



November 06, 2025

To,  
**The Manager,**  
**Listing Department,**  
**National Stock Exchange of India Limited,**  
**'Exchange Plaza', C-1, Block 'G',**  
**BandraKurla Complex, Bandra (E),**  
**Mumbai – 400051**

**Subject: Outcome of the Board Meeting held on November 06, 2025**  
**Ref: Symbol – SHIVAUM**

Dear Sir/ Madam,

In continuation of our letter dated October 31, 2025, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on November 06, 2025, inter alia considered and approved the following;

1. The unaudited Standalone Financial Results set out in compliance with Accounting Standards for the half year ended September 30, 2025 together with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report thereon are enclosed.
2. The unaudited Consolidated Financial Results set out in compliance with Accounting Standards for the half year ended September 30, 2025 together with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report thereon are enclosed.

Independent Auditors Report thereon for Standalone and Consolidated Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The meeting of Board of Directors commenced at 03:30 P.M. to 04:00 P.M.

The aforesaid results are also being disseminated on Company's website at <https://www.shivaumsteels.com/>

You are requested to take the above on record.

Thanking You,  
Yours faithfully,

**For Shiv Aum Steels Limited**

**Sanjay N Bansal**  
**Whole-time Director**  
**DIN:00235509**

GSTIN: 27AAFCS9987G1ZL

CIN NO: L27105MH2002PLC135117

Regd. & Admin Office: 515, The Summit Business Bay, Near  
WEH Metro Station, A.K. Road, Andheri (E.), Mumbai-400 093

Tel : 022-26827900/01/02/03/04  
Fax: 022-26827899

E-info@shivaumsteels.com  
www.shivaumsteels.com



**Limited Review Report on Unaudited Quarterly and Year-to-date Standalone Financial Results of Shiv Aum Steels Limited Under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to  
The Board of Director of  
**SHIV AUM STEELS LIMITED**

1. We have reviewed the accompanying statement of Unaudited financial results of Shiv Aum Steels Limited ('the Company') for the period half year ended 30<sup>th</sup> September, 2025 (The Statements). This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 and accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the financial Statement based on our review.
2. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 – "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,

**For Agrawal Jain & Gupta**  
ICAI Registration No.: 013538C  
UDIN: 25405875BMJAEY6628

**Gaurav Jain** Digitally signed by Gaurav Jain  
Date: 2025.11.06 16:08:25  
+05'30'  
Gaurav Jain  
Partner:  
Membership No.: 405875  
Date: 6<sup>th</sup> November 2025

**SHIV AUM STEELS LIMITED**

CIN: L27105MH2002PLC135117

Reg Office: 515, THE SUMMIT BUSINESS BAY, OPP. CINEMAX WESTERN EXPRESS WAY, A.K. ROAD ANDHERI (EAST) Mumbai Mumbai City MH 400093  
Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com

