



PRABHU STEEL INDUSTRIES LIMITED

ESTD: 1972

REGISTERED OFFICE: Plot No. 158, Small Factory Area, Bagadganj,

Nagpur - 440 008. (Maharashtra) Ph. No. 0712-2766301.

CIN: L28100MH1972PLC015817

Date: 09.05.2026

To, Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai - 400 001. BSE Scrip Code: 506042	To, The Secretary, The Calcutta Stock Exchange Association limited, 7, Lyons Range, Dalhousie, Kolkata - 700001 CSE Scrip Code: 026117
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**Sub: Outcome of the Meeting of Board of Directors Held on Saturday, May 09, 2026
At 3:15 P.M.**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held on today, i.e. Saturday, May 09, 2026, inter alia, has approved the following items:

1. Considered and Approved the Standalone Audited Financial Results as per IND-AS of the Company for the Quarter and Financial Year ended 31st March, 2026
2. Considered and Approved the Appointment of M/s Shubham Bajhal and Associates, Chartered Accountants as the Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013.

The detailed profile of M/s Shubham Bajhal and Associates, Chartered Accountants as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure "1".



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We further inform you that the Board Meeting commenced at 03:15 P.M. today and concluded at 03:45 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

For, **PRABHU STEEL INDUSTRIES LIMITED**

DINESH AGARWAL
MANAGING DIRECTOR
DIN: 00291086

Encl:

1. Audited Financial Results (Standalone) for the Quarter and year ended March 31, 2026, Statement of Assets and Liabilities and Cash Flow Statement as on 31st March, 2026.
2. Auditors Report on the Audited Financial Results- Standalone.
3. Declaration of the Unmodified Auditors' Report (Standalone) pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



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Annexure 1

Appointment of M/s Shubham Bajhal and Associates, Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Shubham Bajhal and Associates
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Shubham Bajhal and Associates was appointed as Internal Auditor of the Company at the Board Meeting held 09.05.2026 for the financial year 2026-27 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Tax audit of Manufacturing concern; Audit of Co-operative societies on assignment basis; Statutory audit of company engaged in construction business on assignment basis; GST & Direct Taxation of Corporates, individuals, firms & others; Internal control & MIS Reporting developments, Sales tax matters; Project finance wing to take care of clients funding needs.
5.	Disclosure of relationships between directors	None

Independent Auditor's Report on the Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO THE BOARD OF DIRECTORS OF
PRABHU STEEL INDUSTRIES LIMITED**

Opinion

We have audited the accompanying statement of the financial results of **PRABHU STEEL INDUSTRIES LIMITED** (the "Company"), for the quarter and year ended **March 31, 2026**, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit / (losses) and total comprehensive income / (losses) and other financial information of the Company for the quarter and year then ended **March 31, 2026**.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit / (losses) and other comprehensive income / (losses) and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Standard (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibilities also includes maintenance of adequate

Office: 507, 6th Floor, Madhu Madhav Tower, Laxmi Bhawan Square, Dharampeth, Nagpur (M.H.) – 440010, Cell: 9422123600 Ph.: 0712 - 2971473, Email: mnjain23@rediffmail.com

Office: 1/1 T. Housing Board Colony, Lane No. 3, Barapatthar, Sconi (M.P.) – 480661, Cell: 9699367255 Ph.: 07692-22559
caarpitagrawal2301@gmail.com



accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the 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 Statement that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as going concern, disclosing as applicable, matters as 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 alternatives but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain a reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level 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 aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of the Statement.

As a part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- * Identify and assess the risks of material misstatements of the Statement, 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 controls.
- * Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the Board of Directors.
- * Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in term of the requirements specified under Regulation 33 of the Listing Regulations.
- * Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related

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to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our auditor's report to related disclosures in the Statement 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 going concern.

* Evaluate the overall presentation, structure and content of the Statement, including the disclosure, and whether the Statement represents the underlying transactions and events in manner that achieves fair presentation.

* Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion of the Statement.

Materiality is magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in i) planning the scope of our audit work and in evaluating the results of our works; and ii) to evaluate the effect of any identified misstatements in the Statement.

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 controls 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.

