



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: 05.02.2026

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 Thursday, 05th February, 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. Thursday, 05th February, 2026, inter alia, has approved the following items:

1. Considered and Approved Standalone Un-Audited Financial Results of the Company for the quarter ended on 31st December, 2025 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: 2026.02.05 16:40:39
+05'30'

DINESH AGARWAL

MANAGING DIRECTOR

DIN: 00291086

Encl:

1. Limited Review Report
2. Un-Audited Financial Results for the quarter ended December 31, 2025

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 nine months ended December 31, 2025, ("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: **February 05, 2026**

UDIN No.: **26175398BORRBB9946**

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 Nine Month ended December 31, 2025

(Amount ₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
I	Income						
1	Revenue from Operations	346.45	264.59	343.90	1,091.65	1,006.43	1,259.32
2	Other Income	6.60	30.45	7.36	43.66	10.62	67.69
II	Total Income (Total of 1 to 2)	353.06	295.04	351.26	1,135.32	1,017.05	1,327.01
III	Expenses						
1	Cost of Materials Consumed	-	-	-	-	-	-
2	Purchase of Trading Stock	230.76	275.97	239.89	1,056.08	858.89	1,057.18
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	102.00	(13.73)	98.00	(2.76)	114.47	186.23
4	Employee Benefits Expense	1.20	1.27	0.15	3.13	1.05	2.19
5	Finance Costs	0.81	0.62	6.98	2.69	16.38	18.49
6	Depreciation and Amortization Expenses	4.02	3.00	1.61	8.41	4.40	5.66
7	Other Expenses	5.06	10.07	5.03	28.95	20.78	33.70
IV	Total Expenses (Total 1 to 7)	343.84	277.20	351.67	1,096.50	1,015.97	1,303.45
V	Profit Before Exceptional Item and Tax (II - IV)	9.21	17.84	(0.40)	38.82	1.07	23.57
	Exceptional Items	-	-	-	-	-	-
VI	Profit Before Tax (PBT)	9.21	17.84	(0.40)	38.82	1.07	23.57
VII	Tax Expense						
1	Current tax	2.97	1.62	(0.27)	7.97	-	7.15
2	Deferred tax	(0.65)	2.90	0.18	1.82	74.17	72.16
VIII	Total Tax Expense (Total 1 to 2)	2.32	4.51	(0.09)	9.79	74.17	79.32
IX	Profit After Tax (PAT) (VI - VIII)	6.90	13.32	(0.32)	29.02	(73.10)	(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 benefit plans	-	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-	-
	b)i) Net fair value gain / (loss) on investment in equity instruments through Other Comprehensive Income	-	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-	-
	B) Items that will be reclassified subsequently to the Statement of Profit and Loss	-	-	-	-	-	-
XI	Total Other Comprehensive Income	-	-	-	-	-	-
XII	Total Comprehensive Income for the period (IX + XI)	6.90	13.32	(0.32)	29.02	(73.10)	(55.75)
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)}	-	-	-	-	-	988.21
XIV	Earnings per Share (In ₹) (before extraordinary item) (not annualised)						
	Basic (₹)	14.20	1.86	(0.04)	4.05	(10.19)	(7.78)
	Diluted (₹)	14.20	1.86	(0.04)	4.05	(10.19)	(7.78)
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)						
	Basic (₹)	14.20	1.86	(0.04)	4.05	(10.19)	(7.78)
	Diluted (₹)	14.20	1.86	(0.04)	4.05	(10.19)	(7.78)

DINESH GANGARAM
AGRAWAL

Digitally signed by DINESH
GANGARAM AGRAWAL
Date: 2026.02.05 16:41:41 +05'30'

Note:

1. The figures for the corresponding previous period have been regrouped, reclassified, and / or re - cast wherever necessary to make them comparable with the current period's 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 operates in a single business segment, i.e., Trading of Iron and Steel and their related services. Accordingly, the disclosure requirements as prescribed under Indian Accounting Standard (Ind AS) 108, 'Operating Segments', are not applicable to the Company.
4. The Company does not have any Subsidiary, Associate, or Joint Venture. Accordingly, the requirements of Indian Accounting Standard (Ind AS) 110, 'Consolidated Financial Statements', are not applicable to the Company.
5. On November 21, 2025, the Government of India notified the four Labour Codes - 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 published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company is in the process of assessing the impact of the same and will give effect of the same upon declaration of rules by State Government.
6. 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 February 05, 2026. The Statutory Auditor have issued unmodified review report on these unaudited financial results.
7. 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: 2026.02.05 16:42:07
+05'30'

Place: Nagpur
Dated: **February 05, 2026**

DINESH GANGARAM AGRAWAL
Managing Director
DIN No. 00291086



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: 05.02.2026

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: Submission of 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 December, 2025.

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: 2026.02.05 16:42:48
+05'30'

MR. DINESH AGRAWAL
MANAGING DIRECTOR
DIN: 00291086