

Date: 18th August, 2026

To, The Manager, Listing & Compliance, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 <u>Ref: Scrip Code – 540393</u>	To, Listing Department, National Stock Exchange of India Limited, C-1, G-Block, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051 <u>Ref: Scrip Symbol – SMLT</u>
--	---

Subject: Revised Financials for the quarter ended 30th June, 2026.

Dear Sir/Madam,

With reference to the Outcome of Meeting dated 13th August, 2026, we hereby file the revised Financials. The clarification for the revision is attached below.

Kindly take the same on your record.

Yours' Faithfully,

For, **Sarthak Metals Limited**

Pratik Jain
Company Secretary and Compliance Officer

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GST NO.:23AAEFB9798G1Z6, PAN: AAEFB9798G



To
The Board of Directors
Sarthak Metals Limited
BBC Colony, Khursipar
G.E. Road, Bhilai
Dist. Durg (C.G.)
Pin Code : 490011

1. We have reviewed the accompanying quarterly Unaudited financial results of **Sarthak Metals Limited** (hereinafter referred to as "the Company") for the quarter ended June 30, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 has been 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 (Ind AS) 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July 2016, (herein after referred to as 'the SEBI Circular') and other accounting principles generally accepted in India. 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 the Chartered Accountants of India. A review of Interim Financial information consists of making inquiries, primarily 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatements.

For, **BEGANI & BEGANI**
CHARTERED ACCOUNTANTS
(FRN : 010779C)

DATE : 13.08.2026
PLACE : RAIPUR (C.G.)
UDIN : 26434993XEQKZO4261

(SANKALP SOHANEY)
PARTNER
M.NO. 434993

SARTHAK METALS LIMITED
CIN : L51102CT1995PLC009772
BALANCE SHEET AS AT 30th June 2026

(Rs. In Lakhs)

Particulars	As at 30th June, 2026	Aa at 31st March, 2026
	Unaudited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1665.77	1726.76
Right of Use Assets	0.00	0.00
Capital work-in-progress	58.73	47.41
Intangible Assets	0.00	0.00
Intangible Assets under development	0.00	0.00
Financial Assets	0.00	0.00
Investments	0.00	0.00
Other Financial Assets	1759.59	1455.56
Other Non-current assets	328.98	241.42
TOTAL NON CURRENT ASSETS	3813.07	3471.15
Current Assets		
Inventories	3570.98	3924.29
Financial Assets	0.00	0.00
Trade Receivables	5329.18	5685.35
Cash and Cash Equivalents	17.78	7.17
Other Balances with Banks	2.83	2.86
Other Financial Assets	0.00	0.00
Other Current Assets	861.20	610.54
TOTAL CURRENT ASSETS	9781.97	10230.22
TOTAL ASSETS	13595.05	13701.36
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1368.98	1368.98
Other Equity	11179.48	11058.80
TOTAL EQUITY	12548.45	12427.76
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities	0.00	0.00
Borrowings	0.00	0.00
Other Financial Liabilities	0.00	0.00
Provisions	140.17	128.52
Deferred Tax Liabilities (Net)	58.85	34.61
TOTAL NON CURRENT LIABILITIES	199.03	163.13
Current Liabilities		
Financial liabilities	0.00	
Borrowings	523.26	659.92
Trade Payables	0.00	0.00
Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	69.07	157.40
Other Financial Liabilities	0.00	0.00
Other Current Liabilities	109.90	105.41
Provisions	141.18	124.60
Current Tax Liabilities (Net)	4.15	63.13
TOTAL CURRENT LIABILITIES	847.56	1110.47
TOTAL LIABILITIES	1046.59	1273.59
TOTAL EQUITY AND LIABILITIES	13595.05	13701.36

For, BEGANI & BEGANI
 CHARTERED ACCOUNTANTS
 FRN: 010779C

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(SANKALP SOHANEY)
 PARTNER
 M. No. 434993
 PLACE: RAIPUR
 DATE: 13.08.2026
 UDIN : 26434993XEQKZO4261

