SHIVA GLOBAL AGRO INDUSTRIES LTD.
'Shiva House', New Mondha, Nanded - 431 602 (M.S.)
Tel.: 02462 - 284036, 284039 * Fax : 02462 - 284729
E-mail : shivaagro1@gmail.com * Web : www.shivaagro.com
CIN : L24120MH1993PLC070334

May 30, 2025

Ref. No. :
To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: SHIVAAGRO/530433

Sub: Intimation under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 - Outcome of Board Meeting held on May 30, 2025.

Dear Sir,

This is in reference to our letter dated May 20, 2025, intimating about convening of meeting of the Board of Directors of the Company, inter-alia, to consider and approve Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

In this regard, pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that the Board of Directors at their meeting held today, i.e., May 30, 2025, approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2025 and noted the Auditors Report issued by M/s. Falor Jhavar Khatod & Co., (Firm Regn. No. FRN 104223W), Statutory Auditors, on the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2025.

Further, we would like to confirm under Regulation 33(3)(d) of the Listing Regulations read with SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016, that the Statutory Auditors have issued the Auditors Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the year ended March 31, 2025.

The Meeting of the Board of Directors of the Company commenced at 04:00 p.m. and concluded at 08.55 p.m.

We request you to acknowledge and take it on your record.

Thanking you.

Yours sincerely,
For Shiva Global Agro Industries Ltd.

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431602

Omprakash K. Gilda
Managing Director

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 AND 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO
THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of Shiva Global Agro Industries Limited (the "Company") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and & maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Falor Jhavar & Khatod & Co.
Chartered Accountants
Registration No: 104223W

FALOR JHAVAR KHATOD & CO. Firm Reg.No. 104223W Chartered Accountants

Jaiprakash S. Falor
Partner
Membership No. 043337
UDIN: 25043337BMINKW3612

Place: Nanded
Date: May 30, 2025

Falor Jhavar Khatod & Co
Chartered Accountants
Head Office : 205, Second floor, Sanman Tower, Vazirabad, Nanded - 431601. Ph : 02462-247915. Email : falorjp@gmail.com

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO
THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of consolidated financial results of Shiva Global Agro Industries Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the separate financial statements of the subsidiaries referred to in the Other Matter paragraph below, the Statement;

i. includes the audited results of the holding Company, audited results of the subsidiary viz; Shrinivasa Agro Foods Private Limited and the unaudited results of the subsidiaries viz; Shiva-Parvati Poultry Feed Private Limited (upto November 06, 2024) and Ghatprabha Fertilizers Private Limited (upto December 10, 2024)

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2025.

Emphasis of Matter

We draw attention to note 4 on exceptional items to the consolidated financial results, which describes that the group lost control over its subsidiaries viz; Shiva-Parvati Poultry Feed Private Limited (51%) and Ghatprabha Fertilizers Private Limited (61.53%) on November 7, 2024 & December 11, 2024 respectively, due to sale of entire stake. Consequently, the unaudited financial results of the said subsidiary have been consolidated upto the date of loss of control only, and thereafter the retained investment, if any, has been accounted for as per applicable IND AS.

The comparative figures for the year ended March 31, 2024, include the full consolidation of M/s Shiva-Parvati Poultry Feed Private Limited and M/s Ghatprabha Fertilizers Private Limited, and accordingly, are not strictly comparable with the current years consolidated financials.

Our opinion is not modified in respect of this matter.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Falor Jhavar & Khatod & Co.
Chartered Accountants
Registration No: 104223W

FALOR JHAVAR KHATOD & CO. Firm Reg.No. 104223W Chartered Accountants

Jaiprakash S. Falor
Partner
Membership No. 043337
UDIN: 25043337BMINKX6990

Place: Nanded
Date: May 30, 2025

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 708.

● Website: www.shivaagro.org ● email: admin@shivaagro.org ● CIN: L24120MH1993PLC070334 ●

Statement of Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Amount in Rs. Lacs)

