

Ref: MRL/2025-26/KB – 043

February 14, 2026

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001.
Scrip Code: 517320
ISIN: INE898E01011

Dear Sir/Madam,

Sub: Outcome of the Board Meeting pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) held on 14th February, 2026.

In continuation to our letter dated 07th February, 2026 and pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI Listing Regulations, we enclose the Statement of Un-audited Financial Results (Standalone) together with the copy of Limited Review Report of the Auditors of the Company for the quarter and nine months ended on 31st December, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at its meeting held on Friday, 13th February, 2026.

The Meeting of the Board of Directors of the Company commenced at 3.00 p.m. and concluded at 3.45 p.m.

Further, the extracts of the results shall be published in the newspaper in compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above information on your records.

Yours faithfully,
For Magnus Steel and Infra Limited,

Kshipra Bansal
Company Secretary



INDEPENDENT AUDITOR'S REVIEW REPORT

To
**The Board of Directors of
Magnus Steel & Infra Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Magnus Steel & Infra Limited ('the Company'), (Formerly Known as Magnus Retail Limited), for the quarter & Nine months ended 31st December, 2025 ('the statement'). Attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').
2. 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 thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with relevant rules issued thereunder and other accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be close contains any material misstatement.

For VERMA S & ASSOCIATES

Chartered Accountants

FR No.: 328962E



(CA SUMIT KUMAR VERMA)

Proprietor

M No.: 302320

UDIN: 26302320GOBDVY4654

Date: 14.02.2026

Place: Mumbai

Magnus Steel & Infra Limited

CIN : L72200MH1978PLC416753

REGD OFFICE: Unit no 365, Shirshagaon, Niphad, Nashik 422001 Maharashtra

Tel /Fax : 022 25300993; Website: www.magnussteelinfra.in ; Email:magnussteelinfra@gmail.com

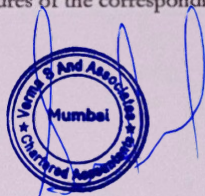
Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2025

(Amount in Lakhs)

Sr. No.	Particulars	3 Months Ended			9 Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	620.45	728.46	171.64	1,544.33	171.64	318.81
	b) Other Income	-	-	0.02	-	0.02	0.20
	Total Income	620.45	728.46	171.66	1,544.33	171.66	319.01
2	Expenses						
	a) Purchase	526.82	562.20	169.61	1,187.47	169.61	277.21
	b) Change in Inventories	(29.50)	-	-	(29.50)	-	-
	c) Employee benefit expenses	1.71	1.71	0.75	5.13	1.11	1.99
	d) Finance costs	-	7.71	5.90	15.04	5.88	11.78
	e) Depreciation and amortisation expenses	-	-	-	-	-	-
	f) Legal & professional expenses	0.19	1.05	8.97	1.73	10.30	15.83
	g) Other expenses	12.83	5.76	2.36	65.23	2.62	5.04
	Total Expenses	512.05	578.44	187.57	1,245.11	189.52	311.85
3	Profit/(Loss) before exceptional items (1-2)	108.40	150.02	(15.91)	299.23	(17.86)	7.16
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	108.40	150.02	(15.91)	299.23	(17.86)	7.16
6	Tax expense	-	-	-	-	-	1.49
7	Net Profit/(Loss) for the period (5-6)	108.40	150.02	(15.91)	299.23	(17.86)	5.67
8	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-	-
	<u>Items that will not be reclassified to profit or loss</u>						
	Re-measurement gain/ (losses) on defined benefit plans (net of tax)	-	-	-	-	-	-
9	Total comprehensive income (TCI) (7+8)	108.40	150.02	(15.91)	299.23	(17.86)	5.67
10	Paid-up equity share Capital (Face value Rs.10 per share)	338.03	338.03	338.03	338.03	338.03	338.03
11	Other Equity	NA	NA	NA	NA	NA	(465.42)
12	Earning per share (EPS) (in Rs.) (not annualised)						
	i). Basic EPS	3.21	4.44	(0.47)	8.85	(0.53)	0.17
	ii). Diluted EPS	3.21	4.44	(0.47)	8.85	(0.53)	0.17

Notes:

- The Unaudited Financial Results of Magnus Steel & Infra Limited ('the Company') (Formerly Known as Magnus Retail Limited), for the Nine Months ended 31 December 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 14th February 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company.
- No provision has been made for taxation owing to the losses, both carried forward and currently incurred.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), as amended, prescribed under Section 133 of the Companies Act, 2013.
- The figures of the corresponding previous period have been restated/ regrouped wherever necessary, to make them comparable.



Place : Nashik
Date : 14th February 2026

For Magnus Steel & Infra Limited

Karronn Bajaj

Karronn Bajaj
Chairman & Managing Director
DIN: 09375579

