



AKC STEEL INDUSTRIES LIMITED

AN ISO 9001 : 2000 ORGANISATION

Regd. Office : Lansdowne Towers, 4th Floor, 2/1A, Sarat Bose Road, Kolkata - 700 020

Tel. : 033-40604444, Fax : 033-2283-3322, E-mail : contact@akcsteel.com, Website : www.akcsteel.com
CIN : L27109WB1957PLC023360

Ref: AKCSIL/RSB/BM/CSE/2024-25

Date: 14.02.2025

To
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata-700001

Ref: Scrip Code: - 011019

Dear Sir,

Re.: Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

The above information will also be hosted on the website of the Company i.e. www.akcsteel.com.

Thanking You,

Yours Faithfully,
For A K C Steel Industries Ltd

(Rekha Shaw Barad)
Company Secretary & Compliance Officer

Enclosure: As above



Works : Malkapuram Post, Visakhapatnam - 530 011, A. P., Tel. : 0891 2577481 / 82 / 83 • Fax : 0891 2577796

Workshop : Plot No. : 223, Block - D, Autonagar Yard, Visakhapatnam - 530012, A.P., Tel. : 0891 2756209/2511595 • Fax : 0891 2756209



REVIEW REPORT

The Board of Directors AKC Steel Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **AKC Steel Industries Limited** ("the Company") for the quarter ended on December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations 2015").

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S.JAYKISHAN**
Chartered Accountants
FRN: - 309005E


CA Harish Patwari
Partner

Membership No. 065738

UDIN: 25065738BMONHNT944

Place: Kolkata

Dated: 14/02/2025



Annexure - I

AKC STEEL INDUSTRIES LIMITED

2/1A, Sarat Bose Road, Lansdowne Towers, 4 Floor, Kolkata-700020

CIN No: L27109WB1957PLC023360, website: www.akcsteel.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

Rs. in lakh

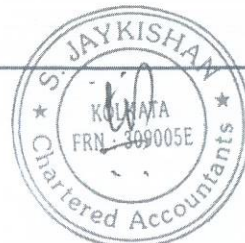
Sl. No.	Particulars	Current Quarter Ended 31/12/2024	Preceding quarter ended 30/09/2024	Corresponding quarter ended on 31/12/2023	Year to date figures for current period ended on 31/12/2024	Year to date figures for previous period ended on 31/12/2023	Previous Year ended on 31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	230.30	228.70	56.63	625.13	294.28	433.58
II	Other income	1.95	76.29	55.82	158.81	144.10	184.97
III	Total Income (I+II)	232.25	304.98	112.45	783.94	438.38	618.54
IV	Expenses :	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	4.71	2.54	4.74	17.86	19.50
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.81	1.74	(4.08)	(10.49)	(17.06)	(8.44)
	Employee benefits expense	19.87	19.37	14.51	54.79	50.93	71.32
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortization expenses	18.66	17.94	10.90	54.37	33.14	45.98
	Other expenses	70.96	63.70	28.13	198.96	127.28	167.95
	Total expenses (IV)	110.29	107.46	52.00	302.38	212.15	296.31
V	Profit/(Loss) before exceptional items	121.96	197.52	60.45	481.56	226.23	322.24
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	121.96	197.52	60.45	481.56	226.23	322.24
VIII	Tax Expenses	-	-	-	-	-	-
	(1) Current Tax	49.31	37.63	4.48	114.46	42.80	63.50
	(2) Tax expense relating to earlier years	-	-	-	-	-	(4.81)
	(3)MAT Credit (Entitlement)/ Availed	-	-	-	-	-	-
	(4) Deferred Tax	(27.50)	12.08	9.30	(19.01)	22.57	15.55
IX	Profit / (Loss) for the period (VII-	100.15	147.81	46.67	386.11	160.86	248.00
X	Other Comprehensive Income	-	-	-	-	-	-
	I) Items that will not be reclassified	-	-	-	-	-	1.84
	II) Items that will be reclassified	-	-	-	-	-	0.46
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive	100.15	147.81	46.67	386.11	160.86	249.38
XII	Paid-up Equity Share Capital (Face	316.70	316.70	316.70	316.70	316.70	316.70
XIII	Other Equity	-	-	-	-	-	1,348.50
XIV	Earnings per Equity Share (of Rs. 10/- each) : (not annualised)	-	-	-	-	-	-
	(1) Basic (Rs.)	3.16	4.66	1.45	12.18	5.07	7.87
	(2) Diluted (Rs.)	3.16	4.66	1.45	12.18	5.07	7.87

Notes:-

- (1) The aforesaid financial was reviewed by the audit committee and approved by the Board of Directors at its meeting held on 14 February 2025.
- (2) Segment Reporting as defined in Indian Accounting Standard 108 is not applicable to the Company, as the Company operates in Iron & Steel Segment only.
- (3) Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- (4) There has been no Investor grievances during the quarter ended 31st December, 2024.
- (5) The Auditor have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.

For AKC Steel Industries Ltd

Place : Kolkata
Date : 14 February 2025



Manav Bansal
Director
DIN : 00103024



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B. STATEMENT ON DEVIATION OF VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONAL PLACEMENT, ETC. – NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTION (applicable only for half yearly filings, i.e. 2nd and 4th quarter) – NOT APPLICABLE FOR THE QUARTER ENDED 31ST DECEMBER, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e. 4th quarter) – NOT APPLICABLE FOR THE QUARTER ENDED 31ST DECEMBER, 2024.

AKC STEEL INDUSTRIES LIMITED

Rekha Shaw
Company Secretary



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