SHIV AUM STEELS LIMITED

November 13, 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

To,
The Manager- Listing Compliance,
Department of Corporate Service,
BSE Limited
P. J. Towers, Dalal Street,
Fort, Mumbai - 400001
Scrip Code: 544969

Sub: Outcome of Board Meeting held on Friday, November 13, 2026.

Dear Sir/ Ma'am,

In furtherance of earlier intimation dated November 06, 2026 and 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 today i.e. on Friday, November 13, 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 and half year ended September 30, 2026 together with Limited Review Report.

2. The unaudited Consolidated Financial Results set out in compliance with Indian Accounting Standards (INDAS) for the quarter and half year ended September 30, 2026 together with Limited Review Report.

3. Sub-division/ split of the existing Equity Shares of the Company, such that each Equity Share having face value of Rs. 10/- (Rupees Ten Only) each fully paid-up, be subdivided/split into such number of Equity Shares having face value of Rs. 2/- (Rupees Two Only) each fully paid-up, subject to the approval of members. For one existing fully paid-up equity share of face value of Rs. 10/- (Rupees Ten Only) each held by a member, five fully paid-up equity shares of face value of Rs. 2/- (Rupees Two Only) each shall be credited pursuant to the sub-division of equity shares.

   The Record Date for sub-division/split of existing Equity Shares shall be decided after taking aforesaid approval of the members of the Company.

4. Alteration of Clause V (Capital Clause) of the Memorandum of Association of the Company, subject to the approval of the members of the Company, pursuant to the aforesaid sub-division/split of the existing equity shares, by:

   substituting it with the following new Clause V:

   "The Share Capital of the Company is Rs. 15,00,00,000/- (Rupees Fifteen Crores Only) divided into 7,50,00,000 (Seven Crores Fifty Lakhs Only) Equity Shares of Rs. 2/- (Rupees Two Only) each."

5. The Board approved the draft notice for seeking approval of the members of the Company for the aforesaid matters, and the same shall be intimated to the Stock Exchange in due course.

6. The Board appointed M Rupareliya & Associates, Practising Company Secretary, as the Scrutinizer for scrutinizing the voting process for the aforesaid proposal in a fair and transparent manner.

SHIV AUM STEELS LIMITED

The Unaudited Financial Results (Standalone and Consolidated), duly approved by the Board of Directors of the Company in their meeting held today i.e. November 13, 2026, together with Limited review report thereon are enclosed herewith as an "Annexure A".

Further the details with respect to split of shares and alteration in Memorandum of Association of the Company under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 as amended is enclosed here as an "Annexure B" and "Annexure C" respectively.

Furthermore, the "Trading Window" for dealing in securities of the Company, shall remain closed for all the "Designated Persons and their immediate relatives" covered under Company's Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders (Code of Conduct), till 48 hours after the announcement of outcome of Board Meeting of the Company.

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

The Board Meeting commenced at 03:00 P.M. and concluded at 03:40 P.M.

This is for your information and records.

Thanking You
Yours Faithfully,

For Shiv Aum Steels Limited

SANJAY NARENDRA BANSAL
Digitally signed by SANJAY NARENDRA BANSAL
Date: 2026.11.13 17:44:55 +05'30'

Sanjay Narendra Bansal
Whole-time Director
DIN:00235509

AGRAWAL JAIN & GUPTA
Chartered Accountants

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 & half year ended pursuant to the Regulation 33 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 unaudited standalone financial results of Shiv Aum Steels Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement").

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 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. 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.

