August 11, 2026

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

Ref: Symbol – SHIVAUM

Subject: Outcome of Board Meeting held on August 11 ,2026.

Dear Sir/Madam,

Pursuant to 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 August 11, 2026, inter alia considered and approved the following;

1) The unaudited Standalone Financial Results set out in compliance with Indian Accounting Standards (INDAS) for the quarter ended June 30, 2026 together with Limited Review Report.

2) The unaudited Consolidated Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the quarter ended June 30, 2026 together with Limited Review Report.

3) Based on the recommendation of the Audit Committee, the re-appointment of M/s Agarwal Jain & Gupta Chartered Accountants (Firm Registration No. 013538C) as the Statutory Auditor of the Company to hold office from the conclusion of the Seventh Annual General Meeting (Post IPO) till the conclusion of the Ninth Annual General Meeting (Post IPO) of the Company to be held in the year 2028 subject to the approval of members at the ensuing Annual General Meeting.

4) The Corporate Social Responsibility expenditure for the financial year 2026-27.

5) The Draft Board's Report and other annexures to the reports for Financial Year ended 2025-26.

6) The Management Discussion and Analysis Report along with its annexures for the F.Y. 2025 - 26, prepared in accordance with the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

7) The Draft Notice of 7th Annual General Meeting (Post IPO) of the members of the Company and fixed the date, time and place for meeting and the appointment of Scrutinizer for the same.

8) To make an application for Direct Listing/ Trading of Equity Shares of the Company on the Main Board of Bombay Stock Exchange of India (BSE).

   The Unaudited Financial Results (Standalone and Consolidated), duly approved by the Board of Directors of the Company in their meeting held today i.e. August 11, 2026, together with Limited review report thereon are enclosed herewith as - Annexure A.

Further the details for the appointment of Statutory Auditor as required under the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 as amended is enclosed as "Annexure B"

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

The Board Meeting commenced at 02:30 P.M. and concluded at 03:40 P.M.

You are requested to kindly update above information on your record.

For Shiv Aum Steels Limited

SANJAY NARENDRA BANSAL

Digitally signed by SANJAY NARENDRA BANSAL
Date: 2026.08.11 17:09:28 +05'30'

Sanjay Narendra Bansal
Whole-time Director
DIN: 00235509

Registered Office:
Plot No 5, Girdhar Colony,
Opp. Soni Manipal Hospital,
Sikar Road, Jaipur,
Rajasthan, India
Website: www.ajngupta.com

Mumbai Office:
1501 One Lodha Place
S B Marg, Lower Parel
Mumbai- 400013, India
Email: ajnmumbai@gmail.com
Contact no 022-46061667

Independent Auditor's Review Report on Standalone unaudited financial results of Shiv Aum Steels Limited for the quarter ended pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Director of Shiv Aum Steels Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Shiv Aum Steels Limited (hereinafter referred to as 'the Company') for the quarter ended 30th June 2026 ('the Statements') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ['the Regulations'].
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Institute of Chartered Accountants of India ("ICAI"). 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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3, 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 Ind As 34, prescribed under section 133 of the Act 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 26405875ZSLVAW3659

Gaurav Jain
Digitally signed by Gaurav Jain
Date: 2026.08.11 14:57:00 +05'30'

Gaurav Jain
Partner:
Membership No.: 405875
MumbaiDate: 11th August, 2026

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026 (₹ In Lakhs)

