



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: 12 November 2025

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 half year ended 30 September 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 wish to inform you that the Board of Directors of the Company at its meeting held today, 12 November 2025, has considered and approved the Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2025.


We are enclosing the following:

1. Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2025.
2. Limited Review Report issued by the Statutory Auditors.
3. Statement of Assets and Liabilities as at 30 September 2025.
4. Cash Flow Statement for the half year ended 30 September 2025.

The Board meeting commenced at 3:00 p.m. (IST) and concluded at 4.15 p.m. (IST).

Kindly take the above on record.

For KANISHK STEEL INDUSTRIES LIMITED,


VISHAL KEYAL
Chairman and Managing Director
DIN: 00092651



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 half year ended September 30, 2025

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year ended
		30-Sep-2025	30-Sep-2024	30-Jun-2025	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Income from operations						
(a)	Gross Sales /Income From Operations	9,492.37	9,364.25	10,120.76	19,613.13	17,336.91	36,000.76
(b)	Other Operating Income	-	-	-	-	-	-
(c)	Total Income from Operations[(a)+(b)]	9,492.37	9,364.25	10,120.76	19,613.13	17,336.91	36,000.76
(d)	Other income	23.90	45.84	5.27	29.18	210.83	1,163.47
	Total Revenue	9,516.27	9,410.09	10,126.03	19,642.31	17,547.74	37,164.23
2.	Expenses						
(a)	Cost of materials consumed	6,938.20	7,424.51	7,254.21	14,192.42	13,638.08	26,725.81
(b)	Purchase of Stock-in-trade	54.92	732.33	734.34	789.26	821.89	1,374.43
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(427.02)	(1,380.63)	(629.47)	(1,056.49)	(1,781.93)	(2,119.92)
(d)	Employee benefits expense	149.30	151.45	202.12	351.42	284.88	710.77
(e)	Finance costs	80.96	121.56	65.63	146.60	247.51	382.76
(f)	Depreciation and amortisation expense	57.15	49.48	48.61	105.75	98.45	196.71
(g)	Other expenses	2,485.02	2,209.44	2,245.89	4,730.92	4,069.99	8,498.27
	Total Expenses	9,338.53	9,308.14	9,921.33	19,259.88	17,378.87	35,768.83
3.	Profit / (Loss) before tax(1-2)	177.74	101.95	204.70	382.43	168.87	1,395.40
	Current Tax	20.12	-	24.93	45.04	-	207.99
	Deferred Tax	136.38	32.35	34.84	171.23	78.57	194.77
	Earlier Year Taxation	(160.26)	-	-	(160.26)	-	160.54
4.	Tax Expenses	(3.77)	32.35	59.77	56.01	78.57	563.30
5.	Net Profit / (Loss) after tax (3-4)	181.51	69.60	144.93	326.42	90.30	832.10
6.	Other comprehensive income (net of tax)	0.86	2.69	0.86	1.73	2.69	3.46
7.	Total comprehensive Income (After tax) (5-6)	182.37	72.29	145.79	328.15	92.99	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	0.64	0.25	0.51	1.15	0.32	2.93
(b)	Diluted	0.64	0.25	0.51	1.15	0.32	2.93

Date : November 12, 2025
Place: Chennai



For Kanishk Steel Industries Limited

Vishal Keyal

Vishal Keyal
Chairman and Managing Director

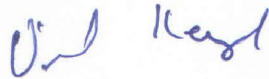


For identification
purpose only

Kanishk Steel Industries Limited

1. The above unaudited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their Meeting held on November 12, 2025. The Statutory Auditors of the Company have carried out the limited review of the results for the quarter ended September 30, 2025.
2. The Company mainly operates in steel segment only and hence there is no other reportable segment as per INDAS –108 on 'Operating Segments'.
3. The financial results are available on the website of Bombay Stock Exchange and the Company-www.kanishksteels.in
4. Previous year / periods' figures have been regrouped wherever appropriate to confirm to current periods' presentation.

For Kanishk Steel Industries Limited,



Vishal Keyal
Chairman and Managing Director

Chennai
November 12, 2025



**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 ASSETS AND LIABILITIES

(Rs. In Lakhs)

