



SHIV AUM STEELS LIMITED

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

November 11th, 2024

Subject: Outcome of the Board Meeting held on 11th November, 2024

Ref: Symbol – SHIVAUM

Dear Sir,

In continuation of our letter dated November 05, 2024, 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 11th, 2024, inter alia considered and approved the following::

- a) The Unaudited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the half year ended September 30, 2024, together with Statement of Assets and Liabilities and Statement of Cash flow.
- b) The Unaudited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the half year ended September 30, 2024, together with Statement of Assets and Liabilities and Statement of Cash flow

Limited Review Report thereon of Standalone and Consolidated Financial Results pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed.

The meeting of Board of Directors commenced at 04.00 p.m. and concluded at 05.20 pm.

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

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 30th September, 2024 (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: 24405875BKCTDE4070

Gaurav Jain
Partner:
Membership No.: 405875
Date: 11th November 2024

Gaurav Jain
Digitally signed
by Gaurav Jain
Date: 2024.11.11
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SHIV AUM STEELS LIMITED

CIN: L27105MH2002PLC135117

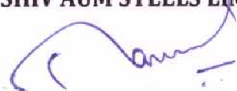
Reg Office: 515, THE SUMMIT BUSINESS BAY, OPP. CINEMAX WESTERN EXPRESS WAY, A.K. ROAD ANDHERI (EAST) Mumbai Mumbai City MH 400093

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

Standalone Financial Results for the Half year ended 30th Septemebr 2024

SI No.	Particulars	(Amt in Rs. Lakhs)			
		Half Year Ended			Year Ended
		30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income				
a	Revenue from Operations	24,860.04	26,870.60	27,882.24	54,752.84
b	Other Income	494.02	122.71	76.22	198.93
	Total Income	25,354.06	26,993.30	27,958.46	54,951.76
2	Expenses				
a	Cost of Operations (Direct Expenses)	767.76	837.34	731.67	1,569.01
b	Purchase of Traded Goods	24,865.79	25,428.78	24,649.57	50,078.35
c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	-2,106.50	(804.54)	906.74	102.20
e	Employee benefits expense	218.59	233.94	216.32	450.26
f	Finance Cost	359.10	423.08	261.97	685.06
g	Depreciation and amortisation expense	27.06	30.63	23.27	53.90
i	Other Expenses	246.76	415.60	232.70	648.30
	Total Expenses	24,378.56	26,564.84	27,022.24	53,587.08
3	Profit before tax (1-2)	975.50	428.47	936.22	1,364.69
4	Tax Expenses				
a	Current Tax	219.58	116.35	234.77	351.11
b	Prior Year tax Short/ Excess Provisions of Income Tax	(0.59)	(2.36)	0.10	(1.02)
c	Deferred Tax	5.25	1.54	(2.56)	(2.25)
	Income Tax Expenses	224.25	115.53	232.31	347.84
5	Profit after tax (3-4)	751.25	312.94	703.91	1,016.85
6	Earning Per Share (Face Value of Rs 10 each)				
	Basic (In Rupees)	5.52	2.30	5.18	7.48
	Diluted (In Rupees)	5.52	2.30	5.18	7.48
		Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED

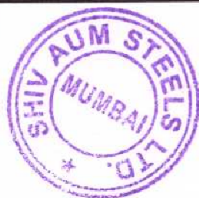


SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024



Notes

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 16th May 2024 . The Auditors of the company have carried out Limited Review of the above 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 2024 and corresponding figures for half year ended 31st March 2024 also the full year Audited results for the year ended 31st March 2024 and Corresponding figures for year half year ended 30th Septemebr 2023 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**SANJAY NARENDRA BANSAL****Director****DIN : 00235509****Dated : 11th November 2024**

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 2024

(Amt in Rs. Lakhs)

