



PRABHU STEEL INDUSTRIES LIMITED

ESTD: 1972

REGISTERED OFFICE: Plot No. 158, Small Factory Area, Bagadganj,
Nagpur – 440 008. (Maharashtra) Ph. No. 0712-2766301.

EMAIL: Prabhu.steel@yahoo.com

CIN: L28100MH1972PLC015817

Date: 27.10.2026

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
--	---

Sub: Outcome of the Meeting of Board of Directors held on Tuesday, 27th October, 2026.

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 today, i.e. Tuesday, 27th October, 2026, inter alia, has approved the following items:

1. Considered and Approved Standalone Un-Audited Financial Results of the Company for the quarter & half year ended on 30th September, 2026 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 03:30 p.m. today and concluded at 04:00 p.m.

Kindly take same on your records.

Thanking You,

For PRABHU STEEL INDUSTRIES LIMITED

DINESH GANGARAM
AGRAWAL

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.10.27 17:14:56
+05'30'

**DINESH AGARWAL
MANAGING DIRECTOR
DIN: 00291086**

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 30, 2026.
2. Limited Review Report

LIMITED REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited financial results of **PRABHU STEEL INDUSTRIES LIMITED** ("the Company") for the quarter and six months ended September 30, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India from time to time.
2. This Statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended time to time, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standards 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 Statement is free of material misstatements. A review of interim financial information consists of making inquire, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express as audit opinion.
4. Based on our review conducted on above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MANISH N JAIN & CO.**
Chartered Accountants
FRN No. 138430W



Arpit Agrawal
ARPIT AGRAWAL
Partner
Membership No. 175398

Place: Nagpur
Dated: **October 27, 2026**
UDIN No.: **26175398DGCLVH6997**

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., Barapathar, Seoni - 480661 (M.P.) Cell: 9699367255, Ph: 07692-225599, Email: caarpitagrawal2301@gmail.com

PRABHU STEEL INDUSTRIES LIMITED

Registered Office: Plot No. 158, Small Factory Area, Bagadganj, Nagpur - 440008, MH - IN

Email: prabhu.steel@yahoo.com

CIN NO.: L28100MH1972PLC015817

Web site: www.prabhusteel.in

Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

(₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	Income						
1	Revenue from Operations	126.47	499.11	264.59	625.59	745.20	1,688.27
2	Other Income	20.51	6.01	30.45	26.52	37.06	68.85
II	Total Income (Total of 1 to 2)	146.98	505.12	295.04	652.11	782.26	1,757.12
III	Expenses						
1	Cost of Materials Consumed	-	-	-	-	-	-
2	Purchase of Trading Stock	142.67	265.73	275.97	408.40	825.31	1,662.39
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	(35.95)	197.40	(13.73)	161.45	(104.76)	(87.96)
4	Employee Benefits Expense	0.88	1.32	1.27	2.20	1.93	30.23
5	Finance Costs	5.77	2.19	0.62	7.97	1.88	6.47
6	Depreciation and Amortization Expenses	6.82	4.14	3.00	10.95	4.40	13.74
7	Other Expenses	16.42	12.50	10.07	28.92	23.89	63.23
IV	Total Expenses (Total 1 to 7)	136.60	483.28	277.20	619.88	752.66	1,688.10
V	Profit Before Exceptional Item and Tax (II - IV)	10.38	21.85	17.84	32.22	29.60	69.01
	Exceptional / Extra Ordinary Items	-	-	-	-	-	-
VI	Profit Before Tax (PBT)	10.38	21.85	17.84	32.22	29.60	69.01
VII	Tax Expenses						
1	Current tax	5.99	5.06	1.62	11.05	5.00	19.41
2	Deferred tax	(3.01)	0.44	2.90	(2.58)	2.47	(1.99)
VIII	Total Tax Expenses (Total 1 to 2)	2.98	5.50	4.51	8.47	7.47	17.42
IX	Profit After Tax (PAT) (VI - VIII)	7.40	16.35	13.32	23.75	22.13	51.59
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 Other Comprehensive Income	(1.43)	0.09	-	(1.52)	-	(0.94)
	ii) Income tax expenses on the above	0.21	(0.01)	-	0.23	-	0.14
	B) Items that will be reclassified subsequently to the Statement of Profit and Loss						
	a)i) Net fair value gain / (loss) on investment in debt instruments through Other Comprehensive Income	-	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-	-
XI	Total Other Comprehensive Income	(1.22)	0.08	-	(1.30)	-	(0.80)
XII	Total Comprehensive Income for the period (IX + XI)	6.19	16.43	13.32	22.45	22.13	50.79
XIII	Paid Up Equity Share Capital						
	(Face Value of ₹ 10/- per Share)	71.70	71.70	71.70	71.70	71.70	71.70
	(Other Equity {Excluding Revaluation Reserve})	-	-	-	-	-	1,039.00
XIV	Earnings per Share (In ₹) (before extraordinary item) (not annualised)						
	Basic (₹)	1.03	2.28	1.86	3.31	3.09	7.20
	Diluted (₹)	1.03	2.28	1.86	3.31	3.09	7.20
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)						
	Basic (₹)	1.03	2.28	1.86	3.31	3.09	7.20
	Diluted (₹)	1.03	2.28	1.86	3.31	3.09	7.20

