SHEETAL
UNIVERSAL LIMITED

Registered Office : 1508-1509, 15th Floor, Space Odyssey,
Nr. KKV Chowk,150 Ft. Ring Road, Rajkot-360 005,Gujarat,India
GSTIN : 24AAWCS1266P1ZJ

Date: 14/11/2025

To,
National Stock Exchange of India Limited
Exchange Plaza
Bandra-Kurla Complex Bandra (E)
Mumbai – 400 051

Sub: Outcome of the Board Meeting held on 14th November 2025.
Trading Symbol: SHEETAL

Dear Sir/Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the company at its meeting held today i.e. 14th November 2025, has inter alia considered and approved Standalone and Consolidated unaudited Financial Results of the Company for the Half year ended on 30th September, 2025. The financial results along with limited review report is enclosed herewith.

The Meeting of the board of directors of the company commenced at 12:00 p.m. and concluded at 12:30 p.m.

We hereby request you to take the above information on your record.

Thanks & Regards,

FOR SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL

Digitally signed by HIREN VALLABHBHAI PATEL
DN: C=IN, O=PERSONAL, T=4903, OID.2.5.4.65=fb6844d8144646edaa25116b323fe2c6, Phone=db5bf369a29d3cc046d61dca0e294706c02f46a28970a1ae6b854655b72ec15a, PostalCode=360004, S=Gujarat, SERIALNUMBER=502fe5f72b1a206cc1e425ef72b2fd39a1888083d7d99b4dafd14e122d9e2dc0, CN=HIREN VALLABHBHAI PATEL
Reason: I am the author of this document
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Date: 2025.11.14 12:38:41+05'30'
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HIREN VALLABHBHAI PATEL
(MANAGING DIRECTOR)
DIN: 06961714

SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007
E-Mail - Chhatbar.sunit@gmail.com
Mo. 9033927693

LIMITED REVIEW REPORT ON UNAUDITED HALF YEARLY STANDALONE FINANCIAL RESULTS OF COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIRE MENTS) REGULATIONS, 2015

To
The Board of Directors
SHEETAL UNIVERSAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SHEETAL UNIVERSAL LIMITED** for the period ended 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 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, SUNIT M CHHATBAR & CO.
CHARTERED ACCOUNTANS
FRN 141068W

Date: 14/11/2025
Place: Rajkot

SUNIT M CHHATBAR & CO * M. No. 166095 FRN 141068W * CHARTERED ACCOUNTANTS

CA Sunit M Chhatbar
Proprietor
Membership No. 166095
UDIN: 25166095BMNTLJ5993

SHEETAL UNIVERSAL LIMITED
CIN - L51219GJ2015PLC084270

OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Statement of Profit & Loss for the Half Year ended on September 30, 2025

(Amount in Lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	4,807.95	4,665.13	5,902.34	10,567.47
II	Other Income	23.19	75.70	163.35	239.04
III	**Total Income (I+II)**	**4,831.14**	**4,740.83**	**6,065.69**	**10,806.51**
IV	EXPENSES:				
	Cost of Materials Consumed	4,380.09	3,727.29	5,923.64	9,650.93
	Purchase of Stock-in-Trade	-	-	-	-
	Change in Inventory of finished goods, work-in-progress and Stock-in-Trade	(321.91)	(725.28)	(439.19)	(1,164.47)
	Employee Benefits Expenses	11.16	20.38	15.42	35.80
	Finance costs	111.72	112.28	88.58	200.86
	Depreciation and amortization expenses	158.41	76.11	39.51	115.62
	Other Expenses	287.76	395.83	263.02	658.85
	Total expenses (IV)	**4,627.23**	**3,606.61**	**5,890.98**	**9,497.59**
V	Profit/(Loss) before exceptional items and tax	203.91	1,134.22	174.71	1,308.92
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax	203.91	1,134.22	174.71	1,308.92
VIII	Extraordinary items	-	-	-	-
IX	**Profit/(Loss) before tax**	**203.91**	**1,134.22**	**174.71**	**1,308.92**
X	**Tax expense: -**				
	(1) Current Tax	60.36	294.90	45.42	340.32
	(2) Short/Excess Provision for previous year	-	18.52	-	18.52
	(3) Deferred Tax	(9.04)	22.17	(4.18)	17.99
XI	Profit/(Loss) for the period from continuing operation	**152.59**	**798.63**	**133.47**	**932.09**
XII	Profit/(Loss) for discontinued operation	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-
XV	Profit/(Loss) for the period	**152.59**	**798.63**	**133.47**	**932.09**
XVI	Earnings per equity share:				
	(1) Basic	1.33	6.97	1.17	8.14
	(2) Diluted	1.33	6.97	1.17	8.14

