

AKC ENGINEERING LIMITED

(Formerly A K C STEEL INDUSTRIES LTD)

(CIN: L27109WB1957PLC023360)

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

Tel. No.: (033) 4060 4444, Fax: (033) 2283 3322

E- mail: contact@akcsteel.com; Website: www.akcsteel.com

Ref: AKCEL/RKS/BM/CSE/2026-27/22

Date: 15.05.2026

To

The Calcutta Stock Exchange Ltd.

7, Lyons Range,

Kolkata – 700001

Ref: Scrip Code: - 011019

Dear Sir(s)/Madam,

Sub: Outcome of Board Meeting & submission of Standalone Audited Financial Results for the quarter and financial year ended 31st March, 2026 under Regulation 30 & 33 of SEBI (LODR).

With further reference to our letter of 7th May 2026, the Board of Directors of the Company at its meeting held on date i.e. 15th May 2026, inter alia, has considered and approved the following businesses:-

1. Reviewed & approved the Standalone Audited Financial Results for the quarter and financial year ended 31st March, 2026 and have taken note of the Audit Reports as issued by the Statutory Auditors on the aforesaid results and pursuant to regulations 30 (6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, copies of the same are enclosed along with declaration with respect to un-modified opinion in audit reports of the Statutory Auditors marked as “**Annexure-A**”.
2. Reviewed & approved Standalone Audited Annual Accounts for the financial year 2025-26.
3. Approved Directors' Report for the financial Year 2025-26.
4. Re-appointed M/s. D R M S & Associates, Chartered Accountants, as the Company's Internal Auditor for FY 2026-27.

The details pertaining to Item No. 4, as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is provided in “**Annexure-B**” enclosed herewith.

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Please note that the meeting commenced at 11.30 A.M. and concluded at 6.00 P.M.

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

Thanking You,

Yours faithfully,

For **AKC Engineering Ltd.**

(Sashikanta Chaudhury)
Company Secretary & Compliance Officer

Encl.: As above



INDEPENDENT AUDITOR'S REPORT

The Board of Directors of AKC Engineering Limited
(Formerly A K C Steel Industries Limited)
Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of AKC Engineering Limited (Formerly AKC Steel Industries Limited) (the company) for the quarter ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these 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 and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and



maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

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.

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 results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 Directors' 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 results 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

For S. JAYKISHAN
Chartered Accountants
FRN: - 309005E

Harish Patwari



CA Harish Patwari

Partner

Membership No. 065738

UDIN: 2606573820XANIC8283

Place: Kolkata

Dated: 15/05/2026

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 AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED AND QUARTER ENDED 31 MARCH, 2026

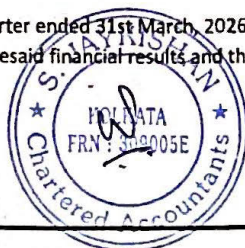
(All amounts in rupees lacs, unless otherwise stated)

Sl. No.	Particulars	Quarter ended	Preceding quarter ended	Corresponding quarter ended	Year ended on	Previous year ended on
		31/03/2026	31/12/2025	on 31/03/2025	31/03/2026	31/03/2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	189.26	166.44	184.16	705.69	809.29
II	Other income	(64.50)	71.36	63.28	157.47	222.09
III	Total Income (I+II)	124.76	237.80	247.43	863.16	1,031.37
IV	Expenses :					
	Purchases of Stock-in-Trade	2.01	-	-	3.63	4.74
	Changes in inventories of finished goods, Stock in-Trade and work-in-progress	36.41	(27.63)	(4.55)	21.91	(15.04)
	Employee benefits expense	16.98	30.64	23.07	90.25	77.87
	Finance Costs	-	-	0.10	2.14	0.10
	Depreciation and amortization expenses	28.58	26.91	19.76	92.93	74.13
	Other expenses	100.84	63.29	173.76	271.09	372.73
	Total expenses (IV)	184.83	93.21	212.14	481.95	514.51
V	Profit / (Loss) before tax (III-IV)	(60.07)	144.59	35.29	381.21	516.86
VI	Tax Expenses					
	(1) Current Tax	9.53	28.28	36.37	92.26	150.83
	(2) Tax expense relating to earlier years	0.11	-	1.48	0.11	1.48
	(3) Deferred Tax	(25.22)	8.16	(28.41)	30.29	(47.43)
VII	Profit / (Loss) for the period (V-VI)	(44.49)	108.15	25.86	258.54	411.97
VIII	Other Comprehensive Income					
	I) Items that will not be reclassified subsequently to profit or loss	(1.56)	-	(0.94)	(1.56)	(0.75)
	II) Items that will be reclassified subsequently to profit or loss	0.39	-	-	0.39	0.19
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(46.44)	108.15	24.92	256.59	411.04
X	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,013.44	1,013.44	1,013.44	1,013.44	1,013.44
XI	Other Equity				1,320.17	1,062.80
	Earnings per Equity Share (of Rs. 10/- each) :					
	(1) Basic (Rs.)	(0.46)	1.07	0.25	2.54	4.06
	(2) Diluted (Rs.)	(0.46)	1.07	0.25	2.54	4.06

Notes:-

- The aforesaid financial was reviewed by the audit committee and approved by the Board of Directors at its meeting held on 15 May 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 from the quarter ended December 31, 2025 onwards. 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 March, 2026.
- The Auditor have given unmodified report on the aforesaid financial results and the said report was placed and noted by the Board.