**DINESH GANGARAM
AGRAWAL**

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.10.27 17:15:17
+05'30'

PRABHU STEEL INDUSTRIES LIMITED

Registered Office: Plot No. 158, Small Factory Area, Bagadganj, Nagpur - 440008, MH - IN

Email: prabhu.steel@yahoo.com

CIN NO.: L28100MH1972PLC015817

Web site: www.prabhusteel.in

Statement of Assets and Liabilities

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	<u>ASSETS</u>		
1	<u>Non - Current Assets</u>		
	Property, Plants and Equipment	158.79	141.56
	Other Intangible Assets	-	-
	Capital Work-in-Progress	-	-
	<u>Financial Assets</u>		
	Investments	588.82	290.55
	Loans	2.37	22.37
	Other Financial Assets	126.68	130.27
	Other Non - Current Assets	-	-
	Current Tax Assets (Net)	-	-
	Total Non - Current Assets	876.65	584.75
2	<u>Current Assets</u>		
	Inventories	96.75	258.20
	<u>Financial Assets</u>		
	Trade Receivables	117.23	386.73
	Cash and Cash Equivalents	103.27	24.75
	Other Balances with Banks	-	-
	Loans	-	100.92
	Other Financial Assets	-	2.46
	Other Current Assets	396.60	313.74
	Total Current Assets	713.85	1,086.80
	Total Assets	1,590.50	1,671.55
B	<u>EQUITY AND LIABILITIES</u>		
a)	<u>EQUITY</u>		
	Equity Share Capital	71.70	71.70
	Other Equity	1,061.45	1,039.00
		1,133.15	1,110.70
b)	<u>LIABILITIES</u>		
1	<u>Non - Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	191.00	94.12
	Long - Term Financial Liabilities	-	-
	Long - Term Provisions	-	-
	Other Non - Current Liabilities	-	-
	Deferred Tax Liabilities (Net)	3.68	6.49
	Total Non - Current Liabilities	194.68	100.61
2	<u>Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	163.81	277.64
	<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	84.48	160.13
	Other Financial Liabilities	7.01	19.96
	Other Current Liabilities	-	-
	Short - Term Provisions	-	-
	Current Tax Liabilities (Net)	7.36	2.51
	Total Current Liabilities	262.66	460.24
	Total Equity and Liabilities	1,590.50	1,671.55

DINESH GANGARAM
AGRAWAL

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.10.21 17:15:36
+05'30'

PRABHU STEEL INDUSTRIES LIMITED

Registered Office: Plot No. 158, Small Factory Area, Bagadganj, Nagpur - 440008, MH - IN

Email: prabhu.steel@yahoo.com

CIN NO.: L28100MH1972PLC015817

Web site: www.prabhusteel.in

Statement of Cash Flows

(₹ in Lakhs)