	Particulars	STANDALONE					CONSOLIDATED				
		Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited		Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited	
		For the Quarter ended			Year ended		For the Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1	**Incomes:**										
	Revenue from operations	3,090.75	1,838.47	2,039.76	8,603.70	8,042.41	9,395.86	9,892.50	9,139.39	37,992.85	36,427.35
	Other Income	20.53	10.32	20.03	42.54	48.28	12.88	60.56	82.95	112.80	115.12
	Total Revenue	**3,111.28**	**1,848.79**	**2,059.79**	**8,646.25**	**8,090.69**	**9,408.74**	**9,953.06**	**9,222.33**	**38,105.65**	**36,542.48**
2	**Expenses:**										
	Cost of materials consumed	1,420.99	1,265.57	664.16	5,129.61	5,727.12	6,542.94	6,999.65	4,819.01	26,058.68	29,019.71
	Purchases of stock-in-trade	48.46	372.76	152.29	868.68	704.29	745.86	1,990.47	1,285.22	6,304.59	3,631.20
	Changes in inventories of finished goods, work-in-progress and stock-in-	718.76	(266.01)	886.67	865.73	591.03	826.69	50.20	2,844.94	2,024.33	2,181.16
	Employee benefits expense	105.32	100.46	109.66	379.24	437.79	147.76	166.94	221.83	760.13	900.22
	Finance costs	63.07	72.12	83.92	284.34	423.48	133.10	145.22	362.86	779.54	1,251.18
	Depreciation and amortization expense	28.43	27.56	29.15	111.74	120.62	41.26	57.16	63.50	232.84	277.97
	Other expenses	418.16	406.87	222.38	1,340.22	1,365.26	700.68	690.25	548.36	2,555.43	2,634.21
	Total Expenses	**2,803.17**	**1,979.34**	**2,148.24**	**8,979.55**	**9,369.57**	**9,138.29**	**10,099.89**	**10,145.71**	**38,715.54**	**39,895.64**
3	**Profit before tax**	**308.11**	**(130.55)**	**(88.45)**	**(333.31)**	**(1,278.88)**	**270.45**	**(146.83)**	**(923.38)**	**(609.89)**	**(3,353.17)**
4	Exceptional Items (refer note 4)	-	887.88	-	887.88	-	-	887.88	-	887.88	-
5	**Profit/(loss) before tax**	**308.11**	**757.33**	**(88.45)**	**554.57**	**(1,278.88)**	**270.45**	**741.05**	**(923.38)**	**277.99**	**(3,353.17)**
6	**Tax expenses:**										
	(1) Current tax	-	-	-	-	-	0.88	9.46	-	10.91	-
	(2) Deferred tax	(85.76)	-	(306.23)	(85.76)	(306.23)	242.57	-	(826.68)	242.57	(826.68)
	(3) Income Tax Pertaining to Previous Ye	-	-	-	-	-	2.14	-	3.94	2.14	3.94
7	**Net Profit for the period**	**393.87**	**757.33**	**217.78**	**640.34**	**(972.65)**	**24.87**	**731.59**	**(100.64)**	**22.37**	**(2,530.43)**
	Attributable to:										
	Shareholders of the company	393.87	757.33	217.78	640.34	(972.65)	206.03	747.17	63.10	329.03	(1,768.43)
	Non-controlling interest	-	-	-		-	(181.16)	(15.58)	(163.73)	(306.66)	(762.00)

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431

8	**Other Comprehensive Income**										
	[A] (i) Items that will not be reclassified to profit & loss										
	Fair valuation of equity instruments through other comprehensive income	-	-	-	-	1.54	0.00	(0.03)	0.49	(0.46)	2.77
	Re-measurements of the defined benefit plan	(5.20)	-	0.94	(5.20)	0.94	(5.70)	-	2.94	(5.70)	2.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.31	-	(0.24)	1.31	(0.24)	1.44	-	(1.66)	1.44	(1.66)
	[B] (i) Items that will be reclassified to profit & loss	-	-	-	-	-	-	-	-		
	Total Other Comprehensive Income	**(3.89)**	**-**	**0.70**	**(3.89)**	**2.24**	**(4.27)**	**(0.03)**	**1.77**	**(4.73)**	**4.05**
9	**Total Comprehensive Income comprising profit and other comprehensive income for the period**	**389.98**	**757.33**	**218.48**	**636.44**	**(970.41)**	**20.60**	**731.56**	**(98.87)**	**17.64**	**(2,526.38)**
	Attributable to:										
	Shareholders of the company	389.98	757.33	218.48	636.44	(970.41)	201.94	747.15	64.34	324.71	(1,765.28)
	Non-controlling interest	-	-	-	-	-	(181.34)	(15.59)	(163.21)	(307.07)	(761.10)
10	**Paid up Equity Share Capital** (Face Value Rs.10 per share)	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**	**999.30**
11	**Other equity**	-	-	-	6,136.43	5,499.99	-	-	-	7,914.06	8,363.91
12	**Earnings per equity share:**										
	- Basic/Diluted	**3.94**	**7.58**	**2.18**	**6.41**	**(9.73)**	**2.06**	**7.48**	**0.63**	**3.29**	**(17.70)**

Notes to the financial results :

1. The above audited standalone and consolidated financial results of Shiva Global Agro Industries Limited ("the Company") which have been prepared in acccordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
2. These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2025. The Statutory Auditors have issued an unmodified opinion on financial results for the year ended March 31, 2025.

3 The Segmentwise result for the quarter and year ended 31.03.2025 is given below:

(Amount in Rs. Lacs)

