

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 544506

Sub: Outcome of Board Meeting held on May 30, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of the Company at its meeting held today i.e. on May 30, 2026, inter-alia has considered and approved the following:

1. Audited Financial Results of the Company for the half year and year ended March 31, 2026:

We are enclosing herewith the following pursuant to Regulation 30 and 33 read with Schedule III of the SEBI Listing Regulations:

- a) Audited Financial Results for the half year and year ended March 31, 2026, along with the Auditor's Report, Statement of Assets and Liabilities, and Cash Flow Statement, enclosed as '**Annexure A**';
- b) Declaration on Audit Report with unmodified opinion pursuant to Regulation 33(3)(d) of SEBI Listing Regulations is enclosed as '**Annexure B**'.

The Board meeting started at 4.00 P.M. and concluded at 4:30 P.M.

The above information will be made available on the Company's website at www.sharvayametals.com.

Please take the above documents and information on record.

Please take the same on record.

Thanking you.

For **SHARVAYA METALS LIMITED**



CS Nishi Porwal
Company Secretary and Compliance Officer

Date: 30.05.2026

Place: Ahilyanagar

Registered Office & Factory Address.: Gat No. 59, 17th KM Stone, Nagar-Kalyan Highway, Village Bhalwani,
Taluka - Parner, District - Ahilyanagar. Pin Code - 414 302. Maharashtra, INDIA.

Email - info@sharvayametals.com, sharvayametals@gmail.com **Website** - www.sharvayametals.com

Contact - +91- 9175448175 **CIN NO.** L27310PN2014PLC150937

Annexure B

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 544506

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we hereby declare that M/s. Pukhraj & Associates, Chartered Accountants (FRN. 002013C), Statutory Auditors of the Company have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

Please take this declaration on your records.

Thanking you.

For **SHARVAYA METALS LIMITED**



CS Nishi Porwal
Company Secretary and Compliance Officer

Date: 30.05.2026

Place: Ahilyanagar

PUKHRAJ & ASSOCIATES

Chartered Accountants



C- 191, Shailendra Nagar,
Near Budhi Mata Mandir Chowk,
Katora Talab Road No 10, Raipur,
Chhattisgarh, India - 492001
Ph. No. 0771-2227591, 2539648
Email: jainpukhraj@yahoo.com
Web: www.jainpukhraj.com

AUDITOR'S REPORT on Financial Results of SHARVAYA METALS LIMITED for the Half year and year ended March 31, 2026 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors of Sharvaya Metals Limited

Opinion

We have audited the accompanying statement of Financial Results ("the Statement") of **Sharvaya Metals Limited** (hereinafter referred to as "the Company") for the half year ended 31.03.2026 and the year-to date results for the period 01.04.2025 to 31.03.2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 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 year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India and other financial information of the Company, for the half year ended 31.03.2026 as well as the year-to-date results for the period from 01.04.2025 to 31.03.2026.

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 standards 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, 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 on the financial results.

Management's and Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the 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 and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of 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, as specified under section -143(10) of the Act. 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 as specified under section – 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit.

- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by the Management and Board of Directors.
- Conclude on the appropriateness of 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 Company's ability to continue as a going concern. 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.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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 Matter

The Financial Results include the results for the half year ended 31.03.2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up of half year financial results of the current financial year which were subject to limited review by us.

Date: 30.05.2026

Place: Raipur

UDIN: 26414739IDVWEF2873

For, Pukhraj & Associates
Chartered Accountants
Firm Reg. No. 002013C



Praveen Jain
(Partner)
M.No. 414739

Annexure A

FY: 2025-2026



SHARVAYA METALS LIMITED
FINANCIAL STATEMENT

SHARVAYA METALS LIMITED
(Formerly known as Sharvaya Metals Private Limited)
CIN NO - U27310PN2014PLC150937
Statement of Standalone Assets and Liabilities as at 31st March 2026

