



SHIVA SUITINGS LIMITED

Regd. Off. : 384-M, DABHOLKAR WADI, 3RD FLOOR, KALBADEVI ROAD, MUMBAI – 400002
CIN: L17110MH1985PLC038265 **Tele. :** (91-22) 2200 4849 ✕ (91-22) 2208 7170
Email: investor@shivasuitings.com **Website:** www.shivasuitings.com

Date: 12th November, 2025

To,
Corporate Relationship Department,
BSE Limited, Dalal Street,
Phiroze Jeejeebhoy Towers,
Mumbai – 400001
Ref: Shiva Suitings Ltd

BSE Scrip Code: 521003

Subject: Outcome of the Board Meeting held on Wednesday, 12th November, 2025

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on Wednesday, 12th November, 2025 has approved the following:

1. Un-audited Financial Results along with the Limited Review Report for the quarter and half yearly ended 30th September, 2025. (Copy enclosed)

The Meeting commenced at 5.00 P.M. and concluded at 5.30 P.M.

Kindly take the above on your records.

Thanking You.

Yours faithfully,
For Shiva Suitings Ltd

Bharat Tulsani
Company Secretary and Compliance Officer
Membership No: A56425

Place: Mumbai

Encl: a/a



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SHIVA SUITINGS LIMITED

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Cash Flow Statement for the period ended 30th Sep, 2025

(Amount in lakhs.)

Particulars	30th Sep,2025	2024-25
Cash Flow from Operating Activities (A)		
Net Profit before Tax	(2.15)	7.32
Add/(less)		
Prior Period Adjustment	-	0.01
Sale of Fixed Assets	-	-
Operating Profit before Working Capital Changes	(2.15)	7.33
Adjustment for :		
Inventory	(302.31)	(4.57)
Trade and other Receivables	13.21	40.33
Trade Payables & Provisions	257.57	-
Other Liabilities	2.70	(2.12)
Loans and Advances	-	-
Other Advances	30.62	(38.97)
Cash Generation from Operations	(0.36)	2.00
Less : Direct Taxes paid	(1.78)	(0.12)
Net Cash Flow from Operating Activities	(2.14)	1.88
Cash Flow from Investing Activities (B)		
Interest Income	-	-
Purchase / Sale of Fixed Assets/ Investment	-	-
Net Cash Flow from Investing Activities	-	-
Cash Flow from Financing Activities (C)		
Receipt of Calls in arrears	-	-
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2.14)	1.88
Cash and Cash Equivalents at the Beginning of the Year	2.84	0.96
Cash and Cash Equivalents at the end of the Year	0.71	2.84



For SHIVA SUITINGS LTD

S. K. Suresh

Managing Director



SHIVA SUTINGS LIMITED

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SHIVA SUTINGS LIMITED
 CIN : L17110MH1985PLC038265
 Balance Sheet as at 30th Sep, 2025

		(Amount in lakhs.)	
Particulars	30th Sep, 2025	31st March, 2025	
A. ASSETS			
1 Current Assets			
a) Inventories	329.13	26.82	
b) Financial Assets			
(i) Trade Receivables	66.41	79.63	
(ii) Cash and Cash Equivalents	0.71	2.83	
c) Current Tax Asset	54.14	53.67	
d) Other Current Assets	19.23	49.86	
	469.62	212.81	
TOTAL	469.62	212.81	
B. EQUITY AND LIABILITIES			
1 Equity			
a) Equity Share Capital	155.04	155.04	
b) Other Equity	51	53.07	
	206.38	208.11	
Liabilities			
2 Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables		-	
Total Outstanding Dues of Micro			
Total Outstanding Dues of Creditors Other	257.57	-	
Than Micro Enterprises and Small	6.18	3.48	
(b) Other Current Liabilities	-0.51	1.22	
(c) Current Tax Liabilities			
	263.24	4.70	
TOTAL	469.62	212.81	