	STANDALONE					CONSOLIDATED				
	Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited		Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited	
	Quarter ended			Year ended		Quarter ended			Year ended	
Particulars	**31-03-2025**	**31-12-2024**	**31-03-2024**	**31-03-2025**	**31-03-2024**	**31-03-2025**	**31-12-2024**	**31-03-2024**	**31-03-2025**	**31-03-2024**
Segment Revenue										
Operating Revenue										
a) Fertilizers*	3,044.06	1,825.07	1,931.80	8,519.27	7,842.70	3,044.06	2,104.81	2,553.87	11,936.78	10,762.08
b) Solvent	-	-	-	-	-	6,209.97	6,821.68	4,361.03	23,386.11	22,980.67
c) Other agricultural commodities	46.70	13.40	107.96	84.43	199.71	188.53	966.01	2,224.49	2,729.68	2,701.04
Total	**3,090.75**	**1,838.47**	**2,039.76**	**8,603.70**	**8,042.41**	**9,442.56**	**9,892.50**	**9,139.39**	**38,052.57**	**36,443.79**
Less: Inter-segment revenue	-	-	-	-	-	46.70	-	-	59.72	16.44
Income from operations	**3,090.75**	**1,838.47**	**2,039.76**	**8,603.70**	**8,042.41**	**9,395.86**	**9,892.50**	**9,139.39**	**37,992.85**	**36,427.35**
Segment Result										
a) Fertilizers*	355.33	(75.06)	(72.15)	(103.74)	(984.07)	334.98	(36.74)	7.96	(68.11)	(916.70)
b) Solvent	-	-	-	-	-	214.00	(4.65)	(1,439.52)	86.12	(2,188.44)
c) Other agricultural commodities	(4.68)	6.30	47.60	12.23	80.39	(158.30)	(20.78)	788.09	38.85	888.03
Total	350.65	(68.76)	(24.56)	(91.51)	(903.67)	390.68	(62.17)	(643.46)	56.85	(2,217.11)
Adjusted for:										
a) Finance costs	(63.07)	(72.12)	(83.92)	(284.34)	(423.48)	(133.10)	(145.22)	(362.86)	(779.54)	(1,251.18)
b) Other income (including exceptiona	20.53	898.20	20.03	930.42	48.28	12.88	948.44	82.95	1,000.68	115.12
Profit before tax	**308.11**	**757.33**	**(88.45)**	**554.57**	**(1,278.88)**	**270.45**	**741.05**	**(923.38)**	**277.99**	**(3,353.17)**

(Amount in Rs. Lacs)

Particulars	Standalone			Consolidated		
	31-03-2025	**31-12-2024**	**31-03-2024**	**31-03-2025**	**31-12-2024**	**31-03-2024**
Segment Assets						
a) Fertilizers*	10,160.17	9,747.57	8,929.52	9,822.75	9,402.92	10,584.54
b) Solvent	-	-	-	6,164.94	6,104.89	11,412.31
c) Other agricultural commodities	120.87	214.65	65.69	1,016.11	1,420.95	2,401.20
Total	**10,281.04**	**9,962.22**	**8,995.21**	**17,003.80**	**16,928.75**	**24,398.05**
Segment Liabilities						
a) Fertilizers*	3,144.74	3,216.46	2,495.85	3,144.74	3,216.46	3,180.47
b) Solvent	-	-	-	2,913.02	3,028.67	8,670.41
c) Other agricultural commodities	0.57	-	0.06	0.57	203.61	5.72
Total	**3,145.31**	**3,216.46**	**2,495.92**	**6,058.33**	**6,448.74**	**11,856.60**

*Fertilizer Segment includes Non-subsidised Fertilizers.

Notes on Segment information:

a. The Company is focused on three business segments: Fertilizers, Solvent & Other agricultural commodities. Based on the "management approach" as defined in Ind AS 108-'Operating Segments', the Chief Operating Decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

b. Segment result represents the profit before interest and tax earned by each segment without allocation of central administrative costs and other income.

4 **During the year ended March 31, 2025, the Company has divested its entire shareholding in two subsidiary companies viz. Shiva-Parvati Poultry Feed Private Limited (51%) and Ghatprabha Fertilizers Private Limited (61.53%) on November 7, 2024 & December 11, 2024 respectively, resulting in a loss of control as defined under Ind AS 110 – Consolidated Financial Statements. Consequently, the financial statements of these entities have been excluded from consolidation from the respective dates of loss of control. In accordance with the provisions of Ind AS 110, the Company has derecognized the assets, liabilities, and non-controlling interest related to the subsidiaries from the consolidated balance sheet as of the respective dates of loss of control. The resultant gain of Rs.887.88 Lacs calculated as the difference between the total consideration received and the carrying value of the net assets derecognized (including attributable goodwill), has been recognized in the Statement of Profit and Loss under Exceptional Items.**

5 **The consolidated results for the quarter and year ended March 31, 2025 include the audited results of subsidiary company viz; Shrinivasa Agro Foods Private Limited and unaudited results of subsidiaries viz; Shiva-Parvati Poultry Feed Private Limited (Up to November 06, 2024) and Ghatprabha Fertilizers Private Limited (Upto December 10, 2024). The comparative figures for the previous year include the full consolidation of all the subsidiaries, including Shiva-Parvati Poultry Feed Private Limited and Ghatprabha Fertilizers Private Limited, and therefore, are not directly comparable with the current year's consolidated financials to that extent.**

6 The figures of the current quarter and quarter ended March 31, 2024 are the balancing figures between the audited figures of the full financial year ended March 31, 2025 and March 31, 2024 (Ind AS) respectively and the published year to date Ind AS figures upto third quarter ended December 31, 2024 and December 31, 2023, respectively.

7 Previous years figures have been regrouped/re-classified wherever necessary to make them comparable.

For Shiva Global Agro Industries Limited

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431602

Omprkash K. Gilda
Managing Director
DIN: 01655503

Place: Nanded
Date : May 30, 2025

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 708.

