shanti
OVERSEAS (INDIA) LTD.
synthesizing organically

November 14, 2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G, BKC,
Bandra (East), Mumbai - 400 051.

SYMBOL: SHANTI

Subject: Outcome of the Board Meeting held on Saturday, November 14, 2026.

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Saturday, November 14, 2026 have interalia, considered and approved:

1. Un-audited Standalone and Consolidated Financial Results together with Limited Review Report thereon for the Quarter and Half year ended 30th September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The copy of the same is enclosed herewith.

Kindly note that the meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 06:00 P.M.

Kindly take the above on your records and oblige.

Thank You.

Yours Faithfully,
For Shanti Overseas (India) Limited

MANISH HARISHAN KAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:-09582612

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTER AND HALF YEAR ENDED UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Shanti Overseas (India) Limited,
Indore.

1) We have reviewed the accompanying Statement of Unaudited Standalone Financial Result of **Shanti Overseas (India) Limited** (''the Company'') for the quarter and half year ended 30th September, 2026 ("the Statement") , being submitted by Company to the Stock Exchange viz. The National Stock Exchange of India Limited ("NSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").

2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 Entity "("the Standard"),* 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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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.

301, Vastubh Apts, Near Hanuman Temple, Datta Pada, Cross Road No. 1, Borivali (E), Mumbai-400066
Contact Nos: 9892459697, 9594652888 Email ID: tosushantmehta@gmail.com

4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

5) **Other Matters:**

The Standalone Unaudited Financial results of the company for the quarter and half year ended 30th September, 2025 were reviewed by the predecessor audit firm, and they have expressed unmodified conclusions vide their report dated 14th November, 2025 on such Financial results.

Our conclusion on the Statement is not modified in respect of these matters.

For and on behalf of
B. L. Dasharda & Associates
Chartered Accountants
F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 14th November, 2026

UDIN No: 26112489IMYLVJ6095

SHANTI OVERSEAS (INDIA) LIMITED

Regd. Off.: 203, 2nd Floor, N.M. Verge, 8/5 Yeshwant Niwas Road, Indore, (M.P.) 452003

Email id: cs@shantioverseas.com, cfo@shantioverseas.com **Website: www.shantioverseas.com**

CIN: L74110MP2011PLC025807

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended on September 30, 2026 under IND AS

(₹ in lakhs, unless stated otherwise) (Except Earnings per Share)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Yearly
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Income**						
	I. Revenue from operations	280.00	-	-	280.00	32.00	432.00
	II. Other income	(0.00)	0.02	222.06	0.02	228.29	488.28
	Total Revenue (I + II)	**280.00**	**0.02**	**222.06**	**280.02**	**260.29**	**920.28**
2	**Expenses**						
	a) Cost of material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	-	-	36.00	36.00
	c) Changes in Inventories of Finished goods, Work in Progress and Stock in Trade	-	-	-	-	(36.00)	(36.00)
	d) Employee Benefits Expense	3.83	-	1.59	3.83	3.26	7.18
	e) Finance Cost	0.02	0.04	5.32	0.06	5.39	9.78
	f) Depreciation & Amortisation Expense	-	-	0.15	-	1.73	-
	g) Other Expenses	2.90	0.23	217.24	3.13	219.76	1,149.94
	Total Expenses	**6.76**	**0.27**	**224.31**	**7.03**	**230.15**	**1,166.91**
3	**Profit/(Loss) before Exceptional and extraordinary items and tax Expenses (1-2)**	**273.24**	**(0.25)**	**(2.25)**	**272.99**	**30.14**	**(246.64)**
4	Exceptional items **(Refer Note No 4)**	(455.54)	-	-	**(455.54)**	-	-
5	**Profit/(Loss) before extraordinary items and tax Expenses (3-4)**	**(182.30)**	**(0.25)**	**(2.25)**	**(182.55)**	**30.14**	**(246.64)**
6	Extra ordinary Item	-	-	-	-	-	-
7	**Profit/(Loss) before tax Expenses (5-6)**	**(182.30)**	**(0.25)**	**(2.25)**	**(182.55)**	**30.14**	**(246.64)**
8	**Tax expenses**						
	(i) Taxes of earlier years	-	0.72	-	0.72	-	12.91
	(ii) Current Tax	-	-	-	-	-	-
	(iii) Deferred Tax	-	-	10.24	-	26.10	489.03
	Total Tax Expenses	-	**0.72**	**10.24**	**0.72**	**26.10**	**501.95**
9	**Profit (+)/ Loss(-) for the Period (7-8)**	**(182.30)**	**(0.97)**	**(12.49)**	**(183.27)**	**4.05**	**(748.58)**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/ (loss) on defined benefit plans	-	-	-	-	-	1.30
	Income tax relating to re-measurement gain on defined benefit plans	-	-	-	-	-	(0.33)
	Total Other Comprehensive Income	-	-	-	-	-	**0.98**
11	**Total Comprehensive Income (9+10)**	**(182.30)**	**(0.97)**	**(12.49)**	**(183.27)**	**4.05**	**(747.61)**
12	Paid Up Equity Share Capital (Face Value of Rs. 10/- each)	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60
13	**Earning per share of Rs. 10/- each**						
(i)	a) Basic	(1.64)	(0.01)	(0.11)	(1.65)	0.04	(6.74)
	b) Diluted	(1.64)	(0.01)	(0.11)	(1.65)	0.04	(6.74)