S. No.	Particulars	30.09.2026	31.03.2026
		(Unaudited)	(Audited)
A)	Cash Flow from Operating Activities		
	Net Profit / (Loss) Before Tax for the year as per the Statement of Profit and Loss	32.22	69.01
	Adjustments For:		
	Depreciation and Amortization Expenses	10.95	13.74
	Interest Income	(2.55)	(43.64)
	Dividend Income	-	(0.20)
	Rental Income	(20.14)	(10.21)
	Finance Costs (Net)	7.97	6.47
	(Surplus) / Loss on Disposal of Non - Current Investments	(3.83)	(0.13)
	(Surplus) / Loss on Disposal of Property, Plants and Equipment	-	(14.64)
	Provision for Unsecured Doubtful Debts and Advances	8.78	20.24
	Operating Profit before Working Capital Changes	33.40	40.65
	Adjustments For:		
	(Increase) / Decrease in Inventories	161.45	(87.96)
	(Increase) / Decrease in Trade Receivables	260.73	(207.00)
	(Increase) / Decrease in Loans	120.92	220.04
	(Increase) / Decrease in Other Financial Assets	7.46	7.22
	(Increase) / Decrease in Other Current Assets	(82.86)	(61.76)
	Increase / (Decrease) in Short - Term Borrowings	(113.83)	244.83
	Increase / (Decrease) in Trade Payables	(75.66)	104.05
	Increase / (Decrease) in Other Financial Liabilities	(12.95)	16.38
	Cash Generated from Operating Activities	298.66	276.44
	Income Tax Paid (Net of Refund)	(6.20)	(17.43)
	Net Cash Generated /(Used) from Operating Activities	292.46	259.01
B)	Cash Flow from Investing Activities		
	Investment in Property, Plants and Equipment (Net of Disposal)	(28.18)	(76.23)
	(Increase) / Decrease in Capital Work-in-Progress	-	5.55
	(Increase) / Decrease in Non - Current Investments (Net)	(295.96)	(174.75)
	(Purchase) / Redemption of Term Deposits (Net)	(1.40)	(20.77)
	Liabilities towards Capital Expenditures	-	-
	Interest Income	2.55	43.64
	Dividend Income	-	0.20
	Rental Income	20.14	10.21
	Net Cash Generated /(Used) from Investing Activities	(302.86)	(212.16)
C)	Cash Flow from Financing Activities		
	Proceeds from Fresh Issue of Equity Shares	-	-
	Proceeds / (Repayments) from Non - Current Borrowings	96.88	(33.53)
	Finance Costs (Net)	(7.97)	(6.47)
	Net Cash Received / (Used) from Financing Activities	88.92	(40.00)
(D)	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	78.52	6.85
(E)	Cash and Cash Equivalents at the beginning of the period	24.75	17.91
(F)	Cash and Cash Equivalents at the end of the period	103.27	24.75
(G)	Increase / (Decrease) in Cash and Cash Equivalents (G = F - E)	78.52	6.85

Note:

a) **Cash and Cash Equivalents Comprises of:**

(₹ in Lakhs)

S. No.	Particulars	30.09.2026	31.03.2026
		₹	₹
1	<u>Balances with Banks</u>		
a)	i) Current Accounts	101.30	13.52
b)	ii) Debit Balance in Overdraft Accounts	0.83	3.11
2	<u>Cash-in-Hand</u>	1.15	8.12
3	Cash and Cash Equivalents (Total of 1 to 2)	103.27	24.75

DINESH GANGARAM
AGRAWAL

Digitally signed by DINESH GANGARAM
AGRAWAL
Date: 2026.10.27 17:15:56 +05'30'

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 unaudited financial results.
2. The unaudited 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 their 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. The above unaudited 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 October 27, 2026. The Statutory Auditor has issued unmodified review report on these unaudited financial results.
6. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available of the Company's website; www.prabhusteel.in.

FOR AND BEHALF OF THE BOARD

DINESH
GANGARAM
AGRAWAL

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.10.27 17:16:13
+05'30'

DINESH GANGARAM AGRAWAL

Managing Director

DIN No. 00291086

Place: Nagpur

Dated: **October 27, 2026**



PRABHU STEEL INDUSTRIES LIMITED

ESTD: 1972

REGISTERED OFFICE: Plot No. 158, Small Factory Area, Bagadganj,
Nagpur – 440 008. (Maharashtra) Ph. No. 0712-2766301.

EMAIL: Prabhu.steel@yahoo.com

CIN: L28100MH1972PLC015817

Date: 27.10.2026

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
---	--

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 30th September, 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: 2026.10.27 16:56:57 +05'30'

MR. DINESH AGRAWAL
MANAGING DIRECTOR
DIN: 00291086