**Standalone Financial Results for the Half year ended 30th Septemcbr 2025**

Sl No.	Particulars	(Amt in Rs. Lakhs)			
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	30.09.2024(Unau dited)	Year Ended 31.03.2025 (Audited)
1	<b>Income</b>				
a	Revenue from Operations				
b	Other Income	22,091.05	29,959.51	24,860.04	54,819.55
	<b>Total Income</b>	119.00	152.30	494.02	646.32
2	<b>Expenses</b>	<b>22,210.05</b>	<b>30,111.81</b>	<b>25,354.06</b>	<b>55,465.87</b>
a	Cost of Operations (Direct Expenses)				
b	Purchase of Traded Goods	590.61	936.00	767.76	1,703.76
c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	18,806.25	28,003.64	24,865.79	52,869.44
e	Employee benefits expense	1,453.03	(202.42)	(2,106.50)	(2,308.92)
f	Finance Cost	220.99	259.45	218.59	478.04
g	Depreciation and amortisation expense	383.09	416.38	359.10	775.48
i	Other Expenses	22.61	29.25	27.06	56.31
	<b>Total Expenses</b>	366.85	366.05	246.76	612.81
3	<b>Profit/Loss before Exceptional and Extraordinary Items and tax</b>	<b>21,843.43</b>	<b>29,808.35</b>	<b>24,378.56</b>	<b>54,186.92</b>
4	Exceptional Items	366.62	303.46	975.50	1,270.96
5	<b>Profit/Loss before Extraordinary Items and tax (3-4)</b>	-	-	-	-
6	Extraordinary Items	366.62	303.46	975.50	1,278.96
7	<b>Profit/Loss before tax (5-6)</b>	-	-	-	-
8	Tax Expenses	366.62	303.46	975.50	1,278.96
a	Current Tax				
b	Prior Year tax Short/ Excess Provisions of Income Tax	99.51	93.63	219.58	313.21
c	Deferred Tax	-	-	(0.59)	(0.59)
	<b>Income Tax Expenses</b>	5.75	(5.47)	5.25	(0.22)
9	<b>Profit after tax (3-4)</b>	<b>105.27</b>	<b>88.16</b>	<b>224.25</b>	<b>312.40</b>
10	Paid up Equity Share Capital (Face value of Rs. 10/- per share)	261.35	215.30	751.25	966.55
11	Reserve excluding Revaluation Reserve as per balance sheet	1,360.04	1,360.04	1,360.04	1,360.04
12	Earning Per Share (Face Value of Rs 10 each)	10,460.04	10,198.69	9,983.39	10,198.69
	Basic (In Rupees)				
	Diluted (In Rupees)	1.92	1.58	5.52	7.11
		1.92	1.58	5.52	7.11
		Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED



Sanjay Narendra Bansal

Director

DIN :00235509

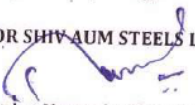
Dated : 6th November 2025



**Notes**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th November 2025 . The Auditors of the company have carried out Limited Review of the above consolidated financial results.
2. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principals (GAAP) under the Historical Cost Conventions of Accrual Basis. GAAP Comprises Accounting Standards specified under Section 133 of the Act r.w.r 7 of th Companies (Accounts) Rules 2014 (to the extent Applicable) the Accounting Policies have been consistently applied unless otherwise stated.
3. As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of Financial Results.
4. Statement includes results for half year ended 30th September 2025 and corresponding figures for half year ended 31st March 2025 also the full year Audited results for the year ended 31st March 2025 and Corresponding figures for year half year ended 30th Septemebr 2024 is Disclosed.
5. Earnings Per Share are computed by dividing the Net profit attributable to the equity holders of the company by the Weighted Average number of equity shares outstanding during the period. Half yearly EPS are not annualised.
- 6 Previous year / period figures have been rc grouped, re-arranged wherever considered necessary
- 7.The Company business is Trading in steel all activities are carried within India . As such there are no seprate reportable segments as per Accounting standard 17 (Segment Reporting).

**FOR SHIV AUM STEELS LIMITED**

  
Sanjay Narendra Bansal  
Director

DIN :00235509

Dated : 6th November 2025



**SHIV AUM STEELS LIMITED**  
**CIN: L27105MH2002PLC135117**  
**Reg Office: 515, THE SUMMIT BUSINESS BAY, OPP. CINEMAX WESTERN EXPRESS WAY, A.K. ROAD ANDHERI (EAST)**  
**Mumbai Mumbai City MH 400093**  
**Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com**  
**Standalone Statement of Assets and Liabilities as at 30th September 2025**

(Amt in Rs. Lakhs)