Particulars		As at 30th September 2024 (Un Audited)	As at 31st- March-2024 (Audited)
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,360.04	1,360.04
	(b) Reserves and surplus	9,983.39	9,232.14
2	Non-current liabilities		
	(a) Long-term borrowings	900.00	900.00
	(b) Long-term Provisions	23.30	23.30
3	Current liabilities		
	(a) Short-term borrowings	6,517.27	6,014.96
	(b) Trade payables	-	-
	Outstanding dues of Micro Enterprises and Small Enterprises	15.39	95.18
	Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	285.42	59.21
	(c) Other current liabilities	211.21	228.50
	(d) Short-term provisions	219.58	376.81
	TOTAL	19,515.59	18,290.15
II.	ASSETS		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	989.93	968.00
	Less: Accumulated Depreciation	(564.68)	(537.63)
	(ii) Intangible Assets	10.70	10.70
	Net Block	435.94	441.07
	(b) Non Current Investments	233.57	533.57
	(c) Deferred tax Assets (Net)	13.04	18.29
	(d) Long-term loans and advances	5.93	4.55
2	Current assets		
	(a) Current Investments	406.48	410.87
	(b) Inventories	10,915.30	8,808.80
	(c) Trade receivables	4,798.49	4,930.18
	(d) Cash and Bank Balances	529.25	148.30
	(e) Short-term loans and advances	2,177.59	2,994.50
	TOTAL	19,515.59	18,290.15

FOR SHIV AUM STEELS LIMITED

SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024



SHIV AUM STEELS LIMITED

CIN: L27105MH2002PLC135117

Reg Office: 515, THE SUMMIT BUSINESS BAY, OPP. CINEMAX WESTERN EXPRESS WAY, A.K. ROAD ANDHERI (EAST)

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Standalone Statement Cashflow for the year ended 30th September 2024

(Amt in Rs. Lakhs)

Sr. No.	Particulars	As at 30th September 2024 (Un Audited)	As at 31st- March-2024 (Audited)
A.	Cash flow from Operating Activities		
	Net Profit Before tax as per Statement of Profit & Loss	975.50	1,364.69
	Adjustments for :		
	Depreciation & Amortisation Exp.	27.06	53.90
	Loss (Profit) on Sale of Assets	-	(3.87)
	Interest Income	(18.11)	(56.46)
	Finance Cost	359.10	685.06
	Rental Income from Investment of Properties	(0.30)	(1.49)
	Other Adjustments	(384.93)	(9.42)
	Operating Profit before working capital changes	958.31	2,032.40
	Changes in Working Capital		
	Trade receivable	131.70	(1,453.73)
	Short term Loans and Advances	816.91	(285.17)
	Inventories	(2,106.50)	102.20
	Short Term Borrowings	502.31	1,027.70
	Trade Payables	146.41	102.52
	Other Current Liabilities	(17.29)	(38.41)
	Long Term provisions	-	2.90
	Short term Provisions	(212.39)	(106.21)
		(738.86)	(648.19)
	Net Cash Flow from Operation	219.45	1,384.21
	Less: Extraordinary items (Prior Period Items)	(0.59)	2.25
	Less : Income Tax paid	(164.42)	(367.03)
	Net Cash Flow from Operating Activities (A)	54.44	1,019.43
B.	Cash flow from investing Activities		
	Purchase of Fixed Assets (Net)	(21.92)	(76.29)
	Sale of Fixed Assets	-	6.00
	Profit/(Loss) on Sale of Assets	-	-
	Interest Income	18.11	56.46
	Investment Sales	787.46	147.63
	Investment Purchases	(98.34)	(355.77)
	Rent Income	0.30	1.49
	Net Cash Flow from Investing Activities (B)	685.61	(220.48)
C.	Cash Flow From Financing Activities		
	Proceeds From Issue of shares capital	-	-
	(Decrease)/Increase in Share Premium	-	-
	Finance Cost	(359.10)	(685.06)
	Repayment of Secured & Unsecured Loans	-	-
	Miscellaneous Exp (IPO Exp)	-	-
	Interest Paid	-	-
	Net Cash Flow from Financing Activities (C)	(359.10)	(685.06)
D.	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	380.95	113.89
E.	Opening Cash & Cash Equivalents	148.30	34.41
F.	Cash and cash equivalents at the end of the period	529.25	148.30

FOR SHIV AUM STEELS LIMITED

SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024





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 2024.

