



SHARAT INDUSTRIES LIMITED

CIN - L05005AP1990PLC011276

Regd. Off. : Feed Plant, Hatchery & Farm

Venkanna Palem Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

Processing Plant : Mahalakshimpuram Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

E-mail : accounts@sharatindustries.com, Website : www.sharatindustries.com

13th November 2025

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

Scrip Code: 519397

Dear Sir / Madam,

Sub.: Outcome of the Board Meeting held on 13th November 2025

In continuation to our intimation dated 07th November 2025 and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on 13th November 2025 has inter alia, considered and approved the Unaudited Financial Results of the Company (Standalone and Consolidated) prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and half year ended 30th September 2025 together with the Limited Review Report of the Auditor's thereon. Copy of the Financial Results and the Limited review reports are enclosed herewith for your reference.

The Board Meeting commenced at 12:30 PM and concluded at 16:15 PM.

Further, in continuation of our communication dated 07th November 2025 the trading window for dealing in the equity shares of the Company shall open 48 hours after the declaration of the aforesaid financial results. This is for your information and records.

Thanking You,

For **SHARAT INDUSTRIES LIMITED**

N. GANESAN
COMPANY SECRETARY & COMPLIANCE OFFICER

Corporate Off. : Flat No. 4, 3rd Floor, Pallavi Apartments,
No. 57/11, Old No. 29/TF4, 1st Main Road,
HDFC Bank Compound, R.A.Puram, CHENNAI - 600 028.
Contact No. : 044-24347867 / 24357868,
E-mail : chennai@sharatindustries.com

Nellore Off. : 16-6-143, Opp. Manasa Apartment,
Srinivasa Agraharam, Nellore - 524 001.
Tel. No. : 0861 - 2331727
E-mail : hrd@sharatindustries.com

Limited Review Report on Quarterly Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter ended 30th September, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S**



Place: Chennai
Date: 13/11/2025


CA. Anandaramakrishnan

Partner
Membership No: 209122
UDIN: 25209122BMKVOH7993

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

Website: www.sharatindustries.com

Email: cs@sharatindustries.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from operations	14,973.01	11,519.76	10,034.31	26,492.78	19,019.09	38,053.48
	(b) Other income	29.63	20.31	22.11	49.94	51.70	175.95
2	Total Income(a+b)	15,002.65	11,540.08	10,056.42	26,542.72	19,070.80	38,229.43
3	Expenses						
	(a) Cost of materials consumed	13,063.10	8,943.80	7,340.20	22,006.90	13,967.68	29,518.88
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,458.09	-421.57	-42.39	-1,879.66	-8.84	-880.66
	(d) Employee benefits expenses	204.54	195.10	203.22	399.64	379.25	831.93
	(e) Finance Costs	280.61	280.99	283.92	561.60	508.33	1,147.41
	(f) Depreciation and amortisation expense	119.53	119.17	116.72	238.70	237.31	481.81
	(g) Other expense	1,969.45	1,678.62	1,612.47	3,648.07	3,021.43	5,727.25
	Total Expenses	14,179.13	10,796.10	9,514.14	24,975.24	18,105.15	36,826.62
4	Profit before tax (2-3)	823.51	743.97	542.29	1,567.49	965.64	1,402.81
5	Tax Expenses						
	(a) Current tax	249.48	206.97	150.86	456.45	268.64	390.26
	(b) Mat Credit Entitlement	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	18.71	-	18.71	16.63
6	Profit for the period (4-5)	574.03	537.00	372.71	1,111.03	678.29	995.92
7	Other Comprehensive income						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						
	(i) Items that will not be reclassified to profit or loss					-	-1.64
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
8	Total other comprehensive income, net of income tax	-	-	-	-	-	-1.64
9	Total comprehensive income (7+8)	574.03	537.00	372.71	1,111.03	678.29	994.28
10	Paid-up equity share capital (Face value Rs.10 each)	3927.47	3845.47	2391.25	3927.47	2391.25	3804.77
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a) Basic (Rs.)	1.46	1.39	1.56	2.83	2.84	3.04
	(b) Diluted (Rs.)	1.46	1.39	1.56	2.83	2.84	3.04
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The Company is primarily engaged in the Business of "Aquaculture - Breeding and Culture of Vannamei (White Shrimp)" which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter and Year ended 30th Sep 2025.
- The above financial results have been reviewed by the audit committee, thereafter approved and taken on record by the Board of Directors in their respective meetings held on 13th Nov 2025.
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- During the quarter ended Sep 30, 2025 (Q2 of FY 2025-26), the Company received Final Call money of Rs. 23.25 per equity share (comprising Face Value of Rs. 7.50 and Share Premium of Rs. 15.75) on 1,89,609 equity shares, aggregating to Rs. 44,08,409.25. Further, As on the reporting date, Calls in Arrears stood at Rs. 56,07,295.50, representing unpaid call money on 2,41,174 equity shares at Rs. 23.25 per share (F.V. Rs. 7.50 + Premium Rs. 15.75). The company has received approval from BSE Ltd vide letter dated Oct 8, 2025 for forfeiture of share. The corporate action for forfeiture of share are in process.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

