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 & 33/2026-27 Date: 13.11.2026

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 half-year ended 30th September, 2026

Dear Sir/Madam,

With further reference to our intimation letter dated 4th November, 2026 & 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 13th November, 2026 has, inter-alia, considered and approved the Un-audited Financial Results (Standalone) of the Company for the quarter and half-year ended 30th September, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statement for the half-year ended 30th September, 2026 and the same is enclosed alongwith 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 12.00 Noon (IST) and concluded at 5.00 P.M. (IST)

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

Thanking You,

Yours faithfully,

For AKC Engineering Limited
(Formerly AKC Steel Industries Ltd.)

SASHIKANTA CHAUDHURY

Digitally signed by SASHIKANTA CHAUDHURY
DN: c=IN, o=PERSONAL, title=4106, 2.5.4.20=553644ea376260b846eb7491830a6160531dc2126386ba2483191adacef40c00, postalCode=754153, st=Odisha, serialNumber=15fb2d127995898bd3e4fda1b2b2a2412 6cd73dcc5e170a5e944057ceec475c4f, cn=SASHIKANTA CHAUDHURY
Date: 2026.11.13 17:16:06 +05'30'

(**Sashikanta Chaudhury)**
Company Secretary & Compliance Officer

Enclosure: As above

S JAYKISHAN
CHARTERED ACCOUNTANTS

2nd Floor, Suite # 2D, E & F
12, Ho-chi-minh Sarani, Kolkata - 700 071
Phone : (+91)(33) 4003-5801
E-mail : info@sjaykishan.com

REVIEW REPORT

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

We have reviewed the accompanying statement of unaudited financial results of **AKC Engineering Limited (Formerly AKC Steel Industries Limited)** ("the Company") for the quarter ended on September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 ("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

S. JAYKISHAN * Chartered Accountants * KOLKATA FRN 309005E

CA Harish Patwari
Partner
Membership No. 065738
UDIN: 26065738SQZNMG3814
Place: Kolkata
Dated: 13 November 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 30th SEPTEMBER 2026

(All amounts in rupees lacs, unless otherwise stated)

Sl. No.	Particulars	Current Quarter ended 30/09/2026	Preceeding Quarter ended 30/06/2026	Corresponding quarter ended on 30/09/2025	Current Half yearly ended 30/09/2026	Corresponding Half Yearly on 30/09/2025	Previous Year ended on 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from operations**	290.31	75.38	173.21	365.69	349.99	705.69
II	Other income	31.65	131.73	25.42	163.38	150.61	157.47
III	**Total Income (I+II)**	**321.96**	**207.12**	**198.63**	**529.07**	**500.60**	**863.16**
IV	**Expenses :**						
	Purchases of Stock-in-Trade	1.26	3.67	1.61	4.93	1.61	3.63
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	1.11	(17.93)	10.84	(16.82)	13.13	21.91
	Employee benefits expense	22.00	21.73	23.00	43.73	42.64	90.25
	Finance Costs	-	-	1.01	-	2.14	2.14
	Depreciation and amortization expenses	35.70	34.61	19.55	70.31	37.44	92.93
	Other expenses	101.94	53.57	54.06	155.51	106.95	271.09
	Total expenses (IV)	**162.01**	**95.65**	**110.07**	**257.66**	**203.91**	**481.95**
V	**Profit / (Loss) before tax (III-IV)**	**159.96**	**111.47**	**88.56**	**271.42**	**296.69**	**381.21**
VI	**Tax Expenses**						
	(1) Current Tax	43.16	5.75	21.37	48.91	54.45	92.26
	(2) Tax expense relating to earlier years	-	-	-	-	-	0.11
	(3) Deferred Tax	(3.03)	43.10	0.92	40.07	47.35	30.29
VII	**Profit / (Loss) for the period (V-VI)**	**119.82**	**62.62**	**66.27**	**182.43**	**194.88**	**258.54**
VIII	**Other Comprehensive Income**						
	I) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	**(1.56)**
	II) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	**0.39**
IX	**Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)**	**119.82**	**62.62**	**66.27**	**182.43**	**194.88**	**256.59**
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**	**1,013.44**
XI	**Other Equity**						**1,320.17**
XII	**Earnings per Equity Share (of Rs. 10/- each) : (not annualised)**						
	(1) Basic (Rs.)	1.18	0.62	0.65	1.80	1.92	2.54
	(2) Diluted (Rs.)	1.18	0.62	0.65	1.80	1.92	2.54

Notes:-

(1) The aforesaid financial was reviewed by the audit committee and approved by the Board of Directors at its meeting held on 13 November 2026.

(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 grievences during the quarter ended 30th September, 2026.

(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.

