SIROHIA

SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

Date – 13/11/2026

Bombay Stock Exchange Limited,
SME Division,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai, Maharashtra- 400001

Ref: Scrip Code: **538667**

Dear Sir / Ma'am,

Sub.: Outcome of Board Meeting held on 13th November, 2026 and submission of Un-Audited Financial Results for the half year ended on 30th September, 2026

Pursuant to the provisions of Regulation 30 & 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations 2015, please note that the Board of Directors of the Company at its meeting held today, i.e., 13th November, 2026 (which commenced at 3:00 PM and concluded at 3:30 PM) has inter-alia, transacted the following businesses :-

1) Approved and taken on record the Un-Audited Standalone Financial Results of the Company for the half year ended 30th September, 2026.

Further, we are enclosing herewith the following:

1) Un-Audited Standalone Financial Results of the company for the half year ended 30th September, 2026 in the prescribed format along with the Limited Review report thereon.

This is for your information and records.

Thanking you,

Yours faithfully,
For Sirohia & Sons Limited

SIROHIA & SONS LIMITED KOLKATA

Jitendra Sirohia
Director
DIN - 00244740

INDIA

R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033) 2248-6561
e-mail : gk.sons@hotmail.com

LIMITED REVIEW REPORT

To
The Board of Directors
SIROHIA & SONS LTD.

We have reviewed the accompanying statement of unaudited financial results of **M/s SIROHIA & SONS LTD.** ("the Company"), for half year ended 30.09.2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.R.AGARWAL & ASSOCIATES
Chartered Accountants
(Firm Registration No. 323029E)

Agarwal.

(CA SHYAM SUNDAR AGARWAL)
Partner
(Membership No. 060033)

H. R. AGARWAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★

UDIN: 26060033AYVWGB2018

Place: Kolkata
Date: 13.11.2026

SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. In Lakhs) (Un-Audited) 30.09.2026	(Rs. In Lakhs) (Audited) 31.03.2026
Equity& Liabilities		
1. Equity		
a) Equity Share Capital	1,025.51	1,025.51
b) Reserves & Surplus	1,804.88	1,811.61
Sub-Total Equity	2,830.39	2,837.12
2. Non Current Liabilities		
Borrowings		
Unsecured Loan	-	-
Other Long Term Liabilities	-	-
Sub-Total Non Current Liabilities	-	-
3. Current Liabilities		
Financial Liabilities		
Short Term Borrowings		
Trade Payables		
a) Total Outstanding dues of micro enterprises and small enterprises		
b) Total Outstanding dues of creditors other than micro enterprises and small enterprises		
Other Current Liabilities	60.21	64.41
Provision	1.20	1.20
Sub-Total Current Liabilities	61.41	65.61
Total	2,891.80	2,902.73
Assets		
1. Non- Current Asset		
a) Fixed Asset	16.13	17.58
b) Financial Assets		
Investment	407.00	407.00
c) Deferred Tax Asset	0.67	0.67
d) Non-Current Assets	0.50	0.50
Sub-Total Non-Current Assets	424.30	425.75
2.Current Assests		
a) Inventories	-	-
b) Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	0.15	1.21
Loans and Advances	2,464.37	2,469.21
c) Other Current Assets	2.98	6.56
Sub-Total Current Assets	2,467.50	2,476.98
Total	2,891.80	2,902.73

Notes:

1 The above statement of Assets and Liabilities have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 13th November, 2026. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.

2 The Company operates mainly in one business segment, the segment reporting is not applicable.

3 The figures have been regrouped wherever necessary.

4 No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the quarter ended September 30, 2026.

5 The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

For, Sirohia & Sons Ltd

SIROHIA & SONS LTD. KOLKATA

Jitendra Sirohia
Director
Din - 00244740

Place:- Kolkata
Date:- 13/11/2026

SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

UN-AUDITED STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs In Lakhs)