4. Based on our review conducted as above, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 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: 26405875VQEWUM9538

Gaurav Jain Digitally signed by Gaurav Jain Date: 2026.11.13 16:46:30 +05'30'

Gaurav Jain
Partner
Membership No.: 405875
Date: 13th November 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 & Six Months Ended 30th September 2026

(₹ In Lakhs)

S I No.	Particulars		Quarter Ended			Half Year ended		Year Ended
			30.09.2025 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations							
	a	Revenue from Operations	15,895.00	13,758.38	10,825.94	29,653.38	22,091.06	53,253.27
	b	Other operating income	70.05	98.19	42.24	168.24	88.27	179.42
	Total revenue from operations (a+b)		**15,965.05**	**13,856.57**	**10,868.18**	**29,821.62**	**22,179.33**	**53,432.69**
2	Other income		63.45	37.28	89.74	100.73	91.94	291.67
	Total Income(1+2)		**16,028.50**	**13,893.85**	**10,957.92**	**29,922.35**	**22,271.27**	**53,724.36**
3	Expenses							
	a	Cost of materials consumed	637.08	371.14	339.89	1,008.22	606.50	1,802.29
	b	Purchases of stock-in-trade	15,472.53	11,428.62	9,657.27	26,901.15	18,806.24	47,377.45
	c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	- 1,048.65	1,120.10	235.35	71.45	1453.03	1570.64
	e	Employee benefits expense	112.46	123.30	143.16	235.76	224.14	478.30
	f	Finance Cost	154.31	189.39	237.93	343.70	383.10	787.84
	g	Depreciation and amortisation expense	9.56	9.30	11.20	18.86	22.61	52.85
	i	Other Expenses	237.24	158.54	227.63	395.78	437.60	706.51
	Total Expenses(a to i)		**15,574.53**	**13,400.39**	**10,852.42**	**28,974.92**	**21,933.22**	**52,775.88**
4	Profit/Loss before Exceptional and Extraordinary Items and tax(2-3)		453.97	493.46	105.50	947.43	338.05	948.48
5	Exceptional Items		-	-	-	-	-	-
6	Profit/Loss before Extraordinary Items and tax (4-5)		453.97	493.46	105.50	947.43	338.05	948.48
7	Extraordinary Items		-	-	-	-	-	-
8	Profit/Loss before tax (6-7)		**453.97**	**493.46**	**105.50**	**947.43**	**338.05**	**948.48**
9	Tax Expenses							
	a	Net current tax expense	110.32	125.40	30.15	235.72	99.51	236.89
	b	Prior Year tax Short/ Excess Provisions of Income Tax	1.87	-	-	1.87	0.00	(27.94)
	c	Net deferred tax expense	- 2.30	(0.03)	(3.60)	(2.33)	(1.45)	(4.56)
	Net tax expense (a+b+c)		**109.89**	**125.37**	**26.55**	**235.26**	**98.07**	**204.38**
10	Profit after tax (7-8)		**344.08**	**368.09**	**78.95**	**712.17**	**239.98**	**744.10**
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			(0.22)		(0.43)	8.80
		(ii) Income Tax relating to above			0.05		0.11	(2.21)
	c	(i)Change in Fair value of Investments	0.62	224.99	(82.06)	225.61	81.43	(209.04)
		(ii) Income Tax relating to above	- 0.09	(32.06)	11.69	(32.15)	(11.60)	29.79
	Total Other Comprehensive income/(expense) for the period		**0.53**	**192.93**	**(70.53)**	**193.46**	**69.51**	**(172.67)**
12	Total Comprehensive income/(expense) for the period(10+11)		**344.61**	**561.02**	**8.42**	**905.63**	**309.49**	**571.43**
13	Paid up Equity Share Capital (Face value of Rs. 10/- per share)		1,360.04	1,360.04	1,360.04	1,360.04	1,360.04	1,360.04
14	Reserve excluding Revaluation Reserve as per balance sheet							**10,725.19**
15	Earning Per Share (Face Value of Rs 10 each)							
	Basic (In Rupees)		2.53	2.71	0.58	5.24	1.76	5.47
	Diluted (In Rupees)		2.53	2.71	0.58	5.24	1.76	5.47
			(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

Notes

1. The above Unaudited Standalone financial results for the quarter ended 30th September 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 13th November, 2026.

2. The above Standalone financial results for the quarter ended 30th Septemebr 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 Previous year / period figures have been re grouped, re-arranged wherever considered necessary

5. 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.

