ASHIRWAD STEELS & INUDSTRIES LIMITED

Registered & Head Office: 6, Waterloo Street, Suit No. 506, Kolkata 700069, Ph: 033 22430372;
Email: ashirwadsteels@gmail.comWeb: www.ashirwadsteels.com CIN: L67100WB1986PLC040201

04-03-2025

Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai - 400 001

Scrip Code: 526847

Subject: Submission of Integrated Financial Filing for Quarter and Nine Months Ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, and as referenced by BSE Circular No. 20250102-4, we are submitting the Integrated Financial Filing for the quarter and nine months ended December 31, 2024.

We apologize for the delay in submission, as this is the first time we are required to file under these provisions.

Kindly acknowledge receipt and record the submission.

Thank you for your understanding and attention.

For Ashirwad Steels & Industries Limited



Sonal Agarwal
Company Secretary

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A. FINANCIAL RESULTS **- ATTACHED**

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc. - **Not Applicable**

C. Disclosure of outstanding default on loans and debt securities - **Not Applicable**

D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - This must be submitted on a half-yearly basis. **Not applicable for the quarter ended December 31, 2024.**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable for the quarter ended December 31, 2024.**

For Ashirwad Steels & Industries Limited



Sonal Agarwal
Company Secretary

ASHIRWAD STEELS & INDUSTRIES LIMITED

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Tele Fax.(033)22430376, Email.: ashirwadsteels@gmail.com, Web Site : www.ashirwadsteels.com

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31 December,2024

PART-1 (Rupees In Lacs)

Sl. No.	Particulars	3 months ended 31-12-2024	Preceding 3 months ended 30-09-2024	Corresponding 3 months ended 31-12-2023 in the previous year	Year to date figures for the current period ended 31-12-2024	Year to date figures for the previous period ended 31-12-2023	Previous Year ended 31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	34.35	27.84	34.28	97.21	72.80	158.52
2	Other income	58.97	67.18	69.34	195.69	203.24	281.42
3	**Total income**	**93.33**	**95.03**	**103.62**	**292.89**	**276.04**	**439.94**
4	**Expenses**						
	c) Employee benefits expense	11.80	12.02	9.53	33.41	38.89	51.41
	d) Finance costs	0.28	0.04	4.59	2.01	5.58	6.24
	e) Depreciation and amortisation expense	1.91	1.83	1.94	5.59	5.83	7.62
	f) Other expenses	11.05	11.21	13.54	35.99	40.46	56.09
5	**Total expenses**	**25.04**	**25.11**	**29.59**	**76.99**	**90.76**	**121.36**
6	**Profit before exceptional items and tax (3-5)**	**68.29**	**69.92**	**74.03**	**215.90**	**185.28**	**318.59**
7	Exceptional items	-	-	-	-	-	-
8	**Profit before tax (6-7)**	**68.29**	**69.92**	**74.03**	**215.90**	**185.28**	**318.59**
9	**Tax expense**						
	Current Tax	**19.02**	15.84	17.49	**56.14**	49.75	83.80
	Current Tax for earlier years	**1.65**		-	**1.65**	-	6.99
	Deferred Tax	**0.17**	3.07	(0.07)	(0.04)	(0.14)	2.29
	Total Tax expense	**20.84**	**18.91**	**17.42**	**57.75**	**49.61**	**93.08**
10	**Profit for the year (8-9)**	**47.45**	**51.01**	**56.61**	**158.15**	**135.67**	**225.51**
11	**Other comprehensive income (OCI)**						
	(i) Items that will not be reclassified to profit or loss	(17.02)	(1.79)	5.42	(2.55)	25.32	25.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.08)	0.63	1.36	(0.38)	6.37	4.41
	Other comprehensive income for the year	**(13.94)**	**(2.42)**	**4.06**	**(2.17)**	**18.95**	**21.32**
12	**Total Comprehensive Income for the year (10 + 11)**	**33.51**	**48.59**	**60.66**	**155.99**	**154.62**	**246.83**
13	**Paid- up Equity share capital**	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
	(Face value of ` 10/- each)						
14	**Earnings per share**						
	a) Basic (`In Rupees/Paisa)	0.38	0.41	0.45	1.27	1.09	1.80
	b) Diluted (`In Rupees/Paisa)	0.38	0.41	0.45	1.27	1.09	1.80
	See accompanying notes to the financial results						

Notes

1) The above financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors of the Ashirwad Steels & Industries Limited (" the Company") at its meetings held on Friday, the January **24 , 2025**. The Statutory Auditors have carried out a limited review of the results for quarter and nine months ended 31st December, 2024.

