

# AKC ENGINEERING LIMITED

(Formerly AKC STEEL INDUSTRIES LTD)

(CIN: L27109WB1957PLC023360)

Registered Office: 'Lansdowne Towers', 2/1A, Sarat Bose Road, 4th Floor, Kolkata: 700 020

Tel. No.: (033) 4060 4444,

E- mail: [contact@akcsteel.com](mailto:contact@akcsteel.com) , Website: [www.akcsteel.com](http://www.akcsteel.com)

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**Ref: AKCEL/RKS/CSE-INT/REG -30 & 33/2025-26/ 143**

Date: 12.11.2025

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

**Ref: Scrip Code: - 011019**

**Sub: Outcome of Board Meeting & Submission of Un-audited Financial Results (Standalone) for the quarter and half-year ended 30<sup>th</sup> September, 2025**

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 read with Schedule III of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, on 12<sup>th</sup> November, 2025 has inter-alia, considered and approved the Un-audited Financial Results (Standalone) of the Company for the quarter and half-year ended 30<sup>th</sup> September, 2025 and the same is attached along with the Statement of Assets and Liabilities, Cash Flow Statement for the half-year ended 30<sup>th</sup> September, 2025 and noted the Limited Review Report as issued by the Statutory Auditors of the Company and placed before the Board pursuant to Regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please note that the meeting commenced at 11.30 A.M. and concluded at 5.00 P.M.

This may please be informed to the members of your Stock Exchange.

Thanking You,

Yours faithfully,

**For AKC Engineering Limited**

(Sashikanta Chaudhury)  
Company Secretary & Compliance Officer

***Enclosure: As above***



## REVIEW REPORT

The Board of Directors  
AKC Engineering Limited  
(Formerly A K C Steel Industries Limited)

We have reviewed the accompanying statement of unaudited financial results of **AKC Engineering Limited (Formerly A K C Steel Industries Limited)** ("the Company") for the quarter ended on September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 ("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: **250657383 MONKQ 6138**

Place: Kolkata

Dated: 12<sup>th</sup> November, 2025



**A K C ENGINEERING LIMITED**

(Formerly 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 30TH SEPTEMBER, 2025**

