



## **SHIVA SUITINGS LIMITED**

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

Date: 12<sup>th</sup> November, 2025

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

**BSE Scrip Code: 521003**

**Sub.: Un-audited Financial Results for the Quarter and half yearly ended 30<sup>th</sup> September, 2025 along with Limited Review Report.**

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Un-audited Financial Results for the quarter and half yearly ended 30<sup>th</sup> September, 2025 along with Limited Review Report.

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

CIN : L17110MH1985PLC038265

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

( Amount in lakhs.)

Particulars	30th Sep,2025	2024-25
<b>Cash Flow from Operating Activities (A)</b>		
Net Profit before Tax	(2.15)	7.32
Add/(less)		
Prior Period Adjustment	-	0.01
Sale of Fixed Assets	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(2.15)</b>	<b>7.33</b>
<b>Adjustment for :</b>		
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)
<b>Cash Generation from Operations</b>	<b>(0.36)</b>	<b>2.00</b>
Less : Direct Taxes paid	(1.78)	(0.12)
<b>Net Cash Flow from Operating Activities</b>	<b>(2.14)</b>	<b>1.88</b>
<b>Cash Flow from Investing Activities (B)</b>		
Interest Income	-	-
Purchase / Sale of Fixed Assets/ Investment	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities (C)</b>		
Receipt of Calls in arrears	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(2.14)</b>	<b>1.88</b>
Cash and Cash Equivalents at the Beginning of the Year	2.84	0.96
<b>Cash and Cash Equivalents at the end of the Year</b>	<b>0.71</b>	<b>2.84</b>



For SHIVA SUITINGS LTD

*S. K. Suresh*

Managing Director



# SHIVA SUITINGS LIMITED

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

		( Amount in lakhs.)	
Particulars		30th Sep, 2025	31st March, 2025
<b>A. ASSETS</b>			
<b>1 Current Assets</b>			
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
		<b>469.62</b>	<b>212.81</b>
	<b>TOTAL</b>	<b>469.62</b>	<b>212.81</b>
<b>B. EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
a) Equity Share Capital		155.04	155.04
b) Other Equity		51	53.07
		<b>206.38</b>	<b>208.11</b>
<b>Liabilities</b>			
<b>2 Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables			-
Total Outstanding Dues of Micro			
Total Outstanding Dues of Creditors Other			
Than Micro Enterprises and Small		257.57	-
		6.18	3.48
(b) Other Current Liabilities		-0.51	1.22
(c) Current Tax Liabilities			
		<b>263.24</b>	<b>4.70</b>
	<b>TOTAL</b>	<b>469.62</b>	<b>212.81</b>



For SHIVA SUITINGS LTD

*S. K. Suresh*  
Managing Director



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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						
	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)	-	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME / (LOSS) AFTER TAXES (12+13)	(2.49)	0.76	3.06	(1.73)	3.69	5.34
14	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 30<sup>th</sup> 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 30<sup>th</sup>, 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 29<sup>th</sup> 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

