



MSP STEEL & POWER LIMITED

Registered Office : 16/S, Block-A, New Alipore, Kolkata-700 053, Phone: 033 4005 7777

Fax: 033 2398 2239 | E-mail: contactus@mspsteel.com | Website: www.mspsteel.com

Date: 14<sup>th</sup> February, 2023

To,  
The Manager,  
**National Stock Exchange of India Limited**  
"Exchange Plaza", C-1, Block-G  
Bandra- Kurla Complex, Bandra (E)  
Mumbai- 400 051  
**Company Symbol: MSPL**

To,  
The Manager,  
**BSE Limited**  
Phirozee Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001  
**Scrip Code No.: 532650**

Dear Sir,

**Sub: Outcome of Board Meeting**

We wish to inform you that in compliance with SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015, the Board of Directors of the Company at its meeting held on 14<sup>th</sup> February, 2023 have inter alia, considered and approved the following:

1. Un-Audited Standalone and Consolidated Financial Results of MSP Steel & Power Limited ("the Company") for the quarter ended on 31<sup>st</sup> December, 2022
2. Limited Review Report issued by the Statutory Auditor of the Company for the quarter ended on 31<sup>st</sup> December, 2022

The said results will be duly published in the newspaper and will be uploaded on the website of the Company [www.mspsteel.com](http://www.mspsteel.com)

The aforesaid Board Meeting commenced at 1:00 P.M. and concluded at 2:15 P.M.

This is for your information and record.

Thanking you

Yours faithfully,

**For MSP STEEL & POWER LIMITED**

**SHREYA  
KAR**

Digitally signed by SHREYA KAR  
DN: cn=IN, st=West Bengal,  
c.2.4.20=795004a39901e4e056c2ac8e24fc2a568eef3fe479  
st01a75188c2587239, postalCode=700004,  
street=57,Shyam Bazar Street,Shyambazar mark,  
pseudonym=5858d16514e94e1c55e4dace0229e50,  
serialNumber=5fe0a88d544588e3a4aa419e89ad86d22f300  
3d65a1726b8d7ca316ade9f0, ou=Personal, cn=SHREYA KAR  
Date: 2023.02.14 14:35:52 +05'30'

**Shreya Kar**  
**Company Secretary & Compliance Officer**

**Works:** Vill. & P.O.: Jamgaon, District: Raigarh, Chhattisgarh-496 001, **Phone:** +91 91091 34188

**CIN Number:** L27109WB1968PLC027399



**S K AGRAWAL AND CO CHARTERED  
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN – AAV-2926  
FRN- 306033E/E300272

SUITE NOS : 606-608  
THE CHAMBERS, OPP. GITANJALI STADIUM  
1865, RAJDANGA MAIN ROAD, KASBA  
KOLKATA - 700 107  
PHONE : 033-4008 9902 / 9903 / 9904 / 9905  
Website : [www.skagrwal.co.in](http://www.skagrwal.co.in)  
EMAIL : [Info@skagrwal.co.in](mailto:Info@skagrwal.co.in)

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**Independent Auditor's Review Report on standalone unaudited quarterly and nine months ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of MSP Steel & Power Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of MSP Steel & Power Limited ('the Company') for the quarter and nine months ended 31st December 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The 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 ('the Act'), 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.





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5. The comparative standalone unaudited financial results of the Company for the quarter and nine months ended 31st December 2021 and standalone audited financial results for the year ended 31st March 2022, prepared in accordance with Ind AS included in this Statement was carried out by the predecessor auditor vide their unmodified reports dated 14th February 2022 and 30th May 2022 respectively, whose reports has been furnished to us by the management and which have been relied upon by us for the purpose of our review of the financial statement. Our review report is not modified in respect of this matter.