Sr. No.		Particulars	Quarter ended on			Year ended on
			30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited) (Refer Note 4)	31.03.2026 (Audited)
1	Income					
	a	Revenue from Operations	13,758.38	15,252.69	11,265.12	53,253.27
	b	Other operating income	98.19	46.73	46.03	179.42
		Total revenue from operations (a+b)	13,856.58	15,299.42	11,311.15	53,432.69
		Other income	37.28	137.11	2.20	291.67
	Total Income		13,893.85	15,436.53	11,313.35	53,724.36
2	Expenses					
	a	Cost of Operations (Direct Expenses)	371.14	728.62	266.61	1,802.29
	b	Purchase of Traded Goods	11,428.62	14,514.28	9,148.97	47,377.45
	c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	1,120.10	(766.57)	1,217.68	1,570.64
	e	Employee benefits expense	123.30	142.12	80.98	478.30
	f	Finance Cost	189.39	206.33	145.17	787.84
	g	Depreciation and amortisation expense	9.30	20.13	11.41	52.85
	i	Other Expenses	158.54	59.87	209.98	706.51
	Total Expenses		13,400.39	14,904.79	11,080.80	52,775.88
3	Profit/Loss before Exceptional and Extraordinary Items and tax		493.46	531.74	232.55	948.48
4	Exceptional Items		-	-	-	-
5	Profit/Loss before Extraordinary Items and tax (3-4)		493.46	531.74	232.55	948.48
6	Extraordinary Items		-	-	-	-
7	Profit/Loss before tax (5-6)		493.46	531.74	232.55	948.48
8	Tax Expenses					
	a	Current Tax	125.40	121.21	69.36	236.89
	b	Prior Year tax Short/ Excess Provisions of Income Tax	-	(27.94)	-	(27.94)
	c	Deferred Tax	(0.03)	0.48	2.16	(4.56)
	Income Tax Expenses		125.37	93.74	71.52	204.38
9	Profit after tax (3-4)		368.09	438.00	161.03	744.10
	Other Comprehensive Income/(Expenses)					
	a	(i) Item that will not be classified to profit and loss		-	-	-
		(ii) Tax effect on above item		-	-	-
	b	(i) Remeasurement of the defined benefit plans		9.44	(0.21)	8.80
		(ii) Income Tax relating to above		(2.38)	0.06	(2.21)
	c	(i)Change in Fair value of Investments	224.99	(318.78)	163.49	(209.04)
		(ii) Income Tax relating to above	(32.06)	45.43	(23.29)	29.79
	Total Other Comprehensive income/(expense) for the period		192.93	(266.29)	140.05	(172.67)
	Total Comprehensive income/(expense) for the period(10+11)		561.02	171.71	301.08	571.43
10	Equity Share Capital (Face value of Rs. 10/- per share)		1,360.04	1,360.04	1,360.04	1,360.04
11	Other Equity					10,725.19
12	Earning Per Share (Face Value of Rs 10 each)					
	Basic (In Rupees)		2.71	3.22	1.18	5.47
	Diluted (In Rupees)		2.71	3.22	1.18	5.47
			Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED

SHIV AUM STEELS LTD. MUMBAI

Sanjay Narendra Bansal
Whole-time Director
DIN :00235509
Date: 11th August 2026

Notes

1. The above unaudited Standalone financial results for the quarter ended 30th June 2026 of SHIV AUM STEELS LIMITED were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 11th August, 2026.

2. The above Standalone financial results for the quarter ended 30th June 2026 ("the Statement") have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.

3. The statutory auditors of the company have carried out Limited review of aforesaid results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

4. Statement includes results for quarter ended 30th June 2025 are the diffrence between the figures of six months period ended 30th September 2025 and quarter ended 30th Septemebr 2025.

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. Quarterly EPS are not annualised.

6 Previous year / period figures have been re grouped, re-arranged wherever considered necessary

7. The Company is primarily engaged in "Trading in steel " business. The requirement of Ind AS-108- "Operating Segments", is not applicable to the Company as it is engaged in single business segment.

FOR SHIV AUM STEELS LIMITED

SHIV AUM STEELS LTD. MUMBAI

Sanjay Narendra Bansal
Whole-time Director
DIN :00235509
Date: 11th August 2026

Independent Auditor's Review Report on Consolidated unaudited financial results of Shiv Aum Steels Limited for the quarter ended pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Director of

Shiv Aum Steels Limited

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of Shiv Aum Steels Limited (the "Holding Company") and its subsidiaries for the quarter ended 30th June 2026 ('the Statements') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ['the Regulations'].

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 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 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. We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities below.

S/No.	Name of Company	% of Holding
1	Shivoham Ventures Private Limited	100%

5. Based on our review conducted as stated in paragraph 3, 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 Ind As 34, prescribed under section 133 of the Act 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We review the interim financial results and financial information of one subsidiary included in the Statement, whose interim financial results / financial information reflects total revenue of ₹ 908.61 Lacs (Gross of eliminations Rs ₹ 205.30 Lacs) as at June 30, 2026, and total net profit / (loss) after tax of ₹ 10.81 Lacs.

