



Aditya Ultra Steel Limited

CIN L27100GJ 2011PLC066552

(Authorised Manufacturer of Kay2 Xenox Under Retail License User Agreement with Kamdhenu Metallic Industries Limited)

Office & Factory :

Survey No. 48, NH-8 A, Wankaner Boundary, Bhalgam, Dist. Rajkot, Gujarat - 363621.

Ph.: 6357585716 | Email : cs@aditya-ultra-steel.com | Web : www.aditya-ultra-steel.com



Date: 28/05/2026

To,
The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Sub.: Outcome of board meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

Ref: Security Symbol: AUSL; ISIN: INE01YQ01013

Dear Sir/Madam,

With reference to the subject cited, this is to inform that the Board of Director of the Company at their meeting held today i.e. Thursday, 28th May, 2026, inter alia consider and approved the following:

1. The audited Standalone financial results of the Company for the half year and year ended on 31st March, 2026.

Board has reviewed the Audit Report in the prescribed format, received from Statutory Auditors on audited Standalone Financial Results of the Company for the for the half year and year ended on 31st March, 2026 and same attached herewith.

Pursuant to Regulation 33(3)(d) of SEBI LODR, 2015, we hereby declare that Auditor's Reports contain unmodified opinion.

2. Re appointment of Secretarial Auditor of the company for financial year 2026-27.
3. Appointment of Internal Auditor of the company for financial year 2026-27.
4. Appointment of Cost Auditor of the company for financial year 2026-27.

The disclosures under Regulation 30 of the Listing Regulations attached herewith.

Other Disclosures including disclosure regarding integrated financial:

1. Key Performance Indicators (KPIs) prescribed in IPO offer documents attached herewith for your reference.
2. Pursuant to Regulation 32 of SEBI LODR, 2015, Statement of deviation(s) or variation(s) attached herewith for your reference.



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3. Disclosures of Related Party Transactions pursuant to Regulation 23(9) of SEBI LODR, 2015 not applicable to the company for FY 2025-26 being SME listed company.
4. Statement on Impact of Audit Qualifications not applicable to the company as Auditor's report contains unmodified opinion.
5. Format for disclosing outstanding default on loans and debt securities not applicable to the company.

The Board Meeting Commenced at 3.00 P.M. and concluded at 3.30 P.M.

Kindly take the same on your records.

Thanking You.
Yours faithfully,

For ADITYA ULTRA STEEL LIMITED

Sunny
Sunil
Singhi

Digitally
signed by
Sunny Sunil
Singhi



Sunny Sunil Singhi
Managing Director
DIN: 07210706

<i>S N D K & Associates LLP</i>	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA CA Harsh Shah, B. Com, ACA
Chartered Accountants	202, 2nd Floor, Shaival Plaza, Nr. Gujarat College Road Ellisbridge, Ahmedabad- 380006
LLPIN:-AAD-3828	Mob. No.9727748898 sndkassociates@gmail.com

UDIN: 26192347MPSEDV5847

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT TO,
TO THE BOARD OF DIRECTORS OF,
ADITYA ULTRA STEEL LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of financial results of Aditya Ultra Steel Limited (hereinafter referred to as the "Company") for the half year and year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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, of the cash flows and other financial information for the half year and year ended 31 March, 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 SAs are



further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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.

Emphasis of Matter:

We draw the attention of the users of the financial statements to the fact that the Company has raised funds amounting to ₹4,181.00 Lakhs (net of issue expenses) through its public offer. The Company has utilized these funds for the purposes stated in the Prospectus dated September 11, 2024

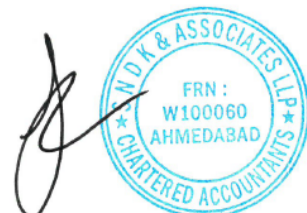
Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 Management and 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 is responsible for overseeing the Company's financial reporting process.

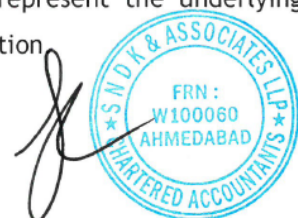


Auditor's Responsibilities for the Audit of the Financial Results

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

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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,

Other Matters

- The financial results include the results for the quarter ended 31 March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the second quarter of the current financial year which were subject to limited review by us, as required under the listing regulations.