For Sharat Industries Limited


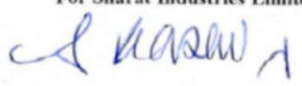
Prasad Reddy Sabbella

Prasad Reddy Sabbella
Managing Director
DIN: 00069094

Place : Nellore

Date: 13th Nov 2025



SHARAT INDUSTRIES LIMITED CIN: L05005AP1990PLC011276 Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002 STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th Sep 2025 (Rupees in Lakhs)			
Particulars	Note No.	As At Sep 30, 2025 Unaudited	As At March 31, 2025 Audited
I ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment	3	4,120.63	4,348.30
(b) Capital Work in Progress	3	195.12	188.14
(c) Intangible Assets		-	-
(d) Intangible Assets under Development		-	-
(e) Financial Assets	4	4.90	4.90
(e) Deferred Tax Asset		-	-
(g) Other Non-Current Assets	4.1	462.88	262.88
(h) Trade Receivables	4.2	430.41	430.41
Total Non-Current Assets		5,213.95	5,234.63
(2) Current Assets			
(a) Inventories	5	9,355.62	7,521.73
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables	6	12,155.93	9,708.90
(iii) Cash and Cash Equivalents	7	859.16	2,126.60
(iv) Bank Balances Other than (iii) above	8	582.93	464.70
(v) Others	8.1	302.04	144.24
(c) Other Current Assets	9	3,039.43	2,746.57
Total Current Assets		26,295.12	22,712.73
TOTAL ASSETS		31,509.06	27,947.36
II EQUITY & LIABILITIES			
(1) Equity			
(a) Equity Share Capital	10	3,927.47	3,804.77
(b) Other Equity	11	11,243.80	9,876.47
Total Equity		15,171.28	13,681.24
(2) Share Application Money Pending Allotment	11a	-	-
(2) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	855.85	579.00
(ii) Other Financial liabilities[other than those specified in (b) below]	12.1	403.91	395.49
(iii) Trade Payables	12.2	-	-
(b) Provisions	13	45.64	45.48
(c) Deferred Tax Liabilities (Net)	14	305.42	305.42
Total Non-Current Liabilities		1,610.81	1,325.39
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	11,172.85	10,713.98
(ii) Trade Payables	16	1,944.04	1,649.92
(iii) Other Financial liabilities[Other than those specified in (c) below]	17	-	8.64
(b) Other Current Liabilities	18	52.60	14.67
(c) Provisions	19	1,557.48	553.53
Total Current Liabilities		14,726.97	12,940.73
TOTAL EQUITY & LIABILITIES		31,509.06	27,947.36
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place : Nellore Date: 13th Nov 2025 </div> <div style="text-align: center;">  </div> <div> For Sharat Industries Limited  Prasad Reddy Sabbella Managing Director DIN: 00069094 </div> </div>			