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 26405875UDJBZQ3644

Gaurav Jain Digitally signed by Gaurav Jain Date: 2026.08.11 15:05:19 +05'30'

Gaurav Jain
Partner:
Membership No.: 405875
Date: 11th August 2026

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

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(₹ in Lakhs)

Sr. No.		Particulars	Quarter ended on			Year ended on
			30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Income					
	a	Revenue from Operations	14,461.52	16,297.11	11,555.27	57,358.28
	b	Other operating income	98.36	48.06	49.44	186.85
		Total revenue from operations (a+b)	14,559.88	16,345.16	11,604.71	57,545.13
		Other income	18.47	108.32	(12.51)	211.89
	Total Income		14,578.35	16,453.49	11,592.20	57,757.02
2	Expenses					
	a	Cost of Operations (Direct Expenses)	375.64	738.72	266.63	1,862.22
	b	Purchase of Traded Goods	12,046.22	15,537.88	9,411.44	51,298.49
	c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	1,146.01	(792.48)	1,217.68	1,544.72
	e	Employee benefits expense	124.54	143.49	83.36	483.80
	f	Finance Cost	191.03	215.27	149.70	803.61
	g	Depreciation and amortisation expense	9.30	20.13	11.41	52.85
	i	Other Expenses	177.69	97.46	229.52	794.86
	Total Expenses		14,070.44	15,960.47	11,369.73	56,840.55
3	Profit/Loss before Exceptional and Extraordinary Items and tax		507.91	493.01	222.47	916.47
4	Exceptional Items		-	-	-	-
5	Profit/Loss before Extraordinary Items and tax (3-4)		507.91	493.01	222.47	916.47
6	Extraordinary Items		-	-	-	-
7	Profit/Loss before tax (5-6)		507.91	493.01	222.47	916.47
8	Tax Expenses					
	a	Current Tax	129.04	114.54	70.25	242.49
	b	Prior Year tax Short/ Excess Provisions of Income Tax	-	(27.92)	-	(27.92)
	c	Deferred Tax	(0.03)	(4.46)	(0.38)	(18.20)
	Income Tax Expenses		129.01	82.16	69.87	196.36
9	Profit after tax (3-4)		378.90	410.85	152.60	720.11
	Other Comprehensive Income/(Expenses)					
	a	(i) Item that will not be classified to profit and loss		-	-	-
		(ii) Tax effect on above item		-	-	-
	b	(i) Remeasurement of the defined benefit plans		9.44	(0.21)	8.80
		(ii) Income Tax relating to above		(2.38)	0.05	(2.21)
	c	(i)Change in Fair value of Investments	224.99	(318.78)	163.49	(209.04)
		(ii) Income Tax relating to above	(32.06)	45.43	(23.29)	29.79
	Total Other Comprehensive income/(expense) for the period		192.93	(266.29)	140.04	(172.67)
	Total Comprehensive income/(expense) for the period(10+11)		571.83	144.56	292.64	547.44
10	Equity Share Capital (Face value of Rs. 10/- per share)		1,360.04	1,360.04	1,360.04	1,360.04
11	Other Equity					10,722.52
12	Earning Per Share (Face Value of Rs 10 each)					
	Basic (In Rupees)		2.79	3.02	1.12	5.29
	Diluted (In Rupees)		2.79	3.02	1.12	5.29
			Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED

Sanjay Narendra Bansal
Whole-time Director
DIN :00235509
Date: 11th August 2026

Notes

1. The above unaudited Consolidated financial results for the quarter ended 30th June 2026 of SHIV AUM STEELS LIMITED were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 11th August, 2026.

2. The above Consolidated financial results for the quarter ended 30th June 2026 ("the Statement") have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.

3. The statutory auditors of the company have carried out Limited review of aforesaid results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

4. Statement includes results for quarter ended 30th June 2025 are the diffrence between the figures of six months period ended 30th September 2025 and quarter ended 30th Septemebr 2025.

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. Quarterly EPS are not annualised.

7. The Company is primarily engaged in "Trading in steel " business. The requirement of Ind AS-108- "Operating Segments", is not applicable to the Group as it is engaged in single business segment.

FOR SHIV AUM STEELS LIMITED

SHIV AUM STEELS LTD. MUMBAI

Sanjay Narendra Bansal
Whole-time Director
DIN :00235509
Date: 11th August 2026

Annexure B

The details with respect to the appointment of Statutory Auditor required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 as amended.

S.no	Particulars	Disclosures
1	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~;	Appointment of Statutory Auditor
2	Date of appointment/~~re-appointment/cessation (as applicable) &~~ term of appointment/~~re-appointment~~	August 11, 2026 Term of Appointment: For FY 2026-27and 2027-28
3	Brief profile (in case of appointment)	Agrawal Jain & Gupta is a reputed Chartered Accountants firm, providing services in Audit & Assurance, Taxation, Corporate Advisory, RBI/FEMA compliances and IPO/SEBI-related certifications and has extensive experience in serving private, government and listed entities, including IPO assignments, restated financial statements and regulatory certifications.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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