Other Matters

The Statement, includes the results for the quarter ended March 31, 2026, being balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

For **MANISH N JAIN & CO.**

Chartered Accountants

FRN No. 0138430W



Arpit Agrawal
ARPIT AGRAWAL
Partner

Membership No. 175398

Place: Nagpur

Dated: **May 09, 2026**

UDIN No.: **26175398SJYQI9140**

PRABHU STEEL INDUSTRIES LIMITED

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Web site: www.prabhusteel.in

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2026

(₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Income					
1	Revenue from Operations	596.62	346.45	252.89	1,688.27	1,259.32
2	Other Income	25.18	6.60	57.08	68.85	67.69
II	Total Income (Total of 1 to 2)	621.80	353.06	309.96	1,757.12	1,327.01
III	Expenses					
1	Cost of Materials Consumed	-	-	-	-	-
2	Purchase of Trading Stock	606.32	230.76	198.29	1,662.39	1,057.18
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	(85.20)	102.00	71.76	(87.96)	186.23
4	Employee Benefits Expense	27.10	1.20	1.14	30.23	2.19
5	Finance Costs	3.78	0.81	2.11	6.47	18.49
6	Depreciation and Amortization Expenses	5.32	4.02	1.26	13.74	5.66
7	Other Expenses	34.28	5.06	12.91	63.23	33.70
IV	Total Expenses (Total 1 to 7)	591.61	343.84	287.47	1,688.10	1,303.45
V	Profit Before Exceptional Item and Tax (II - IV)	30.19	9.21	22.49	69.01	23.57
	Exceptional Items	-	-	-	-	-
VI	Profit Before Tax (PBT)	30.19	9.21	22.49	69.01	23.57
VII	Tax Expenses					
1	Current tax	11.44	2.97	7.15	19.41	7.15
2	Deferred tax	(3.82)	(0.65)	(2.01)	(1.99)	72.16
VIII	Total Tax Expenses (Total 1 to 2)	7.62	2.32	5.15	17.42	79.32
IX	Profit After Tax (PAT) (VI - VIII)	22.57	6.90	17.35	51.59	(55.75)
X	Other Comprehensive Income					
	A) Item that will not be reclassified to the Statement of Profit and Loss					
	a)i) Remeasurement of the defined benefits plan	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-
	b)i) Net fair value gain / (loss) on investment in equity instruments through OCI	(0.94)	-	-	(0.94)	-
	ii) Income tax expenses on the above	0.14	-	-	0.14	-
	B) Items that will be reclassified subsequently to the Statement of Profit and Loss					
	a)i) Net fair value gain / (loss) on investments in debt instruments through OCI	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-
XI	Total Other Comprehensive Income	(0.80)	-	-	(0.80)	-
XII	Total Comprehensive Income for the period (IX + XI)	21.77	6.90	17.35	50.79	(55.75)
XIII	Paid Up Equity Share Capital					
	(Face Value of ₹ 10 per Share)	71.70	71.70	71.70	71.70	71.70
	{Other Equity (Excluding Revaluation Reserve)}	-	-	-	1,039.00	988.21
XIV	Earnings per Share (In ₹) (before extraordinary item) (not annualised)					
	Basic (₹)	3.15	0.96	2.42	7.20	(7.78)
	Diluted (₹)	3.15	0.96	2.42	7.20	(7.78)
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)					
	Basic (₹)	3.15	0.96	2.42	7.20	(7.78)
	Diluted (₹)	3.15	0.96	2.42	7.20	(7.78)

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Statement of Assets and Liabilities

(Amount ₹ in Lakhs)