SHARAT INDUSTRIES LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2025

Rupees in Lakhs

S.No	Particulars	For the Half Year ended Sept 30, 2025	For the Half Year ended Sep 30, 2024
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Extraordinary Items and Tax	1,567.49	965.64
	Adjustments for:		
	Depreciation and impairment of Property, plant and equipment	238.70	237.31
	Amortisation and impairment of intangible assets	-	-
	Loss on sale of Investments	-	-
	Finance Costs	561.60	508.33
	Gratuity	-	-
	Wealth Tax	-	-
	Interest Income	-5.46	-10.16
	Creditors no Longer Payable	-	-
	Capital Subsidy	-	-
	Provision for Bad and Doubtful Debts	-	-
	Operating Profit/(Loss) Before Working Capital Changes	2,362.33	1,701.12
	Changes in Working Capital:		
	Adjustment for (Increase) / Decrease in Operating Assets		
	Inventories	-1,833.89	40.82
	Trade Receivables	-2,447.03	-2,741.67
	Short term Loans and Advances	-157.81	-109.84
	Bank Balances Other than cash & Cash Equivalents	-	-
	Others	-292.86	-456.86
	Adjustment for Increase / (Decrease) in Operating Liabilities		
	Trade Payables	294.12	134.44
	Other Current Liabilities	29.30	79.04
	Long Term Provisions	0.15	4.57
	Short Term Provisions	1,003.95	-227.85
	Cash generated from operations	-1,041.75	-1,576.24
	Cash outflow due to Exceptional Items	-	-
B.	Cash generated from operations	-1,041.75	-1,576.24
	Net Income Tax (Paid)/Refund	-456.45	-268.64
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES - A	-1,498.20	-1,844.88
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Capital Expenditure on Fixed Assets	-11.03	-65.36
	Decrease / (Increase) in Capital Work in Progress	-6.99	-
	Proceeds from Sale of Fixed Assets	-	-
	Long Term Loans and Advances	-200.00	25.74
	Interest Received	5.46	10.16
	Investment in Joint Venture	-	-
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES - B	-212.56	-29.46
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds / (Repayment) from / of Long Term Borrowings	276.85	193.41
	Current Maturities of Long term Debt	8.43	-126.48
	Other Short term Borrowings	458.88	1,091.74
	Trade Payables Non Current	-	-
	Finance Costs	-561.60	-508.33
	capital subsidy received from government	-	-
	Rights Issue Money received	379.00	-
	Share Application Money	-	1,204.59
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES - C	561.55	1,854.93
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-1,149.20	-19.41
	Cash and Cash Equivalents at the beginning of the year (i.e. 1st April)	2,591.30	129.29
	Cash and Cash Equivalents at the end of the half year (i.e., 30 ths Sep)	1,442.09	109.88
	Reconciliation of Cash and Cash Equivalents with the Balance sheet		
	Cash and Cash Equivalents as per Balance Sheet (Refer Note No.13)		
	Cash and Cash Equivalents at the end of the year		
	Comprises:		
	Cash on hand	15.87	15.48
	Balance with Banks	-	-
	- in Current Accounts	843.29	94.40
	- in Deposit Accounts	582.93	-
		1,442.09	109.88

Place : Nellore
Date: 13th Nov 2025



For Sharat Industries Limited

Prasad Reddy Sabbella

Managing Director

DIN: 00069094

A.R. KRISHNAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter ended 30th September, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of following entities: Sharat Industries Limited - Parent Company; and United Aquatech Private Limited - Associate Company

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.



A.R. KRISHNAN & ASSOCIATES

CHARTERED ACCOUNTANTS

The financial information of one associate, accounted for under equity method, reflects the following financial information:

1. Total revenues of Rs. 0 for the quarter ended September 30, 2025.
2. Total Net loss after tax and total comprehensive loss of Rs. 490 for the quarter ended September 30, 2025.

These financial statements have been reviewed, as applicable, by other auditor whose reports have been furnished to us by the management and our opinion and consolidated statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the auditor. Our report on the statement is not modified in respect of the above matter with respect to our reliance on the work done on the reports of the other auditor.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