Notes on financial results:-

1. The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended

2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on **14th November,2026.**

3. In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Audited Standalone Financial Results of the Company are posted on Company's website (www.shantioverseas.com) and on the website of NSE Limited (www.nseindia.com) where the Company's shares are listed.

4. During the current quarter ended September 30, 2026, the Company disposed of its shareholding in the wholly owned subsidiary, M/s Shaan Agro & Oil Extractions Private Limited on September 30, 2026. Consequently, the said company ceased to be a subsidiary of the Company from that date. The resultant Loss on disposal of subsidiary has been recognised in the Standalone Statement of Profit and Loss as an exceptional item.

5. The Company operates in single segment and hence does not have any additional disclosures to be made under Ind AS 108 on operating Segments.

6. Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

7. The figures for the quarter and half year ended 30th September,2025 were audited by erstwhile auditors and the same has been relied upon.

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026

SHANTI OVERSEAS (INDIA) LTD.
CIN : L74110MP2011PLC025807
UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2026
(Rs in lakhs, unless stated otherwise)

	PARTICULARS	As at 30th September 2026	As at 31st March 2026
	ASSETS		
	Non-Current Assets		
(a)	Property, Plant and Equipment	-	-
(b)	Right-of-Use Asset	-	-
(c)	Financial Assets		
	(i) Investements	-	456.00
	(ii) Other Financial Assets	-	150.90
(d)	Income Tax Assets (net)	-	-
(e)	Other Non-Current Assets	-	-
(f)	Deferred Tax Assets	-	-
	Total Non-Current Assets	**-**	**606.90**
	Current Assets		
(a)	Inventories	36.00	36.00
(b)	Financial Assets		
	(i) Trade Receivables	568.79	346.19
	(ii) Cash and Cash Equivalents	2.04	2.57
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans and advances	245.44	-
	(v) Others	-	-
(c)	Other Current Assets	78.81	121.92
	Total Current Assets	**931.08**	**506.69**
	Total Assets	**931.08**	**1,113.58**
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	1,110.60	1,110.60
(b)	Other Equity	(356.03)	(172.76)
	Total Equity	**754.57**	**937.84**
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	107.11	108.31
	(ii) Lease Liabilities	-	-
(b)	Provisions	-	-
(c)	Deferred Tax Liabilities (net)	-	-
	Total Non-Current Liabilities	**107.11**	**108.31**
	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	Dues to Micro enterprises & small enterprises	-	-
	Dues to Others	23.69	20.91
	(iii) Other Financial Liabilities	0.11	0.11
	(iv) Lease Liabilties	-	-
(b)	Other Current Liabilities	0.03	0.84
(c)	Provisions	45.57	45.57
	Total Current Liabilities	**69.40**	**67.43**
	Total Equity And Liabilities	**931.08**	**1,113.58**

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026

SHANTI OVERSEAS (INDIA) LTD.

