

ORIENT STEEL AND INDUSTRIES LIMITED

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 Website: www.orientsteel.com
 CIN No: L27109WB1956PLC023119

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2025

Sr. No.	Particulars	(INR in Lakhs except EPS)					
		Quarter Ended 30-09-2025 (Unaudited)	Quarter Ended 30-06-2025 (Unaudited)	Quarter Ended 30-09-2024 (Unaudited)	Half Year Ended 30-09-2025 (Unaudited)	Half Year Ended 30-09-2024 (Unaudited)	Year Ended 31-03-2025 (Audited)
I	Revenue from Operations	3295.80	2801.64	2206.03	6097.44	4842.41	9649.35
II	Other Income	84.01	111.81	105.17	195.82	168.16	412.18
III		3379.81	2913.45	2311.20	6293.26	5010.57	10061.53
IV	Expenses						
	(a) Cost of Materials consumed	2206.41	1637.2	1561.44	3843.61	3188.18	6318.74
	(b) Purchase of stock-in-trade	1210.49	-251.73	3.42	958.76	404.98	-101.3
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	100.25	95.49	149.53	195.74	292.31	590.81
	(d) Employee benefits expense	12.16	19.17	67.34	31.33	134.97	237.43
	(e) Finance Cost	63.90	63.82	67.66	127.72	125.81	240.61
	(f) Depreciation and amortisation expense	710.24	511.42	413.12	1221.66	832.62	1871.47
	(g) Other expenses	4303.45	2075.37	2262.51	6378.82	4978.87	9157.76
V	Profit / (Loss) before exceptional items and tax (III-IV)	-923.64	838.08	48.69	-85.56	31.70	903.77
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	-923.64	838.08	48.69	-85.56	31.70	903.77
VIII	Tax Expense	260.26	210.93	0.22	471.19	0.22	236.02
IX	Profit for the period (VII-VIII)	-1183.9	627.15	48.47	-556.75	31.48	667.75
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	-1183.90	627.15	48.47	-556.75	31.48	667.75
XII	Earning per Equity Share						
	(1) Basic	-40.23	21.31	1.65	-18.92	1.07	22.69
	(2) Diluted	-40.23	21.31	1.65	-18.92	1.07	22.69

Notes to Financial Results:

- The financial results for the Quarter and Half Year ended 30th September, 2025 have been prepared in accordance with the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
 - The above Unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2025.
 - The Company is engaged in manufacturing of Iron and Steel products and the operations are mainly in India. The company has windmill division/power generation in the state of Karnataka and also having income from windmill division.
 - Employee Benefits Expense for the quarter and half year ended is not comparable with the previous periods, as the company has started hiring labours on contractual basis from third party. Accordingly, the related cost has been classified under "Other Expenses," resulting in lower employee benefit expenses in the current period.
- As per requirement of Ind AS 108 "Operating Segments" revenue from such business and segments results as well as segment assets related to such windmill division does not meet the criteria of separate reporting and hence do not qualify as separate reportable segment.

Place : Kolkata

Date : 14th November, 2025

By Order of the Board of Director
For ORIENT STEEL & INDUSTRIES LTD

Nawal Kisore Rajgarhia

Chairman & Managing Director

Din No. 00439689