Place: Chennai
Date: 13/11/2025


CA. Anandaramakrishnan

Partner
Membership No : 209122
UDIN: 25209122BMKVOI7538

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

Website: www.sharatindustries.com

Email: cs@sharatindustries.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from operations	14,973.01	11,519.76	10,034.31	26,492.78	19,019.09	38,053.48
	(b) Other income	29.63	20.31	22.11	49.94	51.70	175.95
2	Total Income(a+b)	15,002.65	11,540.08	10,056.42	26,542.72	19,070.80	38,229.43
3	Expenses						
	(a) Cost of materials consumed	13,063.10	8,943.80	7,340.20	22,006.90	13,967.68	29,518.88
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,458.09	-421.57	-42.39	-1,879.66	-8.84	-880.66
	(d) Employee benefits expenses	204.54	195.10	203.22	399.64	379.25	831.93
	(e) Finance Costs	280.61	280.99	283.92	561.60	508.33	1,147.41
	(f) Depreciation and amortisation expense	119.53	119.17	116.72	238.70	237.31	481.81
	(g) Other expense	1,969.45	1,678.62	1,612.47	3,648.07	3,021.43	5,727.25
	Total Expenses	14,179.13	10,796.10	9,514.14	24,975.24	18,105.15	36,826.62
4	Profit before tax (2-3)	823.51	743.97	542.29	1,567.49	965.64	1,402.81
5	Tax Expenses						
	(a) Current tax	249.48	206.97	150.86	456.45	268.64	390.26
	(b) Mat Credit Entitlement	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	18.71	-	18.71	16.63
6	Profit for the period (4-5)	574.03	537.00	372.71	1,111.03	678.29	995.92
7	Other Comprehensive income						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						
	(i) Items that will not be reclassified to profit or loss					-	-1.64
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
8	Total other comprehensive income, net of income tax	-	-	-	-	-	-1.64
9	Total comprehensive income (7+8)	574.03	537.00	372.71	1,111.03	678.29	994.28
10	Paid-up equity share capital (Face value Rs.10 each)	3927.47	3845.47	2391.25	3927.47	2391.25	3804.77
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a) Basic (Rs.)	1.46	1.39	1.56	2.83	2.84	3.04
	(b) Diluted (Rs.)	1.46	1.39	1.56	2.83	2.84	3.04
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The Company is primarily engaged in the Business of "Aquaculture - Breeding and Culture of Vannamei (White Shrimp)" which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter and Year ended 30th Sep 2025.
- The above financial results have been reviewed by the audit committee, thereafter approved and taken on record by the Board of Directors in their respective meetings held on 13th Nov 2025.
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- During the quarter ended Sep 30, 2025 (Q2 of FY 2025-26), the Company received Final Call money of Rs. 23.25 per equity share (comprising Face Value of Rs. 7.50 and Share Premium of Rs. 15.75) on 1,89,609 equity shares, aggregating to Rs. 44,08,409.25. Further, As on the reporting date, Calls in Arrears stood at Rs. 56,07,295.50, representing unpaid call money on 2,41,174 equity shares at Rs. 23.25 per share (F.V. Rs. 7.50 + Premium Rs. 15.75). The company has received approval from BSE Ltd vide letter dated Oct 8, 2025 for forfeiture of share. The corporate action for forfeiture of share are in process.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Place : Nellore

Date: 13th Nov 2025



For Sharat Industries Limited

Prasad Reddy Sabbella
Prasad Reddy Sabbella
Managing Director

DIN : 00069094

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th Sep 2025

(Rupees in Lakhs)

Particulars		Note No.	As At Sep 30, 2025 Unaudited	As At March 31, 2025 Audited
I ASSETS				
(1) Non-Current Assets				
(a) Property, Plant & Equipment	3	4,120.63	4,348.30	
(b) Capital Work in Progress	3	195.12	188.14	
(c) Intangible Assets		-	-	
(d) Intangible Assets under Development		-	-	
(e) Financial Assets	4	-	-	
(e) Deferred Tax Asset		-	-	
(g) Other Non-Current Assets	4.1	462.88	262.88	
(h) Trade Receivables	4.2	430.41	430.41	
Total Non-Current Assets		5,209.05	5,229.73	
(2) Current Assets				
(a) Inventories	5	9,355.62	7,521.73	
(b) Financial Assets		-	-	
(i) Investments		-	-	
(ii) Trade Receivables	6	12,155.93	9,708.90	
(iii) Cash and Cash Equivalents	7	859.16	2,126.60	
(iv) Bank Balances Other than (iii) above	8	582.93	464.70	
(v) Others	8.1	302.04	144.24	
(c) Other Current Assets	9	3,039.43	2,746.57	
Total Current Assets		26,295.12	22,712.73	
TOTAL ASSETS		31,504.16	27,942.46	
II EQUITY & LIABILITIES				
(1) Equity				
(a) Equity Share Capital	10	3,927.47	3,804.77	
(b) Other Equity	11	11,238.90	9,871.57	
Total Equity		15,166.38	13,676.34	
(2) Share Application Money Pending Allotment	11a	-	-	
(2) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	12	855.85	579.00	
(ii) Other Financial liabilities[other than those specified in (b) below]	12.1	403.91	395.49	
(iii) Trade Payables	12.2	-	-	
(b) Provisions	13	45.64	45.48	
(c) Deferred Tax Liabilities (Net)	14	305.42	305.42	
Total Non-Current Liabilities		1,610.81	1,325.39	
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	15	11,172.85	10,713.98	
(ii) Trade Payables	16	1,944.04	1,649.92	
(iii) Other Financial liabilities[Other than those specified in (c) below]	17	-	8.64	
(b) Other Current Liabilities	18	52.60	14.67	
(c) Provisions	19	1,557.48	553.53	
Total Current Liabilities		14,726.97	12,940.73	
TOTAL EQUITY & LIABILITIES		31,504.16	27,942.46	