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714

Director

Place : Rajkot
Date : 14/11/2025

SHEETAL UNIVERSAL LIMITED
CIN - L51219GJ2015PLC084270

OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Statement of Assets & Liabilities for the Half Year ended on September 30, 2025

(Amount in Lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I.	**EQUITY AND LIABILITIES**				
	(1) Shareholder's Funds				
	(a) Share Capital	1,145.60	1,145.60	1,145.60	1,145.60
	(b) Reserves and Surplus	3,390.77	3,238.18	2,439.55	3,238.18
	(c) Money received against Share Warrants	-	-	-	-
	(2) Share Application Money Pending Allotment	-	-	-	-
	(3) Non-Current Liabilities				
	(a) Long-Term Borrowings	484.36	530.70	508.86	530.70
	(b) Deferred Tax Liabilities (Net)	0.46	9.50	-	9.50
	(c) Other Long Term Liabilities	-	-	-	-
	(d) Long-Term Provisions	-	-	-	-
	(4) Current Liabilities				
	(a) Short-Term Borrowings	2,045.39	1,680.21	1,537.69	1,680.21
	(b) Trade Payables				
	(A) Total outstanding dues of micro enterprises and small enterprises	-	54.40	1,374.15	54.40
	(B) Total outstanding dues Other Than micro enterprises and small enterprises	1,078.44	136.88	-	136.88
	(c) Other Current Liabilities	17.31	43.87	2.12	43.87
	(d) Short-Term Provisions	398.47	344.32	116.31	344.32
	Total Equity and Liabilities	**8,560.80**	**7,183.66**	**7,124.28**	**7,183.66**
II.	**ASSETS**				
	Non-Current Assets				
	(1) (a) Property, Plant and Equipment and Intangible Assets				
	(i) Property, Plant and Equipment	1,764.02	1,945.20	1,762.72	1,945.20
	(ii) Intangible Assets	-	-	-	-
	(iii) Capital Work-in-Progress	-	-	-	-
	(iv) Intangible Assets Under Development	-	-	-	-
	(b) Non-Current Investments	7.99	7.99	7.99	7.99
	(c) Deferred Tax Assets (Net)	-	-	12.68	-
	(d) Long-term Loans and Advances	469.20	539.43	616.63	539.43
	(e) Other Non-Current Assets	121.35	240.90	87.12	240.90
	2 Current Assets	-	-	-	-
	(a) Current Investments	1,938.35	1,717.80	1,006.18	1,717.80
	(b) Inventories	3,509.33	2,149.83	3,036.18	2,149.83
	(c) Trade Receivables	44.01	40.90	75.89	40.90
	(d) Cash and Cash Equivalents	319.81	539.79	506.15	539.79
	(e) Short-Term Loans and Advances	386.74	1.82	12.74	1.82
	(f) Other Current Assets	-	-	-	-
	Total Assets	**8,560.80**	**7,183.66**	**7,124.28**	**7,183.66**

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714

Place : Rajkot
Date : 14/11/2025

SHEETAL UNIVERSAL LIMITED

CIN - L51219GJ2015PLC084270

OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Cash Flow Statement for the period ended on 30/09/2025

