



To,
Listing Operations
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: 29-05-2026

Scrip Code: 539683

Subject: Outcome of Board Meeting held on May 29, 2026

Dear Sir/ Madam,

With reference to the above captioned subject and in compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held on Friday, May 29, 2026 has *inter-alia* transacted the following business:

- a) Approved Audited Financial Results of the Company for the quarter and year ended March 31, 2026;
- b) Approved re-appointment of M/s. Siddiqui & Associates, Practicing Company Secretaries (COP: 1284) as the Secretarial Auditor of the Company for the Financial year 2026-27;
- c) Approved re-appointment of M/s R Niwas & Associates, Chartered Accountants, (FRN: 001828C) as Internal Auditor of the Company for the Financial Year 2026-27;
- d) Approved amendment to the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information framed under Regulation 8 of the SEBI (Prohibition of Insider Trading) Regulations, 2015.

Pursuant to the provisions of Regulation 33 of the Listing Regulations, please find enclosed herewith Audited Financial Results of the Company for the quarter and year ended March 31, 2026, together with Auditor's Report thereon. The Financial Results will be published in the newspaper shortly.

A copy of the amended Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information is also enclosed herewith for your perusal.

Further, the relevant disclosures required under Regulation 30 of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 are enclosed herewith as **Annexure I**. The Board meeting commenced at 3:00 P.M. and concluded at 4.15 P.M.

You are requested to take the same on record and oblige.

Thanking You,
Yours faithfully,
For **Shivkamal Impex Limited**

RUPALI
KULSHRESTHA
Rupali Kulshrestha
Company Secretary
& Compliance Officer
(Membership No. A41565)

Digitally signed by RUPALI
KULSHRESTHA
Date: 2026.05.29 16:52:04 +05'30'

Encl: As above



Annexure I

Name	M/s Siddiqui & Associates, Practicing Company Secretaries (Secretarial Auditor)	M/s R Niwas & Associates, Chartered Accountants (Internal Auditor)
Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment	Re-appointment
Date of appointment and term of appointment	29-05-2026 For Financial year 2026-27	29-05-2026 For Financial year 2026-27
Brief profile (in case of appointment)	M/s Siddiqui & Associates is a practicing Company Secretaries firm with its lead partner having an experience of more than 25 years.	M/s R Niwas & Associates is a Chartered Accountants Firm with its leading partner having an experience of more than 30 years.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Shivkamal Impex Limited

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying annual Financial Results of Shivkamal Impex Limited (the Company) the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these Financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are



reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the



audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2026 being balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures upto third quarter of the current financial year, which were subjected to limited review by us.

Date: 29.05.2026

Place: New Delhi



CA. Anil Kumar Garg
Partner

M. No. 084003

UDIN: 26084003CQGAOB9056

**SHIVKAMAL IMPEX LIMITED**

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

Tel: 011-43464014, e-mail: info@shivkamalimpex.com

Website: www.shivkamalimpex.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

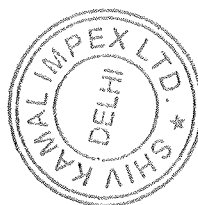
(Rs. In lakhs except earning per share)

Particulars		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations					
a)	Interest Income	13.55	13.38	13.46	53.42	51.20
	Total Revenue from operations (I)	13.55	13.38	13.46	53.42	51.20
II.	Other income	-	-	-	-	-
III.	Total Income (I + II)	13.55	13.38	13.46	53.42	51.20
IV	Expenses:					
a)	Finance costs	0.07	-	0.04	0.07	0.04
b)	Impairment of financial instruments (Net)	4.07	-	2.53	4.07	2.53
c)	Employees benefits expenses	1.20	0.90	1.05	3.90	3.30
d)	Depreciation, amortisation and impairment	0.12	0.12	0.10	0.39	0.40
e)	Other expenses	4.92	2.50	2.72	11.31	8.02
	Total expenses (IV)	10.38	3.52	6.44	19.74	14.29
V	Profit/(Loss) before exceptional and tax (III - IV)	3.17	9.86	7.02	33.68	36.91
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	3.17	9.86	7.02	33.68	36.91
VIII	Tax expense:					
(1)	Current tax	1.13	2.49	1.77	8.80	9.29
(2)	Deferred tax	0.00	(0.01)	0.00	0.01	0.00
(3)	Tax expense for prior years	-	-	0.00	-	0.00
	Total Tax Expense (VIII)	1.13	2.48	1.77	8.81	9.29
IX	Profit/(loss) for the period (VII-VIII)	2.04	7.38	5.25	24.87	27.62
X	Other Comprehensive Income					
(A)	(i) Items 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) Items 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 (X)	-	-	-	-	-
XI.	Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and other comprehensive Income for the period)	2.04	7.38	5.25	24.87	27.62
XII	Paid up equity share capital (face value of Rs. 10 each)	100.56	100.56	100.56	100.56	100.56
XIII	Other equity excluding revaluation reserves				628.33	603.46
XIV	Earnings per equity share (of Rs. 10 each) (not annualised except for the year end)					
(a)	Basic	₹ 0.20	₹ 0.73	₹ 0.52	₹ 2.47	₹ 2.75
(b)	Diluted	₹ 0.20	₹ 0.73	₹ 0.52	₹ 2.47	₹ 2.75