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 ('the Company') for the period half year ended 30th September, 2024 (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.
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.
4. The consolidated financial statement includes the results of the Parent includes the wholly owned subsidiary company Shivoham Ventures Private Limited.
5. 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 ₹ 470.53 lakhs as at September 30, 2024, total revenues of ₹ 6,99.76 lakhs and total net profit / (loss) after tax of ₹ (21.12) lakhs

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 24405875BKCTDF8547

Gaurav Jain
Partner:
Membership No.: 405875
Date: 11th November 2024

Gaurav Jain
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by Gaurav Jain
Date: 2024.11.11
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SHIV AUM STEELS LIMITED

CIN: L27105MH2002PLC135117

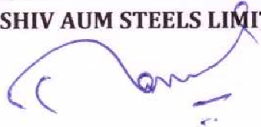
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Tel No: 022-26827900 Email Id: info@shivaumsteels.com Website: www.shivaumsteels.com

Consolidated Statement of Financial Results for the Half year ended 30th Septemebr 2024

SI No.	Particulars	(Amt in Rs. Lakhs)			
		Half Year Ended			Year Ended
		30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income				
a	Revenue from Operations	25,169.39	27,589.80	27,882.24	55,472.04
b	Other Income	459.92	86.96	76.22	163.18
	Total Income	25,629.31	27,676.75	27,958.46	55,635.21
2	Expenses				
a	Cost of Operations (Direct Expenses)	783.44	838.57	731.67	1,570.24
b	Purchase of Traded Goods	25,125.00	26,043.85	24,649.57	50,693.42
c	Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	(2,106.50)	(804.54)	906.74	102.20
e	Employee benefits expense	220.61	234.34	216.32	450.66
f	Finance Cost	372.04	427.96	261.97	689.93
g	Depreciation and amortisation expense	27.06	30.63	23.27	53.90
i	Other Expenses	253.15	438.63	232.70	671.33
	Total Expenses	24,674.79	27,209.44	27,022.24	54,231.68
3	Profit before tax (1-2)	954.51	467.31	936.22	1,403.53
4	Tax Expenses				
a	Current Tax	219.58	126.12	234.77	360.89
b	Prior Year tax Short/ Excess Provisions of Income Tax	(0.45)	(2.36)	0.10	(2.25)
c	Deferred Tax	5.25	1.54	(2.56)	(1.02)
	Income Tax Expenses	224.38	125.31	232.31	357.61
5	Profit after tax (3-4)	730.13	342.00	703.91	1,045.92
6	Earning Per Share (Face Value of Rs 10 each)				
	Basic (In Rupees)	5.37	2.51	5.18	7.69
	Diluted (In Rupees)	5.37	2.51	5.18	7.69
		Not Annualised	Not Annualised	Not Annualised	Annualised

FOR SHIV AUM STEELS LIMITED



SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024



Notes

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 16th May 2024 . The Auditors of the company have carried out Limited Review of the above 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 2024 and corresponding figures for half year ended 31st March 2024 also the full year Audited results for the year ended 31st March 2024 and Corresponding figures for year half year ended 30th Septemebr 2023 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

SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024



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CIN: L27105MH2002PLC135117

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

Consolidated Statement of Assets and Liabilities as at 30th September 2024

(Amt in Rs. Lakhs)

