Date: November 03, 2026

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001,
Maharashtra, India

ISIN: INE1EUB01016; BSE Scrip Code: 544582

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Outcome of Board Meeting held today i.e. Tuesday, November 03, 2026.

Dear Sir/Madam,

In compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that in the Board Meeting held today i.e. Tuesday, November 03, 2026, the Board of Directors of the Company has considered and approved the Unaudited Standalone Financial Results for the Half Year ended on September 30, 2026 along with the Limited Review Report.

The above matter has been duly approved by the Board of Directors at their meeting which commenced at 12:00 P.M. IST and concluded at 04:00 P.M IST.

In this connection, we are enclosing herewith Unaudited Financial Results for the Half year ended on September 30, 2026 along with the Limited Review Report for your information and record.

The same will be made available on the company's website.

Request you to kindly take the same on record.

Thank You,

Yours Sincerely,

For, Shlokka Dyes Limited

VAIBHAV PRAVINCHANDRA SHAH
Digitally signed by VAIBHAV PRAVINCHANDRA SHAH
Date: 2026.11.03 16:51:02 +05'30'

Vaibhav Pravinchandra Shah
Chairman and Managing Director
DIN: 06826565

Encl: a/a

PATEL & PANCHAL
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Limited Review Report on unaudited standalone financial results of SHLOKKA DYES LIMITED for the Half Year ended on 30th September, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
SHLOKKA DYES LIMITED
PLOT NO-C/54, GIDC SAYKHA,
Saran, Vagra, Bharuch

We have reviewed the accompanying statement of Unaudited Standalone Financial results of "SHLOKKA DYES LIMITED" ("the Company") for the Half Year ended on 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Attention is drawn to the fact that the figures for the half year ended 30th September, 2026, and the corresponding period from 1st April, 2025 to 30th September, 2025, as reported in these financial results, have been approved by the Board of Directors, but have not been subjected to review or audit by us or by other auditors.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. Accordingly, we do not express an audit opinion.



HEAD OFFICE :
230 to 232, D-Wing, Akshar Arcade,
Opp. Memnagar Fire Station,
Navrangpura,
Ahmedabad - 380 009.

ANAND BRANCH :
C/o. I. S. Patel & Co.
Opp. Limdawala Hospital,
Station Road, Nr. Hotel Anand,
Anand-388 001.

Phone : +91-79-4004 3054
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ca.patelpanchal@gmail.com
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Emphasis of Matter

1. **Related Party Business Acquisition on Slump Purchase Basis**

We draw attention to Note - 8 to the Statement, which describes the acquisition of the entire business undertaking of M/s. Equinox Impex (a sole proprietorship of Shri Vaibhav Pravinchandra Shah, Managing Director and Promoter of the Company, a related party under Section 2(76) of the Companies Act, 2013) by the Company on a going-concern slump-sale basis pursuant to a Business Transfer Agreement ('BTA') entered into on July 31, 2026, with an effective Transfer Date of August 01, 2026. The aggregate consideration for the acquisition is ₹3,30,00,000/- (comprising ₹ 1,85,74,782.91/- for the business undertaking and ₹1,44,25,217.09/- for the 'EQUINOX' trademark). The transaction was approved by the Board of Directors on July 31, 2026, and intimated to BSE Limited under Regulation 30 of SEBI (LODR) Regulations, 2015. The accounting treatment, including allocation of the purchase price to net identifiable assets, intangible assets ('EQUINOX' trademark), and resulting Goodwill / Capital Reserve, has been recognized in accordance with applicable Accounting Standards and disclosed in the accompanying Statement. Our conclusion is not modified in respect of this matter.

2. **Change in Accounting Estimate (Depreciation Method)**

We draw attention to Note – 9 to the Statement, which explains that the Company has changed its method of depreciation in respect of Property, Plant, and Equipment from the Written Down Value (WDV) method to the Straight-Line Method (SLM) with effect from April 01, 2026, considering the revised expected pattern of consumption of future economic benefits embodied in the assets. Consequent to this change, the depreciation charge for the half year ended September 30, 2026, is **lower by ₹ 89,76,093/-**, and the profit before tax for the period is **higher by ₹ 89,76,093/-**. Our conclusion is not modified in respect of this matter.