For and on behalf of the Board of Directors of
Shivkamal Impex Limited

Place: New Delhi

Date: 29-05-2026

Manu Jain
(Director)
DIN-07801467

**SHIVKAMAL IMPEX LIMITED**

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

Tel: 011-43464014, e-mail: info@shivkamalimpex.com

Website: www.shivkamalimpex.com

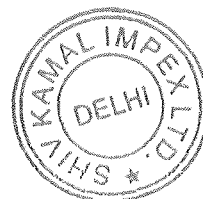
Audited Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars		As at 31-03-2026	As at 31-03-2025
A	ASSETS		
1	Financial Assets		
a)	Cash and cash equivalents	0.86	44.30
b)	Bank Balance other than (a) above	373.01	369.48
c)	Loans	353.35	288.91
2	Non Financial Assets		
a)	Current tax assets (Net)	0.53	0.68
b)	Deferred Tax Assets (Net)	0.22	0.23
c)	Property, Plant and Equipment	1.46	0.93
d)	Other non-financial assets	1.00	-
	Total Assets	730.43	704.53
B	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
a)	Payables		
	(I) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.54	0.51
2	Non- Financial Liabilities		
a)	Other non-financial liabilities	-	-
	Total Liabilities	1.54	0.51
3	EQUITY		
(a)	Equity share capital	100.56	100.56
(b)	Other equity	628.33	603.46
	Total Equity	728.89	704.02
	Total Liabilities & Equity	730.43	704.53

Place: New Delhi

Date: 29-05-2026

For and on behalf of the Board of Directors of
Shivkamal Impex limited

Ma 7=

Manu Jain
(Director)
DIN-07801467

**SHIVKAMAL IMPEX LIMITED**

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

Tel: 011-43464014, e-mail: info@shivkamalimpex.com

Website: www.shivkamalimpex.com

Audited Statement of Cash Flow

(Rs. in Lakhs)

PARTICULARS		Year ended March 31, 2026	Year ended March 31, 2025
1	Cash Flow From Operating Activities		
	Profit Before Tax	33.68	36.91
	Adjustments for:		
	Depreciation	0.39	0.40
	Impairment of financial instruments (Net)	4.07	2.53
	Interest on Income tax	0.07	0.04
	Operating Profit Before Working Capital Changes	38.21	39.88
	Adjustment for net (increase)/decrease in operating assets		
	Bank Balance other than cash & cash equivalents	(3.53)	74.29
	Loans	(68.51)	(62.86)
	Adjustment for net increase/(decrease) in operating liabilities		
	Other payables	1.03	0.19
	Other non-financial liabilities	-	(0.03)
	Net Changes in working capital	(71.01)	11.59
	Cash (used)/generated from operation before tax	(32.80)	51.47
	Income Taxes paid (Net)	(8.73)	(9.82)
	Net Cash From Operating Activities	(41.53)	41.65
2	Cash Flow From Investing Activities		
	Purchase of Property, Plant & Equipment	(0.95)	-
	Sale of Property, Plant & Equipment	0.04	-
	Security Deposit paid	(1.00)	-
	Net Cash From Investing Activities	(1.91)	-
3	Cash Flow From Financing Activities		
	Net Cash Flow From Financing Activities	-	-
	Net Increase/(Decrease) In Cash And Cash Equivalents (1+2+3)	(43.44)	41.65
	Cash And Cash Equivalent As At The Beginning Of The Year	44.30	2.65
	Cash And Cash Equivalent As At The End Of The Year	0.86	44.30

Place: New Delhi

Date: 29-05-2026

For and on behalf of the Board of Directors of
Shivkamal Impex Limited

Manu Jain
Manu Jain
 (Director)
 DIN-07801467



SHIVKAMAL IMPEX LIMITED

CIN: L52110DL1985PLC019893

Regd. Office: Second Floor, Block-E-11, Green Park (Extn.) New Delhi-110016

Tel: 011-43464014, e-mail: info@shivkamalimpex.com

Website: www.shivkamalimpex.com

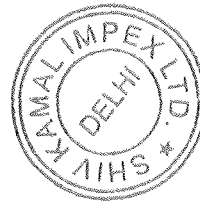
Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have audited the results for the quarter and year ended March 31, 2026.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The company is engaged primarily in the business of Financial services and accordingly there are no separate reportable operating segments as per Ind AS 108 dealing with Operating Segments.
- 4 The Company does not have any subsidiary/associate/joint venture entity(ies).
- 5 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year.
- 6 Figures of previous period have been regrouped/reclassified, wherever necessary, to make them comparable and to conform with current period classification.
- 7 The above Financial Results for the quarter and year ended March 31, 2026 have been signed by Mr. Manu Jain who has been duly authorized by the Board to sign such results in the Board Meeting held on May 29, 2026.