Amount in Lakhs

Particulars	As at 31/03/2026	As at 31/03/2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.00	753.00
(b) Reserves and Surplus	6,729.49	1,524.77
Total Equity	7,732.49	2,277.77
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	204.64	485.05
(b) Deferred tax liabilities	138.70	108.22
(c) Long-Term Provisions	4.88	4.24
Total Non-Current Liabilities	348.22	597.51
(3) Current Liabilities		
(a) Short-Term Borrowings	1,010.49	1,011.46
(b) Trade Payables		
(i) Due to Micro Enterprises & small enterprises	1.28	7.10
(ii) Due to others	401.98	228.98
(c) Other Current Liabilities	104.21	161.48
(d) Short-Term Provisions	335.06	447.75
Total Current Liabilities	1,853.03	1,856.77
TOTAL LIABILITY	9,933.75	4,732.05
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,269.46	1,166.76
(ii) Capital WIP	163.39	-
(b) Other non-current assets	31.17	30.52
Total Non-Current Assets	1,464.01	1,197.28
(2) Current Assets		
(a) Inventories	4,418.71	3,004.63
(b) Trade receivables	1,070.71	333.19
(c) Cash and cash equivalents	203.44	7.06
(d) Other current assets	2,776.88	189.89
Total Current Assets	8,469.74	3,534.77
TOTAL ASSETS	9,933.75	4,732.05

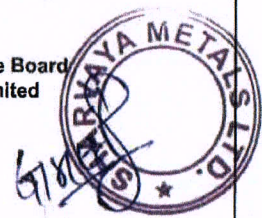
As per our Report of even date annexed
For Pukhraj & Associates
Chartered Accountant
Firm Reg. No. 002013C

Praveen Jain
Praveen Jain
Partner
M.No: 414739
Place: Raipur
Date: 30/05/2026



For and on behalf of the Board
Sharvaya Metals Limited

Shreyans Ravindra Kafariya
Shreyans Ravindra Kafariya
Director
DIN : 06787617
Place: Ahmednagar
Date: 30/05/2026



Balkrishna Jalindar Kale
Balkrishna Jalindar Kale
Director
DIN : 08067309
Place: Ahmednagar
Date: 30/05/2026

Sandip Kondke
Sandip Kondke
Chief Financial Officer
Place: Ahmednagar
Date: 30/05/2026

Nishi Dilip Porwal
Nishi Dilip Porwal
Company Secretary
Member No.: 67000
Place: Ahmednagar
Date: 30/05/2026

SHARVAYA METALS LIMITED
(Formerly known as Sharvaya Metals Private Limited)
CIN NO - U27310PN2014PLC150937
Statement of Profit and Loss Accounts for the year ended 31st March 2026

Amount in Lakhs

Particulars	Year Ended		Half Year Ended		
	For the year ended 31/03/2026	For the year ended 31/03/2025	For the period ended 31/03/2026	For the period ended 30/09/2025	For the period ended 31/03/2025
	AUDITED	AUDITED	AUDITED	UNAUDITED	AUDITED
I Revenue from operations	22,983.11	11,251.66	13,986.26	8,996.85	7,120.40
II Other Income	31.55	24.21	31.18	0.37	23.96
III Total Income (I + II)	23,014.66	11,275.87	14,017.44	8,997.22	7,144.36
IV Expenses:					
Cost of Materials Consumed	21,571.72	9,604.28	13,533.30	8,038.42	6,290.64
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,186.24)	(626.39)	(392.47)	(793.77)	(638.44)
Employee Benefit Expense	98.62	87.72	54.45	44.17	49.61
Finance Costs	175.88	170.26	87.87	88.01	103.54
Depreciation & Amortization	46.68	37.07	27.85	18.83	20.86
Other Expenses	672.82	255.76	381.67	291.15	132.55
Total Expenses	21,379.48	9,528.70	13,692.67	7,686.81	5,958.76
V Profit before tax & prior period items(III - IV)	1,635.18	1,747.17	324.77	1,310.41	1,185.60
VI Prior Period Items	-	-	-	-	-
VII Profit before tax (V-VI)	1,635.18	1,747.17	324.77	1,310.41	1,185.60
VIII Tax expense:					
(1) Current tax	437.78	470.53	65.97	371.81	352.91
(3) Deferred Tax	30.48	25.71	30.48	-	20.21
IX Profit (Loss) for the period (VII-VIII)	1,166.92	1,250.93	228.32	938.60	812.48
X Earning per equity share:					
(1) Basic	13.11	17.08	2.57	10.55	10.79
(2) Diluted	13.11	17.08	2.57	10.55	10.79

As per our Report of even date annexed
For Pukhraj & Associates
Chartered Accountant
Firm Reg. No. 002013C

Praveen Jain
Partner
M.No: 414739
Place: Raipur
Date: 30/05/2026



For and on behalf of the Board
Sharvaya Metals Limited

Shreyans Ravindra Katariya
Director
DIN : 06787617
Place: Ahmednagar
Date: 30/05/2026