Conclusion

Based on our review conducted as stated in paragraph 4 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 AS 25 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, PATEL & PANCHAL
CHARTERED ACCOUNTANTS
FIRM REG. NO. 123744W

PATEL & PANCHAL
AHMEDABAD
CHARTERED ACCOUNTANT

CA HARDIK PANCHAL
Partner
Mem No. 114164
Place: Ahmedabad
Date: 03/11/2026
UDIN: 26114164FYVBTD4335

SHLOKKA

SHLOKKA DYES LIMITED

FORMALLY KNOWN AS SHLOKKA DYES PRIVATE LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS & LAIBILITIES AS ON 30TH SEPTEMBER,2026

₹ in Lakhs

	Particulars	Half Year Ended 30th September 2026	Year Ended 31st March 2026
		Un-Audited	Audited
I	**EQUITY AND LIABILITIES**		
(1)	**Shareholders Funds**		
	(a) Share Capital	2,140.85	2,140.85
	(b) Reserves and Surplus	6,833.22	6,395.52
		8,974.07	8,536.37
(2)	**Share Application Money Pending Allotment**	-	
(3)	**Non-Current Liabilities**		
	(a) Long Term Borrwings	645.58	1,048.29
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	1.86	2.07
		647.44	1,050.36
(4)	**Current Liabilities**		
	(a) Short Term Borrowings	2,579.97	1,627.52
	(b) Trade Payables	2,727.17	1,461.71
	(c) Other Current Liabilities	1,107.24	318.19
	(d) Short - Term Provisions	239.23	133.37
		6,653.61	3,540.79
	TOTAL	**16,275.12**	**13,127.52**
II	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	1,936.89	1,915.52
	(ii) Intangible assets	144.25	-
	(ii) Work-in-progress	539.53	-
	(b) *Non Current Investments*	-	-
	(c) Deferred Tax Assets (net)	2.72	14.95
	(d) Long Term Loans and Advances	-	-
	(e) Other Non-Current Assets	21.26	22.01
		2,644.65	1,952.48
(2)	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	5,590.72	2,962.69
	(c) Trade Receivable	5,341.99	5,407.84
	(d) Cash and Cash Equivalents	63.37	204.06
	(e) Short Term Loans and Advances	205.55	0.27
	(f) Other Current Assets	2,428.84	2,600.18
		13,630.47	11,175.04
	TOTAL	**16,275.12**	**13,127.52**

for and on behalf of Board
Shlokka Dyes Limited

SHLOKKA DYES LIMITED

Shivani Shivlal Rajpurohit
Director
DIN : 08820006

Vaibhav Pravinchandra Shah
Managing Director
DIN : 06826565

Place: Ahmedabad
Date: 03/11/2026

SHLOKKA

SHLOKKA DYES LIMITED

FORMALLY KNOWN AS SHLOKKA DYES PRIVATE LIMITED

STANDALONE PROFIT AND LOSS STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

₹ in Lakhs

	Particulars	Half Year Ended			Year Ended
		For the half year ended 30th Sept, 2026	For the half year ended 31st March, 2026	For the half year ended 30th Sept, 2025	For the year ended 31st March, 2026
		Un-Audited	Audited (Refer Note-3)	Un-Audited	Audited
1	Revenue From Operations	7,162.66	5,058.96	3,135.17	8,194.13
2	Other Income	17.76	68.44	27.24	95.68
3	**Total Income (1+2)**	**7,180.42**	**5,127.40**	**3,162.41**	**8,289.81**
4	**Expenses :**				
	- Cost of Material consumed	7,753.48	4,540.40	3,003.17	7,543.57
	- Other Operating & Manufacturing Cost	484.17	234.66	76.23	310.89
	- Changes in Inventories	-2,078.15	-579.55	-486.33	(1,065.88)
	- Empolyee benefits Expenses	72.77	67.20	54.90	122.10
	- Finance Costs	132.58	124.98	116.64	241.62
	- Depreciation and Amortization expenses	61.33	180.98	166.85	347.83
	- Other Expenses	123.41	90.95	52.67	143.62
	Total Expenses	**6,549.59**	**4,659.62**	**2,984.13**	**7,643.75**
5	**Profit/(Loss) before Exceptional and extraordinary items and Tax(3-4)**	**630.83**	**467.78**	**178.28**	**646.06**
6	Exceptional Item	-	-	-	-
7	**Profit/(Loss) before Extraordinary items and Tax (5-6)**	**630.83**	**467.78**	**178.28**	**646.06**
8	Extraordinary Items	-	-	-	-
9	**Profit/(Loss) before Extraordinary items and Tax (7-8)**	**630.83**	**467.78**	**178.28**	**646.06**
10	Prior Period Items	-	-	-	-
11	**Profit/(Loss) Before Tax (9-10)**	**630.83**	**467.78**	**178.28**	**646.06**
12	Tax Expenses				
	(1) Current Tax (Including short provision of IT of earlier years)	97.56	125.22	35.49	160.71
	(2) Deferred Tax	12.22	-5.70	-4.91	-10.61
	Total Tax Expenses	109.78	119.52	30.58	150.10
13	**Profit/(Loss) for the Period from Continuing Operations (11-12)**	**521.05**	**348.26**	**147.70**	**495.96**
	Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-
	Tax Expenses of Discountinuing Operation	-	-	-	-
	Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-
14	**Profit/(Loss) for the Period**	**521.05**	**348.26**	**147.70**	**495.96**
15	Paid up Share Capital	**2,140.85**	**2,140.85**	**1,505.81**	**2,140.85**
16	Reserves Excluding Revaluation Reserve	-	-	-	**6,395.52**
17	Earning per Equity Share :				
	(1) Basic (Not Annualized)	2.43	1.67	0.98	2.32
	(2) Diluted Not Annualized)	2.43	1.67	0.98	2.76