CIN : L74110MP2011PLC025807

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30ST SEPTEMBER 2026

(Rs in lakhs, unless stated otherwise)

	PARTICULARS	Half Year Ended 30th September 2026	Half Year Ended 30th September 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	272.99	30.14
	Adjustments for:		
	Depreciation expense	-	1.73
	Finance Costs	0.06	5.39
	Interest on Deposit	-	(12.62)
	Loss/ (Profit) on Cancelleation of Lease	-	(2.12)
	Loss/ (Profit) on Sale of PPE	-	
	Loss / (Profit) on sale of Financial Asset	-	
	Round off	-	
	Operating profit before working capital changes	273.06	22.54
	Adjustments for:		
	Decrease/(Increase) in Inventories	-	(36.00)
	Decrease/(Increase) in Loans and Advances	(245.44)	(11.33)
	Decrease/(Increase) in Trade Receivables	(222.60)	67.90
	Decrease/(Increase) in Other Financial Assets	150.90	1.25
	Decrease/(Increase) in Other assets	43.11	186.27
	Increase/(Decrease) in Trade Payables	2.78	0.88
	Increase/(Decrease) in Other Financial Liabilities	-	(0.18)
	Increase/(Decrease) in Other Liabilities	(0.81)	(215.38)
	Increase/(Decrease) in Provisions	(0.00)	2.11
	Cash flow from operating activities post working capital changes	**0.99**	**18.07**
	Direct taxes	(0.72)	-
	Net cash flow from operating activities (A)	**0.27**	**18.07**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property Plant and Equipment	-	
	Proceeds from sale of assets (PPE / ROU)	-	0.11
	Interest received	-	12.62
	Proceeds from sale of Finacial Asset	-	-
	Sale of Shares	0.46	-
	Net cash used in investing activities (B)	**0.46**	**12.73**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds / Repament of Borrowings	(1.20)	(28.16)
	Interest paid	(0.06)	(5.39)
	Payments for Lease Liabilities	-	(1.69)
	Net cash used in financing activities (C)	**(1.26)**	**(35.24)**
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	**(0.53)**	**(4.44)**
	Cash and cash equivalents as at the beginning	**2.57**	**7.12**
	Cash and cash equivalents as at the end	**2.04**	**2.68**
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**(0.53)**	**(4.44)**

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTER AND HALF YEAR ENDED UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Shanti Overseas (India) Limited,
Indore.

1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SHANTI OVERSEAS (INDIA) LIMITED** ('the Holding Company'), which includes two subsidiaries together referred to as ('the Group') for the quarter and half year ended 30th September, 2026 ('the Statement'), attached here with, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 (" the Circular").

2) This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 14th November, 2026 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to express a conclusion 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 Entity "("the Standard"),* issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India 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:
   a) Shaan Agro Oils & Extractions Private Limited (100 % Subsidiary)

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 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.

6) The consolidated unaudited financial Statement includes the financial information of one subsidiary whose interim financial information reflects Group's share of Revenue from operations of Rs 126.76 lakhs and Net Profit after tax and total comprehensive income of Rs. 3.28 lakhs for quarter ended 30th September, 2026 as considered in the consolidated unaudited financial results .

7) **Other Matters:**
The Consolidated Unaudited Financial results of the company for the quarter and half year ended 30th September, 2025 were reviewed by the predecessor audit firm, and they have expressed unmodified conclusions vide their report dated 14th November, 2025 on such Financial results.

Our conclusion on the Statement is not modified in respect of these matters.

For and on behalf of
B. L. Dasharda & Associates
Chartered Accountants
F.R. No.: 112615W



CA Sushant Mehta
Partner
Membership Number: 112489
Place: Mumbai
Date: 14th November, 2026
UDIN No: 26112489SKDZHK4361

SHANTI OVERSEAS (INDIA) LIMITED

Regd. Off.: 203, 2nd Floor, N.M. Verge, 8/5 Yeshwant Niwas Road, Indore, (M.P.) 452003

Email id: cs@shantioverseas.com, cfo@shantioverseas.com Website: www.shantioverseas.com

CIN: L74110MP2011PLC025807

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended on September 30, 2026 under IND AS

(₹ in lakhs, unless stated otherwise) (Except Earnings per Share)