● Website: www.shivaagro.org ● email: admin@shivaagro.org ● CIN: L24120MH1993PLC070334 ●

BALANCE SHEET AS AT MARCH 31, 2025

(Amount in Rs. Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	Audited	Audited	Audited	Audited
	As at 31/03/2025	As at 31/03/2024	As at 31/03/2025	As at 31/03/2024
I. ASSETS				
Non-Current Assets				
(a) Property, plant and equipment	1,456.14	1,514.66	2,618.72	3,517.37
(b) Capital work-in-progress	19.77	-	19.77	-
(c) Right-of-use assets	15.17	15.57	15.17	23.18
(d) Investment property	445.55	452.88	445.55	495.02
(e) Other intangible assets	0.26	0.43	0.26	0.43
(f) Financial assets				
(i) Investments	343.28	829.71	150.00	152.17
(ii) Other financial assets	70.16	65.25	94.78	178.36
(g) Deferred tax assets (net)	235.44	148.37	239.84	469.85
(h) Other Non-Current Assets	651.32	463.17	698.23	510.42
Total non-current assets	**3,237.09**	**3,490.05**	**4,282.33**	**5,346.80**
Current Assets				
(a) Inventories	3,084.17	3,044.95	7,498.20	12,265.66
(b) Financial assets				
(i) Trade receivables	3,767.17	2,372.70	4,265.14	5,376.41
(ii) Cash and cash equivalents	9.83	10.23	16.93	261.33
(iii) Bank balances other than above	7.67	8.01	37.84	65.63
(iv) Loans & Advances	-	-	545.00	545.12
(v) Others financial assets	4.95	4.32	9.09	9.58
(c) Current Tax Assets	6.75	16.08	26.13	76.97
(d) Other Current Assets	163.41	48.86	323.14	450.55
Total current assets	**7,043.95**	**5,505.16**	**12,721.47**	**19,051.26**
Total - Assets	**10,281.04**	**8,995.21**	**17,003.80**	**24,398.05**
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	999.30	999.30	999.30	999.30
(b) Other equity	6,136.43	5,499.99	7,914.06	8,363.91
Equity attributable to equity holders of the parent	**7,135.73**	**6,499.29**	**8,913.36**	**9,363.21**
Non controlling interest	-	-	2,032.10	3,178.25
Total equity	**7,135.73**	**6,499.29**	**10,945.47**	**12,541.46**
Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,449.47	1,231.77	1,550.36	1,231.77
(b) Provisions	32.59	29.31	48.52	62.48
Total non-current liabilities	**1,482.06**	**1,261.08**	**1,598.89**	**1,294.25**
Current liabilities				
(a) Financial liabilities				
(i) Borrowings	680.07	968.89	3,220.10	9,706.56
(ii) Trade payables				
(a) Total outstanding dues of Micro, Small and Medium Enterprises.	12.30	6.68	12.30	23.58
(b) Total outstanding dues other than Micro, Small and Medium Enterprises.	400.78	14.63	592.22	263.41
(iii) Other financial liabilities	99.85	97.95	111.31	199.91
(b) Other Current Liabilities	457.02	141.72	499.16	340.53
(c) Provisions	13.22	4.98	24.34	28.36
Total current liabilities	**1,663.25**	**1,234.83**	**4,459.44**	**10,562.35**
Total Equity and Liabilities	**10,281.04**	**8,995.21**	**17,003.80**	**24,398.05**

For Shiva Global Agro Industries Limited

SHIVA GLOBAL AGRO INDUSTRIES LTD. NANDED 431602

Place: Nanded

Date : May 30, 2025

Omprkash K. Gilda

Managing Director

DIN: 01655503

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 708.

● **Website: www.shivaagro.org** ● **email: admin@shivaagro.org** ● **CIN: L24120MH1993PLC070334** ●

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2025

(Amount in Rs. Lacs)

	Particulars	STANDALONE		CONSOLIDATED	
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit before tax	554.57	(1,278.88)	277.99	(3,353.17)
	Adjustments for:				
	Interest paid	284.34	423.48	779.54	1,251.18
	Depreciation and amortization	111.74	120.62	232.84	277.97
	Remeasurement of defined benefit plans	(5.20)	0.94	(5.70)	2.94
	(Profit)/Loss on sale of property, plant & equipment	3.02	(1.01)	3.02	(1.20)
	Exceptional items	(887.88)	-	(887.88)	-
	Interest received	(4.09)	(15.68)	(72.54)	(77.69)
	Dividend income	-	-	(0.05)	-
	Other non-operating income	(41.47)	(31.58)	(43.23)	(36.23)
	Operating profit before working capital changes	**15.02**	**(782.12)**	**283.99**	**(1,936.20)**
	Changes in working capital:				
	Trade and other receivables	(1,702.35)	1,937.47	(1,801.79)	2,169.98
	Inventories	(39.22)	3,126.71	984.04	4,839.94
	Trade payables and other liabilities	720.51	(1,397.10)	839.04	(1,737.94)
	Cash generated from operations	**(1,006.04)**	**2,884.96**	**305.28**	**3,335.79**
	Direct taxes paid	9.33	(35.48)	9.46	5.07
	NET CASH FLOW FROM OPERATING ACTIVITIES	**(996.71)**	**2,849.48**	**314.74**	**3,340.86**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of property, plant and equipment	(72.40)	(49.44)	(317.18)	(76.88)
	Sale of property, plant and equipment	4.30	8.45	4.30	8.87
	Proceeds from sale of equity in subsidiary company	1,374.31	-	1,374.31	-
	On account of sale of subsidiaries	-	-	252.57	-
	Investment realised	-	20.51	-	20.51
	Interest received	4.09	15.68	72.54	77.69
	Dividend received	-	-	0.05	-
	Other non-operating income	41.47	31.58	43.23	36.23
	NET CASH FROM/ (USED IN) INVESTING ACTIVITIES	**1,351.77**	**26.78**	**1,429.82**	**66.42**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from/(Repayment of) short-term borrowings	(295.69)	(2,252.71)	(1,330.27)	(1,423.50)
	Proceeds from/(Repayment of) long-term borrowings	(46.68)	(118.25)	96.32	(374.16)
	Repayment of unsecured loans	271.25	(85.70)	271.25	(153.70)
	Interest paid	(284.34)	(423.48)	(779.54)	(1,251.18)
	Dividend paid including tax thereon	-	(0.20)	-	(0.20)
	NET CASH USED IN FINANCING ACTIVITIES	**(355.46)**	**(2,880.34)**	**(1,742.24)**	**(3,202.74)**
D	**Net Increase in cash and cash equivalents**	**(0.40)**	**(4.08)**	**2.32**	**204.54**
E	**Cash and cash equivalents at the beginning of the year**	**10.23**	**14.31**	**261.33**	**56.80**
	Less : On account of sale of subsidiaries	**-**	**-**	(246.72)	-
F	**Cash and cash equivalents at the end of the year**	**9.83**	**10.23**	**16.93**	**261.33**

