



ASHIRWAD STEELS & INDUSTRIES LIMITED

Registered & Head Office: 6, Waterloo Street, Suit No. 506, Kolkata 700069, Ph: 033 22430376;
Email: ashirwadsteels@gmail.com Web: www.ashirwadsteels.com CIN: L67100WB1986PLC040201

May 22, 2026

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001

Scrip Code: 526847

Subject: Outcome of the Board Meeting held on May 22, 2026 - Disclosure under Regulation 30 and 42 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 and 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Ashirwad Steels & Industries Limited, at its meeting held on May 22, 2026, has inter alia transacted the following business:-

1. Approval of Audited Financial Statements (Standalone)

The Board approved the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, along with the Board's Report and other relevant Annexures.

The said Audited financial results for the quarter and year ended March 31, 2026 along with the Independent Auditors' Report on the Annual Financial Statements of the Company, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), are being sent to you online as attachments to this letter and are also being uploaded on the Company's website: www.ashirwadsteels.com. An extract of the same in the prescribed format is also being published in the newspapers for the information of the shareholders/investors.

2. Convening of 40th Annual General Meeting (AGM)

The Board approved the convening of the 40th AGM of the Company, scheduled to be held on Thursday, 23rd July, 2026.

3. Book Closure Dates

The Register of Members and Share Transfer Books of the Company will remain closed from Friday, 17th July, 2026 to Thursday, 23rd July, 2026 (both days inclusive) (both days inclusive), for the purpose of the AGM.



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4. Declaration under Regulation 33(3)(d):

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has obtained a declaration from its Chief Financial Officer confirming that the Statutory Auditors have issued an audit report with an unmodified opinion on the Audited Financial Results for the quarter and year ended March 31, 2026. The said declaration is enclosed herewith.

The meeting of the Board of Directors commenced at 15:00 hours and concluded at 17:05 hours.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,
For **Ashirwad Steels & Industries Limited**

Sonal Agarwal
Company Secretary & Compliance Officer

Enclosures:

1. Independent Auditors' Report dated 22nd May, 2026 issued by M/s. C. K. Chandak & Co., Chartered Accountants
2. Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026 (PART-1 & PART-2)
3. Declaration under Regulation 33(3)(d) signed by the Chief Financial Officer

Independent Auditor's Report on the Quarterly and Year to date Financial Results of Ashirwad Steels & Industries Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of Ashirwad Steels & Industries Limited
6, Waterloo Street,
5th Floor, Room No.506,
Kolkata - 700 069

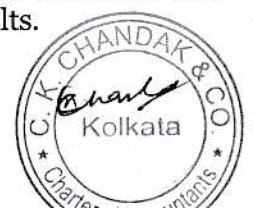
Report on the Audit of the Financial Results

Opinion

1. We have audited the accompanying Annual Financial Results of **Ashirwad Steels & Industries Ltd.** (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2026, and notes thereon (hereinafter referred to as "the Financial Results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulations, 2015, ("the Regulation"), as amended from time to time including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India of the net profit including other comprehensive income/(loss) and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as "the SAs") specified under the Section 143(10) of the Companies Act 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the 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 (hereinafter referred to as 'the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Annual Financial Results.



Board of Director's Responsibilities for the Financial Results

4. These financial results have been prepared based on the Audited Annual Financial Statements. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit including other comprehensive income /(loss) of the Company for the year ended 31st March 2025 and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 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 Board of directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records; relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud and error.
5. In preparing the financial results, the Board of Directors of the Company 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.
6. The Board of Directors of the Company are responsible for overseeing the Company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.
8. 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 financial statements*, 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 control system 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 Director's 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 Company's ability 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 financial statements 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 and*
 - *Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.*
9. 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

10. These financial results include the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year-to-date figures upto the 31st December, 2025 which were subject to limited review by us as required under the Listing Regulations.