Sr. No	Particulars	Quarter Ended			Half 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
1	**Income**						
	I. Revenue from operations	406.76	-	264.13	406.76	614.74	1,392.48
	II. Other income	16.03	26.77	222.06	42.80	228.29	490.73
	Total Revenue (I + II)	**422.79**	**26.77**	**486.20**	**449.56**	**843.04**	**1,883.21**
2	**Expenses**						
	a) Cost of material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	263.48	-	618.01	1,119.48
	c) Changes in Inventories of Finished goods, Work in Progress and Stock in Trade	126.23	-	-	126.23	(36.00)	(162.23)
	d) Employee Benefits Expense	3.83	-	1.59	3.83	3.26	10.18
	e) Finance Cost	13.31	22.79	5.32	36.10	5.39	11.90
	f) Depreciation & Amortisation Expense	-	-	0.15	0.00	1.73	0.00
	g) Other Expenditure	2.90	0.70	217.44	3.60	219.96	1,151.55
	Total Expenses	**146.27**	**23.49**	**487.98**	**169.76**	**812.35**	**2,130.89**
3	**Profit/(Loss) before Exceptional and extraordinary items and tax Expenses (1-2)**	**276.52**	**3.28**	**(1.78)**	**279.80**	**30.69**	**(247.68)**
4	Exceptional items **(Refer Note No 4 below)**	75.51	-	-	75.51		-
5	**Profit/(Loss) before extraordinary items and tax Expenses (3-4)**	**352.04**	**3.28**	**(1.78)**	**355.32**	**30.69**	**(247.68)**
6	Extra ordinary Item	-	-	-			-
7	**Profit/(Loss) before tax Expenses (5-6)**	**352.04**	**3.28**	**(1.78)**	**355.32**	**30.69**	**(247.68)**
8	**Tax expenses**						
	(i) Taxes of earlier years	-	0.72	-	0.72		12.91
	(ii) Current Tax	-	-	-	-		-
	(iii) Deferred Tax	-	-	10.24	-	26.10	489.03
	Total Tax Expenses	**-**	**0.72**	**10.24**	**0.72**	**26.10**	**501.95**
9	**Profit (+)/ Loss(-) for the Period (7-8)**	**352.04**	**2.56**	**(12.02)**	**354.60**	**4.59**	**(749.63)**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/ (loss) on defined benefit plans	-	-	-	-	-	1.30
	Income tax relating to re-measurement gain on defined benefit plans	-	-	-	-	-	(0.33)
	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**0.98**
11	**Total Comprehensive Income (9+10)**	**352.04**	**2.56**	**(12.02)**	**354.60**	**4.59**	**(748.65)**
12	Paid Up Equity Share Capital (Face Value of Rs. 10/- each)	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60	1,110.60
13	**Earning per share of Rs. 10/- each**						
(i)	a) Basic	3.17	0.02	(0.11)	3.19	0.04	(6.75)
	b) Diluted	3.17	0.02	(0.11)	3.19	0.04	(6.75)

Notes on financial results:-

1. The Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended

2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on **14th November,2026.**

3. In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Audited Standalone Financial Results of the Company are posted on Company's website (www.shantioverseas.com) and on the website of NSE Limited (www.nseindia.com) where the Company's shares are listed.

4. During the current quarter ended September 30, 2026, the Company disposed of its shareholding in the wholly owned subsidiary, M/s Shaan Agro & Oil Extractions Private Limited on September 30, 2026. Consequently, the said company ceased to be a subsidiary of the Company from that date. The resultant reduction in Assets & liabilities and gain/loss on disposal of subsidiary has been recognised in the Consolidated Statement of Profit and Loss in accordance with Ind AS 110 – Consolidated Financial Statements.

5. The Company operates in single segment and hence does not have any additional disclosures to be made under Ind AS 108 on operating Segments.

6. Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

7. The figures for the previous quarter and Half Year ended 30th September,2025 were audited by the erstwhile auditors and the same has been relied upon.

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026

SHANTI OVERSEAS (INDIA) LTD.