SHIVA GLOBAL AGRO INDUSTRIES LTD. NANDED 431602

Format for disclosure of related party transactions every six months

Amount Rs.in Lacs

S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party: In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Shiva Global Agro Industries Limited		Shrinivasa Agro Foods Private Limited		Subsidiary Company	Sale of goods or services	50.00	46.70	-	-								
2	Shiva Global Agro Industries Limited		Omprakash K. Gilda		Key Management Personnel	Loan Taken	300.00	10.00	290.00	105.00								
3	Shiva Global Agro Industries Limited		Narayanlal P. Kalantri		Director	Loan Taken	75.00	-	51.00	51.00								
4	Shiva Global Agro Industries Limited		Madhusudhan P. Kalantri		Promoters Group	Loan Taken	100.00	20.00	96.00	21.00								
5	Shiva Global Agro Industries Limited		Madhusudhan P. Kalantri		Promoters Group	Loan Repaid	25.00	95.00	-	-								
6	Shiva Global Agro Industries Limited		Chandrabhagabai O. Gilda		Promoters Group	Loan Taken	25.00	5.00	25.00	30.00								
7	Shiva Global Agro Industries Limited		Anand K. Gilda		Promoters Group	Loan Taken	150.00	30.00	110.00	90.00								
8	Shiva Global Agro Industries Limited		Kirti A. Gilda		Promoters Group	Loan	30.00	-	27.00	27.00								
9	Shiva Global Agro Industries Limited		Sarojdevi N. Kalantri		Promoters Group	Loan Taken	50.00	-	41.00	41.00								
10	Shiva Global Agro Industries Limited		Narayanlal P. Kalantri HUF		Promoters Group	Loan	60.00	-	51.00	51.00								
11	Shiva Global Agro Industries Limited		Santoshdevi M. Kalantri		Promoters Group	Loan	30.00	-	26.00	26.00								
12	Shiva Global Agro Industries Limited		Madhusudan P. Kalantri HUF		Promoters Group	Loan	70.00	-	27.00	27.00								
13	Shiva Global Agro Industries Limited		Preeti S. Kabra		Promoters Group	Loan	25.00	-	7.20	7.20								
14	Shiva Global Agro Industries Limited		Pooja V. Mantri		Promoters Group	Loan	25.00	-	13.60	13.60								
15	Shiva Global Agro Industries Limited		Ravikumar N. Kalantri		Promoters Group	Loan Taken	50.00	-	26.00	26.00								
16	Shiva Global Agro Industries Limited		Seema Ravindra Kalantri		Promoters Group	Loan Taken	15.00	-	13.00	13.00								
17	Shiva Global Agro Industries Limited		Ravikumar N. Kalantri HUF		Promoters Group	Loan	25.00	-	18.00	18.00								
18	Shiva Global Agro Industries Limited		Laxminivas N. Kalantri		Promoters Group	Loan Taken	25.00	-	18.00	18.00								
19	Shiva Global Agro Industries Limited		Tejashree L. Kalantri		Promoters Group	Loan Taken	25.00	-	23.00	23.00								
20	Shiva Global Agro Industries Limited		Laxminivas N. Kalantri HUF		Promoters Group	Loan	15.00	-	6.25	6.25								