2) The above financial results have been prepared in accordance with recognition and measurement principles of the Companies (Indian Accounting Standards) Rules 2015 and amended rules 2016 ("Ind AS") prescribed under Section 133 of the Companies Act, 2013.

3) The Company did not have any trading or Industrial business duirng the quarter and nine months ended 31-12-2024 and further the company is engaged in the business of lending and investments and as such there are no separate reportable segments as per Indian Accounting Standards "Operating Segments" (Ind AS 108).

4) Other Comprehensive income /(loss) represents impact of fair valuation of non-current investments and impact of income taxes on such income/(loss). These items will not be reclassified to profit or loss account.

5) The figures for the Previous quarter 30.09.2024 and nine months ended 31.12.2024 have been regrouped/reclassified, wherever found necessary, to conform to the current quarter/nine months end presentation.

6) The above unaudited Financial Results of the Company are available on the Company's website www.ashirwadsteels.com and also on the website of BSE Limited (www.bseindia.com), where the shares of the Company are listed.

For and on behalf of the Board of Directors

Ashirwad Steels & Industries Ltd. Kolkata

sd/

Dalbir Chhibbar

Managing Director

DIN:0550703

Place : Kolkata

Date: 24th January 2025

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Extract of Unaudited Financial Results for the Quarter and Nine months ended 31/12/2024

(Rs ` In Lacs)

Sl. No.	Particulars	3 months ended 31-12-2024	Corresponding 3 months ended 31-12-2023 in the previous year	Nine months ended 31-12-2024	Corresponding Nine months ended 31-12-2023 in the previous year
		[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]
1)	Total Income from operations	93.33	103.62	292.89	276.04
2)	Net Profit for the period (before tax and exceptional items)	68.29	74.03	215.90	185.28
3)	Net Profit for the period before tax (after exceptional items)	68.29	74.03	215.90	185.28
4)	Net Profit for the period after tax (after exceptional items)	47.45	56.61	158.15	135.67
5)	Total Comprehensive Income for the period [comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	33.51	60.66	155.99	154.62
6)	Equity Share Capital	1250.00	1250.00	1250.00	1250.00
7)	Earnings per share (of ` 10/- each) (not annualised for quarterly figures):				
	a) Basic `	0.38	0.45	1.27	1.09
	b) Diluted `	0.38	0.45	1.27	1.09

Notes:

1) The above is an extract of the detailed format of Financial Results for the Quarter and Nine months ended December 31, 2024 filed with the Stock Exchange(BSE LTD.) under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015.

2) The full format of Financial Results for the Quarter and Nine months ended December 31st, 2024 are available on the Bombay Stock Exchange(BSE LTD.) website (www.bseindia.com) and also on Company's website (www.ashirwadsteels.com).

3) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Indian Accounting Standards) Rules , 2015 as amended by the Companies (Indian Accounting Standards) Rules 2016.

4) The figures of previous periods have been re-grouped whereever necessary to make them comparable with those of the current period.

5) The above unaudited financial results were reviewed by the Audit Committee and thereafter approved and adopted by the Board of Directors at their respective meetings held on **January, 24 2025**

For and on behalf of the Board of Directors of
Ashirwad Steels & Industries Limited

Ashirwad Steels & Industries Ltd. Kolkata

sd/
Dalbir Chhibbar
Managing Director
DIN: 0550703

Place : Kolkata
Date: 24th January 2025

C. K. Chandak & Co.
Chartered Accountanats

Old 31 (New 10) P. L. Som Street
Near B. A. Mathwater Tank
Bhadrakali, Uttarpara - 712 232

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E-mail : chandakck@yahoo.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report to the Board of Directors of Ashirwad Steels & Industries Limited

1) We have reviewed the accompanying statement of unaudited financial results of **Ashirwad Steels & Industries Limited** (the 'Company') for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.
2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34)" Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3) 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an Audit opinion.



C. K. Chandak & Co.
Chartered Accountanats

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4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.K. CHANDAK & CO
Chartered Accountants
Firm Registration Number: 326844E



CA. Chandra Kumar Chandak
(Proprietor)
Membership No – 054297
UDIN:25054297BMIVXJ5923
Place: Kolkata
Date: January 24, 2025