*(All amounts in rupees lakhs, unless otherwise stated).*

| Sl. No. | Particulars                                                                                                                        | Current Quarter Ended 30/09/2025 | Preceding quarter ended 30/06/2025 | Corresponding quarter ended on 30/09/2024 | Current Half yearly ended 30/09/2025 | Corresponding Half Yearly on 30/09/2024 | Previous Year ended on 31/03/2025 |
|---------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------|
|         |                                                                                                                                    | (Unaudited)                      | (Unaudited)                        | (Unaudited)                               | (Unaudited)                          | (Unaudited)                             | (Audited)                         |
| I       | Revenue from operations                                                                                                            | 173.21                           | 176.78                             | 228.70                                    | 349.99                               | 394.83                                  | 809.29                            |
| II      | Other income                                                                                                                       | 25.42                            | 125.19                             | 76.29                                     | 150.61                               | 156.86                                  | 222.09                            |
| III     | <b>Total Income (I+II)</b>                                                                                                         | <b>198.63</b>                    | <b>301.97</b>                      | <b>304.98</b>                             | <b>500.60</b>                        | <b>551.69</b>                           | <b>1,031.37</b>                   |
| IV      | Expenses :                                                                                                                         |                                  |                                    |                                           |                                      |                                         |                                   |
|         | Purchases of Stock-in-Trade                                                                                                        | 1.61                             | -                                  | 4.71                                      | 1.61                                 | 4.74                                    | 4.74                              |
|         | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress                                                      | 10.84                            | 2.29                               | 1.74                                      | 13.13                                | (11.30)                                 | (15.04)                           |
|         | Employee benefits expense                                                                                                          | 23.00                            | 19.64                              | 19.37                                     | 42.64                                | 34.92                                   | 77.87                             |
|         | Finance Costs                                                                                                                      | 1.01                             | 1.13                               | -                                         | 2.14                                 | -                                       | 0.10                              |
|         | Depreciation and amortization expenses                                                                                             | 19.55                            | 17.89                              | 17.94                                     | 37.44                                | 35.71                                   | 74.13                             |
|         | Other expenses                                                                                                                     | 54.06                            | 52.89                              | 63.70                                     | 106.95                               | 128.01                                  | 372.73                            |
|         | <b>Total expenses (IV)</b>                                                                                                         | <b>110.07</b>                    | <b>93.84</b>                       | <b>107.46</b>                             | <b>203.91</b>                        | <b>192.09</b>                           | <b>514.51</b>                     |
| V       | Profit/(Loss) before exceptional items and tax (III-IV)                                                                            | 88.56                            | 208.12                             | 197.52                                    | 296.69                               | 359.61                                  | 516.86                            |
| VI      | Exceptional Items                                                                                                                  |                                  |                                    |                                           |                                      |                                         |                                   |
| VII     | Profit / (Loss) before tax (V-VI)                                                                                                  | 88.56                            | 208.12                             | 197.52                                    | 296.69                               | 359.61                                  | 516.86                            |
| VIII    | Tax Expenses                                                                                                                       |                                  |                                    |                                           |                                      |                                         |                                   |
|         | (1) Current Tax                                                                                                                    | 21.37                            | 33.08                              | 37.63                                     | 54.45                                | 65.15                                   | 150.83                            |
|         | (2) Tax expense relating to earlier years                                                                                          | -                                | -                                  | -                                         | -                                    | -                                       | 1.48                              |
|         | (3) Deferred Tax                                                                                                                   | 0.92                             | 46.44                              | 12.08                                     | 47.35                                | 8.49                                    | -47.43                            |
| IX      | Profit / (Loss) for the period (VII-VIII)                                                                                          | 66.27                            | 128.61                             | 147.81                                    | 194.88                               | 285.97                                  | 411.97                            |
| X       | Other Comprehensive Income                                                                                                         |                                  |                                    |                                           |                                      |                                         |                                   |
|         | I) Items that will not be reclassified subsequently to profit or loss                                                              | -                                | -                                  | -                                         | -                                    | -                                       | (0.75)                            |
|         | II) Items that will be reclassified subsequently to profit or loss                                                                 | -                                | -                                  | -                                         | -                                    | -                                       | 0.19                              |
| XI      | <b>Total Comprehensive Income for the period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b> | <b>66.27</b>                     | <b>128.61</b>                      | <b>147.81</b>                             | <b>194.88</b>                        | <b>285.97</b>                           | <b>411.04</b>                     |
| XII     | Paid-up Equity Share Capital (Face Value of Rs. 10/- each)                                                                         | 1013.44                          | 1013.44                            | 316.70                                    | 1013.44                              | 316.70                                  | 1,013.44                          |
| XIII    | Other Equity                                                                                                                       |                                  |                                    |                                           |                                      |                                         | 1,062.80                          |
| XIV     | Earnings per Equity Share (of Rs. 10/- each) : (not annualised)                                                                    |                                  |                                    |                                           |                                      |                                         |                                   |
|         | (1) Basic (Rs.)                                                                                                                    | 0.65                             | 1.27                               | 4.66                                      | 1.92                                 | 9.02                                    | 4.06                              |
|         | (2) Diluted (Rs.)                                                                                                                  | 0.65                             | 1.27                               | 4.66                                      | 1.92                                 | 9.02                                    | 4.06                              |

**Notes:-**

- The aforesaid financial was reviewed by the audit committee and approved by the Board of Directors at its meeting held on 12 November 2025.
- Segment Reporting as defined in Indian Accounting Standard 108 is not applicable to the Company, as the Company operates in Iron & Steel Segment only.
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- There has been no Investor grievances during the quarter ended 30th September, 2025.
- The Auditor have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.

