Silky Overseas Limited

Jawahra Pardhana Road, Village Jawahra,
Tehshil Khanpur, Dist. Sonepat, Haryana-131305

CIN : U17110DL2016PLC298888
PAN : AAXCS0302D

Date: May 26, 2026

To,
The Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai - 400051
Maharashtra, India

SYMBOL: SILKY

SUB.: Outcome of the Board Meeting held on May 26, 2026 – Approval of Audited Financial Results for the Quarter and Year ended March 31, 2026

Dear Sir / Madam,

Pursuant to Regulation 30 read with Part-A of the Schedule-III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company in their Meeting held today i.e. Tuesday, May 26, 2026, have inter-alia, considered and approved the following:

1- Audited (Standalone) Financial Results along with Independent Auditor's Review Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2026. In this regard following are attached:

   a) Audited (Standalone) Financial Results
   b) Independent Auditor's Review Report
   c) Declaration on Unmodified Opinion

2- The Board took note of the Order No. AC2238956/13(4)/RD(NR)/2026/205 dated 16th April, 2026 passed by the Regional Director (Northern Region), approving shifting of the Registered Office of the Company from the National Capital Territory of Delhi to the State of Haryana. The Board further took note that the certified copy of the aforesaid Order has already been filed by the Company with the Registrar of Companies in e-Form INC-28 on 15th May, 2026. The Board authorised Mr. Ananya Goyal, Director of the Company, to sign and file e-Form INC-22 and such other forms, documents, papers and writings as may be required with the Registrar of Companies and/or other authorities in connection with shifting of the Registered Office of the Company to the State of Haryana.

Regd. Office: F-1, Plot No. A-48, 1st Floor, Block-A, Wazirpur, Industrial Area, Delhi-110052 India
Phone: +91-7404088823 • **Email:** info@silkyoverseas.com

3- The Board approved availing/continuing to avail Car Loan Facility amounting to ₹24,17,000/- (Rupees Twenty Four Lakhs Seventeen Thousand Only) from Bank of Baroda, Parliament Street Branch in terms of the sanction letter issued by the Bank.

4- The Board considered and approved the proposal for availing financial assistance/working capital facility under the Emergency Credit Line Guarantee Scheme (ECLGS) 5.0 introduced by the Government of India for providing financial support to MSMEs and the aviation industry facing liquidity constraints arising out of the West Asia crisis.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 21:15 P.M.

You are requested to take the above information on record and disseminate the same on your website.

For and on behalf of **SILKY OVERSEAS LIMITED**

HARSHIT GUPTA
Digitally signed by HARSHIT GUPTA
Date: 2026.05.26 21:24:14 +05'30'

Harshit Gupta
Company Secretary & Compliance Officer
M. No.: A74909

MANISH PANDEY AND ASSOCIATES
Chartered Accountants
B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh
Phone : 9325625300, E-Mail : camanishpandey@hotmail.com

Independent Auditors' Report on the Half Yearly and Year to Date Audited Financial Results of the Company for the period ended March 31, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Silky Overseas Limited

Opinion

We have audited the accompanying statement of Half Yearly and Year to Date Audited Financial Results of Silky Overseas Limited (the "company") for the half year ended March 31, 2026 and the year to date results for the period 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 ("LODR 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 LODR Regulations in this regard; and

ii. give 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 half year ended March 31, 2026 and the year to date results for the period 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 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 half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give 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 Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

• 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 up to 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.

For Manish Pandey & Associates
Chartered Accountants
Firm's Registration: 019807C

CA Devraj Lenka
Partner
MRN: 455563
UDIN: 26455563ZROMJM4535
Place: Noida
Date: 26th May 2026

SILKY OVERSEAS LIMITED (Formerly known as Silky Overseas Private Limited)

