



SRU STEELS LIMITED

CIN: L01111DL1995PLC107286

Registered Office: 11/598/1, Chawla Market, Patpar Ganj Road, Jheel Khuranja, Delhi- 110031

Email id: srusteels95@gmail.com; Website:-www.srusteels.com;

Phone +91 7567730702;

Date: February 20, 2026

To,
The Listing Department
BSE Limited
Department of Corporate Affairs
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Reference: ISIN - INE425C01017; Scrip Code-540914; Symbol- SRUSTEELS

Subject: Outcome of the Meeting of the Board of Directors of SRU Steels Limited held on Today i.e. Friday, 20th February, 2026.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 10th February, 2026 and 14th February, 2026, we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e 11/598/1, Chawla Market, Patpar Ganj Road, Jheel Khuranja, Delhi- 110031 today i.e, Friday, 20th February, 2026 at 05:00 P.M. (i.e., 1700 Hours) and concluded at 09:00 P.M (i.e., 2100 Hours) the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the 3rd quarter ended on 31st December, 2025.

You are requested to please take the same in your record.

Thanking you,
Yours Faithfully,

For SRU Steels Limited

Akhil Arora

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Akhil Arora
Date: 2026.02.20
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Akhil Arora
Managing Director & CFO
(DIN: 11329665)

BMGS & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December, 2025 of SRU Steels Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To,
The Board of Directors
SRU Steels Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SRU Steels Limited** for the quarter and nine months ended on 31st December, 2025, and year to date from April 01, 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. The Statement, which is the responsibilities of the Company's management and approved by the Board of Directors, has been prepared in accordance 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'), SEBI Circular CIR/CFD/FAC/62/2016 dated 05th July, 2016 (hereinafter referred to as 'the SEBI circular') and other accounting principles generally accepted in India subject to the matters specified herein "Emphasis of Matters" paragraph. 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 Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). 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.
4. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. 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 Companies Act, 2013 as amended 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.

VAIBHAV
BAJAJ

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5. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date :20/02/2026

Place: Delhi

UDIN: 26520512UPGVPU1155

For BMGS & Associates
Chartered Accountants
FRN: 026886N

**VAIBHAV
BAJAJ**

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VAIBHAV BAJAJ
Date: 2026.02.20
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Vaibhav Bajaj, FCA
Partner
M. No. 520512





SRU STEELS LIMITED

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UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2025

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			NINE MONTHS ENDED		FINANCIAL YEAR
		12/31/2025 UNAUDITED	9/30/2025 UNAUDITED	12/31/2024 UNAUDITED	12/31/2025 UNAUDITED	12/31/2024 UNAUDITED	3/31/2025 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	118.48	330.19	936.66	2765.00	948.39	2534.37
II	Other Income	0.00	0.68	0.00	5.31	0.00	26.42
III	Total Income (I + II)	118.48	330.88	936.66	2770.31	948.39	2560.79
	EXPENSES						
(a)	Cost of Materials consumed			-		-	-
(b)	Purchase of Stock in Trade.	83.94	460.43	1254.30	3242.24	1254.30	3183.37
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	27.02	(117.46)	(328.74)	(658.51)	(328.74)	(702.57)
(d)	Employees Cost	5.40	5.40	3.38	16.20	9.93	15.73
(e)	Finance Cost	0.03	0.04	0.03	0.15	0.05	0.03
(f)	Depreciation and Amortisation Expenses	1.86	1.86	1.36	5.58	4.06	5.70
(g)	Other Expenses	4.06	5.97	56.55	24.43	118.14	104.44
	TOTAL EXPENSES (IV (a to f))	122.32	356.24	986.87	2630.09	1057.74	2606.70
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(3.83)	(25.37)	(50.21)	140.22	(109.35)	(45.90)
VI	Exceptional Items. & Extraordinary Item	(0.00)	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) Before Tax (V-VI)	(3.83)	(25.37)	(50.21)	140.22	(109.35)	(45.90)
	TAX EXPENSES						
(a)	Current Tax	0.00	(6.61)	0.00	0.00	0.00	0.00
(b)	Deferred Tax	0.00	(0.13)	(0.05)	(0.05)	(0.07)	(0.02)
(c)	Short/(excess) provision of income tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses	0.00	(6.74)	(0.05)	(0.05)	(0.07)	(0.02)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	(3.83)	(18.63)	(50.16)	140.26	(109.28)	(45.88)
X	Other Comprehensive Income						
a)	Items That will not be reclassified to profit or loss	43.14	(22.72)	(47.48)	(47.48)	(47.48)	(123.57)
b)	Items That will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income (IX+X)	39.31	(41.35)	(97.64)	92.79	(156.76)	(169.45)
XII	Paid up Equity Share Capital (Amount in lacs)	5993.93	5993.93	5993.93	5993.93	5993.93	5993.93
	Face Value per share	10.00	10.00	10.00	10.00	10.00	10.00
XIII	Other Equity Capital (Reserve & Surplus)		-	-	-	-	(52.11)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic	0.07	(0.07)	(0.16)	0.15	(0.26)	(0.28)
(ii)	Diluted	0.07	(0.07)	(0.16)	0.15	(0.26)	(0.28)
XV	Income from Discontinuing Operations		-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations		-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with CurrENT Operations	39.31	(41.35)	(97.64)	92.79	(156.76)	(169.45)