PLACE: AHMEDABAD
DATE: MAY 28th, 2026

S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060



KISHAN KANANI
PARTNER
M.No. 192347

S N D K & Associates LLP	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA CA Harsh Shah, B. Com, ACA
Chartered Accountants	202, 2nd Floor, Shaival Plaza,
LLPIN:-AAD-3828	Nr. Gujarat College Road
	Ellisbridge, Ahmedabad- 380006
	Mob. No.9727748898 sndkassociates@gmail.com

UDIN: 26192347WZOIYH6384

:- CERTIFICATE:-

This is to certify that **Aditya Ultra Steel Limited** bearing PAN: AAJCA7025P having its registered office at SURVEY NO. 48, NH-8 A, Wankaner Boundary, Bhalgam, Dist: Rajkot, Gujarat, India, 363621 has utilized funds raised from Initial Public offer till 31st March 2026:


(Rs. In Lakhs)

Sr. No.	Objective of the Issue as disclosed in Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount till March 31, 2026	Amount Unutilized Till March 31, 2026	Remarks, If any
1.	Capital Expenditure	1,535.00	1,477.00	58.00	Solar Plant payment pending.
2.	Working Capital Requirements	1,500.00	1,500.00	0.00	No Deviation
3.	General Corporate Purpose	1,146.00	1,146.00	0.00	No Deviation
4.	Public Issue Expense	407.00	407.00	0.00	No Deviation

The preparation of the relevant records for the purpose of this certificate is the responsibility of **Aditya Ultra Steel Limited** including the preparation and maintenance of all accounting and other relevant supporting records and documents. In preparation of this certificate, we have relied upon the information and explanations as given to us and data provided to us and the same to be considered subject to this.

This certificate is addressed and provided to **Aditya Ultra Steel Limited** of the Applicant solely for the purpose of submitting to NSE EMERGE and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060


FRN : W100060
AHMEDABAD
KISHAN KANANI
PARTNER
M.No. 192347

PLACE: AHMEDABAD
DATE:28/05/2026



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ADITYA ULTRA STEEL LIMITED						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026						
(Rs. In Lakhs Except EPS and Face Value of Share)						
	Particulars	Half-year ended			Year Ended	
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	22110.01	18447.03	27292.68	40557.04	58531.72
II	Other Income	27.40	405.48	34.01	432.89	43.10
III	Total Revenue (I+II)	22137.41	18852.51	27326.69	40989.92	58574.82
IV	Expenses	-	-	-	-	-
	Cost of material consumed	19713.95	16673.75	21789.30	36387.69	41887.00
	Purchase of stock in trade	2.61	601.42	3704.38	604.03	11870.42
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(712.56)	(367.84)	(1270.25)	(1080.39)	(1503.89)
	Employee benefits expenses	446.43	354.00	424.37	800.43	839.86
	Manufacturing expenses	977.46	592.89	921.67	1570.35	1854.61
	Finance Costs	434.68	368.08	372.68	802.76	752.27
	Depreciation and amortization expense	119.60	85.47	85.98	205.06	177.56
	Other Expenses	700.19	484.29	768.51	1184.48	1588.06
	Total Expenses	21682.36	18792.05	26796.65	40474.42	57465.89
V	Profit before exceptional and extraordinary items and tax (III-IV)	455.05	60.46	530.04	515.51	1108.93
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	455.05	60.46	530.04	515.51	1108.93
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	455.05	60.46	530.04	515.51	1108.93
X	Tax Expenses	-	-	-	-	-
	Current Tax	(54.61)	-	(145.60)	(54.61)	(267.53)
	Less: MAT Credit Availed	-	-	-	-	-
	Deferred Tax [Assets/(Liabilities)]	(58.82)	0.08	28.50	(58.73)	91.49
	Short / (Excess) Provision for Income Tax	-	-	-	-	-
	Total Tax Expenses	(113.43)	0.08	(117.10)	(113.35)	(176.04)
XI	Profit (Loss) for the period from continuing operations (IX-X)	341.62	60.54	412.94	402.16	932.89
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Net Profit / (Loss) for the period (XI+XIV)	341.62	60.54	412.94	402.16	932.89
XVI	Details of equity share capital	-	-	-	-	-
	Paid-up share capital	-	2483.56	2483.56	2483.56	2483.56
	Money Received Against Share Warrants	-	-	-	-	-
	Face value of equity share capital	-	10.00	10.00	10.00	10.00
XIX	Reserves excluding revaluation reserve	-	-	-	6755.69	6380.83
XX	Earning per Equity Share of Rs.10 Each	-	-	-	-	-
	(i) before extraordinary items	-	-	-	-	-
	(a) Basic	1.38	0.24	1.42	1.62	4.36
	(b) Diluted	1.38	0.24	1.42	1.62	4.36
	(i) After Extraordinary Items	-	-	-	-	-
	(a) Basic	1.38	0.24	1.42	1.62	4.36
	(b) Diluted	1.38	0.24	1.42	1.62	4.36