**For S K Agrawal and Co Chartered Accountants LLP**

Chartered Accountants

Firm's Registration Number – 306033E/E300272

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KISHORE  
CHOUDHURY**

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**J K Choudhury**

Partner

Membership No: 009367

UDIN – 23009367BGWVAH8620

Place: Kolkata

Date: 14<sup>th</sup> February, 2023





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**Independent Auditor's Review Report on Consolidated unaudited quarterly and nine months ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of MSP Steel &Power Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of **MSP Steel &Power Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its associate and Joint Venture for the quarter and nine months ended 31<sup>st</sup> December 2022, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 ('the Act'), 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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:

Entity	Relationship
MSP Steel & Power Limited	Holding Company
MSP Cement Limited	Subsidiary
Prateek Mines & Minerals Pvt Ltd	Subsidiary
AA ESS Tradelinks Private Limited	Associate (cease to exist w.e.f.18 <sup>th</sup> July,2022)
Madanpur South Coal Company Limited	Joint Venture





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EMAIL : [Info@skagrawal.co.in](mailto:Info@skagrawal.co.in)

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 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), 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 of the subsidiaries whose financial results/financial information reflect total assets of Rs. 257.41 lakhs and net assets of Rs. 144.41 lakhs as at 31<sup>st</sup> December, 2022 and total revenue from operation of Rs. Nil, total net loss after tax of Rs. (4.05) lakhs and total comprehensive income Rs. (4.05) lakhs for year to date from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 as considered in the statements. The statement also includes the Group's share of net profit after tax of Rs. 269.18 lakhs and total comprehensive income of Rs. 259.51 lakhs year to date from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 as considered in the statement in respect of an associate and one joint venture based on their interim financial statements. These financial information have not been reviewed by their respective auditors and the same has been certified by the management. According to information and explanations given to us by management, these interim financial results/financial information are not material to the Group. Our conclusion on the statement is not modified in respect of the above matter.
7. The comparative Consolidated financial results of the Company for the quarter and nine months ended 31<sup>st</sup> December 2021 and consolidated audited financial results for the year ended 31<sup>st</sup> March 2022, prepared in accordance with Ind AS included in this Statement was carried out by the predecessor auditor vide their unmodified reports dated 14th February 2022 and 30th May 2022 respectively, whose reports has been furnished to us by the management and which have been relied upon by us for the purpose of our review of the financial statement. Our review report is not modified in respect of this matter.

**For S K Agrawal and Co Chartered Accountants LLP**

Chartered Accountants

Firm's Registration Number – 306033E/E300272

**JUGAL KISHORE** Digitally signed by JUGAL  
KISHORE CHOUDHURY  
**CHOUDHURY** Date: 2023.02.14 14:01:53  
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**J K Choudhury**

Partner

Membership No: 009367

UDIN – 23009367BGWVAI2108

Place: Kolkata

Date: 14<sup>th</sup> February, 2023





**MSP STEEL & POWER LIMITED**

CIN No : L27109WB1968PLC027399

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**Statement of Un-audited Standalone Financial Results for the quarter and nine months ended 31st December, 2022**