Our opinion is not modified in respect of this matter

For C.K. CHANDAK & CO
Chartered Accountants
Firm Regn.No. 326844E

Chandak

CA. Chandra Kumar Chandak
[Proprietor]
Membership No - 054297
UDIN No: 26054297QEVKIE2337
Place: Kolkata
Date : May 22, 2026



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Statement of Audited Financial Results for the Quarter and Year ended 31/03/2026

(Rupees' In Lacs)						
Sl. No.	Particulars	3 months ended 31-03-2026	Preceding 3 months ended 31-12-2025	Corresponding 3 months ended 31-03-2025 in the previous year	Current Year ended 31-03-2026	Previous Year ended 31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Refer Note. 6		Refer Note 6		
1	Revenue from operations	81.42	54.12	83.25	206.68	180.45
2	Other income	37.41	41.33	53.80	209.65	249.49
3	Total income	118.83	95.45	137.05	416.34	429.94
4	Expenses					
	a) Employee benefits expense	10.92	11.14	10.32	52.31	43.73
	b) Finance costs	0.53	2.09	0.84	5.04	2.85
	c) Depreciation and amortisation expense	2.11	2.07	2.35	8.24	7.94
	d) Other expenses	43.71	27.56	29.70	83.16	65.69
5	Total expenses	57.27	42.86	43.22	148.75	120.21
6	Profit before exceptional items and tax (3-5)	61.56	52.59	93.83	267.59	309.73
7	Exceptional items	-	-	-	-	-
8	Profit before tax (6+7)	61.56	52.59	93.83	267.59	309.73
9	Tax expense					
	Current Tax	15.58	8.15	21.88	67.71	78.02
	Current Tax for earlier years	0.47	-	0.00	(1.78)	1.65
	Deferred Tax	(0.65)	0.01	0.44	(0.36)	0.40
	Total Tax expense	15.40	8.17	22.32	65.57	80.07
10	Profit for the year (8-9)	46.16	44.42	71.51	202.02	229.66
11	Other comprehensive income (OCI)					
	(i) Items that will not be reclassified to profit or loss	(62.47)	26.15	0.05	(1.14)	(2.50)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(12.62)	5.23	0.41	(0.39)	0.03
	Other comprehensive income for the year	(49.86)	20.92	(0.36)	(0.75)	(2.53)
12	Total Comprehensive Income for the year (10 + 11)	(3.69)	65.34	71.15	201.27	227.13
13	Paid- up Equity share capital (Face value of ` 10/- each)	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
14	Other Equity				7263.34	7062.07
					(As at 31/03/2026)	As at 31/03/2025)
15	Earnings per share (of ` 10/-each) (not annualised for quarterly figures):					
	a) Basic (")	0.37	0.36	0.57	1.62	1.84
	b) Diluted (")	0.37	0.36	0.57	1.62	1.84
	See accompanying notes to the financial results					



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Statement of Audited Assets and Liabilities

(Rupees in Lacs)

SL. No.	Particulars	As at 31-03-2026 (Audited)	As at 45,747.00 (Audited)
A	ASSETS		
1	Non - current assets		
	a) Property, plant and equipment and Intangible assets		
	i) Property, plant and equipment	34.40	40.23
	b) Financial assets		
	i) Investments	4,186.49	3,620.38
	ii) Other financial assets	2,027.55	3,171.10
	c) Deferred tax asset (net)	17.99	17.24
	d) Other non - current assets	294.97	25.00
	Sub total - Non- current assets	6,561.41	6,873.95
2	Current assets		
	a) Financial assets		
	i) Cash and cash equivalents	117.03	45.59
	ii) Loans	1,655.00	960.00
	iii) Other financial assets	156.72	421.51
	b) Current tax assets (net)	18.53	5.44
	c) Other Current assets	5.02	6.10
	Sub total - current assets	1,952.30	1,438.64
	TOTAL - ASSETS	8,513.70	8,312.59
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Share capital	1,250.00	1,250.00
	b) Other equity	7,263.34	7,062.07
	Sub total - Equity	8,513.34	8,312.07
2	Liabilities		
	Current liabilities		
	a) Financial liabilities		
	(i) Trade payables		
	(a) Total outstanding dues of micro enterprises & small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	-	-
	(ii) Other financial liabilities	0.31	0.46
	b) Current tax liabilities (net)	-	-
	c) Other current liabilities	0.05	0.05
	Sub total - current liabilities	0.36	0.52
	TOTAL EQUITY AND LIABILITIES	8,513.70	8,312.59