S.No.	Particulars	September 30, 2025	March 31, 2025
		Unaudited	Audited
A	ASSETS		
	1. NON CURRENT ASSETS		
	a. Property, Plant and Equipment	7,381.50	3,107.02
	b. Right to Use Assets	13.06	13.16
	c. Capital Work in Progress	178.78	4,330.03
	d. Financial Assets		
	(i) Investments	959.37	964.86
	(ii) Other Financial Assets	1,105.89	788.92
	e. Assets classified as held for sale	14.52	14.53
	Total Non Current Assets	9,653.12	9,218.50
	2. CURRENT ASSETS		
	a. Inventories	5,374.89	5,935.00
	b. Financial Assets		
	(i) Trade Receivables	2,591.89	1,783.74
	(ii) Cash and Cash Equivalents	9.52	17.17
	(iii) Bank Balances other than (ii) above	200.73	260.73
	(iv) Loans and Advances	18.40	17.10
	c. Other Current Assets	1,109.41	990.18
	Total Current Assets	9,304.84	9,003.91
	Total Assets	18,957.96	18,222.41
B	EQUITY AND LIABILITIES		
	1. EQUITY		
	a. Equity Share Capital	2,846.57	2,846.57
	b. Other Equity	8,066.64	7,738.50
	Total Equity	10,913.21	10,585.07
	2. LIABILITIES		
	Non Current Liabilities		
	a. Borrowings	119.77	11.25
	b. Financial Liabilities		
	i) Deferred Tax Liabilities	665.25	494.03
	c. Provisions	39.62	41.35
	Total Non Current Liabilities	824.64	546.63
	Current Liabilities		
	a. Financial Liabilities		
	i) Borrowings	2,765.46	2,513.82
	ii) Trade Payables		
	- Total Outstanding dues to Micro and Small	68.41	140.30
	- Total Outstanding dues of Creditors other than		
	Micro and Small Enterprises	1,603.24	1,396.43
	iii) Other Financial Liabilities	2,106.68	2,648.06
	b. Provisions	295.08	250.03
	c. Other Current Liabilities	381.24	142.07
	Total Current Liabilities	7,220.11	7,090.71
	Total Liabilities	8,044.75	7,637.34
	Total Equity and Liabilities	18,957.96	18,222.41

For KANISHK STEEL INDUSTRIES LIMITED



Date : November 12, 2025
Place: Chennai

Vishal Keyal
Vishal Keyal
Chairman and Managing Director

**KANISHK STEEL INDUSTRIES LIMITED**Registered Office: B-27(M) & B-27(N), SIPCOT INDUSTRIAL COMPLEX, GUMMIDIPOONDI,
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(Rs in Lakhs)

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED

PARTICULARS	SEPTEMBER 30, 2025		SEPTEMBER 30, 2024	
	Unaudited		Unaudited	
A.CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax:		382.43		1,395.41
Adjustments for :				
Depreciation / Amortisation	105.75		196.71	
Profit / (loss) on Fair Valuation of investments through profit & loss account	40.63		692.07	
Unrealised foreign exchange (gain) / loss	(20.68)		-	
(Profit) / Loss on sale of PPE	-		(1,021.05)	
Interest Income	(7.95)		(47.74)	
Interest Expense	146.60	264.35	382.76	202.75
Operating Profit before working capital changes		646.78		1,598.16
Adjustments for :				
(Increase)/ Decrease in Trade Receivables	(808.14)		353.89	
(Increase)/ Decrease in Inventories	560.11		(3,286.65)	
(Increase)/ Decrease in Loans & Advances	(1.30)		244.45	
(Increase)/ Decrease in Other Current Assets	(119.22)		549.68	
(Increase) / Decrease in Other Financial Assets	(316.99)		(29.04)	
Increase/ (Decrease) in Trade Payables, Other Financial and non financial liabilities and provisions	200.66		(501.32)	
Increase/ (Decrease) in Other Current and non Current Liabilities	239.17		52.31	
Increase/ (Decrease) in Other Financial Liabilities	(541.38)		1,155.09	
		(787.11)		(1,461.59)
		(140.31)		136.57
Less: Taxes Paid		115.19		-
Net Cash Flow from operating activities (A)		(25.12)		136.57
B.CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipment (net)	(200.97)		(107.44)	
Investment in Equity shares	(35.15)			
Interest received	7.95		47.74	
(Increase) / Decrease in Bank balances considered as other than Cash & Cash equivalents	60.00		(70.97)	
(Purchase)/Sale of PPE	-		5,253.00	
Increase of Capital WIP	(27.92)		(2,295.46)	
Net Cash Flow from Investing activities (B)		(196.09)		2,826.87
C.CASH FLOW FROM FINANCING ACTIVITIES :				
Repayment of non current borrowings	108.52		(2,179.55)	
Proceeds/ (Repayment) from non current borrowings	251.64		(741.08)	
Availment/(Repayment) of Short term borrowings	(146.60)		(382.76)	
Interest paid		213.56		(3,303.39)
Net Cash Flow from Financing activities (C)		(7.65)		(339.95)
Net Increase in cash Equivalents (A)+(B)+(C)				
Cash & Cash Equivalents (Opening Balance)	17.17		357.12	
Cash & Cash Equivalents (Closing Balance)	9.52		17.17	
Net Increase/(Decrease) in Cash & Cash Equivalents		(7.65)		(339.95)

Date : November 12, 2025
Place: Chennai

For Kanishk Steel Industries Limited

VISHAL KEYAL
Chairman & Managing Director

Chaturvedi & Partners

Chartered Accountants

KOLKATA - DELHI - MUMBAI - CHENNAI

No. 14, GA Padmanabha Street,
T. Nagar, Chennai - 600 017.

☎ : 3554 8752 / 4352 3357

E-mail : chaturvedi.partners.chennai@gmail.com

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 September 30, 2025 and year to date from April 01, 2025 to September 30, 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 there under 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



Maheswari M, FCA
Partner

M No. 241814

UDIN: 25241814BMKZEB8744

Place: Chennai

Date: November 12, 2025