Place: New Delhi

Date: 29-05-2026

For and on behalf of the Board of Directors of
Shivkamal Impex Limited



Manu Jain
Manu Jain
(Director)
DIN-07801467



To,
Listing Operations
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: May 29, 2026

Scrip Code: 539683

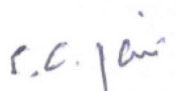
Sub: Declaration regarding Auditor's Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares M/s. Multi Associates, Chartered Accountants (Firm Registration No. 509955C), Statutory Auditors of the Company has furnished an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on record.

Thanking You
Yours faithfully,

For **Shivkamal Impex Limited**


Sugan Chand Jain
(CEO & CFO)



SHIVKAMAL IMPEX LIMITED

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information

1 INTRODUCTION

SEBI (Prohibition of Insider Trading) Regulations, 2015 (“**PIT Regulations**”) was published in the Official Gazette on January 15, 2015 and it came into force on the one hundred and twentieth day from the date of its publication in the Official Gazette i.e. May 15, 2015. Regulation 8 of the PIT Regulations provides as under:

- (1) *The board of directors of every company, whose securities are listed on a stock exchange, shall formulate and publish on its official website, a code of practices and procedures for fair disclosure of unpublished price sensitive information that it would follow in order to adhere to each of the principles set out in Schedule A to these regulations, without diluting the provisions of the regulations in any manner.*
- (2) *Every such code of practices and procedures for fair disclosure of unpublished price sensitive information and every amendment thereto shall be promptly intimated to the stock exchanges where the securities are listed.*

Further, Securities and Exchange Board of India (‘SEBI’) vide SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018 notified on 31st December, 2018, had amended PIT Regulations, which was effective from 1st April, 2019. As per the amendment, Regulation 3(2A) of the PIT Regulations provides as under:

The board of directors of a listed company shall make a policy for determination of “legitimate purposes” as a part of “Codes of Fair Disclosure and Conduct” formulated under regulation 8.

In pursuance to the above, the Company (Shivkamal Impex Limited) had amended the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (hereinafter referred to as ‘the Code’) which was approved by the Board of Directors at its meeting held on April 1, 2019 and the revised Code was effective from that date.

The PIT Regulations have been further amended vide SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2025 which was effective from June 10, 2025. The instant Code is hereby modified in line with the aforesaid amendments and is approved by the Board of Directors at their meeting held on May 29, 2026. The revised Code shall be effective from May 29, 2026 and shall supersede and all the earlier versions of the Code framed by the Company from time to time.

2 DEFINITIONS

Words and expressions used but not defined in this Code shall have the same meaning as assigned to them under PIT Regulations or SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or SEBI Act, 1992 or Securities Contracts Regulation Act, 1956 or the Depositories Act, 1996 or the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 or the Companies Act, 2013 or any other relevant law/

SHIVKAMAL IMPEX LIMITED

legislation applicable to the Company and the rules and regulations made thereunder, as the case may be or any amendment thereto.

3 MANNER OF DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

- 3.1. The Company shall ensure prompt, timely and adequate public disclosure of Unpublished Price Sensitive Information ('UPSI'), through forums like widely circulated media and/or stock exchanges where the securities of the Company are listed, that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.
- 3.2. The Company shall ensure uniform and universal dissemination of UPSI to avoid selective disclosure.
- 3.3. In order to ensure uniform and universal dissemination of UPSI, the price sensitive information shall be first communicated to the stock exchanges where the Securities of the Company are listed before such information is released to the investors, research analysts, media or any section of people. The same shall also be posted on the website of the Company at <http://www.shivkamalimpex.com/>.

4 CHIEF INVESTOR RELATIONS OFFICER

The Compliance Officer of the Company shall be designated as the Chief Investor Relations Officer ('CIRO') to deal with dissemination and disclosure of UPSI in a fair and unbiased manner.

He/she shall be responsible for determining whether any particular information amounts to UPSI or not and shall also ensure that the Company complies with the disclosure requirements of PIT Regulations on a continuous basis in a timely manner.