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED

											Additional disclosure of related party transactions - applicable only in case the related party							
S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
21	Shiva Global Agro Industries Limited		Rekha Rajesh Dagdiya		Promoters Group	Loan	10.00	-	3.00	3.00								
22	Shiva Global Agro Industries Limited		Chaurmati Finance Private Limited		Relative of Director is Director	Loan Taken	150.00	100.00	186.00	286.00								
23	Shiva Global Agro Industries Limited		Virgo Fiscal Private Limited		Relative of Director is Director	Loan Taken	150.00	-	260.00	260.00								
24	Shiva Global Agro Industries Limited		Padma Vishnukumar Kalantri		Relative of Director	Loan Taken	25.00	-	10.00	10.00								
25	Shiva Global Agro Industries Limited		Madhuri A. Kothari		Relative of Director	Loan	50.00	-	30.00	30.00								
26	Shiva Global Agro Industries Limited		Omprakash K. Gilda HUF		Relative of Director	Loan Taken	200.00	100.00	-	100.00								
27	Shiva Global Agro Industries Limited		Anand K. Gilda HUF		Relative of Promoter	Loan Taken	100.00	50.00	-	50.00								
28	Shiva Global Agro Industries Limited		Omprakash K. Gilda		Key Management Personnel	Loan Repaid	300.00	195.00	-	-								
29	Shiva Global Agro Industries Limited		Anand K. Gilda		Promoters Group	Loan Repaid	150.00	50.00	-	-								
30	Shiva Global Agro Industries Limited		Mohit D. Maliwal		Promoters Group	Loan Repaid	30.00	20.50	20.50	-								
31	Shiva Global Agro Industries Limited		Samta M. Maliwal		Promoters Group	Loan Repaid	25.00	15.00	15.00	-								
32	Shiva Global Agro Industries Limited		Shyamsunder Maliwal		Promoters Group	Loan Repaid	150.00	100.00	100.00	-								
33	Shiva Global Agro Industries Limited		Rukhmadevi S. Maliwal		Promoters Group	Loan Repaid	50.00	45.00	45.00	-								
34	Shiva Global Agro Industries Limited		Nandkishore J. Toshniwal		Relative of Director	Loan Repaid	20.00	10.00	-	-								
35	Shiva Global Agro Industries Limited		Vijaya N. Toshniwal		Relative of Director	Loan Repaid	20.00	18.00	18.00	-								
36	Shiva Global Agro Industries Limited		Omprakash K. Gilda		Key Management Personnel	Interest paid	15.00	7.15	-	-								
37	Shiva Global Agro Industries Limited		Omprakash K. Gilda HUF		Relative of Director	Interest paid	24.00	5.56	-	-								
38	Shiva Global Agro Industries Limited		Anand K. Gilda HUF		Relative of Promoter	Interest paid	12.00	2.78	-	-								
39	Shiva Global Agro Industries Limited		Narayanlal P. Kalantri		Director	Interest paid	5.00	3.05	-	-								
40	Shiva Global Agro Industries Limited		Madhusudhan P. Kalantri		Promoters Group	Interest paid	2.50	1.39	-	-								

SHIVA GLOBAL AGRO INDUSTRIES LTD NANDED 431602

S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party							
											In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
41	Shiva Global Agro Industries Limited		Mohit D. Maliwal		Promoters Group	Interest paid	3.00	0.83	-	-								
42	Shiva Global Agro Industries Limited		Samta M. Maliwal		Promoters Group	Interest paid	2.50	0.61	-	-								
43	Shiva Global Agro Industries Limited		Shyamsunder Maliwal		Promoters Group	Interest paid	15.00	1.08	-	-								
44	Shiva Global Agro Industries Limited		Rukhmadevi S. Maliwal		Promoters Group	Interest paid	5.00	1.82	-	-								
45	Shiva Global Agro Industries Limited		Chandrabhagabai O. Gilda		Promoters Group	Interest paid	2.50	1.62	-	-								
46	Shiva Global Agro Industries Limited		Anand K. Gilda		Promoters Group	Interest paid	5.00	4.53	-	-								
47	Shiva Global Agro Industries Limited		Kirti A. Gilda		Promoters Group	Interest paid	3.00	1.62	-	-								
48	Shiva Global Agro Industries Limited		Sarojdevi N. Kalantri		Promoters Group	Interest paid	2.00	2.45	-	-								
49	Shiva Global Agro Industries Limited		Narayanlal P. Kalantri HUF		Promoters Group	Interest paid	6.00	3.05	-	-								
50	Shiva Global Agro Industries Limited		Santoshdevi M. Kalantri		Promoters Group	Interest paid	3.00	1.56	-	-								
51	Shiva Global Agro Industries Limited		Madhusudan P. Kalantri HUF		Promoters Group	Interest paid	7.00	1.62	-	-								
52	Shiva Global Agro Industries Limited		Preeti S. Kabra		Promoters Group	Interest paid	2.50	0.43	-	-								
53	Shiva Global Agro Industries Limited		Pooja V. Mantri		Promoters Group	Interest paid	2.50	0.81	-	-								
54	Shiva Global Agro Industries Limited		Ravikumar N. Kalantri		Promoters Group	Interest paid	2.50	1.56	-	-								
55	Shiva Global Agro Industries Limited		Seema Ravindra Kalantri		Promoters Group	Interest paid	1.50	0.78	-	-								
56	Shiva Global Agro Industries Limited		Ravikumar N. Kalantri HUF		Promoters Group	Interest paid	2.50	1.08	-	-								
57	Shiva Global Agro Industries Limited		Laxminivas N. Kalantri		Promoters Group	Interest paid	2.50	1.08	-	-								
58	Shiva Global Agro Industries Limited		Tejashree L. Kalantri		Promoters Group	Interest paid	2.50	1.38	-	-								
59	Shiva Global Agro Industries Limited		Laxminivas N. Kalantri HUF		Promoters Group	Interest paid	1.50	0.37	-	-								
60	Shiva Global Agro Industries Limited		Rekha Rajesh Dagdiya		Promoters Group	Interest paid	1.00	0.18	-	-								