CIN - U17110DL2016PLC298888

F-1 , PLOT NO A-48,1ST FLOOR, BLK A, WAZIRPUR INDUSTRIAL AREA,DELHI,110052,DELHI

Statement of Profit and Loss Account

Particulars	**Quarterly**			**Half Yearly**		**Year Ended**	
	31-03-2026	**31-12-2025**	**31-03-2025**	**31-03-2026**	**30-09-2025**	**31-03-2026**	**31-03-2025**
	(Audited)	**Unaudited**	**Audited**	**(Audited)**	**(Unudited)**	**(Audited)**	**(Audited)**
Revenue from operations							
I. Revenue from Operations	1,250.18	3,209.33	2,365.60	4,459.51	6,311.33	10,770.84	12,382.20
II. Other Income	13.16	2.19	9.95	15.35	1.23	16.58	42.97
	-	-	-	-	-	-	-
III. Total income (1+2)	**1,263.34**	**3,211.52**	**2,375.55**	**4,474.86**	**6,312.56**	**10,787.42**	**12,425.17**
IV. Expenses							
Cost of Materials Consumed	2,095.40	1,546.74	300.62	3,642.14	3,270.44	6,912.58	6,745.65
Purchase of Stock in Trade	(149.88)	617.35	2,285.45	467.47	3,070.27	3,537.75	3,094.07
Changes in Inventories	(550.79)	369.25	(517.91)	(181.54)	(1,330.45)	(1,511.99)	483.04
Employee Benefits Expense	(240.09)	142.25	(87.29)	(97.84)	282.10	184.26	157.93
Finance Costs	60.02	49.73	48.03	109.75	102.62	212.36	190.37
Depreciation and Amortisation Expense	54.54	54.44	48.78	108.98	78.06	187.04	176.24
Other Expenses	66.25	106.35	36.26	172.60	157.07	329.67	185.43
IV. Total expenses	**1,335.45**	**2,886.11**	**2,113.94**	**4,221.56**	**5,630.11**	**9,851.67**	**11,032.73**
V. Profit/(Loss) before exceptional item and tax (III - IV)	**(72.12)**	**325.41**	**261.61**	**253.30**	**682.45**	**935.74**	**1,392.44**
VI. Exceptional items & Extraordinary Items							
-Prior Period Items	-	-	-	-	-	-	(0.80)
VII. Profit before tax (V - VI)	**(72.12)**	**325.41**	**261.61**	**253.30**	**682.45**	**935.74**	**1,393.24**
VIII. Tax Expense:							
MAT credit entitlement	-	-	-	-	-	-	-
Current Tax	(7.73)	(82.60)	-	(90.33)	(160.16)	(250.49)	(368.08)
Deferred Tax	18.56	(3.98)	-	14.58	(14.58)	-	11.49
Earlier Year Tax	-		(1.40)	(6.78)	-	(6.78)	1.40
Total Tax Expense	**10.83**	**(86.57)**	**(1.40)**	**(82.52)**	**(174.74)**	**(257.27)**	**(355.20)**
IX. Profit/(Loss) for the period (VII + VIII)	**(61.29)**	**238.84**	**260.21**	**170.77**	**507.70**	**678.47**	**1,038.04**
X. Earnings per equity share:							
(1) Basic	(1.05)	4.43	5.83	2.92	10.35	11.59	23.26
(2) Diluted	(1.05)	4.43	5.83	2.92	10.35	11.59	23.26
XI (i) Paid-up Equity Share Capital (Face Value of 10/- each)	636.76	636.76	446.20	636.76	636.76	636.76	446.20
(ii) Reserves excluding revaluation reserves as per balance sheet						5,174.68	2,105.85

For & on behalf of Directors of Silky Overseas Limited

For SILKY OVERSEAS LTD.

Sawarmal Goyal
Managing Director
DIN: 01896767

Director

Place : Delhi
Date : 26-May-26

SILKY OVERSEAS LIMITED (Formerly known as Silky Overseas Private Limited) CIN: U17110DL2016PLC298888 Notes to Financial Results

1. The above Audited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on May 26, 2026.
2. The Results for the for the quarter, Half year and year ended march 31,2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).EPS for the Quarterly result are not annuualised.
5. The management has exercised necessary due diligence to ensure that the results provide a true and fair view of its affairs.
6. The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
7. The company has issued 19,05,600 equity shares of ₹ 10 each at a premium of ₹ 151 each by way of initial public offer ("IPO") and got listed on SME Platform of NSE Limited on July 7 , 2025.
8. The Financial Results include the results for the Quarter/half year ended March 31, 2026 being the balancing figure between the figures in respect of the full financial year and the unaudited year to date figures up to the half year ended September 30, 2025 and Quarter ended December 31, 2025 of the current financial year. The management has exercised the necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
9. Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For & on behalf of Directors of

Silky Overseas Limited

For SILKY OVERSEAS LTD.

Director

Sawar Mal Goyal
Managing Director
DIN – 01896767
Date – 26-05-2026

SILKY OVERSEAS LIMITED (Formerly known as Silky Overseas Private Limited)
CIN - U17110DL2016PLC298888
F-1 , PLOT NO A-48,1ST FLOOR, BLK A, WAZIRPUR INDUSTRIAL AREA,DELHI,110052,DELHI
(All amounts in Indian Rupees in Lakhs unless otherwise stated)
Balance Sheet as at 31 March 2026

Annexure-I
(INR In Lakhs)