5 PROMPT DISSEMINATION OF UNPUBLISHED PRICE SENSITIVE INFORMATION THAT GETS DISCLOSED SELECTIVELY, INADVERTENTLY OR OTHERWISE TO MAKE SUCH INFORMATION GENERALLY AVAILABLE

The Company shall ensure that where any UPSI gets disclosed selectively, inadvertently or otherwise, the same along with any clarification / information, if any, shall be promptly disseminated to the stock exchanges and shall also be posted on the Company's website <http://www.shivkamalimpex.com/>.

6 APPROPRIATE AND FAIR RESPONSE TO QUERIES ON NEWS REPORTS AND REQUESTS FOR VERIFICATION OF MARKET RUMORS BY REGULATORY AUTHORITIES

The Chief Investor Relations Officer shall make sure that prompt, appropriate and fair responses are submitted in response to queries raised by media companies in news reports and requests for verification of market rumors by any regulatory or statutory authority.

The Directors and employees shall promptly direct any queries on news reports or requests

SHIVKAMAL IMPEX LIMITED

for verification of market rumors received from any regulatory or statutory authority or from any other source to CISO in order to enable him to submit responses to the aforesaid queries or requests.

CISO shall be responsible for deciding whether any public announcement is required to be released for issuing clarification, verification or denial on the market rumors, before or after submission of appropriate disclosures as aforesaid.

7 ENSURING THAT INFORMATION SHARED WITH ANALYSTS AND RESEARCH PERSONNEL IS NOT UPSI

All the Directors and employees of the Company shall ensure that any information shared with analysts and research personnel should not be UPSI. In case, such information is shared inadvertently, the concerned Director or employee shall immediately inform CISO who shall take immediate steps to publicly disseminate such information.

All the meetings or conferences with analysts and research personnel organized by the Company shall be attended by CISO who shall exercise extreme care and caution while dealing with analysts' questions that raise concerns outside the intended scope of discussion. Unanticipated questions should be taken note of and an expedient response shall be furnished later.

8 DEVELOPING BEST PRACTICES TO MAKE TRANSCRIPTS OR RECORDS OF PROCEEDINGS OF MEETINGS WITH ANALYSTS AND OTHER INVESTOR RELATIONS CONFERENCES ON THE OFFICIAL WEBSITE TO ENSURE OFFICIAL CONFIRMATION AND DOCUMENTATION OF DISCLOSURES MADE

The Company shall make transcripts or records of the proceedings of meetings with analysts and other investor relations conferences and the same shall be disseminated on Company's website to ensure official confirmation and documentation of disclosures made.

9 HANDLING OF All UPSI ON A NEED-TO-KNOW BASIS

All UPSI shall be handled on a need-to-know basis i.e., such information shall be disclosed to a person only where such communication is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations and possession of such information will not give rise to any conflict of interest or misuse of such information in any manner.

10 LIMITED ACCESS TO CONFIDENTIAL INFORMATION

All the UPSI shall be identified and its confidentiality shall be maintained as per the requirements of PIT regulations.

Files containing confidential UPSI shall be kept fully secured. Computer files must have adequate security of login and password etc.

SHIVKAMAL IMPEX LIMITED

11 POLICY FOR DETERMINATION OF LEGITIMATE PURPOSE

The term “legitimate purposes” shall include sharing of UPSI in the ordinary course of business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the PIT Regulations.

Any person in receipt of UPSI pursuant to a “legitimate purpose” shall be considered an “insider” for purposes of PIT Regulations and due notice shall be given to such persons to maintain confidentiality of such UPSI in compliance with PIT Regulations.

12 MAINTENANCE OF STRUCTURED DIGITAL DATABASE

The Board of directors shall ensure that a structured digital database is maintained containing the nature of UPSI and the names of such persons or entities as the case may be who have shared the information and also the names of such persons with whom information is shared under PIT Regulations along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such databases shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database.

13 DISCLOSURE

This Code shall be disclosed on the Company’s website at <http://www.shivkamalimpex.com/> and shall be promptly intimated to the stock exchanges where the Securities of the Company are listed.

14 AMENDMENT TO THE CODE

The Company reserves all right to modify and/or make necessary amendments in this Code as it may deem fit. Any amendment to this Code shall be informed to the stock exchange where securities of the Company are listed and shall also be posted on the website of the Company.

If at any point a conflict of interpretation / information between the Code and any regulations, rules, guidelines, notification, clarifications, circulars, master circulars/ directions issued by relevant authorities (“Regulatory Provisions”) arises, then interpretation of the Regulatory Provisions shall prevail. In case of any amendment(s) and/or clarification(s) to the Regulatory Provisions, the Code shall stand amended accordingly from the effective date specified as per the Regulatory Provisions.