Place : Kolkata  
Date : 12/11/2025



For AKC Engineering Ltd

Manoj Bansal - Director  
(Din: 00103024)

**A K C ENGINEERING LIMITED**  
(Formerly AKC STEEL INDUSTRIES LIMITED)  
2/1A, SARAT BOSE ROAD, LANSDOWNE TOWERS, 4 FLOOR, KOLKATA-700020  
CIN No: L27109WB1957PLC023360

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

(All amounts in rupees lacs, unless otherwise stated)

| Sl No. | Particulars                                                            | As at Half Year ended 30/09/2025 | As at Half Year ended 30/09/2024 | Year ended 31 March, 2025 |
|--------|------------------------------------------------------------------------|----------------------------------|----------------------------------|---------------------------|
|        |                                                                        | Amount (Rs.)                     | Amount (Rs.)                     | Amount (Rs.)              |
| A.     | <b>Cash flow from operating activities</b>                             |                                  |                                  |                           |
|        | Net Profit / (Loss) before extraordinary items and tax                 | 296.69                           | 359.61                           | 516.86                    |
|        | <u>Adjustments for:</u>                                                |                                  |                                  |                           |
|        | Depreciation and amortisation                                          | 37.44                            | 35.71                            | 74.13                     |
|        | Gain on Sale of FA                                                     | -                                | -                                | -                         |
|        | Profit on redemption of mutual fund (short term)                       | (25.10)                          | (0.85)                           | (111.42)                  |
|        | Investment in Mutual Funds - Fair Value Changes                        | (66.46)                          | (104.63)                         | 109.49                    |
|        | Finance costs                                                          | 2.14                             | -                                | 0.10                      |
|        | Provisions                                                             | -                                | 13.70                            | (0.02)                    |
|        | Operating profit / (loss) before working capital changes               | 244.70                           | 303.54                           | 589.14                    |
|        | <u>Changes in working capital:</u>                                     |                                  |                                  |                           |
|        | <u>Adjustments for (increase) / decrease in operating assets:</u>      |                                  |                                  |                           |
|        | Inventories                                                            | (6.52)                           | (12.04)                          | (13.94)                   |
|        | Trade receivables                                                      | (17.59)                          | (34.34)                          | 19.03                     |
|        | Financial and Other Assets                                             | (54.58)                          | (0.36)                           | (0.81)                    |
|        | <u>Adjustments for increase / (decrease) in operating liabilities:</u> |                                  |                                  |                           |
|        | Trade payables                                                         | 68.42                            | 4.64                             | 9.62                      |
|        | Financial and Other Liabilities                                        | (0.51)                           | 0.44                             | 1.78                      |
|        | Other Current Liabilities                                              | (1.69)                           | 2.22                             | (0.14)                    |
|        | Provisions                                                             | 187.75                           | -                                | 17.54                     |
|        | Cash generated from operations                                         | 420.00                           | 264.11                           | 622.21                    |
|        | Net income tax (paid) / refunds                                        | (226.89)                         | (52.00)                          | (139.35)                  |
|        | <b>Net cash flow from / (used in) operating activities (A)</b>         | <b>193.12</b>                    | <b>212.11</b>                    | <b>482.87</b>             |
| B.     | <b>Cash flow from investing activities</b>                             |                                  |                                  |                           |
|        | Additions to fixed assets                                              | (210.14)                         | (8.78)                           | (62.35)                   |
|        | Sale of Fixed Assets                                                   | -                                | -                                | -                         |
|        | Capital work-in progress                                               | (65.53)                          | -                                | (41.54)                   |
|        | Capital Advances                                                       | 11.85                            | (6.50)                           | (88.66)                   |
|        | Sale of Mutual Funds                                                   | 95.10                            | 95.85                            | 501.41                    |
|        | Investment in Mutual Funds                                             | -                                | (275.00)                         | (820.56)                  |
|        | <b>Net cash flow from / (used in) investing activities (B)</b>         | <b>(168.72)</b>                  | <b>(194.43)</b>                  | <b>(511.70)</b>           |
| C.     | <b>Cash flow from financing activities</b>                             |                                  |                                  |                           |
|        | Proceeds from current borrowings                                       | (35.00)                          | -                                | 35.00                     |
|        | Finance cost                                                           | (2.14)                           | -                                | (0.10)                    |
|        | <b>Net cash flow from / (used in) financing activities (C)</b>         | <b>(37.14)</b>                   | <b>-</b>                         | <b>34.90</b>              |
|        | <b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>  | <b>(12.76)</b>                   | <b>17.68</b>                     | <b>6.08</b>               |
|        | Cash and cash equivalents at the beginning of the year                 | 25.81                            | 19.74                            | 19.74                     |
|        | Cash and cash equivalents at the end of the year                       | 13.06                            | 37.42                            | 25.81                     |

