

PRADYUMNA STEELS LIMITED

CIN: L27109DL1972PLC319974

Regd. Office: Flat No. 702, 7th Floor, Kanchenjunga Building 18, Barakhamba Road, New Delhi -110001

Phone: +91 11 23310001-05, Email: hcsIndl@yahoo.co.in, Website: www.psteelltd.com

Date: 12.11.2025

To,
The Secretary,
The Calcutta Stock Exchange Limited,
7, Lyons Range, Dalhousie,
Kolkata-700001, West Bengal

Scrip Code: 026118

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today i.e. Wednesday, 12th November, 2025 has approved the Un-audited financial results of the Company for the quarter ended 30th September, 2025.

Accordingly, please find enclosed herewith the following:

1. Limited Review Report of the Auditor on the Un-audited standalone financial results for the quarter ended 30th September, 2025; and
2. Un-audited Standalone financial results for the quarter ended 30th September, 2025.

We further wish to inform that the Board Meeting held today commenced at 2:00 P.M. and concluded at 2:30 P.M.

This is for your kind information and record please.

Thanking You,

Yours Faithfully,

For Pradyumna Steels Limited

MURARI LAL
LAL BIRMIWALA
BIRMIWALA

Digitally signed by MURARI
LAL BIRMIWALA
Date: 2025.11.12 14:36:37
+05'30'

(Murari Lal Birmiwala)

Director

DIN: 00642510

Encl as above

MANDHANA & CO.

CHARTERED ACCOUNTANTS

202, M.G. HOUSE, COMM. CENTRE

WAZIRPUR INDL. AREA, DELHI-52

E-MAIL: mandhanaca@yahoo.com

TEL: 011 - 45085882

MOB: +91 - 9818585882, 9968523993

Auditor Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Pradyumna Steels Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Pradyumna Steels Limited for the period ended 30th September 2025 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 Regulation').

The preparation of the statement in accordance with the recognition and measurement principles laid down in India 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, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes the interim financial results for the quarter ended June 30, 2025 and the published unaudited year-to-date figures up to the second quarter of the financial year, which were subjected to limited review by us, as required under the listing Regulations.

Place: Delhi

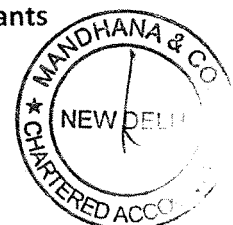
Date: 12.11.2025

UDIN: 25529329BMOPTD1350

For Mandhana & Co.,
Chartered Accountants
FRN: 000612N



Nandini Mandhana
Partner – FCA
M. No.: 529329



PRADYUMNA STEELS LIMITED

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REGD. OFFICE : FLAT NO.702, 7TH FLOOR, KANCHENJUNGA BUILDING, 18, BARAKHAMBA ROAD, NEW DELHI-110001

PHONE NO. 011-23310001(5 LINES), e-mail: hcsIndl@yahoo.co.in

Statement of Un-audited Standalone Financial Results for the Quarter & Half Year ended 30th September, 2025

(Rs. in Lakhs)

		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations :						
	Interest income	6.11	6.06	6.72	12.17	13.38	26.51
	Dividend income	0.03	-	0.02	0.03	0.02	0.02
	Sale of mutual funds	5.00	8.00	7.43	13.00	15.43	45.56
2	Other Income						
	Rental income	-	1.80	0.01	1.80	0.02	0.64
	Others	-	-	0.29	-	0.43	0.53
	Total Income	11.14	15.86	14.47	27.00	29.28	73.26
3	Expenses :						
	Purchases	-	25.00	-	25.00	10.00	40.00
	Change in inventories of stock-in-trade	2.93	(17.06)	7.23	(14.13)	5.00	5.00
	Employee benefits expense	3.46	3.04	3.17	6.50	6.07	12.14
	Depreciation and amortisation expense	*	*	*	*	*	*
	Other Expenses	0.35	0.41	0.83	0.76	7.16	10.40
	Total Expenses	6.75	11.38	11.23	18.13	28.23	67.54
4	Profit/(+)/Loss (-) before Tax	4.39	4.48	3.24	8.87	1.05	5.72
5	Less: Tax Expense						
	Current tax	2.58	-	0.95	2.58	0.95	2.52
	Total tax expense	2.58	-	0.95	2.58	0.95	2.52
6	Profit after Tax	1.81	4.48	2.29	6.29	0.10	3.20
7	Other Comprehensive Income						
	Items that will not reclassified to profit or loss	29.29	81.04	(2.49)	110.33	371.03	81.04
	Income tax relating to above	(4.19)	(11.59)	0.76	(15.78)	(41.97)	(11.59)
8	Total Comprehensive Income for the period	26.91	73.93	0.56	100.84	329.16	72.65
	Paid up equity share capital of Rs 10/- each	15.84	15.84	15.84	15.84	15.84	15.84
	Other Equity						2,884.10
	Earning per Equity Share						
	- Basic & Diluted (Rs.)	1.14	2.83	1.45	3.97	0.06	2.02