SHIVA GLOBAL AGRO INDUSTRIES LTD
NANDED

S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party: In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
61	Shiva Global Agro Industries Limited		Chaurmati Finance Private Limited		Relative of Director is Director	Interest paid	7.50	13.07	-	-								
62	Shiva Global Agro Industries Limited		Virgo Fiscal Private Limited		Relative of Director is Director	Interest paid	15.00	15.56	-	-								
63	Shiva Global Agro Industries Limited		Padma Vishnukumar Kalantri		Relative of Director	Interest paid	2.50	0.46	-	-								
64	Shiva Global Agro Industries Limited		Nandkishore J. Toshniwal		Relative of Director	Interest paid	3.00	0.45	-	-								
65	Shiva Global Agro Industries Limited		Vijaya N. Toshniwal		Relative of Director	Interest paid	2.50	0.81	-	-								
66	Shiva Global Agro Industries Limited		Madhuri A. Kothari		Relative of Director	Interest paid	2.50	1.38	-	-								
67	Shiva Global Agro Industries Limited		Kailash Fertilizers		Relative of Director of the subsidiary company is a Partner	Purchase of goods or services	1,500.00	11.47	-	-								
68	Shiva Global Agro Industries Limited		Kailash Fertilizers		Relative of Director of the subsidiary company is a Partner	Sale of goods or services	200.00	3.97	2.84	-								
69	Shiva Global Agro Industries Limited		Kalantri Engineering Works		Director of the Company is Proprietor	Purchase of goods or services	50.00	58.66	-	-								
70	Shiva Global Agro Industries Limited		Madhu Industries		Director of the the subsidiary company is a Proprietor	Purchase of goods or services	25.00	15.20	-	-								
71	Shiva Global Agro Industries Limited		Sai Trading Company		Relative of Director of the Company is a Partner	Purchase of goods or services	2,500.00	408.66	0.44	0.72								
72	Shiva Global Agro Industries Limited		Sai Trading Company		Relative of Director of the Company is a Partner	Sale of goods or services	1,000.00	282.79	-	-								
73	Shiva Global Agro Industries Limited		Vijay Fertilizers Agency		Director of the Company is a Partner	Sale of goods or services	75.00	9.82	2.06	-								
74	Shiva Global Agro Industries Limited		Kedar Krushi Sewa Kendra		Relative of Director of the Company is a Partner	Sale of goods or services	50.00	10.57	6.02	6.79								
75	Shiva Global Agro Industries Limited		Durgeshwari Seeds & Fertilizers		Director of the Company is a Partner	Sale of goods or services	20.00	5.29	0.03	-								
76	Shiva Global Agro Industries Limited		Ravito Engineering Works		Promoters Group	Purchase of goods or services	5.00	1.40	-	-								
77	Shiva Global Agro Industries Limited		RK Petroleum		Promoters Group	Purchase of goods or services	30.00	3.87	-	-								
78	Shiva Global Agro Industries Limited		Vaibhavlaxmi Jewellers		Relative of Director of the Company is a Partner	Purchase of goods or services	10.00	5.22	-	-								
79	Shiva Global Agro Industries Limited		Mohit D. Maliwal		Promoters Group	Remuneration	Not Applicable	12.60	-	-								

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											Additional disclosure of related party transactions - applicable only in case the related party							
S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
80	Shiva Global Agro Industries Limited		Rajkumar M. Kalantri		Promoters Group	Remuneration	Not Applicable	5.00	-	-								
81	Shiva Global Agro Industries Limited		Tejashree L. Kalantri		Promoters Group	Remuneration	Not Applicable	3.80	-	-								
82	Shiva Global Agro Industries Limited		Santoshdevi M. Kalantri		Promoters Group	Remuneration	Not Applicable	3.80	-	-								
83	Shiva Global Agro Industries Limited		Anand K. Gilda		Promoters Group	Remuneration	Not Applicable	7.55	-	-								
84	Shiva Global Agro Industries Limited		Kirti A. Gilda		Promoters Group	Remuneration	Not Applicable	5.05	-	-								
85	Shiva Global Agro Industries Limited		Rashmi G. Agrawal		Key Management Personnel	Remuneration	Not Applicable	0.90	-	-								
86	Shiva Global Agro Industries Limited		Umesh O. Bang		Key Management Personnel	Remuneration	Not Applicable	5.78	-	-								
87	Shiva Global Agro Industries Limited		Madhukar Manikarao Mamde		Relative of Director of the Company is a Partner	Any other transaction	15.00	15.00	-	-								
88	Shiva Global Agro Industries Limited		Dnyaneshwar B. Mamde		Relative of Director of the Company is a Partner	Any other transaction	132.00	131.88	-	-								
89	Shiva Global Agro Industries Limited		Shashikant Rajaram Puramwar		Relative of Director of the Company is a Partner	Any other transaction	100.00	99.38	-	-								
90	Shiva Global Agro Industries Limited		Suraj Dnyaneshwar Mamde		Relative of Director of the Company is a Partner	Any other transaction	60.00	55.00	-	-								
91	Shiva Global Agro Industries Limited		Parth Dnyaneshwar Mamde		Relative of Director of the Company is a Partner	Any other transaction	60.00	55.00	-	-								
92	Shiva Global Agro Industries Limited		Sangita Dnyaneshwar Mamde		Relative of Director of the Company is a Partner	Any other transaction	25.00	20.00	-	-								
93	Shiva Global Agro Industries Limited		Shruti Suraj Mamde		Relative of Director of the Company is a Partner	Any other transaction	15.00	10.00	-	-								
94	Shiva Global Agro Industries Limited		Shivshankar Rajaram Puramwar		Relative of Director of the Company is a Partner	Any other transaction	100.00	99.38	-	-								
95	Shiva Global Agro Industries Limited		Kailash Rajaram Puramwar		Relative of Director of the Company is a Partner	Any other transaction	15.00	12.70	-	-								
96	Shiva Global Agro Industries Limited		Shashank Kailash Puramwar		Relative of Director of the Company is a Partner	Any other transaction	200.00	186.69	-	-								
97	Shrinivasa Agro Foods Private Limited		Sujeet S. Medewar		Director	Remuneration	Not Applicable	14.04	1.86	-								
98	Shrinivasa Agro Foods Private Limited		Kalantri Engineering Works		Director	Purchase of goods or services	5.00	0.03	-	-								
99	Shrinivasa Agro Foods Private Limited		Preeti Enterprises Incorporated		Promoters Group	Purchase of goods or services	5.00	-	0.01	-								