(Amount in Lakhs)

	Particulars	Amount in Lakhs 30.09.2025		Amount in Lakhs 30.09.2024	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		203.91		174.71
	Add Back: -				
	Depreciation	158.41		39.51	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	111.72		88.58	
	Others if any	-	270.13	-	128.09
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	23.19	23.19	163.35	163.35
	Operating profit before working capital changes		450.85		139.45
	Adjustments for:				
	Decrease/(Increase) in Receivables	(1,359.50)		(801.46)	
	Decrease/(Increase) in Provision	54.15		34.49	
	Decrease/(Increase) in Inventories	(220.55)		(401.80)	
	Increase/(Decrease) in Payables	887.16	(638.75)	1,315.24	146.47
	Cash generated from operations		(187.90)		285.92
	Income Tax Adjustment		(60.36)		(45.42)
	Cash flow before extraordinary item		(248.26)		240.50
	Proceeds from extraordinary item		23.19		163.35
	Net Cash flow from Operating activities		**(225.07)**		**403.85**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	22.77		(1,259.69)	
	Sale of Fixed Assets	-		-	
	Increase in Long & Short Term Advances & Investment	290.21		488.35	
	Increase in other Current & NON Current Assets	(265.37)		(53.09)	
	Interest income	-		-	
	Net Cash used in Investing activities		**47.62**		**(824.44)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issuance of share capital	0.00		-	
	Proceeds from Long term Borrowings	(46.34)		109.07	
	Proceeds from Short term Borrowings	338.63		422.06	
	Subsidy	-		-	
	Interest paid	(111.72)		(88.58)	
	Net Cash used in financing activities		**180.57**		**442.55**
	Net increase in cash & Cash Equivalents		**3.11**		**21.96**
	Cash and Cash equivalents as at	31.03.2025	40.90	31.03.2024	53.93
	Cash and Cash equivalents as at	30.09.2025	44.01	30.09.2024	75.89

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714

Director

Place : Rajkot
Date : 14/11/2025

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 30.09.2025: 0

2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on **14th November, 2025**.

3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.

4. The Company have two subsidiaries namely Saumesvar International Private Limited and Svar Industries Private Limited.

5. The Company is listed on the SME Platform of NSE and, in accordance with the provisions of the Companies (Indian Accounting Standards) Rules, 2015, the requirements of Ind AS are **not applicable** to companies listed on SME Exchanges. Hence, these financial statements have been prepared as per Accounting Standards (AS) issued by ICAI.

6. In accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) ,2015, the standalone Financial results of the company are posted on company's Website and Website of stock Exchange.

7. As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.

SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007
E-Mail - Chhatbar.sunit@gmail.com
Mo. 9033927693

LIMITED REVIEW REPORT ON UNAUDITED HALF YEARLY CONSOLIDATED FINANCIAL RESULTS OF COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIRE MENTS) REGULATIONS, 2015

To
The Board of Directors
SHEETAL UNIVERSAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SHEETAL UNIVERSAL LIMITED** (Holding Company) and it's Subsidiaries for the Half Year ended 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 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, SUNIT M CHHATBAR & CO.
CHARTERED ACCOUNTANS
FRN 141068W

Date: 14/11/2025
Place: Rajkot

SUNIT M CHHATBAR & CO. M. No. 166095 FRN - 141068W CHARTERED ACCOUNTANTS

CA Sunit M Chhatbar
Proprietor
Membership No. 166095
UDIN:-25166095BMNTLK1641

SHEETAL UNIVERSAL LIMITED
CIN - L51219GJ2015PLC084270

OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Consolidated Statement of Profit & Loss for the Half Year ended on September 30, 2025

