

To,
Department of Corporate Service,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

SCRIP CODE: 540259

Sub: Outcome of Board Meeting held on today, 10th February, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we here by inform you that the meeting of the board of directors of the company was held on 10th February, 2026 at 04.00 PM and concluded on 6:15 PM at the registered office of the company situated at 4, Sharad Flats, Opp. Dharnidhar Derasar, B/h. Sales India, Paldi, Ahmedabad-380007, Gujarat, India.

The board considered and approved following;

1. Considered and approved the Un-Audited Standalone Financial Results along with Limited Review Report for the quarter ended on 31st December,2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Standalone Financial Results of the Company for the quarter ended on 31st December,2025.

Kindly take the same on your record.

Thanking you,

Yours Faithfully,

For, Shangar Decor Limited

Samirbhai Shah
Managing Director
DIN: 00787630



wedding decor - theme decor - exhibitions - religious & corporate events

CIN No. : L36998GJ1995PLC028139

4, Sharad Flats, Opp. Dharnidhar Derasar, B/h. Sales India, Paldi, Ahmedabad-380007.

(M.) : 98250 23622, 98250 31622

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Limited Review Report on Standalone Quarter Ended as on 31st December, 2025 Unaudited Financial Results of SHANGAR DECOR LTD pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of SHANGAR DECOR LTD

We have reviewed the accompanying statement of unaudited financial results of SHANGAR DECOR LTD for the quarter ended 31st December, 2025 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 2025" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 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. Our responsibility is to issue a report on the statement based on our review.

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 the Entity", issued by the ICAI. 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 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.

Emphasis of Matter

As an integral part of our audit procedures, the presented balances for Trade Receivables, Trade Payables, and all Loans and Advances (including any deposits made or received) as of the balance sheet date are pending comprehensive verification. This verification involves two critical steps: firstly, obtaining direct confirmations from the specific external parties involved in these transactions, such as customers, vendors, and loan counterparties. Secondly, a thorough reconciliation will be performed to match these external confirmations with the company's internal ledger records, aiming to ensure the precision and validity of these reported amounts.

The reliable value and supporting documents relating to the investments were also not presented to us. Accordingly, we have relied upon the management's representations and the management letter in this regard. Our conclusion is not modified in respect of this matter.

S K BHAVSAR & CO.

CHARTERED ACCOUNTANTS



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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 10th February, 2026

Place : Ahmedabad

For, S K Bhavsar & Co.

Chartered Accountants

Firm No. 145880W



Shivam Bhavsar
(Shivam Bhavsar)

Proprietor

M. No. 180566

UDIN: 26180566OGZVWQ6409

1047, Sun Gravitas, Nr. Shyamal Cross Road, Satellite, Ahmedabad-380 015.

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SHANGAR DECOR LIMITED
(CIN: L36998GJ1995PLC028139)

Reg. Office- 4, Sharad Flats, Opp. Dharnidhar Temple, Ahmedabad-380007.

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

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine Months ended December 31, 2025 (Year to date for Current Period)	Nine Months ended December 31, 2024 (Year to date for Previous Period)	For the year ended on March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	515.77	269.70	655.34	1,026.84	1,184.25	1,832.30
	(b) Other Income	-	0.35	1.92	0.40	2.14	26.66
	Total Revenue (Net)	515.77	270.05	657.25	1,027.24	1,186.38	1,858.95
2	Expenses						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	175.49	193.20	268.48	530.06	334.29	770.83
	c. Changes in inventories of Stock-in-Trade	115.29	(93.92)	(156.36)	(100.81)	(130.70)	(200.50)
	d. Employee benefits expenses	8.21	9.87	13.97	35.78	28.72	42.38
	e. Finance Cost	1.31	1.38	2.56	3.75	4.34	5.54
	f. Depreciation and Amortization Expenses	90.52	64.97	41.57	211.61	115.34	170.88
	g. Other Expenses	58.35	44.78	290.36	210.73	519.35	942.28
	Total Expenses	449.17	220.28	460.58	891.11	871.34	1,731.41
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	66.60	49.77	196.67	136.13	315.04	127.55
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	66.60	49.77	196.67	136.13	315.04	127.55
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	66.60	49.77	196.67	136.13	315.04	127.55
8	Tax Expenses						
	(a) Current Tax	2.74	21.80	46.94	33.18	77.75	44.45
	(b) Deferred Tax	(4.21)	11.53	1.66	6.20	1.66	2.20
	(c) Earlier Period Tax Effect	-	-	0.91	-	0.91	-
	Total Tax Expenses	(1.47)	33.33	49.52	39.38	80.33	46.64
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	68.08	16.44	147.16	96.75	234.72	80.91
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	68.08	16.44	147.16	96.75	234.72	80.91
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	68.08	16.44	147.16	96.75	234.72	80.91
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	68.08	16.44	147.16	96.75	234.72	80.91
17	Details of equity share capital						
	Paid-up Equity Share Capital	4,896.16	4,896.16	4,896.16	4,896.16	4,896.16	4,896.16
	Face Value of Equity Share Capital	1.00	1.00	5.00	1.00	5.00	1.00
18	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.01	0.00	0.15	0.02	0.24	0.02
	Diluted Earning (Loss) per share from Continuing operations	0.01	0.00	0.15	0.02	0.24	0.02
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.01	0.00	0.15	0.02	0.24	0.02
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.01	0.00	0.15	0.02	0.24	0.02



Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on February 10, 2026.
2	The above unaudited results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3	There are no Reportable segments, which signify or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements. The Company operates in one primary segment i.e. "Event Management".
4	Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever necessary, to make them comparable with those of the current years/periods.
5	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: Ahmedabad
Date: 10th February, 2026

For and on Behalf of the Board of Shangar Décor Limited
Shul Samir R

Mr Samir R Shah
(DIN: 00787630)
(Managing Director)