S. No.	Particulars	31.03.2026	31.03.2025
		(Audited)	(Audited)
<u>A</u>	<u>ASSETS</u>		
<u>1</u>	<u>Non - Current Assets</u>		
	Property, Plants and Equipment	141.56	64.43
	Other Intangible Assets	-	-
	Capital Work-in-Progress	-	5.55
	<u>Financial Assets</u>		
	Investments	290.55	116.61
	Loans	22.37	343.32
	Other Financial Assets	130.27	109.50
	Other Non - Current Assets	-	-
	Current Tax Assets (Net)	-	-
	Deffered Tax Assets (Net)	-	-
	Total Non - Current Assets	584.75	639.41
<u>2</u>	<u>Current Assets</u>		
	Inventories	258.20	170.24
	<u>Financial Assets</u>		
	Trade Receivables	386.73	205.47
	Cash and Cash Equivalents	24.75	17.91
	Other Balances with Banks	-	-
	Loans	100.92	-
	Other Financial Assets	2.46	6.68
	Other Current Assets	313.74	249.48
	Total Current Assets	1,086.80	649.78
	Total Assets	1,671.55	1,289.19
<u>B</u>	<u>EQUITY AND LIABILITIES</u>		
<u>a)</u>	<u>EQUITY</u>		
	Equity Share Capital	71.70	71.70
	Other Equity	1,039.00	988.21
		1,110.70	1,059.91
<u>b)</u>	<u>LIABILITIES</u>		
<u>1</u>	<u>Non - Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	94.12	127.65
	Long - Term Financial Liabilities	-	-
	Long - Term Provisions	-	-
	Other Non - Current Liabilities	-	-
	Deferred Tax Liabilities (Net)	6.49	8.62
	Total Non - Current Liabilities	100.61	136.27
<u>2</u>	<u>Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	277.64	32.82
	<u>Trade Payables</u>		
	Total Outstanding dues to Micro Enterprises and Small Enterprises	-	-
	Total Outstanding dues of Creditors other than to Micro Enterprises and Small Enterprises	160.13	56.08
	Other Financial Liabilities	19.96	3.58
	Other Current Liabilities	-	-
	Short - Term Provisions	-	-
	Current Tax Liabilities (Net)	2.51	0.53
	Total Current Liabilities	460.24	93.01
	Total Equity and Liabilities	1,671.55	1,289.19

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Statement of Cash Flows

(Amount ₹ in Lakhs)

S. No.	Particulars	31.03.2026	31.03.2025
		(Audited)	(Audited)
A)	Cash Flow from Operating Activities		
	Net Profit / (Loss) Before Tax for the period as per the Statement of Profit and Loss	69.01	23.57
	<u>Adjustments For:</u>		
	Depreciation and Amortization Expenses	13.74	5.66
	Interest Income	(43.64)	(59.57)
	Dividend Income	(0.20)	(0.13)
	Rental Income	(10.21)	(6.00)
	Finance Costs (Net)	6.47	18.49
	(Surplus) / Loss on Disposal of Non - Current Investments	(0.13)	-
	(Surplus) / Loss on Disposal of Property, Plants and Equipment	(14.64)	-
	Provision for Unsecured Doubtful Debts and Advances	20.24	7.43
	Operating Profit before Working Capital Changes	40.65	(10.54)
	<u>Adjustments For:</u>		
	(Increase) / Decrease in Inventories	(87.96)	186.23
	(Increase) / Decrease in Trade Receivables	(207.00)	76.74
	(Increase) / Decrease in Loans	220.04	(23.32)
	(Increase) / Decrease in Other Financial Assets	7.22	6.77
	(Increase) / Decrease in Other Current Assets	(61.76)	(157.81)
	Increase / (Decrease) in Short - Term Borrowings	244.83	(280.41)
	Increase / (Decrease) in Trade Payables	104.05	2.05
	Increase / (Decrease) in Financial Liabilities	16.38	(20.17)
	Increase / (Decrease) in Other Current Liabilities	-	-
	Increase / (Decrease) in Provisions	-	-
	Cash Generated from Operating Activities	276.44	(220.45)
	Income Tax Paid (Net of Refund)	(17.43)	2.35
	Net Cash Generated / (Used) from Operating Activities	259.01	(218.10)
B)	Cash Flow from Investing Activities		
	Investment in Property, Plants and Equipment (Net of Disposal)	(76.23)	(1.01)
	(Increase) / Decrease in Capital Work-in-Progress	5.55	(5.55)
	(Increase) / Decrease in Non - Current Investments (Net)	(174.75)	-
	Purchase of Term Deposits (Net)	(20.77)	71.84
	Liabilities towards Capital Expenditures	-	(2.00)
	Interest Income	43.64	59.57
	Dividend Income	0.20	0.13
	Rental Income	10.21	6.00
	Net Cash Generated / (Used) from Investing Activities	(212.16)	128.97
C)	Cash Flow from Financing Activities		
	Proceeds from Fresh Issue of Equity Shares	-	-
	Proceeds / (Repayments) from Non - Current Borrowings	(33.53)	115.13
	Finance Costs (Net)	(6.47)	(18.49)
	Net Cash Received / (Used) from Financing Activities	(40.00)	96.64
(D)	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	6.85	7.51
(E)	Cash and Cash Equivalents at the beginning of the period	17.91	10.40
(F)	Cash and Cash Equivalents at the end of the period	24.75	17.91
(G)	Increase / (Decrease) in Cash and Cash Equivalents (G = F - E)	6.85	7.51