(Amount in Lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	4,807.95	4,665.13	5,902.34	10,567.47
II	Other Income	23.19	75.71	163.45	239.05
III	**Total Income (I+II)**	**4,831.14**	**4,740.84**	**6,065.79**	**10,806.52**
IV	EXPENSES:				
	Cost of Materials Consumed	4,380.09	3,727.29	5,923.64	9,650.93
	Purchase of Stock-in-Trade	-	-	-	-
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(321.91)	(725.28)	(439.19)	(1,164.47)
	Employee Benefits Expenses	11.16	20.38	15.42	35.80
	Finance costs	111.72	112.28	88.58	200.86
	Depreciation and amortization expenses	158.41	76.11	39.51	115.62
	Other Expenses	287.96	397.57	263.67	661.13
	Total expenses (IV)	**4,627.43**	**3,608.35**	**5,891.63**	**9,499.88**
V	Profit/(Loss) before exceptional items and tax	203.71	1,132.49	174.16	1,306.64
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax	203.71	1,132.49	174.16	1,306.64
VIII	Extraordinary items	-	-	-	-
IX	**Profit/(Loss) before tax**	**203.71**	**1,132.49**	**174.16**	**1,306.64**
X	**Tax expense: -**				
	(1) Current Tax	60.36	294.90	45.42	340.32
	(2) Short/Excess Provision for previous year	-	18.52	-	18.52
	(3) Deferred Tax	(9.04)	22.17	(4.18)	17.99
XI	Profit/(Loss) for the period from continuing operation	**152.39**	**796.90**	**132.92**	**929.81**
XII	Profit/(Loss) for discontinued operation	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-
XV	Profit/(Loss) for the period	**152.39**	**796.90**	**132.92**	**929.81**
XVI	Earnings per equity share:				
	(1) Basic	1.33	6.96	1.16	8.12
	(2) Diluted	1.33	6.96	1.16	8.12

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714

Place : Rajkot
Date : 14/11/2025

SHEETAL UNIVERSAL LIMITED
CIN - L51219GJ2015PLC084270

OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Consolidated Statement of Assets & Liabilities for the Half Year ended on September 30, 2025

(Amount in Lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I.	**EQUITY AND LIABILITIES**				
	(1) Shareholder's Funds				
	(a) Share Capital	1,145.60	1,145.60	1,145.60	1,145.60
	(b) Reserves and Surplus	3,390.58	3,238.19	2,441.29	3,238.19
	(c) Minority Interest	-	-	-	-
	(2) Share Application Money Pending Allotment				
	(3) Non-Current Liabilities				
	(a) Long-Term Borrowings	472.43	536.74	530.50	536.74
	(b) Deferred Tax Liabilities (Net)	0.46	9.50	-	9.50
	(c) Other Long Term Liabilities	-	-	-	-
	(d) Long-Term Provisions	-	-	-	-
	(4) Current Liabilities				
	(a) Short-Term Borrowings	2,047.78	1,680.21	1,521.10	1,680.21
	(b) Trade Payables	-	54.59	1,375.61	54.59
	(A) Total outstanding dues of micro enterprises and small enterprises	1,080.41	138.49	-	138.49
	(B) Total outstanding dues Other Than micro enterprises and small enterprises	17.31	43.87	2.12	43.87
	(c) Other Current Liabilities	398.75	344.60	116.89	344.60
	(d) Short-Term Provisions				
	Total Equity and Liabilities	**8,553.32**	**7,191.79**	**7,133.10**	**7,191.79**
II.	**ASSETS**				
	Non-Current Assets				
	(1) (a) Property, Plant and Equipment and Intangible Assets	1,764.02	1,945.20	1,762.72	1,945.20
	(i) Property, Plant and Equipment	-	-	-	-
	(ii) Intangible Assets	4.58	4.58	4.58	4.58
	(iii) Capital Work-in-Progress	-	-	-	-
	(iv) Intangible Assets Under Development	6.00	6.00	6.00	6.00
	(b) Non-Current Investments	-	-	12.68	-
	(c) Deferred Tax Assets (Net)	434.23	517.26	598.19	517.26
	(d) Long-term Loans and Advances	121.35	240.90	87.12	240.90
	(e) Other Non-Current Assets	-	-	-	-
	2 **Current Assets**				
	(a) Current Investments	1,938.35	1,717.80	1,006.18	1,717.80
	(b) Inventories	3,527.94	2,168.43	3,057.75	2,168.43
	(c) Trade Receivables	45.32	42.27	76.80	42.27
	(d) Cash and Cash Equivalents	323.69	547.41	507.20	547.41
	(e) Short-Term Loans and Advances	387.83	1.94	13.87	1.94
	(f) Other Current Assets	-	-	-	-
	Total Assets	**8,553.32**	**7,191.79**	**7,133.10**	**7,191.79**

