SHLOKKA

**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,

Pursuant to 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:

1. Unaudited Standalone Financial Results along with the Limited Review Report for the Half year ended on September 30, 2026.

   **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 also be made available on the website of the company.**

2. Increased of the Authorised Share Capital of the company from existing Rs. 22,00,00,000/- (Rupees Twenty Two Crore Only) divided into 2,20,00,000 (Two Crore Twenty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 29,00,00,000/- (Rupees Twenty Nine Crore Only) divided into 2,90,00,000 (Two Crore Ninety Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each and corresponding amendments to the Clause V of the Memorandum of Association of the Company subject to approval of Shareholders.

   **The information in this regard pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as Annexure A.**

3. To create, issue, offer and allot, up to 39,00,000 warrants each fully convertible into or exchangeable for 1 (One) fully paid up equity share of the Company of Face Value of Rs. 10/- (Rupees Ten Only) to Promoter, Promoter Group and Public on a preferential basis ("Preferential Issue") in accordance with the Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ("SEBI ICDR Regulations"), and other applicable laws, at an issue price of Rs. 35/- (Rupees Thirty-Five only) (including premium of Rs. 25/-) per Warrant aggregating upto Rs. 13,65,00,000/- (Rupees Thirteen Crores Sixty Five Lakhs Only) on the terms and conditions i.e. 25% of the total consideration of the Warrants shall be payable at the time of application and the balance would be payable at the time of conversion of the Warrants into Equity Shares. Each Warrant is convertible into 1 (one) Equity Share and the conversion can be exercised at any time within a period of 18 months from the date of allotment, in one or more tranches, as the case may be, subject to it being in compliance with the minimum price calculated in accordance with Chapter V for Preferential Issue under SEBI (ICDR) Regulations and subject to the approval of regulatory/ statutory authorities as well as the shareholders of the Company.

**The information in this regard pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as Annexure B.**

4. To create, issue, offer and allot, up to 31,00,000 (Thirty-One Lakhs Only) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each of the company to the Non-Promoters/Public, on a preferential basis ("Preferential Issue") at an issue price of Rs. 35/- (Rupees Thirty-Five only) (including premium of Rs. 25/-) per equity shares aggregating upto Rs. 10,85,00,000/- (Rupees Ten Crores Eighty-Five Lakhs Only) on such terms and conditions as may be determined by the Board and subject to the approval of the Shareholders of the Company and applicable regulatory authorities as the case may be, in accordance with the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 ("SEBI ICDR Regulations"), Companies Act, 2013 and other applicable laws.

**The information in this regard pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as Annexure C.**

5. To convey the First Extra-Ordinary General Meeting of FY 2026-2027 of the Company on Saturday, November 28, 2026, at 03:30 P.M. IST through video conferencing or other audio-visual means, to seek necessary approval of the members, for the aforementioned issuance.

6. Adoption of Notice of the First Extra-Ordinary General Meeting of FY 2026-2027.

7. M/s Insiya Nalawala & Associates, Company Secretaries are appointed as scrutinizer for carrying out remote e-voting Process for the Extra Ordinary General Meeting in fair and transparent manner.

8. Appointed National Securities Depository Limited (NSDL) as Remote E-Voting Agency for resolutions proposed to be passed at Extra Ordinary General Meeting.

9. Considered and fixed the cut-off date for E-voting and E-voting period.

10. Discussed all matters, apart from Business proposed for the approval of the Members, contained in the Notice of Extra-Ordinary General Meeting in detail and authorised Executive Directors to send Notice to all the Members of the Company under the provisions of the Companies Act, 2013 read with rules made thereunder.

The copy of the notice of Extra Ordinary General Meeting will be submitted to the Stock Exchange as soon as the same will be emailed to the eligible Shareholders. The notice of Extra Ordinary General Meeting will also be hosted on the website of the Company at www.shlokkadyes.com.

The Board meeting commenced at 12:00 P.M. and concluded at 04:00 PM. We request you to kindly take the same on record.