Sr.No	Particulars	As at 31-03-2026 Audited	As at 31-03-2025 Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
	(a) Share Capital	636.76	446.20
	(b) Reserves & Surplus	5,174.68	2,105.85
		5,811.44	2,552.05
2	**Non-current liabilities**		
	(a) Long-Term Borrowings	505.37	615.43
	(b) Long-Term Provisions	62.81	41.70
		568.18	657.13
3	**Current Liabilities**		
	(a) Short-Term Borrowings	1,957.87	1,402.14
	(b) Trade Payables:		
	(A) total outstanding dues of micro, small and medium enterprises; and	-	0.74
	(B) total outstanding dues of creditors other than micro, small and medium enterprises	489.90	2,229.96
	(c) Other Current Liabilities	124.67	121.95
	(d) Short-Term Provisions	265.53	390.18
		2,837.97	4,144.96
	TOTAL	**9,217.59**	**7,354.14**
II	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	1,591.75	1,165.13
	(ii) Intangible Assets	-	-
	(iii) Capital WIP	440.42	25.22
	(b) Non Current Investments	-	-
	(c) Deferred Tax Assets (net)	33.98	40.76
	(d) Other Non-Current Assets	762.39	12.39
		2,828.54	1,243.49
2	**Current Assets**		
	(a) Inventories	2,710.63	1,547.68
	(b) Trade Receivables	1,891.23	2,633.32
	(c) Cash and Cash Equivalents	33.92	4.12
	(d) Short-Term Loans and Advances	1,753.26	1,925.53
	(e) Other Current Assets	-	-
		6,389.04	6,110.65
	TOTAL	**9,217.59**	**7,354.14**

For & on behalf of Directors of Silky Overseas Limited

For SILKY OVERSEAS LTD.

Director

Sawarmal Goyal
Managing Director
DIN: 01896767

Place : Delhi
Date : 26-May-26

SILKY OVERSEAS LIMITED (Formerly known as Silky Overseas Private Limited)
CIN - U17110DL2016PLC298888
F-1 , PLOT NO A-48,1ST FLOOR, BLK A, WAZIRPUR INDUSTRIAL AREA,DELHI,110052,DELHI
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Statement of Cash Flows

	PARTICULARS	**For the period ended**	
		31-03-2026	**31-03-2025**
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax	935.74	1,393.24
	Depreciation & Amortisation	187.04	176.24
	Interest Paid	212.36	190.37
	Interest Income	-	-
	Provision for Gratuity	-	15.97
	Provision for Bonus	-	9.54
	(Profit)/loss on Sale of Assets	-	
	Operating Profit before Working Capital Changes	**1,335.14**	**1,785.35**
	Adjusted for:		
	Inventories	(1,162.95)	121.10
	Trade receivables	742.09	(1,724.55)
	Short Term Loans & Advances	172.27	(809.01)
	Other Current Assets	-	-
	Trade Payable	(1,740.80)	1,591.34
	Other Current Liabilities	2.72	33.65
	Short term provision	(13.06)	-
	Increase/(Decrease) in Other Non-Current Assets		
	Long Term Provisions	21.11	
	Deferrd Tax	-	
	Other Non Current Assets	(750.00)	(0.10)
		(2,728.63)	**(787.58)**
	Cash generated/(used) From Operations	**(1,393.48)**	**997.77**
	Income Tax Paid	362.07	214.90
	Net Cash generated/(used in) from Operating Activities (A)	**(1,755.56)**	**782.88**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Sale/(Purchase) of plant & equipment, Intangiable & Capital WIP	(1,028.87)	(38.04)
	Net Cash used in Investing Activities (B)	**(1,028.87)**	**(38.04)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Increase in share capital (Net of Issue Expenses)	2,580.91	-
	Net Proceeds from long term borrowing	(110.05)	(268.17)
	Net Proceeds from short term borrowing	555.74	(286.73)
	IPO related expenses	-	
	Finance Cost	(212.36)	(190.37)
	Net Cash used in Financing Activities (C)	**2,814.23**	**-745.27**
	Net Increase/(Decrease) in Cash and Cash Equivalents	29.81	(0.43)
	Cash and Cash Equivalents at the beginning of the year	4.12	4.55
	Cash and Cash Equivalents at the end of the year	33.92	4.12

Note :-
1. Components of Cash & Cash Equivalent

Particulars	**31-03-2026**	**31-03-2025**
a. Balances with banks	-	0.99
b. FD with banks	16.50	-
c. Cash in hand	17.42	3.13
Total	**33.92**	**4.12**

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.
3. Figures in Brackets represents outflow.

As per our report of even date

For & on behalf of Directors of Silky Overseas Limited

For SILKY OVERSEAS LTD.

Director

Sawarmal Goyal
Managing Director
DIN: 01896767

Place : Delhi
Date : 26-May-2026

Silky Overseas Limited

Jawahra Pardhana Road, Village Jawahra,
Tehshil Khanpur, Dist. Sonepat, Haryana-131305
CIN : U17110DL2016PLC298888
PAN : AAXCS0302D

Date: May 26, 2026

To,
The Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai - 400051
Maharashtra, India

SYMBOL: SILKY

SUB.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Audit Report with Unmodified Opinion

Pursuant to provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that M/s. Manish Pandey & Associates, Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion in respect of the Audited Financial Results (Standalone) of the Company for the year ended March 31, 2026.

For and on behalf of **SILKY OVERSEAS LIMITED**

HARSHIT GUPTA
Digitally signed by HARSHIT GUPTA
Date: 2026.05.26 21:20:25 +05'30'

Harshit Gupta
Company Secretary & Compliance Officer
M. No.: A74909