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714

Place : Rajkot
Date : 14/11/2025

SHEETAL UNIVERSAL LIMITED
CIN - L51219GJ2015PLC084270
OFFICE NO. 1508-1509, 15th FLOOR, SPACE ODYSSEY, NEAR KKV CHOWK , 150FEET RING ROAD
MOTA MAVA, RAJKOT , GUJRAT, 360005

Consolidated Cash Flow Statement for the period ended on 30/09/2025

(Amount in Lakhs)

	Particulars	Amount in Lakhs 30.09.2025		Amount in Lakhs 30.09.2024	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		203.71		174.16
	Add Back: -				
	Depreciation	158.41		39.51	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	111.72		88.58	
	Others if any	-	270.14	-	128.09
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	23.19	23.19	163.45	163.45
	Operating profit before working capital changes		450.65		138.80
	Adjustments for:				
	Decrease/(Increase) in Receivables	(1,359.51)		(804.43)	
	Decrease/(Increase) in Provision	54.15		34.18	
	Decrease/(Increase) in Inventories	(220.55)		(401.80)	
	Increase/(Decrease) in Payables	887.33	(638.59)	1,315.89	143.84
	Cash generated from operations		(187.94)		282.64
	Income Tax Adjustment		(60.36)		(45.42)
	Cash flow before extraordinary item		(248.29)		237.22
	Proceeds from extraordinary item		23.19		163.45
	Net Cash flow from Operating activities		**(225.10)**		**400.67**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	22.77		(1,259.69)	
	Sale of Fixed Assets	-		-	
	Increase in Long & Short Term Advances & Investment	306.75		492.26	
	Increase in other Current & NON Current Assets	(266.34)		(54.19)	
	Interest income	-		-	
	Net Cash used in Investing activities		**63.17**		**(821.61)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issuance of share capital	0.00		-	
	Proceeds from Long term Borrowings	(64.31)		109.07	
	Proceeds from Short term Borrowings	341.01		422.06	
	Subsidy	-		-	
	Interest paid	(111.72)		(88.58)	
	Net Cash used in financing activities		**164.98**		**442.55**
	Net increase in cash & Cash Equivalents		**3.05**		**21.60**
	Cash and Cash equivalents as at	31.03.2025	42.27	31.03.2024	55.20
	Cash and Cash equivalents as at	30.09.2025	45.32	30.09.2024	76.80

For, SHEETAL UNIVERSAL LIMITED

HIREN VALLABHBHAI PATEL
Managing Director
DIN - 06961714
Director

Place : Rajkot
Date : 14/11/2025

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 30.09.2025: 0

2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on **14th November, 2025**.

3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.

4. The Company have two subsidiaries namely Saumesvar International Private Limited and Svar Industries Private Limited.

5. The Company is listed on the SME Platform of NSE and, in accordance with the provisions of the Companies (Indian Accounting Standards) Rules, 2015, the requirements of Ind AS are **not applicable** to companies listed on SME Exchanges. Hence, these financial statements have been prepared as per Accounting Standards (AS) issued by ICAI.

6. In accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) ,2015, the standalone Financial results of the company are posted on company's Website and Website of stock Exchange.

7. As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.