

SHARVAYA METALS LIMITED

Registered Office : Gat No 59, Nagar Kalyan Road, 17 Km Stone, Village Bhalwani, Dist - Ahmednagar, 414103, MH India

CIN : U27310PN2014PLC150937 | Email : cs@sharvayametals.com | Website : www.sharvayametals.com

Statement of Standalone Assets and Liabilities for the Half Year ended 30th September 2025

(INR In Lacs)

Particulars	As at 30th September 2025 (UNAUDITED)	As at 31st March 2025 (AUDITED)
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	1,003.00	753.00
Reserves and surplus	6,511.76	1,524.77
Money received against share warrants	7,514.76	2,277.77
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings	745.33	485.05
Deferred tax liabilities (Net)	108.22	108.22
Other long term liabilities		
Long-term provisions	4.24	4.24
	857.79	597.51
Current liabilities		
Short-term borrowings	877.54	1011.46
Trade payables		
(A) Micro enterprises and small enterprises	3.27	7.10
(B) Others	348.13	228.99
Other current liabilities	94.09	161.47
Short-term provisions	843.45	470.62
	2,166.48	1,879.64
TOTAL EQUITY AND LIABILITIES	10,539.03	4,754.92
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,262.13	1,166.76
Intangible assets		
Capital work-in-Progress		
Intangible assets under development		
Non-current investments		
Deferred tax assets (net)		
Long-term loans and advances		
Other non-current assets	45.69	30.52
	1,307.82	1,197.28
Current assets		
Current investments		
Inventories	3,856.54	3,004.63
Trade receivables	1,261.52	333.19
Cash and cash equivalents	3,738.92	7.06
Short-term loans and advances		
Other current assets	374.23	212.76
	9,231.21	3,557.64
TOTAL ASSETS	10,539.03	4,754.92

By Order of the Board
For Sharvaya Metals Limited


SHREYANS KATARIYA
 Managing Director
 DIN: 06787617

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Statement of Standalone Unaudited Financial Results for the Half Year ended 30th September 2025

(INR In Lacs except for EPS)

Particulars	Half Year Ended on			Year Ended on	
	30.09.2025	31.03.2025	30.09.2024	31.03.2025	31.03.2024
	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue					
Revenue from operations	8,996.85	7,120.40	4,131.26	11,251.66	7,145.35
Other income	0.37	23.96	0.24	24.21	12.25
Total Income	8,997.22	7,144.36	4,131.50	11,275.87	7,157.61
Expenses					
Cost of material Consumed	8,038.42	6,290.64	3,313.64	9,604.28	6,614.00
Changes in inventories	-793.77	-638.44	12.05	-626.39	-73.94
Employee benefit expenses	44.17	49.61	38.11	87.72	59.76
Finance costs	88.01	103.54	66.72	170.26	124.59
Depreciation and amortization expenses	18.83	20.86	16.21	37.07	29.25
Other expenses	291.15	132.55	123.21	255.76	189.86
Total expenses	7,686.81	5,958.76	3,569.94	9,528.70	6,943.52
Profit before exceptional, extraordinary and prior period items and tax	1,310.41	1,185.60	561.56	1,747.16	214.09
Exceptional items	-	-	-	-	-
Profit before extraordinary and prior period items and tax	1,310.41	1,185.60	561.56	1,747.16	214.09
Extraordinary items	-	-	-	-	-
Prior period item	-	-	-	-	81.63
Profit before tax	1,310.41	1,185.60	561.56	1,747.16	132.46
Tax expenses					
Current tax	371.81	326.25	144.28	470.53	32.31
Deferred tax	-	20.21	6.78	26.99	0.45
Income Tax Pertaining to previous year	-	26.67	-	26.67	-
Profit(Loss) for the period	938.60	812.48	410.50	1,222.98	99.71
Earning per share-in					
Basic	9.36	10.79	5.68	16.70	1.38
Diluted	9.36	10.79	5.68	16.70	1.38

Notes:

1. The Company is listed on BSE SME Stock Exchange on 12.09.2025.
2. The above results were reviewed by Audit Committee and thereafter approved and taken on record by Board of Directors at their meeting held on 14.11.2025
3. The Auditor of the company has carried out "Limited Review of the financial results for half year ended on 30.09.2025 under regulation 33 of SEBI (LODR) regulations 2015 and have expressed their unqualified opinion.
4. The financial results have been prepared in accordance with the applicable accounting standards as prescribed under section 133 of the Companies Act, 2013
5. The figures for the previous year/half year have been regrouped / reclassified wherever necessary to correspond to current year figures
6. The company's business falls within single business segment. Therefore "Segment reporting is not applicable to the company"
7. The above financial results are available on the website of the company at www.sharvayametals.com and also available on the website of BSE Limited (SME Platform) at www.bseindia.com
8. There are no related party transactions except Director's and Key Managerial Personnel Remunerations during 01.04.2025 to 30.09.2025

By Order of the Board
For Sharvaya Metals Limited


SHREYANS KATARIA

Managing Director
DIN: 06787617

Date : 14.11.2025
Place : Ahmednagar



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Statement of Standalone Unaudited Cash Flow for the Half Year ended 30th September 2025

(INR in Lacs)

	PARTICULARS	30th September 2025	31st March 2025
		(Unaudited)	(Audited)
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,310.41	1,747.16
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	18.83	37.07
	Finance Cost	88.01	170.26
	Interest received	-0.19	-0.49
	Other Inflows / (Outflows) of cash		-27.73
	Operating profits before Working Capital Changes	1,417.07	1,926.28
	Adjusted For:		
	(Increase) / Decrease in trade receivables	-928.33	-224.34
	Increase / (Decrease) in trade payables	115.31	-201.7
	(Increase) / Decrease in inventories	-851.91	-1,235.18
	Increase / (Decrease) in other current liabilities	-66.35	-98.5
	(Increase) / Decrease in other current assets	-161.47	75.59
	Cash generated from Operations	-475.69	242.16
	Income Tax (Paid) / Refund		-32.73
	Net Cash flow from Operating Activities(A)	-475.69	209.43
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	-114.21	-425.38
	Interest Received	0.19	0.49
	Other Inflow / (Outflows) of cash	-15.17	-26.24
	Net Cash used in Investing Activities(B)	-129.19	-451.13
C.	Cash Flow From Financing Activities		
	Finance Cost	-88.01	-170.26
	Increase in / (Repayment) of Short term Borrowings	62.71	-136.17
	Increase in / (Repayment) of Long term borrowings	63.65	285.21
	Increase / (Decrease) in share capital	250	30
	Other Inflows / (Outflows) of cash	4,048.39	234
	Net Cash used in Financing Activities(C)	4,336.74	242.77
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	3,731.86	1.07
E.	Cash & Cash Equivalents at Beginning of period	7.06	5.98
F.	Cash & Cash Equivalents at End of period	3,738.92	7.06
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	3,731.86	1.07

Notes:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures which are negative are outflow/deductions

By Order of the Board
For Sharvaya Metals Limited


SHREYANS KATARIA
 Managing Director
 DIN: 06787617