6.Cor sequent to transition from the previous GAAP to Ind AS, the reconciliation of profit and other equity for the previous periods is provided as below in accordance with the requirements of paragraph 32 of Ind AS 101- First time adoption of Ind AS-

Profit reconciliations

SR. No.	Nature of Adjustments	Profit reconciliatior
		Quarter Ended
		30-09-2025
1	Net Profit as per Previous Indian GAAP (A)	261.35
	Deferred Tax	7.16
	Other Adjsutements	(25.02)
	Actuarial (gain)on defined employee benefit plans	(3.51)
	Remeasurement of the defined benefit plans	(0.43)
	Fair value Gain on Shares	81.43
	Income Tax relating to above	(11.49)
	Total Adjustments(B)	48.14
2	Net Profit before OCI/Reserves as per Ind AS (A) + (B)	309.49

Other equity reconciliations

SR. No.	Nature of Adjustments	Other Equity reconciliation
		Year Ended
		30-09-2025
1	Other equity under IGAAP (A)	10,460.04
	Impact on account of:	
	Deferred Tax	7.16
	Actuarial (gain)on defined employee benefit plans	(3.51)
	Provision for ECL	(70.75)
	Others	0.66
	Total Adjustments(B)	(65.44)
2	Other equity under Ind AS before OCI/Reserves as per Ind AS (A) + (B)	10,393.60
3	Other Comprehensive Income/(Expenses) (C)	
	Remeasurement of the defined benefit plans	(0.43)
	Income Tax relating to above	0.11
	Change in Fair value of Investments	81.43
	Income Tax relating to above	(11.49)
	Total Adjustments(C)	69.62
4	Other equity under Ind AS after OCI/Reserves as per Ind AS (A) + (B)+(C)	10,463.22

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Date: 13th November 2026

SHIV AUM STEELS LTD. MUMBAI

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 Cashflow for the year & half year ended 30th September 2026

(Amt in Rs. Lakhs)

	Particulars	As at 30th September 2026 (Un Audited)	As at 31st-March-2026 (Audited)
I	**ASSETS**		
	Non-current assets		
	(a) Property Plant & Equipment	351.42	355.24
	(b) Intangible assets	2.79	3.94
	(c) Financial assets		
	(i) Investments	288.57	288.57
	(ii) Other financial assets	5.93	5.93
	(d) Deferred tax assets net	49.60	47.27
	Total non-current assets	**698.32**	**700.96**
	Current assets		
	(a) Inventories	9,475.63	9,547.08
	(b) Financial assets	-	-
	(i) Investments	1,368.11	1,201.95
	(ii) Trade receivables	7,295.15	5,980.06
	(iii) Cash and Bank Balances equivalents	1,008.06	980.61
	(iv) Loans	1,183.30	889.97
	(c) Other current assets	3,480.55	2,786.72
	Total current assets	**23,810.80**	**21,386.38**
	Total Assets	**24,509.11**	**22,087.34**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity share capital	1,360.04	1,360.04
	(b) Other equity	11,630.82	10,725.19
	Total equity	**12,990.86**	**12,085.23**
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,193.00	1,254.45
	(a) Provisions	9.15	9.15
	Total non-current liabilities	**3,202.15**	**1,263.61**
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	7,638.66	8,148.30
	(ii) Trade payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	34.82	35.80
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	91.95	133.65
	(iii) Other financial liabilities		
	(a) Provisions	244.19	244.20
	(b)Other current liabilities	306.47	176.54
	Total current liabilities	**8,316.09**	**8,738.49**
	Total liabilities	**11,518.24**	**10,002.10**
	Total equity and liabilities	**24,509.10**	**22,087.33**

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Dated :13th November 2026

SHIV AUM STEELS LTD. MUMBAI

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
Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com
Standalone Statement Cashflow for the year & half year ended 30th September 2026
(All amounts are in ₹ Lacs, unless otherwise stated)