Particulars		As at 30th September 2025 (Un Audited)	As at 31st- March-2025 (Audited)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital			
(b) Reserves and surplus		1,360.04	1,360.04
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings		10,460.04	10,198.69
(b) Long-term Provisions		1,240.00	1,350.00
<b>3 Current liabilities</b>			
(a) Short-term borrowings		19.38	19.38
(b) Trade payables		6,256.41	7,967.69
Outstanding dues of Micro Enterprises and Small Enterprises		-	-
Outstanding dues of creditors other than Micro Enterprises and Small Enterprises		36.94	34.98
(c) Other current liabilities		82.98	41.43
(d) Short-term provisions		218.39	223.67
<b>TOTAL</b>		<b>430.20</b>	<b>330.69</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets		995.14	991.61
Less: Accumulated Depreciation		(616.54)	(593.94)
(ii) Intangible Assets		10.70	10.70
<b>Net Block</b>		<b>389.30</b>	<b>408.38</b>
(b) Non Current Investments		233.57	233.57
(c) Deferred tax Assets (Net)		12.76	18.51
(d) Long-term loans and advances		5.93	5.93
<b>2 Current assets</b>			
(a) Current Investments		1,135.42	919.98
(b) Inventories		9,664.69	11,117.72
(c) Trade receivables		4,264.12	5,229.23
(d) Cash and Bank Balances		767.66	749.85
(e) Short-term loans and advances		3,630.94	2,843.40
<b>TOTAL</b>		<b>20,104.40</b>	<b>21,526.57</b>

FOR SHIV AUM STEELS LIMITED

Saniy Narendra Bansal

Director

DIN :00235509

Dated : 6th November 2025



**SHIV AUM STEELS LIMITED**  
CIN: L27105MH2002PLC135117

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Standalone Statement Cashflow for the year ended 30th September 2025

(Amt in Rs. Lakhs)

Sr. No.	Particulars	As at 30th September 2025 (Un Audited)	As at 31st- March-2025 (Audited)
A.	<b>Cash flow from Operating Activities</b>		
	Net Profit Before tax as per Statement of Profit & Loss	366.62	1,278.96
	Adjustments for :		
	Depreciation & Amortisation Exp.	22.61	56.31
	Loss (Profit) on Sale of Assets	-	-
	Interest Income	(25.46)	(112.13)
	Finance Cost	383.09	775.48
	Rental Income from Investment of Properties	(0.30)	(0.60)
	Other Adjustments	(37.78)	(415.04)
	<b>Operating Profit before working capital changes</b>	<b>708.78</b>	<b>1,582.98</b>
	<b>Changes in Working Capital</b>		
	Trade receivable	965.11	(299.05)
	Short term Loans and Advances	(787.54)	151.10
	Inventories	1,453.03	(2,308.92)
	Short Term Borrowings	(1,711.28)	1,952.73
	Trade Payables	43.51	(77.99)
	Other Current Liabilities	(5.28)	(4.83)
	Long Term provisions	-	(3.92)
	Short term Provisions	439.60	(43.61)
		<b>397.15</b>	<b>(634.49)</b>
	<b>Net Cash Flow from Operation</b>	<b>1,105.93</b>	<b>948.49</b>
	Less: Extraordinary items (Prior Period Items)	-	-0.59
	Less : Income Tax paid	(439.60)	(315.92)
	<b>Net Cash Flow from Operating Activities (A)</b>	<b>666.32</b>	<b>631.99</b>
B.	<b>Cash flow from investing Activities</b>		
	Purchase of Fixed Assets (Net)	(3.53)	(23.61)
	Sale of Fixed Assets	-	-
	Profit/(Loss) on Sale of Assets	-	-
	Interest Income	25.46	112.13
	Investment Sales	116.04	1,319.57
	Investment Purchases	(293.69)	(1,113.63)
	Rent Income	0.30	0.60
	<b>Net Cash Flow from Investing Activities (B)</b>	<b>(155.41)</b>	<b>295.05</b>
C.	<b>Cash Flow From Financing Activities</b>		
	Proceeds From Issue of shares capital	-	-
	(Decrease)/Increase in Share Premium	-	-
	Finance Cost	(383.09)	(775.48)
	Repayment of Secured & Unsecured Loans	(110.00)	450.00
	Miscellaneous Exp (IPO Exp)	-	-
	Interest Paid	-	-
	<b>Net Cash Flow from Financing Activities (C)</b>	<b>(493.10)</b>	<b>(325.48)</b>
D.	<b>Net (Decrease)/ Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>17.80</b>	<b>601.55</b>
E.	Opening Cash & Cash Equivalents	749.85	148.30
F.	<b>Cash and cash equivalents at the end of the period</b>	<b>767.66</b>	<b>749.85</b>