NOTES:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/62/2016 dated 5th July,2016. The full format of the Quarterly Financial Results is available on the website of the Company at www.srusteels.in and on the website of the Stock Exchange viz, www.bseindia.com
- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 20th February 2026 and the same were adopted by the Board of Directors in their meeting held on the same date.
- The above Unaudited Financial Results is Subject to Limited Review Report as furnished by the Statutory Auditor and approved by the Board of Directors of the Company as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 20th February, 2026
Place : New Delhi

By order of the Board of Directors of
SRU STEELS LIMITED

Akhil Arora
Digitally signed by Akhil Arora
Date: 2026.02.20 21:08:57 +05'30'
Akhil Arora
Managing Director & CFO
DIN: 11329665



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SEGMENT REPORTING

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Nine Year Ended		Year Ended
		12/31/2025	9/30/2025	12/31/2024	12/31/2025	12/31/2024	3/31/2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	Construction Machinery	-	-	-	92.11	-	238.82
	Footwear	-	-	-	0.00	-	15.62
	Steel	-	242.08	936.66	524.39	948.39	2137.30
	Commodities	118.48	88.11	-	2148.48	-	142.63
	Other Unallocable Segment	-	0.68	-	5.33	-	26.42
	Total Segment Revenue	118.48	330.88	936.66	2770.31	948.39	2560.79
2	Less : Inter-Segment Revenue	-	-	-	0.00	-	-
3	Net Segment Revenue (1-2)	118.48	330.88	936.66	2770.31	948.39	2560.79
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses						
	Construction Machinery	-	0.00	-	1.43	-	2.65
	Footwear	-	0.00	-	(0.16)	-	(1.18)
	Steel	-	(23.20)	(48.83)	(20.16)	(105.24)	(42.42)
	Agri-Commodity	(1.94)	(0.38)	-	167.09	-	0.77
	Other Unallocable Activities	0.00	0.12	-	(2.25)	-	-
	Total Segment Profit / (Loss)	(1.94)	(23.46)	(48.83)	145.95	(105.24)	(40.18)
5	Less :						
	Finance Cost	0.03	0.04	0.03	0.15	0.05	0.03
	Depreciation	1.86	1.86	1.36	5.58	4.06	5.70
	Other Unallocable Expenses	-	-	-	0.00	-	-
	Total	(3.83)	(25.37)	(50.21)	140.22	(109.35)	(45.90)
6	Add : Unallocable Income	-	-	-	-	-	-
7	Total Profit before Tax	(3.83)	(25.37)	(50.21)	140.22	(109.35)	(45.90)
8	Segment Assets						
	Construction Machinery	216.46	231.96	0.00	216.46	0.00	282.23
	Footwear	8.02	8.42	0.00	8.02	0.00	15.50
	Steel	3386.61	3370.71	5781.16	3386.61	5781.16	2099.56
	Agri-Commodity	1799.97	1774.41	0.00	1799.97	0.00	193.00
	Total Allocable Segment Assets	5411.06	5385.50	5781.16	5411.06	5781.16	2590.28
	Add : Un-allocable Assets	2100.40	2116.03	453.42	2100.40	453.42	3420.06
	Total Assets	7511.46	7501.53	6234.58	7511.46	6234.58	6010.34
9	Segment Liabilities						
	Construction Machinery	0.00	0.00	0.00	0.00	0.00	0.31
	Footwear	3.10	3.10	0.00	3.10	0.00	6.65
	Steel	64.82	64.82	41.57	64.82	41.57	11.06
	Agri-Commodity	1339.62	1353.37	0.00	1339.62	0.00	21.44
	Total Allocable Segment Liabilities	1407.54	1421.29	41.57	1407.54	41.57	39.45
	Add : Un-allocable Liabilities	31.61	47.24	193.10	31.61	193.10	29.07
	Total Liabilities	1439.15	1468.53	234.67	1439.15	234.67	68.53

Date : 20th February, 2026
Place : New Delhi

By order of the Board of Directors of
SRU STEELS LIMITED

Akhil Arora Digitally signed by Akhil Arora
Date: 2026.02.20 21:09:32
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Akhil Arora
Managing Director & CFO
DIN: 11329665