Sr. No.	Particulars	6 Months Ended			Year to date figures
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	-	-	-	-
II	Other Income	0.20	10.42	20.70	31.12
III	**Total Income**	**0.20**	**10.42**	**20.70**	**31.12**
IV	**Expenses**				
a	Cost of Material Consumed	-	-	-	-
b	(Increase) / Decrease in stock in trade	-	-	-	-
c	Employee Cost	2.45	2.31	2.06	4.37
d	Finance Costs	-	-	-	-
e	Depreciation and amortisation expense	-	0.66	-	0.66
f	Other Expenses	4.48	15.84	2.53	18.37
	Total Expenses	**6.93**	**18.81**	**4.59**	**23.40**
V	**Profit/(Loss) before Tax (III - IV)**	**(6.73)**	**(8.39)**	**16.11**	**7.72**
VI	**Tax Expense**				
1	Current Tax	-	1.20	-	1.20
2	Deferred Tax	-	2.53	-	2.53
3	Tax Expense of Earlier Years	-	0.78	-	0.78
VII	**Profit/(Loss) for the period (V-VI)**	**(6.73)**	**(12.90)**	**16.11**	**3.21**
VII	**Other Comprehensive Income**				
A	(I) Items that will not be reclassified to profit or loss	-	-	-	-
	(i) Remeasurements of the defined benefits plans	-	-	-	-
	(ii) Equity instruments through Other Comprehensive Income	-	-	-	-
	(II) Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-
B	(I) Items that will be reclassified to profit or loss	-	-	-	-
	(II) Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-
IX	**Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period) (VII+VIII)**	**(6.73)**	**(12.90)**	**16.11**	**3.21**
X	**Paid up Equity Share Capital (Face Value Rs. 10/- per share)**	**1,025.51**	**1,025.51**	**1,025.51**	**1,025.51**
XI	**Reserve excluding Revaluation Reserves**				**1,811.61**
XII	**Earning Per Share (not annualised)**				
	Basic*	**(0.07)**	**(0.13)**	**0.16**	**0.03**
	Diluted*	**(0.07)**	**(0.13)**	**0.16**	**0.03**

Notes:

1 The above Un-Audited Financial Result have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 13th November, 2026. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.

2 No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the quarter ended on 30th September, 2026.

3 Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

For Sirohia & Sons Ltd

SIROHIA & SONS LIMITED KOLKATA

Jitendra Sirohia
Director
Din - 00244740

Place:- KOLKATA
Date:- 13/11/2026

SIROHIA

SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars			Un-audited As at 30.09.2026	Audited As at 31.03.2026
Cash flows from operating activities				
Profit before Tax and Extra Ordinary Items			(6.73)	7.72
Adjustments for:				
Depreciation and Amortization Expense			-	0.65
Loss from Sale of Fixed Assets			0.41	-
Operating Profit before Working Capital Change			-6.32	8.37
Adjustment for Change in				
(Increase)/ Decrease in Trade Receivables			-	-
(Increase)/ Decrease in Loans & Advances			4.84	(70.06)
(Increase)/ Decrease in Other Current Assets			3.58	(0.20)
(Increase)/ Decrease In Inventories			-	-
Increase/ (Decrease) in Other Payables			(4.20)	61.96
			(2.10)	0.07
Less:- Taxes Paid			-	(1.81)
Net Cash from Operating Activities			(2.10)	(1.74)
Cash flows from investing activities				
(Purchase) / Sales of Fixed Assets			1.04	-
(Purchase) / Sales of Investments			-	-
(Increase)/Decrease in Non Current Assets			-	-
Net cash generated from investing activities			1.04	-
Cash flows from financing activities				
Secured Loans Taken /(Repaid)			-	-
Unsecured Loans Taken / (Repaid)			-	-
Net cash from financing activities			-	-
Net increase/(decrease) in cash and cash equivalents			(1.06)	(1.74)
Opening Cash and Cash Equivalents:	**Cash on Hand**		0.01	0.01
		Cash at Bank	1.20	2.94
			1.21	2.95
Closing Cash & Cash equivalents:	**Cash on Hand**		0.01	0.01
		Cash at Bank	0.14	1.20
			0.15	1.21

Notes

i) Figures in brackets are outflows/deductions

ii) The Cash Flow Statement are prepared under the Indirect Method as set out in the Accounting Standard (IND AS 7) Statement of Cash Flow

For, Sirohia & Sons Ltd

Jitendra Sirohia
Director
Din - 00244740

Place : Kolkata
Date:- 13/11/2026