Sr. No.	Particulars	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)
A.	**Cash flow from Operating Activities**		
	Profit before tax	947.43	366.62
	Adjustments for :		
	Depreciation and amortisation expenses	18.86	22.61
	Provision for ECL	-	
	Interest Income	(76.90)	(25.46)
	Rental Income from Investment of Properties	(0.63)	(0.30)
	Loss on sale of PPE	-	
	Interest expense	343.70	383.09
	Profit on Sale of Shares	(22.00)	
	Other adjustment		(37.78)
		1,210.47	708.78
	Operating Profit before working capital changes	**1,210.47**	**708.78**
	Adjustments for :		
	Decrease / (Increase) in inventories	71.45	1,453.03
	Decrease / (Increase) in trade receivables	(1,315.09)	965.11
	(Increase) in other assets	(1,015.15)	(787.54)
	(Decrease) / Increase in trade payable	(42.68)	43.51
	(Decrease) / Increase Short Term Borrowings	(509.65)	(1,711.28)
	Increase / (Decrease) in other liabilities	129.94	(5.28)
	(Decrease) / Increase in provisions	1.15	439.60
	Cash flow from operations	**(2,680.03)**	**397.15**
	Income taxes paid (net of refund received)	(235.72)	(439.60)
	Prior Year Tax Adjsutements	1.87	
	Net cashflow generated from operating activities (A)	**(1,703.41)**	**666.32**
B	**Cash flow from investing activities**		
	Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(13.89)	(3.53)
	Proceeds from sale of property, plant & equipment		
	Purchase of current investments	(234.40)	(293.69)
	Sale of current investments	306.80	116.04
	Rental Income from Investment of Properties	0.63	0.30
	Interest received	76.90	25.46
	Net cash used in investing activities (B)	**136.03**	**(155.41)**
C	**Cash flow from financing activities**		
	Proceeds from/ (Repayment) of current borrowings (net)	1,938.55	(110.00)
	Interest paid	(343.70)	(383.09)
	Net cash used in financing activities (C)	**1,594.84**	**(493.10)**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**27.46**	**17.81**
	Cash and cash equivalents - opening balances	980.60	749.85
	Cash and cash equivalents - closing balances	**1,008.06**	**767.67**

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Dated : 13th November 2026

SHIV AUM STEELS LTD. MUMBAI

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 & Six Months Ended 30th September 2026

(₹ In Lakhs)

Particulars	Quarter ended on			Half Year ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Total Income From Operation (net)	15965.05	13856.57	10868.18	29821.62	22179.33	53432.69
Net Profit /(Loss) From Ordinary Activities Before tax	453.97	493.46	105.50	947.43	338.05	948.48
Net Profit /(Loss) for the period After Tax (After Extraordinary item)	344.08	368.09	78.95	712.17	239.98	744.10
Equity Share Capital (Rs.10/-Per Share)	1360.04	1360.04	1360.04	1360.04	1360.04	1360.04
Earnings per equity share						
(1) Basic	2.53	2.71	0.58	5.24	1.76	5.47
(2) Diluted	2.53	2.71	0.58	5.24	1.76	5.47

Note: The above is an extract of detailed format of Quartely Result filed with the stock exchanges under regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. the full formet of the quarterly results are available on the stock exchange website.(URL of the filing)

For and On behalf of Board

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta

Whole-time Director

DIN :03581129

Date: 13th November 2026

SHIV AUM STEELS LTD. MUMBAI

AGRAWAL JAIN & GUPTA
Chartered Accountants

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

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

To Board of Directors
SHIV AUM STEELS LIMITED

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Shiv Aum Steels Limited (hereinafter referred to as "the Parent), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with 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 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. 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 circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statements also includes the result of Shivoham Ventures Private Limited a wholly owned subsidiary.