**Thanking you,**
**For, Shlokka Dyes Limited**

VAIBHAV PRAVINCHANDRA SHAH
Digitally signed by VAIBHAV PRAVINCHANDRA SHAH
Date: 2026.11.03 16:13:06 +05'30'

**Vaibhav Pravinchandra Shah**
**Chairman and Managing Director**
**DIN: 06826565**
**Encl: a/a**

**Annexure A**

**Alteration in Memorandum of Association of the Company, in brief:**

| Clause No. | Earlier Clause | Amended Clause (Subject to the Shareholders Approval) |
|---|---|---|
| V | The Authorized Share Capital is Rs. 22,00,00,000/- (Rupees Twenty-Two Crores) divided into 2,20,00,000 (Two Crore Twenty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each. | The Authorised Share Capital of the Company is Rs. 29,00,00,000/- (Rupees Twenty-Nine Crores Only) divided into 2,90,00,000 (Two Crore Ninety Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each. |

**Annexure B**

**Issuance and Allotment of Warrants by way of preferential issue on a private placement basis ("Preferential Issue").**

<table>
<tr><th>Particulars</th><th>Details</th></tr>
<tr><td>Type of securities proposed to be issued</td><td>Warrants fully convertible into Equity Shares, each carrying a right exercisable by the Warrant holder to subscribe to one (1) Equity Share of face value of Rs. 10/- (Rupees Ten Only) each upon exercise of the option attached to such Warrant.</td></tr>
<tr><td>Type of issuance</td><td>Preferential Issue in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 read with the companies Act, 2013 and rules made thereunder.</td></tr>
<tr><td>Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)</td><td>issue up to 39,00,000 (Thirty-Nine Lakhs) warrants convertible into equity shares of face value of Rs. 10/- at an issue price of Rs. 35/- (Rupees Thirty-Five only) (including premium of Rs. 25/-) per Warrant aggregating up to Rs. 13,65,00,000/- (Rupees Thirteen Crore Sixty-Five Lakhs Only), of which an amount equivalent to 25% (Twenty-Five per cent) of the Per Share Warrant Price shall be payable to the Company at the time of allotment of the Warrants, and the balance 75% (Seventy-Five per cent) of the Per Share Warrant Price shall be payable to the Company at the time of issue and allotment of the equity shares upon exercise of the option attached to the relevant Warrants.<br><br>The price of the warrants has been determined in accordance with the ICDR Regulations. The preferential issue will be undertaken for cash consideration.</td></tr>
<tr><td>Names of the investors</td><td>
<table>
<tr><th>Sr. No.</th><th>Name</th><th>Category</th><th>No. of Convertible Warrants proposed to be issued</th></tr>
<tr><td>1.</td><td>VAIBHAV PRAVINCHANDRA SHAH</td><td>Promoter</td><td>15,00,000</td></tr>
<tr><td>2.</td><td>SHIVANI S RAJPUROHIT</td><td>Promoter</td><td>10,00,000</td></tr>
<tr><td>3.</td><td>PRAVINABEN P SHAH</td><td>Promoter</td><td>7,50,000</td></tr>
<tr><td>4.</td><td>TUSHAR SABHAPATI MISHRA</td><td>Public</td><td>6,50,000</td></tr>
<tr><td></td><td>Total</td><td></td><td>39,00,000</td></tr>
</table>
</td></tr>
<tr><td>Number of investors</td><td>4 (Four)</td></tr>
<tr><td>Issue Price</td><td>Rs. 35/- (Rupees Thirty-Five) (including premium of Rs. 25/- (Rupees twenty-five).</td></tr>
</table>

| | |
|---|---|
| **In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument** | Each Warrant would be convertible into, or exchangeable, at an option of Proposed Allottee(s), within a maximum period of 18 months from the date of allotment of Warrants into equivalent number of fully paid-up equity share of face value of Rs. 10/- each of the Company. An amount equivalent to at least 25% of the warrant issue price shall be payable upfront along with the application and the balance 75% shall be payable by the Proposed Allottee(s) on the exercise of option of conversion of the warrant(s). The number of equity shares to be allotted on exercise of the warrants shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time. |
| **Any cancellation or termination of proposal for issuance of securities including reasons thereof** | Nil |

**post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles);**

**Post allotment of securities - outcome of the subscription:**

| **Sr. No.** | **Category of Shareholder** | **Pre-Preferential Issue** | | **Post-Preferential Issue#** | |
|---|---|---|---|---|---|
| | | **No. of Shares** | **% of Shareholding** | **No. of Shares** | **% of Shareholding** |
| 1. | Promoter | 1,50,57,848 | 70.34 | 1,83,07,848 | 64.44 |
| 2. | Public | 63,50,700 | 29.66 | 1,01,00,700 | 35.56 |
| | | | | | |
| | **Total** | **2,14,08,548** | **100%** | **2,84,08,548** | **100%** |

#The post issue shareholding pattern in the above table has been prepared on the basis that the proposed allottee(s) will subscribe to all the warrants and/or Equity Shares which they intend to do so and on fully diluted basis and the pre-issue share holding pattern continue to be the same and that all the warrants subscribed will be converted into equity shares. In the event for any reason, the proposed allottee(s) do not or are unable to subscribe to and/or are not allotted the Equity Shares or warrants, the shareholding pattern in the above table would undergo corresponding changes. Moreover, it is presumed that all the warrants subscribed will be converted into equity shares.

