# KANISHK STEEL INDUSTRIES LTD

ISO 9001

Old No. 4, New No. 7, Thiru-Vi-Ka 3rd Street, Royapettah High Road,
Mylapore, Chennai - 600 004. Ph : (044) 4291 9700 Fax : (044) 4291 9719
CIN : L27109TN1995PLC067863
E-mail : sales@kanishksteels.in


Date: 10 August 2026

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir/Madam,

Scrip Code: 513456 Scrip ID: KANSHST

Subject: Submission of Unaudited Financial Results for the quarter ended 30 June 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held on 10 August 2026, has, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended 30 June 2026.

We are enclosing herewith the following:

1. Unaudited Standalone Financial Results for the quarter ended 30 June 2026; and
2. Limited Review Report issued by the Statutory Auditors of the Company thereon.

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 1:30 P.M.

Kindly take the same on record.

Thanking you,
For KANISHK STEEL INDUSTRIES LIMITED

VISHAL KEYAL
Chairman and Managing Director
DIN: 00092651

KANISHK STEEL INDUSTRIES LIMITED Mylapore Chennai 600 004.

Encl.: As above

**Kanishk Steel Industries Limited**

Registered Office: B-27(M) & B-27(N), SIPCOT Industrial Complex, Gummidipoondi, Thiruvallur District, Tamilnadu-601201

CIN : L27109TN1995PLC067863 www.kanishksteels.in Ph: (044)42919700

**Statement of unaudited financial results for the quarter ended June 30, 2026**

(Rs in Lakhs)

| Sl. No. | Particulars | Quarter Ended | | | Year ended |
|---|---|---|---|---|---|
| | | 30-Jun-2026 | 30-Jun-2025 | 31-Mar-2026 | 31-Mar-2026 |
| | | Unaudited | Unaudited | Refer Note no.5 | Audited |
| 1. | **Income from operations** | | | | |
| (a) | Gross Sales /Income From Operations | 8,739.37 | 10,120.76 | 11,416.87 | 40,657.00 |
| (b) | Other Operating Income | - | - | - | - |
| (c) | Total Income from Operations[(a)+(b)] | 8,739.37 | 10,120.76 | 11,416.87 | 40,657.00 |
| (d) | Other income | 24.44 | 5.27 | 73.41 | 167.30 |
| | **Total Revenue** | 8,763.81 | 10,126.03 | 11,490.28 | 40,824.30 |
| 2. | **Expenses** | | | | |
| (a) | Cost of materials consumed | 7,379.16 | 7,254.21 | 7,073.00 | 27,207.47 |
| (b) | Purchase of Stock-in-trade | 125.65 | 734.34 | 875.71 | 1,915.44 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (1,484.27) | (629.47) | 360.70 | (202.79) |
| (d) | Employee benefits expense | 185.40 | 202.12 | 175.27 | 714.53 |
| (e) | Finance costs | 120.40 | 65.63 | 421.74 | 642.99 |
| (f) | Depreciation and amortisation expense | 104.09 | 48.61 | 85.94 | 314.52 |
| (g) | Other expenses | 2,102.18 | 2,245.89 | 2,444.32 | 9,644.30 |
| | **Total Expenses** | 8,532.61 | 9,921.33 | 11,436.68 | 40,236.46 |
| 3. | **Profit / (Loss) before Exceptional items(1-2)** | 231.20 | 204.70 | 53.60 | 587.84 |
| 4 | **Exceptional Item - Gain / (Loss)** | - | - | (8.96) | (8.96) |
| 5 | **Profit / (Loss) before Tax(3+4)** | 231.20 | 204.70 | 44.64 | 578.88 |
| | Current Tax | 37.39 | 24.93 | (34.75) | 123.18 |
| | Deferred Tax | 45.24 | 34.84 | (59.50) | 79.98 |
| | Earlier Year Taxation | - | - | 13.81 | (134.29) |
| 6 | **Tax Expenses** | 82.63 | 59.77 | (80.44) | 68.87 |
| 7 | **Net Profit / (Loss) after tax (5-6)** | 148.57 | 144.93 | 125.08 | 510.01 |
| 8 | **Other comprehensive income (net of tax)** | - | 0.86 | (33.17) | (29.71) |
| 9 | **Total comprehensive Income for the period (7 + 8)** | 148.57 | 145.79 | 91.91 | 480.30 |
| 10 | **Paid-up Equity Share Capital (face value of Rs.10/- each)** | 2,846.57 | 2,846.57 | 2,846.57 | 2,846.57 |
| 11 | **Earnings per Share (EPS) (in Rs.) (not annualised)** | | | | |
| (a) | Basic | 0.52 | 0.51 | 0.44 | 1.79 |
| (b) | Diluted | 0.52 | 0.51 | 0.44 | 1.79 |