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
(a) Revenue from Operations	66,165.42	58,680.61	58,854.49	1,87,297.78	1,68,670.19	2,33,957.86
(b) Other Income	62.24	119.57	22.61	235.93	78.76	339.42
<b>Total Income [1(a) + 1(b)]</b>	<b>66,227.66</b>	<b>58,800.18</b>	<b>58,877.10</b>	<b>1,87,533.71</b>	<b>1,68,748.95</b>	<b>2,34,297.28</b>
<b>2 Expenses</b>						
(a) Cost of Materials Consumed	49,701.72	52,965.57	46,526.13	1,51,970.04	1,36,268.48	1,88,929.53
(b) Purchases of Stock in Trade	-	868.29	325.21	2,712.69	1,637.65	2,295.60
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	2,416.65	(956.90)	1,171.59	3,152.77	(2,822.80)	(4,206.99)
(d) Employee Benefits Expense	1,474.94	1,474.66	1,287.55	4,251.98	3,812.36	5,143.63
(e) Finance Costs	1,928.24	1,829.81	1,825.73	5,630.20	5,356.76	7,417.09
(f) Depreciation & Amortization Expenses	1,363.61	1,357.71	1,384.91	4,075.16	4,114.05	5,446.51
(g) Other Expenses	9,562.46	7,714.85	7,011.96	24,213.06	19,186.05	26,273.28
<b>Total Expenses [2(a) to 2(g)]</b>	<b>66,447.62</b>	<b>65,253.99</b>	<b>59,533.08</b>	<b>1,96,005.90</b>	<b>1,67,552.55</b>	<b>2,31,298.65</b>
<b>3 Profit/(Loss) before Exceptional Item and Tax (1-2)</b>	<b>(219.95)</b>	<b>(6,453.81)</b>	<b>(655.98)</b>	<b>(8,472.19)</b>	<b>1,196.40</b>	<b>2,998.63</b>
4 Exceptional Items	-	-	-	-	-	817.66
<b>5 Profit/(Loss) before Tax (3+4)</b>	<b>(219.95)</b>	<b>(6,453.81)</b>	<b>(655.98)</b>	<b>(8,472.19)</b>	<b>1,196.40</b>	<b>3,816.29</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	(460.60)	(366.76)	16.75	(1,167.81)	53.58	421.09
<b>Total Tax Expenses [6(a)+6(b)]</b>	<b>(460.60)</b>	<b>(366.76)</b>	<b>16.75</b>	<b>(1,167.81)</b>	<b>53.58</b>	<b>421.09</b>
<b>7 Net Profit/(Loss) for the period (5-6)</b>	<b>240.65</b>	<b>(6,087.05)</b>	<b>(672.73)</b>	<b>(7,304.38)</b>	<b>1,142.82</b>	<b>3,395.20</b>
<b>8 Other Comprehensive Income</b>						
<b>Items that will not be reclassified to profit or loss</b>						
(a) Actuarial Gain/(Loss) on Defined Benefit Obligations	11.17	11.16	19.54	33.50	58.61	44.67
(b) Change in fair value of financial instruments through FVTOCI	1.67	2.00	0.54	2.53	0.70	28.22
(c) Income Tax relating to items that will not be reclassified to Profit or Loss	(3.49)	(4.09)	(5.54)	(11.07)	(17.73)	(10.46)
<b>Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>9.35</b>	<b>9.07</b>	<b>14.54</b>	<b>24.96</b>	<b>41.58</b>	<b>62.43</b>
<b>9 Total Comprehensive Income for the Period (7+8)</b>	<b>250.00</b>	<b>(6,077.98)</b>	<b>(658.19)</b>	<b>(7,279.42)</b>	<b>1,184.40</b>	<b>3,457.63</b>
10 Paid up Equity Share Capital (Equity shares of ₹ 10/-each)	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50
11 Other Equity (excluding Revaluation Reserves)						23,331.41
12 Earnings Per Share (EPS)*						
<b>Basic (₹)</b>	<b>0.06</b>	<b>(1.58)</b>	<b>(0.17)</b>	<b>(1.90)</b>	<b>0.30</b>	<b>0.88</b>
<b>Diluted (₹)</b>	<b>0.06</b>	<b>(1.46)</b>	<b>(0.16)</b>	<b>(1.75)</b>	<b>0.27</b>	<b>0.82</b>

\* Quarterly EPS is not annualised

## **MSP STEEL & POWER LIMITED**

### **Notes to Statement of Un-audited Standalone Financial Results for the quarter and nine months ended 31st December, 2022**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on February 14, 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter and nine months ended December 31, 2022.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.
- 3 The Company is in the business of manufacturing steel products and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- 4 Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever considered necessary.

**By Order of the Board**

**Suresh Kumar  
Agrawal**

Digitally signed by Suresh Kumar Agrawal  
DN: cn=Suresh Kumar Agrawal,  
email=Suresh.Kumar.Agrawal@mspsteel.com, o=MSP Steel & Power Limited,  
ou=Kolkata, c=IN

**Suresh Kumar Agrawal  
Chairman**

**DIN: 00587623**

**Place : Kolkata**

**Date : February 14, 2023**

**MSP STEEL & POWER LIMITED**

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**Statement of Un-audited Consolidated Financial Results for the quarter and nine months ended 31st December, 2022**