Particulars	As at 30th September 2024 (Un Audited)	As at 31st- March-2024 (Audited)
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,360.04	1,360.04
(b) Reserves and surplus	9,991.33	9,261.20
2 Non-current liabilities		
(a) Long-term borrowings	900.00	900.00
(b) Long-term Provisions	23.30	23.30
3 Current liabilities		
(a) Short-term borrowings	6,563.19	6,014.96
(b) Trade payables	-	-
Outstanding dues of Micro Enterprises and Small Enterprises	24.74	100.34
Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	285.78	59.21
(c) Other current liabilities	214.29	231.52
(d) Short-term provisions	219.58	387.43
TOTAL	19,582.25	18,338.02
II. ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible assets	989.93	968.00
Less: Accumulated Depreciation	(564.68)	(537.63)
(ii) Intangible Assets	10.70	10.70
Net Block	435.94	441.07
(b) Non Current Investments	232.57	532.57
(c) Deferred tax Assets (Net)	13.04	18.29
(d) Long-term loans and advances	5.93	4.55
2 Current assets		
(a) Current Investments	406.48	410.87
(b) Inventories	10,915.30	8,808.80
(c) Trade receivables	5,208.24	5,790.84
(d) Cash and Bank Balances	582.68	186.03
(e) Short-term loans and advances	1,782.07	2,144.99
TOTAL	19,582.25	18,338.02

FOR SHIV AUM STEELS LIMITED

SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024



(Amt in Rs. Lakhs)

Sr. No.	Particulars	As at 30th September 2024 (Un Audited)	As at 31st- March-2024 (Audited)
A.	Cash flow from Operating Activities		
	Net Profit Before tax as per Statement of Profit & Loss	954.51	1,403.53
	Adjustments for :		
	Depreciation & Amortisation Exp.	27.06	53.90
	Loss (Profit) on Sale of Assets	-	(3.87)
	Interest Income	(18.11)	(51.57)
	Finance Cost	372.04	689.93
	Rental Income from Investment of Properties	(0.30)	(1.49)
	Other Adjustments	(384.93)	(9.42)
	Operating Profit before working capital changes	950.26	2,081.01
	Changes in Working Capital		
	Trade receivable	582.60	(2,314.39)
	Short term Loans and Advances	362.92	564.34
	Inventories	(2,106.50)	102.20
	Short Term Borrowings	548.23	1,027.70
	Trade Payables	150.95	107.68
	Other Current Liabilites	(17.24)	(35.39)
	Long Term provisions	-	2.90
	Short term Provisions	(220.93)	(95.85)
		(699.96)	(640.81)
	Net Cash Flow from Operation	250.30	1,440.20
	Less: Extraordinary items (Prior Period Items)	(0.45)	2.25
	Less : Income Tax paid	(166.50)	(376.54)
	Net Cash Flow from Operating Activities (A)	83.35	1,065.91
B.	Cash flow from investing Activities		
	Purchase of Fixed Assets (Net)	(21.92)	(76.29)
	Sale of Fixed Assets	-	6.00
	Profit/(Loss) on Sale of Assets	-	-
	Interest Income	18.11	51.57
	Investment Sales	787.46	147.63
	Investment Purchases	(98.61)	(354.77)
	Rent Income	0.30	1.49
	Net Cash Flow from Investing Activities (B)	685.34	(224.37)
C.	Cash Flow From Financing Activities		
	Proceeds From Issue of shares capital	-	-
	(Decrease)/Increase in Share Premium	-	-
	Finance Cost	(372.04)	(689.93)
	Repayment of Secured & Unsecured Loans	-	-
	Miscellaneous Exp (IPO Exp)	-	-
	Interest Paid	-	-
	Net Cash Flow from Financing Activities (C)	(372.04)	(689.93)
D.	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	396.65	151.62
E.	Opening Cash & Cash Equivalents	186.03	34.41
F.	Cash and cash equivalents at the end of the period	582.68	186.03

FOR SHIV AUM STEELS LIMITED

SANJAY NARENDRA BANSAL

Director

DIN : 00235509

Dated : 11th November 2024