Place : Kolkata
Date : 15/05/2026



For AKC Engineering Ltd

Manav Bansal - Director

(Din: 00103024)

AKC ENGINEERING LIMITED
(Formerly A K C STEEL INDUSTRIES LIMITED)
2/1A, SARAT BOSE ROAD, LANSLOWNE TOWERS, 4 FLOOR, KOLKATA-700020
CIN No: L27109WB1957PLC023360
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(All amounts in rupees lacs, unless otherwise stated)

Sl No.	PARTICULARS	31 March 2026	31 March 2025	
		Audited	Audited	
I	ASSETS			
	1) NON-CURRENT ASSETS			
	(a) Property, plant and equipment	1,373.42	903.03	
	(b) Capital Work in Progress	13.54	41.54	
	(c) Deferred tax Assets (Net)	6.15	36.05	
	(d) Other Non Current Assets	-	88.66	
		1,393.12	1,069.28	
	2) CURRENT ASSETS			
	(a) Inventories	44.31	56.14	
	(b) Financial assets			
	(i) Investments	753.56	865.32	
	(ii) Trade receivables	77.01	81.15	
	(iii) Cash and cash equivalents	7.80	25.81	
	(iv) Other financial assets	29.36	27.85	
	(c) Current Tax assets (Net)	5.17	-	
	(d) Other current assets	97.60	62.14	
		1,014.80	1,118.41	
	TOTAL	2,407.92	2,187.69	
	II	EQUITY AND LIABILITIES		
		1) EQUITY		
(a) Equity share capital		1,013.44	1,013.44	
(b) Other equity		1,320.17	1,062.80	
		2,333.61	2,076.24	
2) CURRENT LIABILITIES				
(a) Financial liabilities				
(i) Borrowings		-	35.00	
(ii) Trade payables		59.88	41.08	
(iii) Other financial liabilities		6.15	5.97	
(b) Other Current Liabilities		4.74	5.97	
(c) Provisions		3.54	23.42	
	74.31	111.45		
TOTAL	2,407.92	2,187.69		

Place : Kolkata
Date : 15/05/2026



For AKC Engineering Ltd

[Signature]
DIRECTOR
(Din: 00103024)

AKC ENGINEERING LIMITED
(Formerly A K C STEEL INDUSTRIES LIMITED)
2/1A, SARAT BOSE ROAD, LANSDOWNE TOWERS, 4 FLOOR, KOLKATA-700020
CIN No: L27109WB1957PLC023360
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(All amounts in rupees lacs, unless otherwise stated)

Sl No.	Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
A.	Cash flow from operating activities		
	Net Profit / (Loss) before extraordinary items and tax	381.21	516.86
	<u>Adjustments for:</u>		
	Depreciation and amortisation	92.93	74.13
	Gain on Sale of FA	-	-
	Profit on redemption of mutual fund (short term)	(34.76)	(111.42)
	Investment in Mutual Funds - Fair Value Changes	11.42	109.49
	Finance costs	2.14	0.10
	Sundry balances written back	(4.39)	-
	Provisions	4.75	(0.02)
	Operating profit / (loss) before working capital changes	453.31	589.14
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	11.84	(13.94)
	Trade receivables	4.14	19.03
	Financial and Other Assets	(43.26)	(0.81)
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
	Trade payables	23.19	9.62
	Financial and Other Liabilities	0.18	1.78
	Other Current Liabilities	(1.23)	(0.14)
	Provisions	(2.34)	17.54
	Cash generated from operations	445.82	622.21
	Net income tax (paid) / refunds	(115.08)	(139.35)
	Net cash flow from / (used in) operating activities (A)	330.74	482.87
B.	Cash flow from investing activities		
	Additions to fixed assets	(563.36)	(62.35)
	Sale of Fixed Assets	-	-
	Capital work-in progress	28.00	(41.54)
	Capital Advances	88.66	(88.66)
	Sale of Mutual Funds	135.10	501.41
	Investment in Mutual Funds	-	(820.56)
	Net cash flow from / (used in) investing activities (B)	(311.61)	(511.70)
C.	Cash flow from financing activities		
	Proceeds/ (Repayment) from/of current borrowings	(35.00)	35.00
	Finance cost	(2.14)	(0.10)
	Net cash flow from / (used in) financing activities (C)	(37.14)	34.90
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(18.01)	6.07
	Cash and cash equivalents at the beginning of the year	25.81	19.74
	Cash and cash equivalents at the end of the year	7.80	25.81

Place : Kolkata
Date : 15/05/2026



For AKC Engineering Ltd

[Signature]

DIRECTOR
(Din: 00103024)

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Annexure –B

Disclosure under Regulation 30 of the SEBI Listing Regulations read along with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Name	M/s. D R M S & Associates
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s. D R M S & Associates, Chartered Accountants, as an Internal Auditor of the Company.
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	With effect from May 15, 2026. Re-appointed as an Internal Auditor of the Company for the Financial Year 2026-27 to conduct internal audit.
Brief profile (in case of appointment)	Not Applicable
Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable