

Independent Auditor's Review Report on the quarterly unaudited Standalone Financial Results of Steel City Securities Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Steel City Securities Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Steel City Securities Limited ("the Company") for the quarter ended June 30, 2026 ("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. This Statement, which is the 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 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. Based on our review conducted as 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 relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Visakhapatnam

Date: 03.08.2026

UDIN: 26215652 UILRON9524



For RAO & KUMAR
Chartered Accountants
Firm Reg.No.0030895

CA GURU PRASAD KCS
Partner
Membership NO.215652



STEEL CITY SECURITIES LIMITED

STEEL CITY SECURITIES LIMITED
Regd Office: "STEEL CITY HEIGHTS", 50-81-18, Main Road, Seethampeta, Visakhapatnam, A P - 530016
Email: scsl@steelcitynettrade.com, ramu.n@steelcitynettrade.com, contact No.0891-2563581
Website: www.steelcitynettrade.com CIN:L67120AP1995PLC019521

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

STATEMENT OF PROFIT AND LOSS

Particulars	For the Quarter Ended			(Rs. In Lakhs)
			For the Year Ended	
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
I Revenue from Operations	1,922.02	1,653.91	1,495.07	6,212.88
II Other Income	97.66	125.23	100.45	396.70
III Total Income(I+II)	2,019.68	1,779.14	1,595.52	6,609.58
IV Expenses				
(a) Expenditure on Trading Operations	34.83	30.06	41.02	138.29
(b) Impairment of Financial Instruments	1.37	11.65	17.35	23.15
(c) Employee Benefit Expenses	329.87	418.71	320.47	1,455.00
(d) Finance Cost	16.61	24.41	15.69	90.24
(e) Depreciation and amortisation expense	20.85	21.01	23.12	89.36
(f) Other expenses	748.03	832.26	680.51	2,921.85
Total Expenses	1,151.57	1,338.10	1,098.16	4,717.89
V Profit before exceptional items and tax (III-IV)	868.11	441.04	497.36	1,891.69
VI Exceptional Items	-	-	-	-
VII Profit before tax (V-VI)	868.11	441.04	497.36	1,891.69
VIII Tax Expense				
(a) Current Tax	224.88	126.91	130.41	502.96
(b) Deferred Tax	(0.96)	(11.92)	(5.02)	(16.07)
Total tax expenses	223.91	114.99	125.39	486.89
IX Profit/(Loss) for the period (VII-VIII)	644.20	326.05	371.97	1,404.80
X Other comprehensive Income, net of income tax				
(a) (i) Items that will not be reclassified to profit or loss	-	21.24	-	21.24
(ii) Income tax relating to Items that will not be classified to profit or loss	-	(4.61)	-	(4.61)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to Items that will be classified to profit or loss	-	-	-	-
Total other comprehensive Income, net of income tax	-	16.63	-	16.63
XI Total Comprehensive Income/(Loss) for the period (IX+X)	644.20	342.68	371.97	1,421.43
XII paid-up equity(face value of the share-10/-each) share capital	1,510.71	1,510.71	1,510.71	1,510.71
XIII Earnings per share(of Rs.10/-each) (not annualised)				
(a) basic (Rs.)	4.26	2.27	2.46	9.41
(b) Diluted (Rs.)	4.26	2.27	2.46	9.41

Notes:

- The Audited Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 03rd August, 2026
- The statutory auditors have carried out an audit of the standalone financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and have issued an unmodified opinion thereon.
- The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for Income Tax and remeasured its deferred tax assets and liabilities, based on the rate prescribed in the said section.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the Year Ended March 31, 2026 and the unaudited figures for the Nine Months Ended December 31, 2025
- The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to conform current period classifications.

Place: Visakhapatnam
Dated: 03.08.2026

For identification only

for and on behalf of Board of Directors of



(K SATYANARYANA)
EXECUTIVE CHAIRMAN

(SATISH KUMAR ARYA)
MANAGING DIRECTOR & CEO





STEEL CITY SECURITIES LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026 SEGMENT WISE REVENUES, RESULTS AND CAPITAL EMPLOYED

Sl No.	Particulars	For the Quarter Ended		For the Year Ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Stock Broking & DP Operations	1,160.19	1,173.21	1,123.98	4,449.74
	(b) E-Governance Operations	859.49	605.94	471.55	2,159.84
	Total	2,019.68	1,779.15	1,595.53	6,609.58
	Less: Inter Segment Revenue	-	-	-	-
	Total Income from Operations	2,019.68	1,779.15	1,595.53	6,609.58
2	Segment Results(Profit/(Loss) before tax and finance cost from each segment				
	(a) Stock Broking & DP Operations	376.25	328.78	409.32	1,452.74
	(b) E-Governance Operations	508.48	136.68	103.73	529.18
	Total	884.72	465.46	513.05	1,981.92
	Less: (i) Finance Cost	16.61	24.41	15.69	90.24
	(ii) Other unallocable expenditure net off unallocable Income	-	-	-	-
	Total Profit Before Tax	868.11	441.05	497.36	1,891.68
3	Segment Assets				
	(a) Stock Broking & DP Operations	20,987.31	20,412.13	19,716.29	20,412.13
	(b) E-Governance Operations	1,314.29	1,324.77	875.81	1,324.77
	Total Assets	22,301.60	21,736.90	20,592.10	21,736.90
4	Segment Liabilities				
	(a) Stock Broking & DP Operations	8,916.07	8,860.20	8,324.73	8,860.20
	(b) E-Governance Operations	830.02	814.32	805.85	814.32
	Total Liabilities	9,746.09	9,674.52	9,130.58	9,674.52
5	Capital Employed				
	(a) Stock Broking & DP Operations	12,071.24	11,551.93	11,391.56	11,551.93
	(b) E-Governance Operations	484.28	510.45	69.96	510.45
	Total Capital Employed	12,555.51	12,062.38	11,461.52	12,062.38

For identification only



Independent Auditor's Review Report on the quarterly Unaudited Consolidated Financial Results of Steel City Securities Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Steel City Securities Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Steel City Securities Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive profit of its associates for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
 2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's 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 as amended, 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 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.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - a. Steel City Commodities Private Limited (Wholly Owned Subsidiary)
 - b. Steel City Financial Services Private Limited (Associate)



RAO & KUMAR
Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information/financial results of one subsidiary included in the unaudited consolidated financial results, whose interim financial information/financial results reflect total revenue of Rs. 25.20 Lakhs, total net profit/(loss) after tax of Rs. 11.60 lakhs and total comprehensive income of Rs.11.60 Lakhs for the quarter ended June 30, 2026 as considered in the unaudited consolidated financial results. The interim financial information/financial results of the subsidiary has been reviewed by other auditor whose reports has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter

Place: Visakhapatnam

Date: 03.08.2026

UDIN: 26215652-AQSN6S1128



For RAO & KUMAR
Chartered Accountants
Firm Reg.No.0030895

CA GURU PRASAD KCS
Partner
Membership NO.215652



STEEL CITY SECURITIES LIMITED

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

STATEMENT OF PROFIT AND LOSS

Particulars	(Rs. In Lakhs)			
	For the Quarter Ended			For the Year Ended
	30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
I Revenue from Operations	1,926.84	1,656.85	1,499.41	6,227.11
II Other Income	117.45	167.27	105.50	448.10
III Total Income (I+II)	2,044.29	1,824.11	1,604.91	6,675.20
IV Expenses				
(a) Expenditure on Trading Operations	34.83	30.06	41.02	138.29
(b) Impairment of Financial Instruments	1.29	13.19	18.21	27.54
(c) Employee Benefit Expenses	330.99	419.86	321.53	1,459.61
(d) Finance Cost	21.75	24.41	15.69	90.24
(e) Depreciation and amortisation expense	23.20	21.34	23.47	90.73
(f) Other expenses	748.23	833.86	680.89	2,930.59
Total Expenses	1,160.29	1,342.74	1,100.82	4,737.02
V Profit before exceptional items and tax (III-IV)	884.00	481.37	504.09	1,938.18
VI Exceptional Items	-	-	-	-
VII Profit before tax (V-VI)	884.00	481.37	504.09	1,938.18
VIII Tax Expense				
(a) Current Tax	228.11	134.85	133.26	512.08
(b) Deferred Tax	0.10	(12.35)	(5.28)	(17.33)
Total tax expenses	228.21	122.50	127.98	494.75
IX Profit/(Loss) for the period (VII-VIII)	655.79	358.87	376.11	1,443.43
X Share in profit/(loss) of associate	24.67	(23.11)	32.07	(14.55)
XI Profit/(Loss) for the period (IX+X)	680.46	335.76	408.18	1,428.88
XII Other comprehensive Income, net of income tax				
(a) (i) Items that will not be reclassified to profit or loss	-	21.24	-	21.24
(ii) Income tax relating to Items that will not be classified to profit or loss	-	(4.61)	-	(4.61)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to Items that will be classified to profit or loss	-	-	-	-
Total other comprehensive Income, net of income tax	-	16.63	-	16.63
XIII Total Comprehensive Income/(Loss) for the period (XI+XII)	680.46	352.39	408.18	1,445.51
XIV Profit attributable to:				
Owners of the company	680.46	352.39	408.18	1,445.51
Non-controlling interest	-	-	-	-
Profit for the period	680.46	352.39	408.18	1,445.51
XV Total comprehensive income attributable to:				
Owners of the company	680.46	352.39	408.18	1,445.51
Non-controlling interest	-	-	-	-
Total comprehensive income for the period	680.46	352.39	408.18	1,445.51
XVI paid-up equity(face value of the share-10/-each) share capital	1,510.71	1,510.71	1,510.71	1,510.71
XVII Earnings per share(of Rs.10/-each) (not annualised)				
(a) basic (Rs.)	4.50	2.33	2.70	9.57
(b) Diluted (Rs.)	4.50	2.33	2.70	9.57