Place : Kolkata  
Date : 12/11/2025



**A K C ENGINEERING LIMITED**  
**(Formerly AKC STEEL INDUSTRIES LIMITED)**  
**2/1A, SARAT BOSE ROAD, LANSLOWNE TOWERS, 4 FLOOR, KOLKATA-700020**  
**CIN No: L27109WB1957PLC023360**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025**

(All amounts in rupees lacs, unless otherwise stated)

| SI No.    | PARTICULARS                        | 30 September<br>2025 | 31 March 2025   |
|-----------|------------------------------------|----------------------|-----------------|
|           |                                    | (Unaudited)          | Audited         |
| <b>I</b>  | <b>ASSETS</b>                      |                      |                 |
|           | <b>1) NON-CURRENT ASSETS</b>       |                      |                 |
|           | (a) Property, plant and equipment  | 1,075.72             | 903.03          |
|           | (b) Capital Work in Progress       | 107.07               | 41.54           |
|           | (c) Deferred tax Assets (Net)      | -                    | 36.05           |
|           | (c) Other Non Current Assets       | 76.81                | 88.66           |
|           |                                    | 1,259.60             | 1,069.28        |
|           | <b>2) CURRENT ASSETS</b>           |                      |                 |
|           | (a) Inventories                    | 62.67                | 56.14           |
|           | (b) Financial assets               |                      |                 |
|           | (i) Investments                    | 861.79               | 865.32          |
|           | (ii) Trade receivables             | 98.74                | 81.15           |
|           | (iii) Cash and cash equivalents    | 13.06                | 25.81           |
|           | (iv) Other financial assets        | 30.21                | 27.85           |
|           | (c) Current Tax assets (Net)       | 172.44               | -               |
|           | (d) Other current assets           | 114.36               | 62.14           |
|           |                                    | 1,353.27             | 1,118.42        |
|           | <b>TOTAL</b>                       | <b>2,612.86</b>      | <b>2,187.69</b> |
| <b>II</b> | <b>EQUITY AND LIABILITIES</b>      |                      |                 |
|           | <b>1) EQUITY</b>                   |                      |                 |
|           | (a) Equity share capital           | 1,013.44             | 1,013.44        |
|           | (b) Other equity                   | 1,257.68             | 1,062.80        |
|           |                                    | 2,271.12             | 2,076.24        |
|           | <b>2) NON- CURRENT LIABILITIES</b> |                      |                 |
|           | (a) Financial liabilities          |                      |                 |
|           | (i) Deferred Tax Liability (Net)   | 11.30                | -               |
|           |                                    | 11.30                | -               |
|           | <b>3) CURRENT LIABILITIES</b>      |                      |                 |
|           | (a) Financial liabilities          |                      |                 |
|           | (i) Borrowings                     | -                    | 35.00           |
|           | (ii) Trade payables                | 109.52               | 41.09           |
|           | (iii) Other financial liabilities  | 5.46                 | 5.97            |
|           | (b) Other Current Liabilities      | 4.28                 | 5.97            |
|           | (c) Provisions                     | 211.18               | 23.42           |
|           |                                    | 330.44               | 111.46          |
|           | <b>TOTAL</b>                       | <b>2,612.86</b>      | <b>2,187.69</b> |

Place : Kolkata  
Date : 12/11/2025

For AKC