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review referred to in paragraph 6 below 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 aforesaid Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Consolidated Financial Statement includes unaudited interim financial results and other financial information in respect of a subsidiary, whose unaudited interim financial results and other financial information reflect total assets of Rs. 673.56 Lakhs (gross of eliminations Rs. 1,185.08 Lakhs), total revenues of Rs. 1,356.04 Lakhs (gross of eliminations Rs. 825.58 Lakhs) for the half-year and quarter ended September 30, 2026, respectively, and total net profit after tax of Rs. 11.64 Lakhs for the half-year and quarter ended September 30, 2026, as considered in the Statement. These interim financial results and other financial information have been reviewed by us.

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 26405875VCHHSN7806

Gaurav Jain
Digitally signed by Gaurav Jain
Date: 2026.11.13 16:43:54 +05'30'

Gaurav Jain
Partner
Membership No.: 405875
Date: 13th November 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 & Six Months Ended 30th September 2026

(₹ In Lakhs)

Sl No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations						
	a Revenue from Operations	16,593.94	14,461.52	11,393.51	31,055.46	22,948.78	57,358.28
	b Other operating income	23.84	98.36	44.11	122.20	93.55	186.85
	Total revenue from operations (a+b)	**16,617.78**	**14,559.88**	**11,437.62**	**31,177.66**	**23,042.33**	**57,545.13**
2	Other income	82.26	18.47	76.29	100.73	63.78	211.89
	Total Income(1+2)	**16,700.04**	**14,578.35**	**11,513.91**	**31,278.40**	**23,106.11**	**57,757.02**
3	Expenses						
	a Cost of materials consumed	645.19	375.64	353.19	1,020.83	619.82	1,862.22
	b Purchases of stock-in-trade	16,120.19	12,046.22	10,197.67	28,166.41	19,609.11	51,298.49
	c Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	- 1,048.64	1,146.01	235.35	97.37	1453.03	1544.72
	e Employee benefits expense	113.80	124.54	142.80	238.34	226.16	483.80
	f Finance Cost	155.85	191.03	240.28	346.88	389.98	803.61
	g Depreciation and amortisation expense	9.56	9.30	11.20	18.86	22.61	52.85
	i Other Expenses	249.03	177.69	244.85	426.72	474.37	794.86
	Total Expenses(a to i)	**16,244.98**	**14,070.44**	**11,425.34**	**30,315.40**	**22,795.07**	**56,840.55**
4	Profit/Loss before Exceptional and Extraordinary Items and tax(2-3)	455.06	507.91	88.57	963.00	311.04	916.47
5	Exceptional Items	-	-	-	-	-	-
6	Profit/Loss before Extraordinary Items and tax (4-5)	455.06	507.91	88.57	963.00	311.04	916.47
7	Extraordinary Items	-	-	-	-	-	-
8	Profit/Loss before tax (6-7)	**455.06**	**507.91**	**88.57**	**963.00**	**311.04**	**916.47**
9	Tax Expenses						
	a Net current tax expense	110.61	129.04	30.15	239.65	100.40	242.49
	b Prior Year tax Short/ Excess Provisions of Income Tax	1.87	-		1.87	0.00	(27.94)
	c Net deferred tax expense	(2.30)	(0.03)	(7.86)	(2.33)	(8.24)	(18.20)
	Net tax expense (a+b+c)	**110.18**	**129.01**	**22.29**	**239.18**	**92.17**	**196.35**
10	Profit after tax (7-8)	**344.88**	**378.90**	**66.28**	**723.82**	218.87	**720.12**
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			(0.22)		(0.43)	8.80
	(ii) Income Tax relating to above			0.06		0.11	(2.21)
	c (i)Change in Fair value of Investments	0.62	224.99	(82.06)	225.61	81.43	(209.04)
	(ii) Income Tax relating to above	(0.09)	(32.06)	11.69	(32.15)	(11.60)	29.79
	Total Other Comprehensive income/(expense) for the period	**0.53**	**192.93**	**(70.53)**	**193.46**	**69.51**	**(172.67)**
12	Total Comprehensive income/(expense) for the period(10+11)	**345.41**	**571.83**	**(4.25)**	**917.28**	**288.38**	**547.45**
13	Paid up Equity Share Capital (Face value of Rs. 10/- per share)	1,361.04	1,360.04	1,360.04	1,361.04	1,360.04	1,360.04
14	Reserve excluding Revaluation Reserve as per balance sheet						**10,722.52**
15	Earning Per Share (Face Value of Rs 10 each)						
	Basic (In Rupees)	2.54	2.79	0.49	5.32	1.61	5.29
	Diluted (In Rupees)	2.54	2.79	0.49	5.32	1.61	5.29
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