Notes:

- The Audited Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 03rd August, 2026
- The statutory auditors have carried out an audit of the consolidated financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and have issued an unmodified opinion thereon.
- The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for Income Tax and remeasured its deferred tax assets and liabilities, based on the rate prescribed in the said section.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the Year Ended March 31, 2026 and the unaudited figures for the Nine Months Ended December 31, 2025
- The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to conform current period classifications.

Place: Visakhapatnam
Dated: 03.08.2026

for and on behalf of Board of Directors of

(K SATYAN ARYANA)
EXECUTIVE CHAIRMAN

(SATISH KUMAR ARYA)
MANAGING DIRECTOR & CEO





STEEL CITY SECURITIES LIMITED

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026 SEGMENT WISE REVENUES, RESULTS AND CAPITAL EMPLOYED

Sl No.	Particulars	For the Quarter Ended			Rs.In lakhs
		30.06.2026	31.03.2026	30.06.2025	for the Year Ended
		Unaudited	Audited	Unaudited	31.03.2026
1	Segment Revenue				
	(a) Stock Broking & DP Operations	1,184.80	1,218.17	1,133.36	4,515.36
	(b) E-Governance Operations	859.49	605.94	471.55	2,159.84
	Total	2,044.29	1,824.11	1,604.91	6,675.20
	Less: Inter Segment Revenue	-	-	-	-
	Total Income from Operations	2,044.29	1,824.11	1,604.91	6,675.20
2	Segment Results(Profit/(Loss) before tax and finance cost from each segment				
	(a) Stock Broking & DP Operations	397.28	369.10	416.05	1,499.24
	(b) E-Governance Operations	508.48	136.68	103.73	529.18
	Total	905.75	505.78	519.78	2,028.42
	Less: (i) Finance Cost	21.75	24.41	15.69	90.24
	(ii) Other unallocable expenditure net off unallocable Income	-	-	-	-
	Total Profit Before Tax	884.00	481.37	504.09	1,938.18
3	Segment Assets				
	(a) Stock Broking & DP Operations	23,034.78	22,413.17	21,603.98	22,413.17
	(b) E-Governance Operations	1,314.29	1,324.77	875.81	1,324.77
	Total Assets	24,349.07	23,737.94	22,479.79	23,737.94
4	Segment Liabilities				
	(a) Stock Broking & DP Operations	9,190.02	9,123.96	8,463.03	9,123.96
	(b) E-Governance Operations	830.02	814.32	805.85	814.32
	Total Liabilities	10,020.03	9,938.28	9,268.88	9,938.28
5	Capital Employed				
	(a) Stock Broking & DP Operations	13,844.76	13,289.21	13,140.95	13,289.21
	(b) E-Governance Operations	484.28	510.45	69.96	510.45
	Total Capital Employed	14,329.04	13,799.66	13,210.91	13,799.66

For identification only

