

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 , Website: www.akcsteel.com

Ref: AKCEL/RKS/CSE-INT/REG -30 & 33/2025-26/229

Date: 14.02.2026

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 nine-months ended 31st December, 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 14th February, 2026 has inter-alia, considered and approved the Un-audited Financial Results (Standalone) of the Company for the quarter and nine-months ended 31st December, 2025 and the same is attached along with 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 11.00 A.M. and concluded at 4.15 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

Encl.: As above



S JAYKISHAN
CHARTERED ACCOUNTANTS

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12, Ho-chi-minh Sarani, Kolkata - 700 071
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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 December 31, 2025 and year to date from April 01, 2025 to December 31, 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: 260657380607563990

Place: Kolkata

Dated: 14/02/2026



AKC ENGINEERING LIMITED
(Formerly A K C 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, 2025

(All amounts in Rs. Lacs unless otherwise stated)

Sl. No.	Particulars	Current Quarter Ended 31/12/2025	Preceding quarter ended 30/09/2025	Corresponding quarter ended on 31/12/2024	Year to date figures for current period ended on 31/12/2025	Year to date figures for previous period ended on 31/12/2024	Previous Year ended on 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	166.44	173.21	230.30	516.43	625.13	809.29
II	Other Income	71.36	25.42	1.95	221.97	158.81	222.09
III	Total Income (I+II)	237.80	198.63	232.25	738.39	783.94	1,031.37
IV	Expenses :						
	Purchases of Stock-in-Trade	-	1.61	-	1.61	4.74	4.74
	Changes in Inventories of finished goods, Stock-in-Trade and work-in-progress	(27.63)	10.84	0.81	(14.50)	(10.49)	(15.04)
	Employee benefits expense	30.64	23.00	19.87	73.27	54.79	77.87
	Finance Costs	-	1.01	-	2.14	-	0.10
	Depreciation and amortization expenses	26.91	19.55	18.66	64.35	54.37	74.13
	Other expenses	63.29	54.06	70.96	170.25	198.96	372.73
	Total expenses (IV)	93.21	110.07	110.29	297.12	302.38	514.51
V	Profit / (Loss) before tax (III-IV)	144.59	88.56	121.96	441.27	481.56	516.86
VI	Tax Expenses						
	(1) Current Tax	28.28	21.37	49.31	82.74	114.46	150.83
	(2) Tax expense relating to earlier years	-	-	-	-	-	1.48
	(3) Deferred Tax	8.16	0.92	(27.50)	55.51	(19.01)	(47.43)
VII	Profit / (Loss) for the period (V-VI)	108.15	66.27	100.15	303.03	386.11	411.97
VIII	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
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	108.15	66.27	100.15	303.03	386.11	411.04
X	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,013.44	1,013.44	316.70	1,013.44	316.70	1,013.44
XI	Other Equity						1,062.80
XII	Earnings per Equity Share (of Rs. 10/- each) : (not annualised)						
	(1) Basic (Rs.)	1.07	0.65	3.16	2.99	12.18	4.06
	(2) Diluted (Rs.)	1.07	0.65	3.16	2.99	12.18	4.06

Notes:-

- The aforesaid financial was reviewed by the audit committee and approved by the Board of Directors at its meeting held on 14 February 2026.
- 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.
- Pursuant to the notification issued by the Ministry of Labour and Employment, the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational, Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the "New Labour Codes") became effective from November 21, 2025. The corresponding supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The impact of these changes as assessed by the Company on the basis of the information available, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalization of Central/State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
- There has been no Investor grievances during the quarter ended 31st December 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.

For AKC Engineering Ltd

Place : Kolkata
Date : 14/02/2026



Nandiv Bansal - Director
(DIN: 00103024)

14-02-26