Notes

1. The above unaudited Consolidated financial results for the quarter ended 30th September 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 13th November, 2026.

2. The above Consolidated financial results for the quarter ended 30th Septemebr 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 Previous year / period figures have been re grouped, re-arranged wherever considered necessary

5. 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.

6.Consequent to transition from the previous GAAP to Ind AS, the reconciliation of profit and other equity for the previous periods is provided as below in accordance with the requirements of paragraph 32 of Ind AS 101- First time adoption of Ind AS·

Profit reconciliations

SR. No.	Nature of Adjustments	Profit reconciliation
		Quarter Ended
		30-09-2025
1	Net Profit as per Previous Indian GAAP (A)	261.35
	Deferred Tax	13.01
	Other IND AS Adjsutements	(51.98)
	Actuarial (gain)on defined employee benefit plans	(3.51)
	Remeasurement of the defined benefit plans	(0.43)
	Fair value Gain on Shares	81.43
	Income Tax relating to above	(11.49)
	Total Adjustments(B)	27.03
2	Net Profit before OCI/Reserves as per Ind AS (A) + (B)	288.38

Other equity reconciliations

SR. No.	Nature of Adjustments	Other Equity reconciliation
		Year Ended
		30-09-2025
1	Other equity under IGAAP (A)	10,495.64
	Impact on account of:	
	Deferred Tax	13.01
	Actuarial (gain)on defined employee benefit plans	(3.51)
	Provision for ECL	(93.94)
	Others	(17.24)
	Total Adjustments(B)	(101.68)
2	Other equity under Ind AS before OCI/Reserves as per Ind AS (A) + (B)	10,393.96
3	Other Comprehensive Income/(Expenses) (C)	
	Remeasurement of the defined benefit plans	(0.43)
	Income Tax relating to above	0.11
	Change in Fair value of Investments	81.43
	Income Tax relating to above	(11.60)
	Total Adjustments(C)	69.51
4	Other equity under Ind AS after OCI/Reserves as per Ind AS (A) + (B)+(C)	10,463.47

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

SHIV AUM STEELS LTD. MUMBAI

Krishna N Mehta
Whole-time Director
DIN :03581129
Date: 13th November 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

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Consolidated Statement Cashflow for the year ended 30th September 2026

(Amt in Rs. Lakhs)

	Particulars	As at 30th September 2026 (Un Audited)	As at 31st-March-2026 (Audited)
I	**ASSETS**		
	Non-current assets		
	(a) Property Plant & Equipment	351.42	355.24
	(b) Intangible assets	2.79	3.94
	(c) Financial assets		
	(i) Investments	288.57	287.57
	(ii) Other financial assets	5.93	5.93
	(d) Deferred tax assets net	69.33	66.99
	Total non-current assets	**718.04**	**719.67**
	Current assets		
	(a) Inventories	9,475.63	9,572.99
	(b) Financial assets		-
	(i) Investments	1,368.11	1,201.95
	(ii) Trade receivables	8,966.87	6,996.88
	(iii) Cash and Bank Balances equivalents	1,063.08	1,040.71
	(iv) Loans	133.71	84.75
	(c) Other current assets	3,457.24	2,786.72
	Total current assets	**24,464.63**	**21,683.99**
	Total Assets	**25,182.67**	**22,403.66**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity share capital	1,361.04	1,360.04
	(b) Other equity	11,639.80	10,722.52
	Total equity	**13,000.84**	**12,082.56**
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,193.00	1,254.45
	(a) Provisions	9.15	9.15
	Total non-current liabilities	**3,202.15**	**1,263.61**
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	7,683.00	8,455.19
	(ii) Trade payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	35.02	36.00
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	692.96	133.99
	(iii) Other financial liabilities		
	(a) Provisions	228.16	249.81
	(b)Other current liabilities	340.53	182.52
	Total current liabilities	**8,979.67**	**9,057.51**
	Total liabilities	**12,181.82**	**10,321.11**
	Total equity and liabilities	**25,182.67**	**22,403.66**