For and on behalf of Board
Shlokka Dyes Limited

SHLOKKA DYES LIMITED

Shivani Shivlal Rajpurohit
Director
DIN : 08820006

Vaibhav Pravinchandra Shah
Managing Director
DIN : 06826565

Place: Ahmedabad
Date: 03/11/2026

SHLOKKA

SHLOKKA DYES LIMITED
FORMALLY KNOWN AS SHLOKKA DYES PRIVATE LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER,2026

₹ in Lakhs

	Particulars	Half Year Ended 30th September 2026	Year Ended 31st March 2026
		Un-Audited	Audited
(A)	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax as per the Statement of Profit and Loss	**630.83**	**646.06**
	Add/(Less): Adjustment for		
	Profit/Loss on Sale of Asset/Investment	-	-
	Depreciation	59.79	344.75
	IPO Expense	-	-
	Finance costs	132.58	241.62
	Interest Income	(17.45)	(4.38)
	Operating Profit Before Working Capital Changes	805.75	1,228.05
	Movement in working capital:		
	(Increase)/ Decrease in inventories	(2,628.04)	(805.35)
	(Increase)/ Decrease in trade receivables	65.84	(870.42)
	(Increase)/ Decrease in financial and other assets	(33.19)	(2,334.05)
	Increase/ (Decrease) in trade payables	1,265.46	(1,906.21)
	Increase/ (Decrease) in other liabilities and provisions (net)	894.70	181.75
	Cash Generated from Operation	370.52	(4,506.23)
	Less: Direct Taxes Paid	97.56	160.71
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	**272.96**	**(4,666.94)**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Investments	-	-
	Purchase of Fixed Assets	(764.91)	(100.31)
	Interest Income	17.45	4.38
	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES (B)	**(747.46)**	**(95.93)**
(C)	**CASH FLOW USED IN FINANCING ACTIVITIES:**		
	Proceeds from Issue of Share Capital and Security Premium	(83.35)	5,316.38
	Proceeds from Working Capital	952.44	48.15
	Proceeds/(Repayment) of Unsecured Loan	(23.52)	54.22
	Proceeds /(Repayment) from Term Loan	(379.18)	(218.60)
	Interest and Finance Charges Paid	(132.58)	(241.62)
	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES (C)	**333.81**	**4,958.53**
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C)	(140.69)	195.66
	OPENING BALANCE OF CASH AND CASH EQUIVALENTS	204.06	8.40
	CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	**63.37**	**204.06**

for and on behalf of Board
Shlokka Dyes Limited

SHLOKKA DYES LIMITED

Shivani Shivlal Rajpurohit
Director
DIN : 08820006

Vaibhav Pravinchandra Shah
Managing Director
DIN : 06826565

Place: Ahmedabad
Date: 03/11/2026

SHLOKKA

Notes to Standalone Financial Results for the Half Year Ended 30th September, 2026

Note 1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act, 2013.

Note 2. The above Financial Results of the Company for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 3rd November, 2026 accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Statutory Auditors have carried out a Limited Review of these financial results.

Note 3. The financial results for the half-year ended September 30, 2026, have been subjected to a Limited Review by the Statutory Auditors of the Company. The figures for the preceding half-year ended March 31, 2026, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and the reviewed/unaudited published year-to-date figures up to September 30, 2025.