Balkrishna Jalindar Kale
Director
DIN : 08067309
Place: Ahmednagar
Date: 30/05/2026

Sandip Kondke
Chief Financial Officer
Place: Ahmednagar
Date: 30/05/2026



Nishi Dillip Porwal
Company Secretary
Member No.: 67000
Place: Ahmednagar
Date: 30/05/2026

SHARVAYA METALS LIMITED
(Formerly known as Sharvaya Metals Private Limited)
CIN NO - U27310PN2014PLC150937
Cash Flow Statement for the year ended 31 March 2026

Amount in Lakhs

Particulars	For the year ended 31/03/2026	For the Year ended 31/03/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	1,635.18	1,747.17
Adjustments for :		
Depreciation	46.68	37.07
Finance Cost	175.88	170.26
Interest and other income	(31.55)	(24.21)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,826.19	1,930.29
Increase/(Decrease) in Trade Payables	167.18	(201.71)
Increase/(Decrease) in Other Current Liabilities	(57.26)	(98.57)
(Increase)/Decrease in Inventories	(1,414.08)	(1,235.18)
(Increase)/Decrease in Other Current Assets	(2,586.98)	88.52
(Increase)/Decrease in Trade Receivables	(737.52)	(224.34)
(Increase)/Decrease in Non Current Assets	(0.65)	(26.15)
(Increase)/Decrease in Other Non Current Liabilities	0.64	(1.06)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(2,802.50)	231.81
Direct Taxes Paid	(550.47)	(72.33)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(3,352.96)	159.48
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed Asset	(312.77)	(425.38)
Increase in Income from interest and other income	31.55	24.21
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(281.21)	(401.17)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long Term Borrowings	(280.41)	88.58
Increase/(Decrease) in Short Term Borrowings	(0.96)	60.45
Increase/(Decrease) in Share Capital	250.00	30.00
Increase/(Decrease) in Share Premium	4,037.80	234.00
Finance Cost	(175.88)	(170.26)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	3,830.56	242.76
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	196.38	1.07
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	7.06	5.98
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	203.44	7.06
CASH AND CASH EQUIVALENTS as per Balance Sheet	203.44	7.06

For Pukhraj & Associates
Chartered Accountant
Firm Reg. No. 002013C

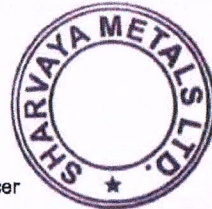
Praveen Jain
Partner
M.No: 414739
Place: Raipur
Date: 30/05/2026



For and on behalf of the Board
Sharvaya Metals Limited

Shreyans Ravindra Katariya
Director
DIN : 06787617
Place: Ahmednagar
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DIN : 08067309
Place: Ahmednagar
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Nishi Dilip Porwal
Company Secretary
Member No.: 67000
Place: Ahmednagar
Date: 30/05/2026

SHARVAYA METALS LIMITED
(Formerly known as Sharvaya Metals Private Limited)
CIN-U27310PN2014LC150937
Notes on Financial Results as on 31.03.2026

1. The Company is Listed on BSE SME Stock Exchange on 12.09.2025.
2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30.05.2026.
3. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
4. The financial results are prepared in accordance with the Accounting standards (AS) prescribed under section 133 of companies act, 2013 read with the Companies (Accounting Standards) Rules, 2021.
5. The above financial result for the year end 31st March 2026 have been prepared by the company in accordance with regulation 33 and regulation 52 of SEBI (listing obligations and disclosure requirement) regulation, 2015 (as amended)
6. The Company's business falls within single business segment i.e manufacturing of Aluminium Commodity therefore Segment Reporting is not applicable.
7. There is no investor complaints received/pending as on March 31, 2026.
8. Previous period/ year figures have been re-grouped / re-classified wherever required.
9. The financial statement includes the results for the half year ended 31.03.2026 being the balancing figures in respect of the full financial year and the unaudited figures in respect of first half year of the current financial year.
10. The above results are also available on the Company's website <https://sharvayametals.com> and financial results under corporate section of www.bsesme.com.

As per our Report of even date annexed
For Pukhraj & Associates
Chartered Accountant
Firm Reg. No. 032013G

Praveen Jain
Partner
M.No: 414739
Place: Raipur
Date: 30/05/2026



For and on behalf of the Board
Sharvaya Metals Limited

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DIN : 06787617
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