KANISHK STEEL INDUSTRIES LIMITED Mylapore Chennai 600 004.

For Kanishk Steel Industries Limited

Vishal Keyal
Chairman and Managing Director

Date : August 10, 2026
Place: Chennai

For Identification purposes

CHATURVEDI & PARTNERS No.117, HABIBULLAH ROAD, T.NAGAR CHENNAI-17

**Kanishk Steel Industries Limited**

1. The above unaudited financial results for the quarter ended June 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2026. The Statutory Auditors of the Company have carried out a limited review of these financial results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and notified under Section 133 of the Companies Act, 2013 ("the Act").

3. The Company operates primarily in the steel segment and accordingly, there are no separate reportable segments in accordance with Ind AS 108, 'Operating Segments'

4. The financial results are available on the website of BSE Limited and the Company's website -www.kanishksteels.in

5. **Impact of New Labour Codes**
   The Government of India has brought into force the four new Labour Codes with effect from November 21, 2025, namely the Code on Social Security, 2020, the Occupational Safety, Health and Working Conditions Code, 2020, the Industrial Relations Code, 2020 and the Code on Wages, 2019, which subsume and replace various existing Central labour legislations. The Central Government has also notified the relevant Central Rules on May 8, 2026. The relevant State Rules are yet to be notified / fully implemented.

   During the quarter ended March 31, 2026, based on the Company's assessment and best estimate of the impact arising from the revised definition of wages and the consequential employee benefit obligations, the Company had recognised a provision of ₹8.96 lakhs. The said provision was disclosed as an Exceptional Item in the financial results for the quarter and year ended March 31, 2026, and the related deferred tax impact was recognised, wherever applicable.
   The Company has reviewed the aforesaid provision as at June 30, 2026 and, based on the information presently available, no further material adjustment has been considered necessary during the quarter ended June 30, 2026. The provision continues to be carried in the books and remains subject to revision, if any, upon notification / finalisation of the applicable State Rules, clarifications and other implementation guidance.

KANISHK STEEL INDUSTRIES LIMITED
Mylapore
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6. Previous year/period figures have been regrouped/reclassified, wherever necessary, to conform to the current period's presentation.

7. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, which were subjected to limited review.

**For Kanishk Steel Industries Limited,**

**Vishal Keyal**
**Chairman and Managing Director**

Chennai
August 10, 2026

For identification purposes

# Chaturvedi & Partners

**Chartered Accountants**

KOLKATA - DELHI - MUMBAI - CHENNAI

No. 14, GA Padmanabha Street,
T. Nagar, Chennai - 600 017.
✆ : 3554 8752 / 4352 3357
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS ANDDISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To
The Board of Directors of Kanishk Steel Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kanishk Steel Industries Limited**("the Company") for the quarter ended June 30, 2026 ("the Statement"), 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").

**Management's Responsibility for the Statement**

2. The Company's Management is responsible for the preparation of the Statement inaccordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

**Auditor's Responsibility**

3. 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 Statement is free from material misstatement. A review of interim financial information consists principally of making inquiries, 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 the Standards on Auditing specified under Section 143(10) of the Act 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 an audit opinion.

**Conclusion**

4. Based on our review conducted as stated 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 prescribed under Section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For CHATURVEDI &PARTNERS**
**Chartered Accountants**
**Firm Reg. No. 307068E**

Maheswari M
Partner
M No. 241814
UDIN: 26241814KDUEQV6786

CHATURVEDI & PARTNERS No.117, HABIBULLAH ROAD, T.NAGAR CHENNAI-17

Place: Chennai
Date: August 10, 2026