SIMANDHAR IMPEX LIMITED

CIN:L46498MH2023PLC415552

31.01.2026

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

Scrip Code No: 544662

Sub: Outcome of the Board Meeting held on 31st January, 2026

Dear Sir/Madam

This is to inform you that pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e. on Saturday, the January 31, 2026, have considered and approved the Un-audited Standalone Financial Results of the Company for the Quarter and Nine months ended 31st December, 2025.

In respect of above, we enclosed herewith the following:

1) Un-Audited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2025.

2) Independent Auditor's Review Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on the Un-Audited Standalone Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2025.

The meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 11:35 a.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Simandhar Impex Limited**

Prashant Vora
Managing Director
DIN: 06574912

Independent Auditor's Review Report on the Unaudited Quarterly and Year to date financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Simandhar Impex Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Simandhar Impex Limited ("the Company") for the quarter ended 31st December 2025 and Year to date results for the period 1st April, 2025 to 31st December 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, amended (the "Listing Relations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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 ("Listing Regulations"), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Bohara Shah & Co.
Chartered Accountants
ICAI Firm Registration No. 143865W

MBShal

Monik B. Shah
(Partner)
Membership No. 160452
Place: Mumbai
Date: 31st January, 2026
UDIN: 26160452CMHYIZ9331

BOHARA SHAH & CO. THANE CHARTERED ACCOUNTANTS

SIMANDHAR IMPEX LIMITED

CIN : L46498MH2023PLC415552

Registered Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@simandharimpex.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		01-10-2025 31-12-2025 (Unaudited)	01-07-2025 30-09-2025 (Unaudited)	01-10-2024 31-12-2024 (Unaudited)	01-04-2025 31-12-2025 (Unaudited)	01-04-2024 31-12-2024 (Unaudited)	01-04-2024 31-03-2025 (Audited)
	Income						
1	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
2	Other income	0.00	0.00	0.00	0.00	0.00	0.00
3	**Total Income from Operations (net) (1+2)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4	**Expenses**						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade/Demerged Trading Stock Received	64.13	0.00	0.00	64.13	0.00	0.00
	(c) Changes in inventories of finished goods. work-in-progress and stock-in-trade (opening-Closing)	-64.13	0.00	0.00	-64.13	0.00	0.00
	(D) Employee benefits expense	0.75	0.00	0.00	0.75	0.00	0.00
	(E) Finance cost	0.00	0.00	0.00	0.00	0.01	0.01
	(F) Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	3.77	0.23	0.23	4.24	0.47	0.75
	Total expenses	**4.52**	**0.24**	**0.24**	**5.00**	**0.48**	**0.76**
5	**Profit /(Loss) from operations before exceptional items and tax (3-4)**	**-4.52**	**-0.24**	**-0.24**	**-5.00**	**-0.48**	**-0.76**
6	Exceptional items	0.75	0.00	0.00	0.75	0.24	0.41
7	**Profit/(Loss) before tax (5+ 6)**	**-5.27**	**-0.24**	**-0.24**	**-5.75**	**-0.72**	**-1.17**
8	**Tax expense:**						
	(a) Current	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
9	**Net Profit /(Loss) after tax (7-8)**	**-5.27**	**-0.24**	**-0.24**	**-5.75**	**-0.72**	**-1.17**
10	**Other Comprehensive Income**						
(A)	I) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	II) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
11	**Total Comprehensive Income Income (9+10)**	**-5.27**	**-0.24**	**-0.24**	**-5.75**	**-0.72**	**-1.17**
	Earnings Per Share (not annualised)						
12	**Paid up Equity share Capital (Face Value of Rs. 10/- each)**	**305.69**	**1.00**	**1.00**	**305.69**	**1.00**	**1.00**
13	**Earnings per share (of Rs.lO/- each) (not annualised)**						
	(a)Basic	-0.02	-0.24	-0.24	-0.02	-0.72	-1.17
	(b) Diluted	-0.02	-0.24	-0.24	-0.02	-0.72	-1.17

Notes :

1. The above Standalone Un-audited Financial Results have been reviewed by the Audit Committee and subsquently approved by the Board of Directors at Its meeting held on 31st January, 2026. The statutory Auditors of the Company have carried out limited review of the above Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025 pursuant to regulation 33 of SEBI (Listing Obligations and Dlsdosure Requirements) Regulations, 2015.
2. The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
3. In the Meeting of Board of Directors held on 14th May, 2024 the Board had approved the Scheme of Arrangement and the De-merger of'Jewellry Business of the Company into Simandhar lmpex Ltd (100% Subsidiary of the Company) on going concern basis. The company has received Observation Letter from BSE Limited vide letter no. DCS/ AMALI/TS/R37 /3512/2024-25 dated 5th February, 2025 and the Company had received No objection certificate and Consent from Creditors for dispension of the their meeting and received approval from Shareholders at the meeting of the Company held on 20th June, 2025 conducted as per the order received from Hon'ble National Company Law Tribunal. Mumbai (NCLT) dated 24th April 2025. On October 13, 2025, the Hon'ble National Company law Tribunal. Mumbai (NCLT) sanctioned the Scheme. The Company received the certified true copy of the order on October 16, 2025. Consequent upon filing of the certified copies of NCLT order by the Company and the Resulting company with the respective jurisdictional Registrar of Companies on October 17, 2025, the Scheme has become effective from October 17,2025. The Scheme, Inter alia, provided for de-merger, transfer and vesting of the Jewellry Business from the Company into the Resulting Company on a going concern basis and Issuance of three equity share In the Resulting Company for every Ten equity share held in the Company as on the record date i.e. November 5, 2025. On November 8, 2025, the Resullting Company has allotted 30,56,925 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. November 5, 2025, in the share exchange ratio 3:10 i.e. 3 (Three) fully paid-up equity share of the Resulting Company having face value of Rs.10/- each for every 10 (Ten) fully paid-up equity share of Rs. 10/- each of the Company. The equity shares of the Resulting Company listed on BSE Limited on December 22, 2025. Management has accounted for the demerger In accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and Liabilities have been transferred to Resulting Company at their respective book values.
4. The above Financial Results are also available on our website www.simandharimpex.com and stock exchange website www.bseindia.com
5. Previous periods / years' figures. have been re-grouped / re-classified, where necessary to make it comparable with the current period.

For and on behalf of Directors
Simandhar Impex Limited

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 31.01.2026