FOR SHIV AUM STEELS LIMITED

Saniay Narendra Bansal  
Director  
DIN :00235509  
Dated : 6th November 2025





**Independent Auditor Review Report on unaudited quarterly Consolidated Financial Results of Shiv aum Steels Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended and half year ended 30th September 2025.**

To Board of Directors  
**SHIV AUM STEELS LIMITED**

We have reviewed the accompanying statement of Unaudited consolidated financial results of Shiv Aum Steels Limited ('the Company') for the period half year ended 30th September, 2025 (The Statements). This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 and accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the consolidated financial Statement based on our review.

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

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated financial statement includes the results of the Parent includes the wholly owned subsidiary company Shivoham Ventures Private Limited.

We review the interim financial results and financial information of one subsidiary included in the Statement, whose interim financial results / financial information reflects total assets of ₹ 879.47 lakhs as at September 30, 2025, total revenues of ₹ 1,037.74 lakhs and total net profit / (loss) after tax of ₹ (2.93) lakhs

**For Agrawal Jain & Gupta**  
ICAI Registration No.: 013538C  
UDIN: 25405875BMJAEX3600

Gaurav Jain Digitally signed by Gaurav Jain  
Date: 2025.11.06 16:09:44 +05'30'

Gaurav Jain  
Partner:  
Membership No.: 405875  
Date: 6<sup>th</sup> November 2025

**SHIV AUM STEELS LIMITED**

CIN: L27105MH2002PLC135117

Reg Office: 515, The Summit Business Bay, Opp. Cinemax Western Express Way, A.K. Road Andheri (East) Mumbai 400093

Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com

**Consolidated Financial Results for the Half year ended 30th Septemebr 2025**

S I No.	Particulars	(Amt in Rs. Lakhs)			
		Half Year Ended			Year Ended
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	30.09.2024 (Unau dited)	31.03.2025 (Audited)
1	<b>Income</b>				
	a Revenue from Operations	22,948.78	30,344.60	25,169.39	55,513.98
	b Other Income	96.01	167.95	459.92	627.87
	<b>Total Income</b>	<b>23,044.79</b>	<b>30,512.55</b>	<b>25,629.31</b>	<b>56,141.86</b>
2	<b>Expenses</b>				
	a Cost of Operations (Direct Expenses)	603.91	922.07	783.44	1,705.51
	b Purchase of Traded Goods	19,609.11	28,333.86	25,125.00	53,458.86
	c Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	1,453.03	(202.42)	(2,106.50)	(2,308.92)
	e Employee benefits expense	223.01	262.75	220.61	483.36
	f Finance Cost	389.98	427.01	372.04	799.05
	g Depreciation and amortisation expense	22.61	29.25	27.06	56.31
	i Other Expenses	380.43	401.56	253.15	654.71
	<b>Total Expenses</b>	<b>22,682.09</b>	<b>30,174.08</b>	<b>24,674.80</b>	<b>54,848.87</b>
3	<b>Profit/Loss before Exceptional and Extraordinary Items and tax</b>	<b>362.70</b>	<b>338.47</b>	<b>954.51</b>	<b>1,292.99</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit/Loss before Extraordinary Items and tax (3-4)</b>	<b>362.70</b>	<b>338.47</b>	<b>954.51</b>	<b>1,292.99</b>
6	Extraordinary Items	-	-	-	-
7	<b>Profit/Loss before tax (5-6)</b>	<b>362.70</b>	<b>338.47</b>	<b>954.51</b>	<b>1,292.99</b>
8	<b>Tax Expenses</b>				
	a Current Tax	100.39	97.18	219.58	316.76
	b Prior Year tax Short/ Excess Provisions of Income Tax	-	0.05	(0.50)	(0.45)
	c Deferred Tax	4.77	(5.52)	5.30	(0.22)
	<b>Income Tax Expenses</b>	<b>105.16</b>	<b>91.71</b>	<b>224.38</b>	<b>316.09</b>
9	Profit after tax (7-8)	<b>257.54</b>	<b>246.76</b>	<b>730.13</b>	<b>976.89</b>
10	Paid up Equity Share Capital (Face value of Rs. 10/- per share)	<b>1,360.04</b>	<b>1,360.04</b>	<b>1,360.04</b>	<b>1,360.04</b>
11	Reserve excluding Revaluation Reserve as per balance sheet	<b>10,495.63</b>	<b>10,238.09</b>	<b>9,991.33</b>	<b>10,238.09</b>
12	<b>Earning Per Share (Face Value of Rs 10 each)</b>				
	Basic (In Rupees)	1.89	1.81	5.37	7.18
	Diluted (In Rupees)	1.89	1.81	5.37	7.18
		Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED

Saniay Narendra Bansal

Director

DIN : 00235509

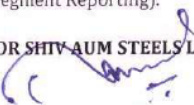
Dated : 6th November 2025



**Notes**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th November 2025 . The Auditors of the company have carried out Limited Review of the above consolidated financial results.
2. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principals (GAAP) under the Historical Cost Conventions of Accrual Basis. GAAP Comprises Accounting Standards specified under Section 133 of the Act r.w.r 7 of th Companies (Accounts) Rules 2014 (to the extent Applicable) the Accounting Policies have been consistently applied unless otherwise stated.
3. As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of Financial Results.
4. Statement includes results for half year ended 30th September 2025 and corresponding figures for half year ended 31st March 2025 also the full year Audited results for the year ended 31st March 2025 and Corresponding figures for year half year ended 30th Septemehr 2024 is Disclosed.
5. Earnings Per Share are computed by dividing the Net profit attributable to the equity holders of the company by the Weighted Average number of equity shares outstanding during the period. Half yearly EPS are not annualised.
- 6 Previous year / period figures have been re grouped, re-arranged wherever considered necessary
- 7.The Company business is Trading in steel all activities are carried within India . As such there are no seprate reportable segments as per Accounting standard 17 (Segment Reporting).

FOR SHIV-AUM STEELS LIMITED

  
Santay Narendra Bansal  
Director  
DIN :00235509  
Dated : 6th November 2025



**SHIV AUM STEELS LIMITED**  
CIN: L27105MH2002PLC135117

Reg Office: 515, The Summit Business Bay, Opp. Cinemax Western Express Way, A.K. Road Andheri (East) Mumbai  
400093

Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com  
Consolidated Statement of Assets and Liabilities as at 30th September 2025

(Amt in Rs. Lakhs)

Particulars	As at 30th September 2025 (Un Audited)	As at 31st- March-2025 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	1,360.04	1,360.04
(b) Reserves and surplus	10,495.64	10,238.10
<b>2 Non-current liabilities</b>		
(a) Long-term borrowings	1,240.00	1,350.00
(b) Long-term Provisions	19.38	19.38
<b>3 Current liabilities</b>		
(a) Short-term borrowings	6,256.41	8,077.26
(b) Trade payables	-	-
Outstanding dues of Micro Enterprises and Small Enterprises	37.05	35.06
Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	84.05	41.43
(c) Other current liabilities	223.47	227.82
(d) Short-term provisions	117.87	334.23
<b>TOTAL</b>	<b>19,833.91</b>	<b>21,683.32</b>
<b>II. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	995.14	991.61
Less: Accumulated Depreciation	(616.54)	(593.94)
(ii) Intangible Assets	10.70	10.70
<b>Net Block</b>	<b>389.30</b>	<b>408.38</b>
(b) Non Current Investments	232.57	232.57
(c) Deferred tax Assets (Net)	13.74	18.51
(d) Long-term loans and advances	5.93	5.93
<b>2 Current assets</b>		
(a) Current Investments	1,135.42	919.98
(b) Inventories	9,664.69	11,117.72
(c) Trade receivables	4,903.96	5,950.73
(d) Cash and Bank Balances	876.17	803.28
(e) Short-term loans and advances	2,612.13	2,226.21
<b>TOTAL</b>	<b>19,833.91</b>	<b>21,683.32</b>