Place : Kolkata
Date : 13/11/2026

AKC ENGINEERING LIMITED ★ Kolkata

For AKC Engineering Ltd

Manav Bansal - Director
(Din: 00103024)

S. JAYKISHAN ★ Chartered Accountants ★ KOLKATA FRN:309005E

AKC ENGINEERING LIMITED
(Formerly A K C STEEL INDUSTRIES LIMITED)
2/1A, SARAT BOSE ROAD, LANSDOWNE TOWERS, 4 FLOOR, KOLKATA-700020
CIN No: L27109WB1957PLC023360
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(All amounts in rupees lacs, unless otherwise stated)

Sl No.	PARTICULARS	30 September 2026	31 March 2026
		(Unaudited)	Audited
I	**ASSETS**		
	1) NON-CURRENT ASSETS		
	(a) Property, plant and equipment	1,319.88	1,373.42
	(b) Capital Work in Progress	14.22	13.54
	(c) Deferred tax Assets (Net)	-	6.15
	(d) Other Non Current Assets	7.05	-
		1,341.15	1,393.12
	2) CURRENT ASSETS		
	(a) Inventories	70.34	44.31
	(b) Financial assets		
	(i) Investments	964.99	753.56
	(ii) Trade receivables	138.35	77.01
	(iii) Cash and cash equivalents	22.09	7.80
	(iv) Other financial assets	39.84	29.36
	(c) Current Tax assets (Net)	0.00	5.17
	(d) Other current assets	75.60	97.60
		1,311.22	1,014.80
	TOTAL	2,652.37	2,407.92
II	**EQUITY AND LIABILITIES**		
	1) EQUITY		
	(a) Equity share capital	1,013.44	1,013.44
	(b) Other equity	1,502.60	1,320.17
		2,516.04	2,333.61
	2) NON- CURRENT LIABILITIES		
	(i) Deffered Tax Liability (Net)	33.92	-
		33.92	-
	3) CURRENT LIABILITIES		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	78.44	59.88
	(iii) Other financial liabilities	6.07	6.15
	(b) Other Current Liabilities	5.72	4.74
	(c) Provisions	12.17	3.54
		102.41	74.31
	TOTAL	2,652.37	2,407.92

For AKC Engineering Ltd

DIRECTOR
(Din: 00103024)

Place : Kolkata
Date : 13/11/2026

AKC ENGINEERING LIMITED ★ Kolkata

S. JAYKISHAN ★ Chartered Accountants ★ KOLKATA FRN:309005E

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 QUARTER ENDED 30TH SEPTEMBER 2026

(All amounts in rupees lacs, unless otherwise stated)

Sl No.	Particulars	As at Half Year ended 30/09/2026	As at Half Year ended 30/09/2025	Year ended 31 March, 2026
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
A.	**Cash flow from operating activities**			
	Net Profit / (Loss) before extraordinary items and tax	**271.42**	**296.69**	**381.21**
	Adjustments for:			
	Depreciation and amortisation	70.31	37.44	92.93
	Profit on redemption of mutual fund (short term)	(15.87)	(25.10)	(34.76)
	Investment in Mutual Funds - Fair Value Changes	(78.26)	(66.46)	11.42
	Interest Income of Investments	(10.21)		
	Finance costs	-	2.14	2.14
	Sundry balances written back	-	-	(4.39)
	Provisions	-	-	4.75
	Operating profit / (loss) before working capital changes	**237.39**	**244.70**	**453.31**
	Changes in working capital:			
	Adjustments for (increase) / decrease in operating assets:			
	Inventories	(26.04)	(6.52)	11.84
	Trade receivables	(61.34)	(17.59)	4.14
	Financial and Other Assets	11.52	(54.58)	(43.26)
	Adjustments for increase / (decrease) in operating liabilities:			
	Trade payables	18.56	68.42	23.19
	Financial and Other Liabilities	(0.08)	(0.51)	0.18
	Other Current Liabilities	0.98	(1.69)	(1.23)
	Provisions	0.00	187.75	(2.34)
	Cash generated from operations	**180.99**	**420.00**	**445.82**
	Net income tax (paid) / refunds	(35.12)	(226.89)	(115.08)
	Net cash flow from / (used in) operating activities (A)	**145.86**	**193.12**	**330.74**
B.	**Cash flow from investing activities**			
	Additions to fixed assets	(16.75)	(210.14)	(563.35)
	Capital work-in progress	(0.67)	(65.53)	28.00
	Capital Advances	(7.05)	11.85	88.66
	Sale of Mutual Funds	468.36	95.10	135.10
	Investment in Mutual Funds	(585.67)	-	-
	Interest Income of Investments	10.21		
	Net cash flow from / (used in) investing activities (B)	**(131.58)**	**(168.72)**	**(311.60)**
C.	**Cash flow from financing activities**			
	Proceeds/ (Repayment) from/of current borrowings	-	(35.00)	(35.00)
	Finance cost	-	(2.14)	(2.14)
	Net cash flow from / (used in) financing activities (C)	**-**	**(37.14)**	**(37.14)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**14.29**	**(12.76)**	**(18.00)**
	Cash and cash equivalents at the beginning of the year	7.80	25.80	25.80
	Cash and cash equivalents at the end of the year	**22.09**	**13.06**	**7.80**

For AKC Engineering Ltd

Place : Kolkata
Date : 13/11/2026

DIRECTOR
(Din: 00103024)

AKC ENGINEERING LIMITED ★ Kolkata ★

S. JAYKISHAN ★ Chartered Accountants ★ KOLKATA FRN 309005E