For SHIVA SUTINGS LTD

S. K. Suresh
 Managing Director



SHIVA SUITINGS LIMITED

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Statement of Un-audited Financial results for the quarter ended 30th September, 2025							
		Amount (Rs. in Lakhs) except EPS					
No.	PARTICULARS	Quarter Ended			Half year ended		Year ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Audited	30.09.2025 Unaudited	30.09.2024 Audited	31.03.2025 Audited
1	REVENUE FROM OPERATIONS						
2	(A) NET SALES/INCOME FROM OPERATIONS	30.81	87.06	76.61	117.87	160.08	260.24
	(B) OTHER INCOME						
	TOTAL INCOME FROM OPERATIONS	30.81	87.06	76.61	117.87	160.08	260.24
3	EXPENSES						
	(A) COST OF MATERIALS CONSUMED	-	-	-	-	-	-
	(B) PURCHASES	133.47	274.47	67.61	407.94	142.07	231.61
	(C) (INCREASE) / DECREASE IN STOCK IN TRADE	(105.16)	(197.15)	1.25	(302.31)	1.25	(4.57)
	(D) DEPRECIATION	-	-	-	-	-	-
	(E) EMPLOYEE BENEFIT EXPENSES	3.26	3.71	2.34	6.97	6.46	15.96
	(F) OTHER EXPENDITURE	2.35	5.08	1.58	7.43	5.68	9.92
	(G) Finance costs	-	-	-	-	-	-
	TOTAL EXPENSES	33.92	86.11	72.78	120.03	155.46	252.92
	PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS & EXCEPTIONAL ITEMS (3-4)	(3.11)	0.95	3.83	(2.16)	4.62	7.32
	PROFIT/(LOSS) AFTER FINANCE COSTS AND BEFORE EXCEPTIONAL ITEMS (4-5)	(3.11)	0.95	3.83	(2.16)	4.62	7.32
6	EXCEPTIONAL ITEMS						
7	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (6-7)	(3.11)	0.95	3.83	(2.16)	4.62	7.32
8	PROVISION FOR TAX						
	(A) PROVISION FOR CURRENT TAX	(0.62)	0.19	0.77	(0.43)	0.93	1.22
	(B) PROVISION FOR DEFERRED TAX	-	-	-	-	-	0.76
	C) MAT CREDIT ENTITLEMENT	(0.62)	0.19	0.77	(0.43)	0.93	1.98
9	TOTAL TAX EXPENSES	(0.62)	0.19	0.77	(0.43)	0.93	1.98
10	NET PROFIT AFTER TAX FROM ORDINARY ACTIVITIES (8-9)	(2.49)	0.76	3.06	(1.73)	3.69	5.34
11	EXTRAORDINARY ITEMS						
12	NET PROFIT AFTER TAX FOR THE PERIOD (10-11)	(2.49)	0.76	3.06	(1.73)	3.69	5.34
13	OTHER COMPREHENSIVE INCOME / (LOSS)	-	-	-	-	-	-
14	TOTAL COMPREHENSIVE INCOME / (LOSS) AFTER TAXES (12+13)	(2.49)	0.76	3.06	(1.73)	3.69	5.34
15	PAID UP EQUITY SHARE CAPITAL (Face Value of Rs. 10/- each)	155.04	155.04	155.04	155.04	155.04	155.04
16	RESERVES (Excluding Revaluation Reserves)	-	-	-	-	-	-
17	EARNING PER SHARE (Not Annualised, Face Value Rs. 10/- each)						
	(A) BASIC AND DILUTED EPS (Rs.) (Before extraordinary items)	(0.16)	0.05	0.20	(0.11)	0.24	0.34
	(B) BASIC AND DILUTED EPS (Rs.) (After extraordinary items)	(0.16)	0.05	0.20	(0.11)	0.24	0.34

Notes:

- These financial results have been prepared in accordance with IND AS and the recognition and measurement principles laid down in Ind AS-34 Interim financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The Statutory Auditors have carried out limited review of the Un-audited financial results of the Company for the quarter and six months ended 30th September, 2025
- The above financial results for the quarter ended 30th Sep, 2025 were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors in its meeting held on 12.11.2025
- As per the requirements of Ind AS no disclosure is required as the Company is operating in only one segment i.e Textiles
- Previous years figures have been re-grouped and re-classified wherever necessary to make them comparable.

Place : Mumbai
Date : 12.11.2025

By the Order of Board
for SHIVA SUITINGS LIMITED

S.K. Sureka
Sharad Sureka
Managing Director



Limited Review Report on unaudited Standalone financial results of Shiva Suiting Limited for the quarter ended 30th September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To the Board of Directors of
Shiva Suiting Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Shiva Suiting Limited** ("the Company") for the quarter ended September 30th, 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 for the quarter ended June 30th, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ('the Circular').

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 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V K Beswal & Associates
Chartered Accountants
Firm Reg No.:101083W



CA Kunal V Beswal

Partner

M. NO. 131054

UDIN NO.: 25131054BMHZAS6259

PLACE: MUMBAI

DATE: 12.11.2025