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Dated : 13th November 2026

SHIV AUM STEELS LTD. MUMBAI

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Consolidated Statement Cashflow for the year & half year ended 30th September 2026
(All amounts are in ₹ Lacs, unless otherwise stated)

Sr. No.	Particulars	30-Sep-26 ₹ Lacs	30-Sep-25 ₹ Lacs
A.	**Cash flow from Operating Activities**		
	Profit before tax	963.00	362.70
	Adjustments for :		
	Depreciation and amortisation expenses	18.86	22.61
	Provision for ECL		
	Interest Income	(76.90)	(0.60)
	Rental Income from Investment of Properties	(0.63)	(0.30)
	Loss on sale of PPE		
	Interest expense	346.88	389.98
	Profit on Sale of Shares	(22.00)	
	Other Adjustment		(37.78)
		266.21	373.91
	Operating Profit before working capital changes	**1,229.21**	**736.61**
	Adjustments for :		
	Decrease / (Increase) in inventories	97.36	1,453.03
	Decrease / (Increase) in trade receivables	(1,969.99)	1,046.77
	(Increase) in other assets	(746.29)	(385.92)
	(Decrease) / Increase in trade payable	557.99	44.61
	(Decrease) / Increase Short Term Borrowings	(772.19)	(1,820.84)
	Increase / (Decrease) in other liabilities	158.01	(4.35)
	(Decrease) / Increase in provisions	(21.65)	(186.95)
	Cash flow from operations	**(1,467.55)**	**146.35**
	Income taxes paid (net of refund received)	(239.65)	(129.80)
	Prior Year Tax Adjsutements	1.87	
	Net cashflow generated from operating activities (A)	**(1,705.33)**	**753.15**
B	**Cash flow from investing activities**		
	Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(13.89)	(3.53)
	Proceeds from sale of property, plant & equipment		
	Purchase of current investments	(234.40)	(293.69)
	Sale of current investments	306.80	116.04
	Rental Income from Investment of Properties	0.63	0.30
	Interest received	76.90	0.60
	Net cash used in investing activities (B)	**136.03**	**(180.28)**
C	**Cash flow from financing activities**		
	(Payment for purchase) / Proceeds from sale of treasury shares	-	
	Proceeds from non-current borrowings	-	
	Repayment of non-current borrowings	-	
	Proceeds from/ (Repayment) of current borrowings (net)	1,938.55	(110.00)
	Interest paid	(346.88)	(389.98)
	Net cash used in financing activities (C)	**1,591.67**	**(499.98)**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**22.37**	**72.89**
	Cash and cash equivalents - opening balances	1,040.71	803.28
	Cash and cash equivalents - closing balances	**1,063.08**	**876.17**

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Dated : 13th November 2025



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Consolidated Statement Of Unaudited Financial Results For The Quarter & Six Months Ended 30th September 2026

(₹ In Lakhs)

Particulars	Quarter ended on			Half Year ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Total Income From Operation (net)	16617.78	14559.88	11437.62	31177.66	23042.33	57545.13
Net Profit /(Loss) From Ordinary Activities Before tax	455.06	507.91	88.57	963.00	311.04	916.47
Net Profit /(Loss) for the period After Tax (After Extraordinary item)	344.88	378.90	66.28	723.82	218.87	720.12
Equity Share Capital (Rs.10/-Per Share)	1361.04	1360.04	1360.04	1361.04	1360.04	1360.04
Earnings per equity share						
(1) Basic	2.54	2.79	0.49	5.32	1.61	5.29
(2) Diluted	2.54	2.79	0.49	5.32	1.61	5.29

