounting impact, if any, as required.
5. Previous period figures have been regrouped and reclassified wherever necessary.

For SHIVA TEXYARN LIMITED



S K SUNDARARAMAN
MANAGING DIRECTOR
DIN 00002691

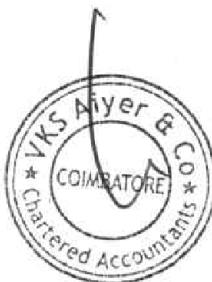
A handwritten signature in black ink, appearing to read "S K Sundaraman".

Coimbatore
5th February 2026

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Standalone Financial Results of the Company for the Nine months ended 31st December 2025

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 and nine months ended 31st December 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.



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.0000665

A handwritten signature in black ink, appearing to read "C S Sathyanarayanan".

C S Sathyanarayanan
Partner
Membership No. 028328
UDIN:26028328JWSTLE3299

Place: Coimbatore
Date : 05-02-2026

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Consolidated Financial Results of the Company for the Nine months ended 31st December 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 nine months ended 31st December 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 ₹ 192.07 lakhs for the nine months ended 31st December 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.0000665



C S SathyanaRayanan
Partner

Membership No. 028328
UDIN:26028328BNUWTV7833

Place: Coimbatore

Date : 05-02-2026