KANISHK STEEL INDUSTRIES LTD

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

ISO 9001

Date: 11 February 2026

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

Dear Sir/Madam,

Reference : Scrip Code: 513456 Scrip ID: KANSHST

Subject : Submission of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2025 under 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 hereby submit the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31 December 2025, which were considered and approved by the Board of Directors at its meeting held today, i.e., 11 February 2026.

We enclose herewith the following:

1. Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2025;
2. Limited Review Report issued by the Statutory Auditors of the Company.

The meeting of the Board commenced at 3:00 p.m. (IST) and concluded at 4.00 p.m. (IST).

Kindly take the same on record.

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 and nine months ended December 31, 2025

(Rs in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year ended
		31-Dec-2025	31-Dec-2024	30-Sep-2025	31-Dec-2025	31-Dec-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	**Income from operations**						
(a)	Gross Sales /Income From Operations	9,627.00	8,806.82	9,492.37	29,240.13	26,143.73	36,000.76
(b)	Other Operating Income	-	-	-	-	-	-
(c)	Total Income from Operations[(a)+(b)]	9,627.00	8,806.82	9,492.37	29,240.13	26,143.73	36,000.76
(d)	Other income	64.72	913.54	23.90	93.89	1,124.37	1,163.47
	Total Revenue	**9,691.72**	**9,720.36**	**9,516.27**	**29,334.02**	**27,268.10**	**37,164.23**
2.	**Expenses**						
(a)	Cost of materials consumed	5,942.06	6,955.81	6,938.20	20,134.48	20,593.89	26,725.81
(b)	Purchase of Stock-in-trade	250.46	453.73	54.92	1,039.72	1,275.61	1,374.43
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	493.01	(974.94)	(427.02)	(563.48)	(2,756.86)	(2,119.92)
(d)	Employee benefits expense	187.84	162.28	149.30	539.26	447.16	710.77
(e)	Finance costs	74.66	75.38	80.96	221.26	322.88	382.76
(f)	Depreciation and amortisation expense	122.83	49.35	57.15	228.59	147.80	196.71
(g)	Other expenses	2,469.05	1,870.54	2,485.02	7,199.97	5,940.54	8,498.27
	Total Expenses	**9,539.91**	**8,592.15**	**9,338.53**	**28,799.80**	**25,971.02**	**35,768.83**
3.	**Profit / (Loss) before tax(1-2)**	**151.81**	**1,128.21**	**177.74**	**534.22**	**1,297.08**	**1,395.40**
	Current Tax	112.88	68.53	20.12	157.93	68.53	207.99
	Deferred Tax	(31.74)	157.28	136.38	139.49	235.65	194.77
	Earlier Year Taxation	(148.10)	-	(160.26)	(148.10)	-	160.54
4.	**Tax Expenses**	**(66.96)**	**225.81**	**(3.76)**	**149.32**	**304.38**	**563.30**
5.	**Net Profit / (Loss) after tax (3-4)**	**218.77**	**902.40**	**181.50**	**384.90**	**992.70**	**832.10**
6.	**Other comprehensive income (net of tax)**	1.73	1.34	0.86	3.46	4.03	3.46
7.	**Total comprehensive Income (After tax) (5-6)**	**220.50**	**903.74**	**182.35**	**388.36**	**996.73**	**835.56**
8.	**Paid-up Equity Share Capital (face value of Rs.10/- each)**	2,846.57	2,846.57	2,846.57	2,846.57	2,846.57	2,846.57
9.	**Earnings per Share (EPS) (in Rs.) (not annualised)**						
(a)	Basic	0.77	3.17	0.64	1.35	3.49	2.93
(b)	Diluted	0.77	3.17	0.64	1.35	3.49	2.93

KANISHK STEEL INDUSTRIES LIMITED Mylapore Chennai 600 004

For Kanishk Steel Industries Limited

Vishal Keyal

Vishal Keyal
Chairman and Managing Director

Date : February 11, 2026
Place: Chennai

For Identification purposes only

CHATURVEDI & PARTNERS No.14, GA Padmanaban Street, T.Nagar CHENNAI-17

Notes

1. The above unaudited financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2026 respectively and the Statutory Auditors have carried out a limited review of the results for the quarter and nine months ended December 31, 2025.

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 mainly operates in steel segment only and hence there is no other reportable segment as per INDAS —108 on 'Operating Segments'.

4. The financial results are available on the website of Bombay Stock Exchange and the Company-www.kanishksteels.in

5. The Government of India vide notification dated November 21, 2025 has notified 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 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple Labour legislations in the country. In accordance with the requirements of Ind AS 19, 'Employee Benefits', changes to employee benefit resulting from legislative amendments constitute a plan amendment, necessitating the immediate recognition of any variation in the costs upon such notification.Based on the evaluation carried out as at the reporting date, the management does not expect any material impact on the financial results of the Company for the current quarter.

6. Previous year/ periods' figures have been regrouped wherever appropriate to conform to current year/ periods' presentation.

For Kanishk Steel Industries Limited,

Vishal Keyal
Chairman and Managing Director

KANISHK STEEL INDUSTRIES LIMITED
Mylapore Chennai 600 004

Chennai
February 11, 2026

Chaturvedi & Partners
Chartered Accountants
KOLKATA - KANPUR
LUCKNOW - DELHI - MUMBAI

No.14, Padmanabha Street,
T.Nagar, Chennai - 600 017.
✆ : 2834 1255, 2834 2655, 2834 3955
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report 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 December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. **Management's Responsibility**
The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with 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.

3. **Auditor's Responsibility**
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 of material misstatement. A review of interim financial information consists 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 Standards on 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 an audit opinion.

4. **Conclusion:**
Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the 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

M. Ma

M Maheswari
Partner
M No. 241814
UDIN: 26241814INFLOR4932

CHATURVEDI & PARTNERS No.14, GA Padmanaban Street, T.Nagar CHENNAI-17

Place: Chennai
Date: February 11, 2026