CIN : L74110MP2011PLC025807

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2026

(Rs in lakhs, unless stated otherwise)

	PARTICULARS	As at 30th September 2026	As at 31st March 2026
	ASSETS		
	Non-Current Assets		
(a)	Property, Plant and Equipment	-	-
(b)	Right-of-Use Asset	-	-
(c)	Financial Assets		
	(i) Investements	-	-
	(ii) Other Financial Assets	-	-
(d)	Income Tax Assets (net)	-	-
(e)	Other Non-Current Assets	-	-
(f)	Deferred Tax Assets	-	224.13
	Total Non-Current Assets	**-**	**224.13**
	Current Assets		
(a)	Inventories	36.00	162.23
(b)	Financial Assets		
	(i) Trade Receivables	568.79	949.00
	(ii) Cash and Cash Equivalents	2.04	3.25
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans and advances	245.44	1,223.21
	(v) Others	-	-
(c)	Other Current Assets	78.81	126.56
	Total Current Assets	**931.09**	**2,464.24**
	Total Assets	**931.09**	**2,688.37**
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	1,110.60	1,110.60
(b)	Other Equity	(356.02)	(710.62)
	Total Equity	**754.58**	**399.98**
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	107.11	1,615.81
	(ii) Lease Liabilities	-	-
(b)	Provisions	-	-
	Total Non-Current Liabilities	**107.11**	**1,615.81**
	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	Dues to Micro enterprises & small enterprises	-	-
	Dues to Others	23.69	622.33
	(iii) Other Financial Liabilities	0.11	3.11
	(iv) Lease Liabilties	-	-
(b)	Other Current Liabilities	0.03	1.17
(c)	Provisions	45.57	45.97
	Total Current Liabilities	**69.40**	**672.58**
	Total Equity And Liabilities	**931.09**	**2,688.37**

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026

SHANTI OVERSEAS (INDIA) LTD.

CIN : L74110MP2011PLC025807

Unaudited Consolidated Statement of Cash Flows for the year Half Year ended 30th September 2026

(Rs in lakhs, unless stated otherwise)

		Half Year ended 30th September 2026	Half Year ended 30th September 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	355.32	30.69
	Adjustments for:		
	Depreciation expense	-	1.73
	Finance Costs	36.10	5.39
	Interest on Deposit	-	(12.62)
	Profit / Loss on cancellation of Lease	-	(2.12)
	Loss/ (Profit) on Sale of PPE	-	-
	Loss / (Profit) on sale of Financial Asset	-	-
	Operating profit before working capital changes	**391.41**	**23.07**
	Adjustments for:		
	Decrease/(Increase) in Inventories	126.23	(36.00)
	Decrease/(Increase) in Loans and Advances	977.77	(11.33)
	Decrease/(Increase) in Trade Receivables	380.20	(426.93)
	Decrease/(Increase) in Other Financial Assets	-	(14.75)
	Decrease/(Increase) in Other assets	47.75	185.68
	Increase/(Decrease) in Trade Payables	(598.64)	476.68
	Increase/(Decrease) in Other Financial Liabilities	(3.00)	(0.18)
	Increase/(Decrease) in Other Liabilities	(1.13)	(215.40)
	Increase/(Decrease) in Provisions	(0.40)	2.17
	Increase/(Decrease) in Lease Liability	-	-
	Cash flow from operating activities post working capital changes	**1,320.19**	**(16.99)**
	Direct taxes	(223.41)	-
	Net cash flow from operating activities (A)	**1,543.59**	**(16.99)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property Plant and Equipment	-	-
	Sale of Property Plant and Equipment	-	0.11
	Interest received	-	12.62
	Investment	-	-
	Sale of Investment	-	-
	Purchase of Shares	-	-
	Net cash used in investing activities (B)	**-**	**12.73**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Borrowings	(1,508.70)	6.48
	Interest paid	(36.10)	(5.39)
	Payments for Lease Liabilities	-	(1.69)
	Net cash used in financing activities (C)	**(1,544.79)**	**(0.60)**
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	**(1.20)**	**(4.86)**
	Cash and cash equivalents as at the beginning	**3.25**	**8.19**
	Cash and cash equivalents as at the end	**2.04**	**3.33**
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**(1.20)**	**(4.86)**

Notes

1. The Cash Flow Statement has been prepared in accordance with 'Indirect method' as set out in Ind AS - 7 - 'Statement of Cash Flows', as notified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.
2. Previous Year figures have been regrouped and rearranged to match with current year classification.

For & on behalf of the Board of Directors
SHANTI OVERSEAS (INDIA) LIMITED

MANISH HARISHANKAR DUBEY

Manish Harishankar Dubey
Managing Director
DIN:- 09582612

Place:- Mumbai
Date : November 14, 2026