Each Warrant is convertible into or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 10.00 each at an issue price of Rs. 35.00 per equity warrants (inclusive of a premium of Rs. 25.00 per equity warrants).

**Annexure C**

**Issuance and Allotment of Equity Shares by way of preferential issue on a private placement basis ("Preferential Issue").**

| Particulars | Details |
|---|---|
| **Type of securities proposed to be issued** | Equity Shares |
| **Type of issuance** | Preferential Issue in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 read with the companies Act, 2013 and rules made thereunder. |
| **Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)** | Issue up to 31,00,000 (Thirty-One Lakhs) equity shares of face value of Rs. 10/- at an issue price of Rs. 35/- (Rupees Thirty-Five only) (including premium of Rs. 25/-) per Share aggregating up to Rs. 10,85,00,000/- (Rupees Ten Crore Eighty-Five Lakhs Only),<br><br>The price of the equity share has been determined in accordance with the ICDR Regulations. The preferential issue will be undertaken for cash consideration. |
| **Names of the investors** | As per Annexure 1 |
| **Number of investors** | 23 (Twenty-Three) |
| **Issue Price** | Rs. 35/- (Rupees Thirty-Five) (including premium of Rs. 25/- (Rupees twenty-five). |
| **Any cancellation or termination of proposal for issuance of securities including reasons thereof** | Nil |
| **post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles);** | |
| **Post allotment of securities - outcome of the subscription:** | |

| Sr. No. | Category of Shareholder | Pre-Preferential Issue | | Post-Preferential Issue# | |
|---|---|---|---|---|---|
| | | No. of Shares | % of Shareholding | No. of Shares | % of Shareholding |
| 1. | Promoter | 1,50,57,848 | 70.34 | 1,83,07,848 | 64.44 |
| 2. | Public | 63,50,700 | 29.66 | 1,01,00,700 | 35.56 |
| | | | | | |
| | **Total** | **2,14,08,548** | **100%** | **2,84,08,548** | **100%** |

#The post issue shareholding pattern in the above table has been prepared on the basis that the proposed allottee(s) will subscribe to all the equity shares and/or warrants which they intend to do so and the pre-issue share holding pattern continue to be the same.

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**Annexure 1**

## NAMES OF THE INVESTORS

| Sr. No. | Name | Category | No. of Equity Shares proposed to be issued |
|---|---|---|---|
| 1. | ANITA DAHYALAL PRAJAPATI | Public | 1,00,000 |
| 2. | NISHA PRAJAPATI | Public | 1,00,000 |
| 3. | TARADEVI DWARKAPRASAD KUMAWAT | Public | 1,00,000 |
| 4. | GIRISHKUMAR MADHAVLAL PATEL HUF | Public | 1,50,000 |
| 5. | MADHAVLAL S PATEL | Public | 1,50,000 |
| 6. | MAULIK HIMMATBHAI PATEL | Public | 1,00,000 |
| 7. | JAGRUTIBEN KUNAL KRIPLANI | Public | 1,50,000 |
| 8. | BRAHMA RAVAL HUF | Public | 1,50,000 |
| 9. | PAVAN KHANDELWAL HUF | Public | 2,00,000 |
| 10. | ASHABEN ROHITKUMAR PATEL | Public | 1,00,000 |
| 11. | DIPALI PARTH PANCHAL | Public | 1,00,000 |
| 12. | DASHARATHBHARTHI GOPALBHARTHI GAUSWAMI | Public | 1,50,000 |
| 13. | MITALI DASHARATHBHARTHI GAUSWAMI | Public | 1,50,000 |
| 14. | KRISHNAM SARAF | Public | 1,50,000 |
| 15. | NARESH SARAAF | Public | 1,50,000 |
| 16. | PRIYANK NARENDRABHAI PARMAR | Public | 1,00,000 |
| 17. | SUNITA KISHAN AGRAWAL | Public | 1,00,000 |
| 18. | MAYANK A JANI | Public | 1,50,000 |
| 19. | PATEL PALAKBEN JAIMIN | Public | 50,000 |
| 20. | ANIL LAXMANDAS PURSNANI | Public | 3,00,000 |
| 21. | SUNITABEN TULSIDAS KRIPLANI | Public | 3,00,000 |
| 22. | MEHUL SHAH | Public | 50,000 |
| 23. | SHAH PRAKASHBHAI A | Public | 50,000 |
| | **TOTAL** | | **31,00,000** |

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
**E-mail** : info@pandp.in
ca.patelpanchal@gmail.com
**URL** : http://PandP.in

**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