FOR SHIV AUM STEELS LIMITED

Saniay Narendra Bansal

Director

DIN :00235509

Dated : 6th November 2025



**SHIV AUM STEELS LIMITED**  
CIN: L27105MH2002PLC135117

Reg Office: 515, The Summit Business Bay, Opp. Cinemax Western Express Way, A.K. Road Andheri (East) Mumbai  
400093

Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com

Consolidated Statement Cashflow for the year ended 30th September 2025

(Amt in Rs. Lakhs)

Sr. No.	Particulars	As at 30th September 2025 (Un Audited)	As at 31st- March-2025 (Audited)
<b>A.</b>	<b><u>Cash flow from Operating Activities</u></b>		
	Net Profit Before tax as per Statement of Profit & Loss	362.70	1,292.98
	<b>Adjustments for :</b>		
	Depreciation & Amortisation Exp.	22.61	56.31
	Loss (Profit) on Sale of Assets	-	-
	Interest Income	(0.60)	(102.44)
	Finance Cost	389.98	799.05
	Rental Income from Investment of Properties	(0.30)	(0.60)
	Other Adjustments	(37.78)	(415.04)
	<b>Operating Profit before working capital changes</b>	<b>736.61</b>	<b>1,630.27</b>
	<b>Changes in Working Capital</b>		
	Trade receivable	1,046.77	(159.90)
	Short term Loans and Advances	(385.92)	(81.22)
	Inventories	1,453.03	(2,308.92)
	Short Term Borrowings	(1,820.84)	2,062.29
	Trade Payables	44.61	(83.07)
	Other Current Liabilities	(4.35)	(3.70)
	Long Term provisions	-	(3.92)
	Short term Provisions	(186.95)	(43.61)
		<b>146.35</b>	<b>(622.04)</b>
	<b>Net Cash Flow from Operation</b>	<b>882.95</b>	<b>1,008.23</b>
	Less: Extraordinary items (Prior Period Items)	-	(0.73)
	Less : Income Tax paid	(129.80)	(326.55)
	<b>Net Cash Flow from Operating Activities (A)</b>	<b>753.15</b>	<b>680.95</b>
<b>B.</b>	<b><u>Cash flow from investing Activities</u></b>		
	Purchase of Fixed Assets (Net)	(3.53)	(23.61)
	Sale of Fixed Assets	-	-
	Profit/(Loss) on Sale of Assets	-	-
	Interest Income	0.60	102.44
	Investment Sales	116.04	1,319.57
	Investment Purchases	(293.69)	(1,113.63)
	Rent Income	0.30	0.60
	<b>Net Cash Flow from Investing Activities (B)</b>	<b>(180.28)</b>	<b>285.36</b>
<b>C.</b>	<b><u>Cash Flow From Financing Activities</u></b>		
	Finance Cost	(389.98)	(799.05)
	Repayment of Secured & Unsecured Loans	(110.00)	450.00
	<b>Net Cash Flow from Financing Activities (C)</b>	<b>(499.98)</b>	<b>(349.05)</b>
<b>D.</b>	<b>Net (Decrease)/ Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>72.89</b>	<b>617.26</b>
<b>E.</b>	Opening Cash & Cash Equivalents	803.28	186.03
<b>F.</b>	<b>Cash and cash equivalents at the end of the period</b>	<b>876.17</b>	<b>803.28</b>

FOR SHIV AUM STEELS LIMITED

Saniay Narendra Bansal  
Director

DIN :00235509

Dated : 6th November 2025