Date: 28th May, 2026
Place: Ahmedabad



For, ADITYA ULTRA STEEL LTD.

Sunny Sunil Singh Digitally signed by Sunny Sunil Singh

Sunny Singh
Managing Director
(DIN: 07210706)



Aditya Ultra Steel Limited

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STANDALONE AUDITED STATEMENT OF ASSETS AND			
(Rs. In Lacs)			
	Statement of Assets and Liabilities	Amount as at	Amount as at
	Particulars	31-Mar-26	31-Mar-25
		Audited	Audited
	Equity and Liabilities		
	1 Shareholders' Fund		
	Share Capital	2483.56	2483.56
	Reserves and Surplus	7849.64	7474.78
	Sub Total-Share Holders Fund	10333.20	9958.34
	2 Non Current liabilities		
	Long Term Borrowings	209.83	229.50
	Deffered Tax Liabilities	251.14	192.40
	Long term provisions	56.20	39.79
	Sub-Total-Non Current Liabilities	517.16	461.69
	3 Current Liabilities		
	Short Term Borrowings	7716.33	7415.12
	Trade Payables		
	(i) Total outstanding dues to Micro, Small & Medium Enterpris	13.06	109.59
	(ii) Total outstanding dues to other than Micro, Small & Mediu	454.36	1341.40
	Other Current Liabilities	102.02	45.14
	Short Term Provisions	161.33	375.85
	Sub-Total Current Liabilities	8447.11	9287.10
	TOTAL EQUITY AND LIABILITIES	19297.46	19707.13
	ASSETS		
	1 Non-Current Assets		
	(i) Property, Plant & Equipment and Intangible Asset		
	Tangible Assets	4678.25	3183.87
	Tangible assets capital work-in-progress		238.87
	Total Property, Plant & Equipment and Intangible Asset	4678.25	3422.74
	(ii) Other non-current assets	34.57	77.38
	Total Non-Current assets	34.57	77.38
	2 Current assets		
	Inventories	8367.65	7494.17
	Trade Receivables	5154.57	1070.86
	Cash and Cash Equivalents	142.44	1388.56
	Short-Term Loans and Advances	838.12	6246.14
	Other Current Assets	81.87	7.27
	Sub-Total-Current Assets	14584.64	16207.01
	TOTAL ASSETS	19297.46	19707.13

Date: 28th May, 2026

Place: Ahmedabad

For, ADITYA ULTRA STEEL LTD.

Sunny Sunil Singhi Digitally signed by Sunny Sunil Singhi

Sunny Singhi
Managing Director
(DIN: 07210706)