For Sharat Industries Limited



 Prasad Reddy Sabbella
 Managing Director
 DIN : 00069094

 Place : Nellore
 Date: 13th Nov 2025

SHARAT INDUSTRIES LIMITED			
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2025			
		Rupees in Lakhs	
S.No	Particulars	For the Half Year ended Sept 30, 2025	For the Half Year ended Sep 30, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Extraordinary Items and Tax	1,567.49	965.64
	Adjustments for:		
	Depreciation and impairment of Property, plant and equipment	238.70	237.31
	Amortisation and impairment of intangible assets	-	-
	Loss on sale of Investments	-	-
	Finance Costs	561.60	508.33
	Gratuity	-	-
	Wealth Tax	-	-
	Interest Income	-5.46	-10.16
	Creditors no Longer Payable	-	-
	Capital Subsidy	-	-
	Provision for Bad and Doubtful Debts	-	-
	Operating Profit/(Loss) Before Working Capital Changes	2,362.33	1,701.12
	Changes in Working Capital:		
	Adjustment for (Increase) / Decrease in Operating Assets		
	Inventories	-1,833.89	40.82
	Trade Receivables	-2,447.03	-2,741.67
	Short term Loans and Advances	-157.81	-109.84
	Bank Balances Other than cash & Cash Equivalents	-	-
	Others	-292.86	-456.86
	Adjustment for Increase / (Decrease) in Operating Liabilities		
	Trade Payables	294.12	134.44
	Other Current Liabilities	29.30	79.04
	Long Term Provisions	0.15	4.57
	Short Term Provisions	1,003.95	-227.85
	Cash generated from operations	-1,041.75	-1,576.24
	Cash outflow due to Exceptional Items		
B.	Cash generated from operations	-1,041.75	-1,576.24
	Net Income Tax (Paid)/Refund	-456.45	-268.64
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES - A	-1,498.20	-1,844.88
	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital Expenditure on Fixed Assets	-11.03	-65.36
	Decrease / (Increase) in Capital Work in Progress	-6.99	-
	Proceeds from Sale of Fixed Assets	-	-
	Long Term Loans and Advances	-200.00	25.74
	Interest Received	5.46	10.16
	Investment in Joint Venture	-	-
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES - B	-212.56	-29.46
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds / (Repayment) from / of Long Term Borrowings	276.85	193.41
	Current Maturities of Long term Debt	8.43	-126.48
	Other Short term Borrowings	458.88	1,091.74
	Trade Payables Non Current	-	-
	Finance Costs	-561.60	-508.33
	capital subsidy received from government	-	-
	Rights Issue Money received	379.00	-
	Share Application Money	-	1,204.59
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES - C	561.55	1,854.93
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-1,149.20	-19.41
	Cash and Cash Equivalents at the beginning of the year (i.e. 1st April)	2,591.30	129.29
	Cash and Cash Equivalents at the end of the half year (i.e., 30 ths Sep)	1,442.09	109.88
	Reconciliation of Cash and Cash Equivalents with the Balance sheet		
	Cash and Cash Equivalents as per Balance Sheet (Refer Note No.13)		
	Cash and Cash Equivalents at the end of the year		
	Comprises:		
	Cash on hand	15.87	15.48
	Balance with Banks	-	-
	- in Current Accounts	843.29	94.40
	- in Deposit Accounts	582.93	-
		1,442.09	109.88

Place : Nellore
Date: 13th Nov 2025



For Sharat Industries Limited

Prasad Reddy Sabbella
Prasad Reddy Sabbella
Managing Director
DIN : 00069094