ASHIRWAD STEELS & INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS for the period ended March 31, 2026
(Rs in Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	267.59	309.73
<i>Adjustments to reconcile profit before exceptional items and tax to net cash flow provided by operating activities</i>		
Depreciation and amortisation expense	8.24	7.62
Finance costs	5.04	2.85
Interest income on fixed & other deposits	(203.70)	(249.49)
Interest on IT Refund	(1.36)	-
Sundry balances written back	0.64	6.90
Speculative Income (Shares)	(3.89)	-
Debit Balance Recovery A/c (TCS Refunded by CCL Ltd.)	(0.70)	-
	(195.73)	(232.12)
Operating profit/loss before working capital changes	71.86	77.61
<i>Adjustments to reconcile operating profit to cash flow provided by changes in working capital</i>		
(Increase)/Decrease in Loans	(695.00)	(425.00)
Decrease/(Increase) in trade payables	-	-
Decrease/ Increase in other current and financial liabilities	(0.15)	(8.77)
Decrease / Increase in other current and financial assets	252.78	(2.84)
	-442.37	-436.61
Cash generated from operations before exceptional items	(370.51)	(358.99)
Exceptional items	-	-
Cash Generated from operations after execeptional items	(370.51)	(358.99)
Tax Expense	65.93	79.67
Net cash generated from operating activities A	-436.45	-438.67
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant & equipment	(2.41)	(13.06)
Sale of property plant and equipments	-	-
Capital advances	(269.97)	(25.00)
(Purchase)/ Sale of Investments	-567.26	(442.00)
Investments in Fixed deposits	1,143.55	469.30
Interest income on fixed & other deposits	203.70	249.49
Sundry balances written back	(0.64)	-
Other non-operating income	3.89	0.00
Interest on IT Refund	1.36	-
Debit Balance Recovery A/c (TCS Refunded by CCL Ltd.)	0.70	-
Net cash used in investing activities B	512.92	238.72
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense	(5.04)	(2.85)
Short term borrowings (Bank overdraft)	-	-
Net cash (used in) financing activities C	-5.04	-2.85
Net decrease/ Increase in cash and cash equivalents (A+B+C)	71.43	-202.80
Opening cash and cash equivalents	45.59	248.40
Closing cash and cash equivalents for the purpose of		
Closing cash and cash equivalents	117.03	45.59

1) The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Indian Accounting Standard (Ind AS)-7 on Statement of Cash Flows



2) Cash and cash equivalents do not include any amount which is not available to the Company for its use
Cash and cash equivalents as at the Balance Sheet date consists of:

Particulars	As at 31st March 2026	As at 31st March 2025
Balances with banks		
On current accounts	110.52	37.35
Cash on hand	6.51	8.24
Closing cash and cash equivalents	117.03	45.59
Add : Fixed deposits with banks (with less than 3 months maturity)	-	-
Closing cash and cash equivalents for the purpose of cash flow statement	117.03	45.59

Notes:

- 1) The audited financial results of the Company for the year ended March 31, 2026 have been reviewed by the Audit Committee of the company and approved by the Board of Directors of Ashirwad Steels & Industries Limited at its meetings held on May 22, 2026. The results for the quarter and year ended March 31, 2026, have been audited by the Statutory Auditors of the Company and they have issued an unqualified audit report on the same.
- 2) These statements have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Company did not have any trading or Industrial business during the year ended 31st March, 2026. 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) Pursuant to the Notification by the Ministry of Labour and Employment on November 2025 of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes") the Company has evaluated the same and there are no impact of the changes in the financial statements as notified in the Code during the year ended 31st March 2026
- 5) As per Ind AS 109, the Company has net loss of Rs 49.86 lakhs (net of taxes) for the quarter ended March 31, 2026 and Loss of Rs 0.75 lakhs for the year ended March 31, 2026 respectively which has been classified under the head "Net gain on fair value changes in investments designated as "Fair value through other comprehensive income (OCI)".
- 6) The figures for the quarter ended March 31, 2026 and March 31, 2025 represents the balance between the audited financials in respect of the full financial year and those reviewed financials which were published till the third quarter of these respective financial years.
- 7) The previous quarter /year's figures have been re-grouped/ re-classified wherever necessary, to conform to current quarter/year's presentations.
- 8) The audited Financial Results for the Quarter and year ended March 31st, 2026 are available on the Bombay Stock Exchange(BSE LTD.) website (www.bseindia.com) and also on the Company's website (www.ashirwadsteels.com).