Note: The above is an extract of detailed format of Quartely Result filed with the stock exchanges under regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. the full formet of the quarterly results are available on the stock exchange website.(URL of the filing)

For and On behalf of Board

FOR SHIV AUM STEELS LIMITED

Krishna N. Mehta

Krishna N Mehta
Whole-time Director
DIN :03581129
Date: 13th November 2026

SHIV AUM STEELS LTD. MUMBAI

SHIV AUM STEELS LIMITED

Annexure B

The details with respect to the split of shares as 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.

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1.</td><td>Split ratio</td><td>1:5, i.e. 1 (one) existing equity share of face value Rs. 10/- (Rupees Ten Only) each, fully paid-up, to be sub-divided into 5 (five) equity shares of face value Rs. 2/- (Rupees Two Only) each, fully paid-up.</td></tr>
<tr><td>2.</td><td>Rationale behind the split</td><td>To enhance the liquidity of the Company's equity shares in the stock market and to make them more affordable, thereby encouraging participation of retail and small investors and broadening the shareholder base.</td></tr>
<tr><td>3.</td><td>Pre and post share capital – authorised, paid-up and subscribed</td><td>
<table>
<tr><th rowspan="2">Type of Capital</th><th colspan="3">Pre-split share Capital structure</th><th colspan="3">Post-split share Capital Structure</th></tr>
<tr><th>No. of Equity Shares</th><th>Face Value (Rs.)</th><th>Total Share Capital (Rs.)</th><th>No. of Equity Shares</th><th>Face Value (Rs.)</th><th>Total Share Capital (Rs.)</th></tr>
<tr><td>Authorised</td><td>1,50,00,000</td><td>10</td><td>15,00,00,000</td><td>7,50,00,000</td><td>2</td><td>15,00,00,000</td></tr>
<tr><td>Issued, paid-up & Subscribed capital</td><td>1,36,00,400</td><td>10</td><td>13,60,04,000</td><td>6,80,02,000</td><td>2</td><td>13,60,04,000</td></tr>
</table>
There will be no change in the amount of authorised, issued, subscribed and paid-up share capital of the Company pursuant to the sub-division.
</td></tr>
<tr><td>4.</td><td>Expected time of completion</td><td>Within prescribed time line specified in this regard, if any. The Record Date for the sub-division shall be intimated to the Stock Exchange in due course.</td></tr>
<tr><td>5.</td><td>Class of shares which are sub-divided</td><td>Equity shares of Face Value of Rs. 10 each.</td></tr>
<tr><td>6.</td><td>Number of shares of each class pre and post split</td><td>Refer details as stated in point no. 3 & 5 above.

The Company has issued only one class of Equity Shares as stated in point no. 5.</td></tr>
<tr><td>7.</td><td>Number of shareholders who did not get any shares in consolidation and their pre-</td><td>Not applicable, as the proposal is for sub-division/split of equity shares and not consolidation.</td></tr>
</table>

SHIV AUM STEELS LIMITED

Sr. No.	Particulars	Details
	consolidation shareholding	

SHIV AUM STEELS LIMITED

Annexure C

The details with respect to the amendment to Memorandum of Association as 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.

Amendment to Memorandum of Association pertaining to Split of Shares:

Amendment in Memorandum of Association ("MOA") of Company:

S.no	Existing Clause	Proposed Clause
1	The Authorized Share Capital of the Company Rs. 15,00,00,000/- (Rupees Fifteen Crores Only) divided into 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only).	The Authorized Share Capital of the Company Rs. 15,00,00,000/- (Rupees Fifteen Crores Only) divided into 7,50,00,000 (Seven Crore Fifty Lakhs) Equity Shares of Rs. 2/- (Rupees Two Only).