Note 4. The figures for the previous periods have been re-grouped / re-stated / re-arranged, wherever necessary, to correspond with the current period's classification / disclosure / comparatives for ease of analysis.

Note 5. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, deferred tax, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions.

Note 6. As the Company is listed on the SME platform of BSE Limited, it has been exempted from the applicability of Indian Accounting Standards (Ind AS) as per the proviso to Rule 4 of Companies (Indian Accounting Standards) Rules, 2015.

Note 7. The Company operates in a single operating segment, and hence segment reporting as defined in Accounting Standard (AS) 17 is not applicable.

Note 8. Acquisition of Business Undertaking on Slump-Sale Basis (Related Party Transaction):

On 31st July, 2026, the Company executed a Business Transfer Agreement ('BTA') to acquire the entire business undertaking of M/s. Equinox Impex on a going-concern slump-sale basis from Shri Vaibhav Pravinchandra Shah, Managing Director and Promoter of the Company (a related party under Section 2(76) of the Companies Act, 2013), with effect from the transfer date of 1st August, 2026.

The aggregate consideration for the acquisition is ₹3,30,00,000/- (comprising ₹1,85,74,782.91/- towards the business undertaking and ₹1,44,25,217.09/- towards the 'EQUINOX' trademark). The transaction was conducted on an arm's length basis, approved by the Board of Directors on 31st July, 2026, and intimated to BSE Limited pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015.

The financial results for the half year ended 30th September, 2026, incorporate the operations of the acquired undertaking for the period from 1st August, 2026 to 30th September, 2026. The acquisition has been accounted for by allocating the purchase consideration to net identifiable assets acquired and intangible assets ('EQUINOX' trademark) based on valuation/fair value estimates, with the residual consideration recognized as Goodwill / Capital Reserve in accordance with applicable Accounting Standards.

SHLOKKA DYES LIMITED

Note 9. Change in Method of Depreciation:

Effective 1st April, 2026, the Company revised its accounting estimate for computing depreciation on Property, Plant, and Equipment (PPE) by changing the method of depreciation from the Written Down Value (WDV) method to the Straight Line Method (SLM). Management believes that the Straight Line Method more accurately reflects the technical life, operational utility, and expected pattern of consumption of future economic benefits embodied in these assets. In accordance with AS 5 ('Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies') and AS 10 ('Property, Plant and Equipment'), this change has been accounted for prospectively as a change in accounting estimate with effect from 1st April, 2026. Consequently, no adjustment is required for prior period depreciation. Consequent to this change, the depreciation charge for the half year ended 30th September, 2026, is lower by ₹89,76,093/-, and the profit before tax for the period is higher by ₹89,76,093/-.

Note 10. According to the information and explanations given to us and based on examination of records of the Company, the funds raised through IPO have generally been utilised for the purposes for which they were raised, except for deviations observed in relation to working capital allocation and vendor purchases as disclosed in the IPO proceeds utilization statement.

Statement of IPO Proceeds Utilization as at 30th September, 2026 (₹ in Lakhs):

Nature of Fund Raised	Original Object	Modified Object	Total Amount Raised	Unutilized Balance (30.09.2026)	Details of Default	Subsequently Rectified
Initial Public Offer	Funding capital expenditure requirements for purchase of equipment/machineries	NA	613.00	23.41	Utilisation towards vendors and civil work expenses not specified in Prospectus	No
Initial Public Offer	Repayment of Debt	NA	1150.00	723.00	-	-
Initial Public Offer	Working Capital Requirement	NA	2800.00	(825.44)	Excess proceeds utilised towards working capital requirements.	No
Initial Public Offer	General Corporate Purpose	NA	676.64	12.36	-	-
Initial Public Offer	Offer Expenses	NA	539.22	66.67	-	-

Status of Investor Complaints for the Half Year ended 30th September, 2026:

Sr. No.	Particulars	Status
1	Complaints pending at the beginning of the period	0
2	Complaints received during the period	4
3	Complaints disposed during the period	4
4	Complaints resolved at the end of the period	4

For Shlokka Dyes Limited

SHLOKKA DYES LIMITED

Shivani Shivlal Rajpurohit
Director
DIN: 08820006
Place: Ahmedabad
Date: 03/11/2026

Vaibhav Pravinchandra Shah
Managing Director
DIN: 06826565