Note:

a) Cash and Cash Equivalents Comprises of:

(Amount ₹ in Lakhs)

S. No.	Particulars	31.03.2026	31.03.2025
		(₹)	(₹)
1	<u>Balances with Banks</u>		
	i) Current Accounts	13.52	11.71
	ii) Debit Balance in Overdraft Accounts	3.11	3.92
2	<u>Cash-in-Hand</u>	8.12	2.28
3	Cash and Cash Equivalents (Total of 1 to 2)	24.75	17.91

Note:

1. The figures for the corresponding previous period have been regrouped, re-casted, and reclassified wherever necessary to make them comparable for the purpose of preparation and presentation of the financial results.
2. The financial results for all periods have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time and other recognized accounting practices and policies to the extent applicable.
3. The Company is engaged in the trading of iron and steel and related services. During the reporting period, the Company does not meet the eligibility criteria prescribed under Indian Accounting Standard (Ind AS) 108 - "*Operating Segments.*" Accordingly, the disclosure requirements under Ind AS 108 are not applicable, and hence, segment information has not been presented.
4. The Company does not have any subsidiary, associate, or joint venture; accordingly, the requirements of Ind AS 110 - "*Consolidated Financial Statements*" are not applicable to the Company.
5. On November 21, 2025, the Government of India notified four Labour Codes - namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the regulatory changes. The Company has assessed the impact on its financial results and has appropriately considered the same; however, the impact is not material to the Company.
6. During the reporting period, the Company invested an amount of ₹ 158.64 Lakhs in a partnership firm namely "SILVERSTONE INFRAVENTURES" by way of fixed capital and current capital contributions. The Company holds a profit - sharing ratio of 20.00% in the said partnership firm along with three other partners. The partnership firm is principally engaged in layout development activities. Further, the Company may make additional capital contributions, as and when required, towards meeting the routine operational and business requirements of the partnership firm.
7. The figure for the quarter ended March 31, 2026, and March 31, 2025, are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the relevant financial year.
8. The above financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on May 09, 2026. The Statutory Auditor has issued unmodified report on these financial results.
9. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the financial results are available of the Company's website; www.prabhusteel.in.

FOR AND BEHALF OF THE BOARD

Place: Nagpur
Dated: May 09, 2026

DINESH GANGARAM AGRAWAL
Managing Director
DIN No. 00291086



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CIN: L28100MH1972PLC015817

Date: 09.05.2026

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Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Statutory Auditors of the Company M/s Manish N Jain & Co., have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended March, 31, 2026.

Kindly take the same on record.

Thanking You.

Yours Faithfully,
For, **PRABHU STEEL INDUSTRIES LIMITED**

DINESH AGARWAL
MANAGING DIRECTOR
DIN: 00291086



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Date: 09.05.2026

To, Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai - 400 001. BSE Scrip Code: 506042	To, The Secretary, The Calcutta Stock Exchange Association limited, 7, Lyons Range, Dalhousie, Kolkata - 700001 Scrip Code:026117
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Sub: Non-applicability of Statement for Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 31st March, 2026.

Dear Sir/Madam,

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the Public Issue Proceeds raised from the Initial Public Issue (IPO). Hence the Statement of Deviation(s) or Variation(s) is not applicable to the Company.

Kindly take same on your records.

Thanking You,

For **PRABHU STEEL INDUSTRIES LIMITED**

DINESH
GANGARAM
AGRAWAL

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.05.09 16:20:51
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**MR. DINESH AGRAWAL
MANAGING DIRECTOR
DIN: 00291086**