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S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party							
											In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
100	Shrinivasa Agro Foods Private Limited		Ravito Engineering Works		Relative of Director	Purchase of goods or services	5.00	0.06	-	-								
101	Shrinivasa Agro Foods Private Limited		Madhu Industries		Relative of Director	Purchase of goods or services	5.00	0.04	-	-								
102	Shrinivasa Agro Foods Private Limited		Shriram Medewar HUF		Relative of Director	Purchase of goods or services	10.00	7.26	-	-								
103	Shrinivasa Agro Foods Private Limited		Sujeet S. Medewar HUF		Relative of Director	Purchase of goods or services	5.00	0.18	-	-								
104	Shrinivasa Agro Foods Private Limited		Mayuri S. Medewar		Relative of Director	Purchase of goods or services	10.00	6.89	-	-								
105	Shrinivasa Agro Foods Private Limited		Gauri S. Medewar		Relative of Director	Purchase of goods or services	5.00	3.30	-	-								
106	Shrinivasa Agro Foods Private Limited		Vikas S. Maliwal		Relative of Director of Holding Company	Purchase of goods or services	5.00	3.49	-	-								
107	Shrinivasa Agro Foods Private Limited		Anuradha V. Maliwal		Relative of Director of Holding Company	Purchase of goods or services	5.00	1.11	-	-								
108	Shrinivasa Agro Foods Private Limited		Pratik V. Maliwal		Relative of Director of Holding Company	Purchase of goods or services	5.00	3.48	-	-								
109	Shrinivasa Agro Foods Private Limited		Shrinivasa Foods and Pulses		Relative of Director	Purchase of goods or services	15.00	9.38	-	-								
110	Shrinivasa Agro Foods Private Limited		Suraj Agro Industries		Other related party	Purchase of goods or services	15.00	10.81	-	-								
111	Shrinivasa Agro Foods Private Limited		Omprakash K. Gilda		Director	Remuneration	Not Applicable	3.90	0.60	-								
112	Shrinivasa Agro Foods Private Limited		Shyamsunder Maliwal		Relative of Director of Holding Company	Remuneration	Not Applicable	3.90	0.60	-								
113	Shrinivasa Agro Foods Private Limited		Laxminivas N. Kalantri		Relative of Director	Remuneration	Not Applicable	3.90	0.59	-								
114	Shrinivasa Agro Foods Private Limited		Active Vinimay Private Limited		Director is Director	Advance Given	300.00	150.00	-	-								
115	Shrinivasa Agro Foods Private Limited		Active Vinimay Private Limited		Director is Director	Advance Received	300.00	150.00	-	-								
116	Ghatprabha Fertilizers Private		Universal Automotive Service		Relative of Director	Purchase of goods or services	5.00	0.01	0.00	0.02								
117	Ghatprabha Fertilizers Private		Nature Organic		Relative of Director is a Partner	Purchase of goods or services	200.00	16.62	81.26	137.55								
118	Ghatprabha Fertilizers Private		Nature Organic		Relative of Director is a Partner	Sale of goods or services	750.00	95.17	194.11	-								
119	Ghatprabha Fertilizers Private		Krushna Godavari Organic And Crop Care Private		Relative of Director is Director	Purchase of goods or services	100.00	25.63	0.83	0.00								

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											Additional disclosure of related party transactions - applicable only in case the related party							
S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
120	Ghatprabha Fertilizers Private		Universal Care Warehousing Private		Relative of Director is Director	Purchase of goods or services	30.00	4.29	20.22	20.10								
121	Ghatprabha Fertilizers Private		Saptagiri Warehousing		Relative of Director is a Partner	Purchase of goods or services	20.00	-	4.61	-								
122	Ghatprabha Fertilizers Private		Universal Care Warehousing Private		Relative of Director is Director	Sale of goods or services	5.00	0.13	-	-								
123	Ghatprabha Fertilizers Private		Kailash Fertilizers		Relative of Director is Director	Advance Given	150.00	100.00	-	100.00								
124	Ghatprabha Fertilizers Private		Parsewar Seeds And Fertilizers		Relative of Director is Director	Advance Given	150.00	113.00	-	113.00								
125	Shiva-Parvati Poultry Feed Private Limited		Suraj Agro Industries		Relative of Director is a Partner	Sale of goods or services	500	500.71	160.77	-								
126	Shiva-Parvati Poultry Feed Private Limited		Dnyaneshwar B. Mamde		Director	Remuneration	Not Applicable	0.30	0.55	-								

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