(ANOOP KUMAR BANSAL)
 MANAGING DIRECTOR
 DIN:01661844

(MAYUR BHATT)
 WHOLE TIME DIRECTOR AND CEO
 DIN:07586457

SARTHAK METALS LIMITED

CIN : L51102CT1995PLC009772

Statement of Profit and Loss for the Quarter and Period Ended 30th June 2026

(Rs. In Lakhs)

PARTICULARS	Quarter ended 30th June, 2026	Quarter ended 30th June, 2025	Quarter ended 31st March, 2026	Year ended 31st March, 2026
	Unaudited	Unaudited	Audited	Audited
Revenue from Operations	5521.23	4622.44	6199.00	19225.14
Other Income	139.28	62.12	65.26	204.97
TOTAL INCOME (I)	5660.51	4684.56	6264.26	19430.11
EXPENSES				
Cost of Materials Consumed	4565.75	3857.76	4653.33	15073.48
Purchases of Stock-in-Trade	99.30	0.00	295.25	295.25
Changes in inventories of finished goods, Stock-in-trade and	-65.27	-106.66	-12.62	-68.52
Employee Benefits Expense	387.61	323.66	427.27	1482.41
Finance Costs	25.59	12.17	24.71	49.44
Depreciation and Amortisation Expense	61.79	69.18	74.83	290.98
Other Expenses	378.47	371.97	585.06	1652.39
Total Expenses (II)	5453.24	4528.07	6047.83	18775.44
PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY	207.27	156.49	216.43	654.67
Exceptional items	0.00	0.00	0.00	0.00
PROFIT BEFORE TAX (I-II)	207.27	156.49	216.43	654.67
Tax Expense				
(1) Current Tax (-)	46.00	47.00	75.00	200.00
(2) Deferred Tax(-)	28.36	3.44	-7.97	2.42
(3) Current taxes relating to earlier years (-)	0.00	0.00	0.00	-8.82
PROFIT FOR THE PERIOD	132.92	106.05	149.39	461.07
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
- Remeasurement of defined benefit plans	-16.35	-6.68	9.53	18.57
- Income tax expense / (benefit) related to items that will not	-4.11	-1.68	2.40	4.67
TOTAL OTHER COMPREHENSIVE INCOME (NET OF	-12.23	-5.00	7.13	13.90
	0.00	0.00	0.00	0.00
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	120.68	101.05	156.52	474.97
Earnings per Equity Share of Rs.10 Each				
Basic (in Rs)	0.97	0.77	1.09	3.37
Diluted (in Rs)	0.97	0.77	1.09	3.37

Notes

- Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, where necessary.
- The above results for the quarter Ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13Th August 2026
- The above results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act) as applicable and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The aforesaid Limited Reviewed Financial Results will be uploaded on the company's website www.sarthakmetals.com and will be available on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com for benefit of shareholders.
- The Company has Rs 6.34 Lac unrealised gains on foreign currency transactions as on 30Th June 2026
- During the Quarter ended June 30, 2026, No Investor complaint was received.
- The Company operates in a single segment as "Cored Wires".

For, BEGANI & BEGANI
 CHARTERED ACCOUNTANTS
 FRN: 010779C

(SANKALP SOHANEY)
 PARTNER
 M. No. 434993
 PLACE: RAIPUR
 DATE: 13.08.2026
 UDIN : 26434993XEQKZO4261

(ANOOP KUMAR BANSAL)
 MANAGING DIRECTOR
 DIN:01661844

(MAYUR BHATT)
 WHOLE TIME DIRECTOR AND CEO
 DIN:07586457

CLARIFICATION

Due to inadvertent error, there was replacement of figures between Cost of Material Consumed and Purchase of Stock-In-Trade in the Un-Audited Financial Results for the Quarter ended June 30, 2026 and also it was mentioned that the figures are audited but whereas they were limited reviewed, we hereby correct the same.

There is no other material change in the Profit Before Tax and Profit After Tax.

Kindly take this on your record and oblige.