For and on behalf of the Board of Directors

Place : Kolkata
Date: May 22, 2026



Dalbir Chhibbar
sd/
Dalbir Chhibbar
Managing Director
DIN:00550703

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Extract of Audited Financial Results for the Quarter and Year ended 31/03/2026

(Rupees ` In Lakhs)

Sl. No.	Particulars	3 months ended	Preceeding	Corresponding	Current Year	Previous
		31-03-2026	3 months ended 31-12-2025	3 months ended 31-03-2025 in the previous year	ended 31-03-2026	year ended 31-03-2025
		[Audited]	[Unaudited]	[Audited]	[Audited]	[Audited]
1)	Total Income from operations	118.83	95.45	137.05	416.34	429.94
2)	Net Profit for the period (before tax and exceptional items)	61.56	52.59	93.83	267.59	309.73
3)	Net Profit for the period before tax (after exceptional items)	61.56	52.59	93.83	267.59	309.73
4)	Net Profit for the period after tax (after exceptional items)	46.16	44.42	71.51	202.02	229.66
5)	Total Comprehensive Income for the period [comprising Profit /(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(3.69)	65.34	71.15	201.27	227.13
6)	Equity Share Capital	1250.00	1250.00	1250.00	1250.00	1250.00
7)	Other equity				7263.34	7062.07
					(As at 31/03/2026)	As at 31/03/2025)
8)	Earnings per share (of ` 10/- each) (not annualised for quarterly figures):					
a)	Basic `	0.37	0.36	0.57	1.62	1.84
b)	Diluted `	0.37	0.36	0.57	1.62	1.84

Notes:

- The above is an extract of the detailed format of Audited Financial Results for the Quarter and Year ended March 31st, 2026 filed with the Stock Exchange(BSE LTD.) under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The full format of the Audited Financial Results for the Quarter and year ended March 31st, 2026 are available on the Bombay Stock Exchange(BSE LTD.) website (www.bseindia.com) and also on the Company's website (www.ashirwadsteels.com).
- The Audited financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Rules, 2015.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 represents the balance between the audited financials in respect of the full financial year and those reviewed financials which were published till the third quarter of these respective financial years.
- The previous quarter /year's figures have been re-grouped/ re-classified wherever necessary, to conform to current quarter/ year's presentations.
- The above Audited Financial Results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors at their respective meetings held on 22th May,2026

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



Place of Signature : Kolkata

Date: 22.05.2026

(Signature)

sd/
Dalbir Chhibbar
Managing Director
DIN: 00550703



ASHIRWAD STEELS & INDUSTRIES LIMITED

Registered & Head Office : 6, Waterloo Street, 5th Floor, Room No. 506, Kolkata - 700 069, Phone : 033 2243 0376

E-mail : ashirwadsteels@gmail.com, Website : www.ashirwadsteels.com, CIN : L67100WB1986PLC040201

22nd May, 2026

To,
Corporate Relations Department
BSE Limited
Phiroz Jeejeebhoy Towers
25th Floor, Dalal Street
Mumbai- 400001

Scrip Code: 526847

Sub: Declaration pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

Dear Sir,

In terms of the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) we confirm that the Independent Auditors of the Company, M/S C.K. Chandak & Co. (Firm Registration No. 326844E) have issued an Audit Report with unmodified opinion on the Audited Financial results of the Company for the quarter and year ended on 31st March, 2026.

You are requested to take the same on record.

Thanking you,

Yours Faithfully,
For Ashirwad Steels & Industries Limited

Chandra Prakash Srivastava
Chief Financial Officer