*Rs:790 for year ended 31.03.2025, Rs 395 for half year ended 30.09.2024 and 30.09.2025, Rs 197.50 for Quarter ended 30.06.2025, 30.09.2025 & 30.09.2024

Notes:

- (1) The unaudited Standalone financial statements for the Quarter and half year ended 30.09.2025 have reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on 12th November, 2025. The Statutory Auditors have carried out a Limited Review of the above financial results.
- These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.
- (2) Since the company is operating into one segment "Investing and Financing Activities" hence segment reporting as defined in Indian Accounting Standard (Ind AS)-108 is not applicable to the Company
- (3) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

Place : New Delhi
Date : 12th November, 2025



For and on behalf of the Board

Murari Lal Birmiwala
Murari Lal Birmiwala
Director
DIN : 00642510

Statement of Un-Audited Standalone Assets & Liabilities

Particulars	(Rs in lakhs)	
	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	1.42	3.27
(b) Loans	250.00	275.00
(c) Investments	3,061.77	2,944.44
Total Financial Assets	3,313.19	3,222.72
Non-financial Assets		
(a) Inventories	14.13	-
(b) Current tax assets	4.10	2.22
(c) Deferred tax Assets (Net)	-	-
(d) Investment Property	106.19	106.19
(e) Other non-financial assets	18.06	5.83
Total Non - Financial Assets	142.48	114.24
Total Assets	3,455.67	3,336.96
LIABILITIES AND EQUITY		
LIABILITIES		
Non-Financial Liabilities		
(a) Current tax liabilities	2.46	-
(b) Deferred tax liabilities (Net)	450.95	435.17
(c) Other non-financial liabilities	1.49	1.85
Total Non-Financial Liabilities	454.90	437.02
EQUITY		
(a) Equity Share capital	15.84	15.84
(b) Other Equity	2,984.93	2,884.10
Total Equity	3,000.77	2,899.94
Non Controlling Interest		
Total Liabilities and Equity	3,455.67	3,336.96

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025**(Rs. in Lakhs)**

Particulars	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024
Net Profit/(Loss) before Tax	8.87	1.05
Adjustments for:-		
Depreciation and amortisation	*	*
Interest paid	-	-
Dividend received	-	-
Interest received on loan	-	-
Operating profit /(loss) before working capital changes	8.87	1.05
Adjustment for (increase)/decrease in operating assets		
Inventories	(14.13)	5.00
Other non financial assets	(12.23)	(8.87)
Other non financial liabilities	(0.36)	0.24
Cash generated from operations	(17.85)	(2.58)
Direct tax paid	(2.00)	(2.48)
Net Cash flow from /(used in) operating activities(A)	(19.85)	(5.06)
<u>Cash Flow from Investing Activities</u>		
Purchase of Investments	(7.00)	(30.47)
Sale of Investments	-	-
Dividend received	-	-
Net Cash flow from/(used in) Investing Activities(B)	(7.00)	(30.47)
<u>Cash Flow from Financing Activities</u>		
Disbursement of borrowings	25.00	35.00
Interest Received	-	-
Net Cash Flow from /(used in) Financing Activities (C)	25.00	35.00
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(1.85)	(0.53)
Cash and cash equivalents at the beginning of the year	3.27	3.98
Cash and cash equivalents at the end of the year	1.42	3.45

*Rs 395.00

For and on behalf of the Board



Murari Lal Birmiwala

Director

DIN : 00642510

Place: New Delhi

Dated: 12th November, 2025