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STANDALONE AUDITED CASHFLOW STATEMENT			
Statement of Cashflow As per AS-3(REVISED)		Amount as at	For Year Ended
Particulars		31-Mar-26	31-Mar-25
		Audited	Audited
A	Cash Flow From Operating Activities		
	Net Profit before tax as per Profit & Loss A/c	515.51	1108.93
	Adjustments :		
	Depreciation and amortization	205.06	177.56
	Interest Income	(432.89)	(43.85)
	Finance Cost	802.76	752.27
	Other Non Cash Expense	17.52	18.34
	Operating Profit before working capital	1107.96	2013.26
	Adjusted for :		
	Loans & Advances	5506.44	(5635.29)
	Inventories	(873.47)	(1743.01)
	Other Current Liabilities	36.47	(1049.50)
	Trade Receivables	(4083.71)	3653.69
	Other Current Assets	(80.06)	-
	Other Non current assets	41.95	(26.62)
	Short term Provision	(231.17)	(19.45)
	Long term Provision	16.41	11.79
	Trade Payable	(983.57)	(1316.85)
	Cash generated from operations	457.25	(4111.97)
	Direct Tax Paid	(81.46)	(290.77)
	Net Cash from Operating Activities (a)	375.79	(4402.74)
B	Cash Flow from Investing Activities :		
	Purchase of Fixed Assets	(1440.16)	(332.90)
	Investment in Term Deposit	625.60	(631.10)
	Loans and Advances given	(98.42)	-
	Sale of Fixed Assets	-	-
	Interest Received	438.34	40.06
	Net Cash used in Investing Activities (b)	(474.65)	(923.95)
C	Cash Flow from Financing Activities		
	Change in Share Capital & Securities Premium	(0.45)	4284.08
	Proceed/(Repayment) of Short Term Borrowings	301.21	2639.51
	Proceed/(Repayment) of Term Loans	(19.68)	(421.95)
	Finance Costs	(802.76)	(752.27)
	Net Cash from financing Activities (c)	(521.67)	5749.37
	Net Increase in cash & cash equivalents (a+b+c)	(620.53)	422.68
	Opening Balance of Cash & Cash equivalents	757.46	334.78
	Closing Balance of Cash & Cash equivalents	136.93	757.46
	Net Increase/(Decrease) in cash & cash equivalents	(620.53)	422.68

Sunny Sunil Singhi Digitally signed by Sunny Sunil Singhi





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Notes

- 1 Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act,2013 read with Companies (Accounts) Rules, 2014.
- 2 Reconciliation of Cash & Cash Equivalants as per the statement of cash flow

SR. NO.	Particulars	Amount as at	For Year Ended
		31-Mar-26	31-Mar-25
1	Balances with Banks		
	- in Fixed Deposits (Original Maturity of 3 months or less)	77.73	620.06
	- Others	46.83	123.99
	- Bank Account- (IPO Proceeds)	-	-
2	Cash on hand	12.37	13.42
	Cash and Cash Equivalents at the End of the Period	136.93	757.46

Date: 28th May, 2026

Place: Ahmedabad



For, ADITYA ULTRA STEEL LTD.

Sunny Sunil Singhi Digitally signed
by Sunny Sunil Singhi

Sunny Singhi
Managing Director
(DIN: 07210706)





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Notes-

- 1 The financial results of the company for the half year & year ended on March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 28th May, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The financial results of the company have been prepared in accordance with Accounting Standards(AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 as considered material or appropriate.
- 3 The figure for the half year ended 31st March, 2026 and 31st March, 2025 is the balancing figures between the audited figures in respect of the full financial year and Unaudited half year figures upto the first half of the respective financial year.
- 4 There is no deviation or variation in the utilisation of proceeds from IPO as per the objects stated in the Prospectus, duly reviewed by the Audit Committee of the Company and taken on record by the Board of Directors at their respective meetings held on 28th May, 2026.
- 5 The company has no subsidiary/associates/joint venture as on 31st March, 2026 hence the consolidated financial results not applicable to the Company.
- 6 The company is not a large corporate entity as on 31st March, 2026.
- 7 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 8 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.
- 9 The Company has received a net amount of Rs. 4,181.00 lakhs (4,588.00 Less IPO Expenses of 407.00) from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

Object of the Issue	Amount as proposed in Offer Documents	Utilised Amount upto 31.03.2026	Unutilised amount as at 31.03.2026
Capital Expenditure	1,535.00	1477.00	58.00
To meet working Capital Requirements	1,500.00	1500.00	-
Fund Raising Expenses	407.00	407.00	-
General Corporate Purpose	1,146.00	1146.00	-

Sunny
Sunil
Singhi

Digitally
signed by
Sunny Sunil
Singhi