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
(a) Revenue from Operations	66,165.42	58,680.61	58,854.49	1,87,297.78	1,68,670.19	2,33,957.86
(b) Other Income	64.29	119.61	22.61	238.02	78.81	339.59
<b>Total Income [1(a) + 1(b)]</b>	<b>66,229.71</b>	<b>58,800.22</b>	<b>58,877.10</b>	<b>1,87,535.80</b>	<b>1,68,749.00</b>	<b>2,34,297.45</b>
<b>2 Expenses</b>						
(a) Cost of Materials Consumed	49,701.72	52,965.57	46,526.13	1,51,970.04	1,36,268.48	1,88,929.53
(b) Purchases of Stock in Trade	-	868.29	325.21	2,712.69	1,637.65	2,295.60
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	2,416.65	(956.90)	1,171.59	3,152.77	(2,822.80)	(4,206.99)
(d) Employee Benefits Expense	1,475.31	1,475.03	1,287.92	4,253.08	3,814.66	5,146.29
(e) Finance Costs	1,926.74	1,829.81	1,825.73	5,630.78	5,356.76	7,417.09
(f) Depreciation & Amortization Expenses	1,363.78	1,357.89	1,385.08	4,075.68	4,114.57	5,447.20
(g) Other Expenses	9,563.63	7,716.94	7,011.98	24,216.63	19,192.37	26,279.35
<b>Total Expenses [2(a) to 2(g)]</b>	<b>66,447.83</b>	<b>65,256.63</b>	<b>59,533.64</b>	<b>1,96,011.67</b>	<b>1,67,561.69</b>	<b>2,31,308.07</b>
<b>3 Profit/(Loss) before share of Profit/(Loss) of Associate, Joint Venture, Exceptional Item and Tax (1-2)</b>	<b>(218.12)</b>	<b>(6,456.41)</b>	<b>(656.54)</b>	<b>(8,475.87)</b>	<b>1,187.31</b>	<b>2,989.38</b>
4 Share of Profit/Loss of Associate & Joint Venture (net of tax)	7.19	262.53	(14.88)	269.18	(30.17)	0.63
<b>5 Profit/(Loss) before Exceptional Item and Tax (3+4)</b>	<b>(210.93)</b>	<b>(6,193.88)</b>	<b>(671.42)</b>	<b>(8,206.69)</b>	<b>1,157.14</b>	<b>2,990.01</b>
6 Exceptional Items	-	-	-	-	-	-
<b>7 Profit/(Loss) before Tax (5+6)</b>	<b>(210.93)</b>	<b>(6,193.88)</b>	<b>(671.42)</b>	<b>(8,206.69)</b>	<b>1,157.14</b>	<b>2,990.01</b>
<b>8 Tax Expense</b>						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	(460.47)	(366.61)	16.69	(1,167.43)	53.41	421.59
<b>Total Tax Expenses [8(a)+8(b)]</b>	<b>(460.47)</b>	<b>(366.61)</b>	<b>16.69</b>	<b>(1,167.43)</b>	<b>53.41</b>	<b>421.59</b>
<b>9 Net Profit/(Loss) for the period (7-8)</b>	<b>249.54</b>	<b>(5,827.27)</b>	<b>(688.11)</b>	<b>(7,039.26)</b>	<b>1,103.73</b>	<b>2,568.42</b>
<b>10 Other Comprehensive Income</b>						
(i) <b>Items that will not be reclassified to profit or loss</b>						
(a) Actuarial Gain/(Loss) on Defined Benefit Obligations	11.17	11.16	19.54	33.50	58.61	44.67
(b) Change in fair value of financial instruments through FVTOCI	1.67	2.00	0.54	2.53	0.70	28.22
(c) Share in joint venture/associate	-	(0.22)	75.22	(9.67)	98.56	-
(d) Income Tax relating to items that will not be reclassified to Profit or Loss	(3.49)	(4.09)	(5.54)	(11.07)	(17.73)	(10.46)
<b>Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>9.35</b>	<b>8.85</b>	<b>89.76</b>	<b>15.29</b>	<b>140.14</b>	<b>62.43</b>
<b>11 Total Comprehensive Income/ (Loss) for the Period (9+10)</b>	<b>258.89</b>	<b>(5,818.42)</b>	<b>(598.35)</b>	<b>(7,023.97)</b>	<b>1,243.87</b>	<b>2,630.85</b>
<b>12 Profit for the period attributable to:</b>						
-Owners or the Company	249.79	(5,826.28)	(687.93)	(7,037.73)	1,104.59	2,569.75
-Non-controlling Interest	(0.24)	(0.99)	(0.18)	(1.52)	(0.86)	(1.33)
<b>13 Other Comprehensive Income for the period attributable to:</b>						
-Owners or the Company	9.35	8.85	89.76	15.29	140.14	62.43
-Non-controlling Interest	-	-	-	-	-	-
<b>14 Total Comprehensive Income for the period attributable to:</b>						
-Owners or the Company	259.14	(5,817.43)	(598.17)	(7,022.44)	1,244.73	2,632.18
-Non-controlling Interest	(0.24)	(0.99)	(0.18)	(1.52)	(0.86)	(1.33)
15 Paid up Equity Share Capital (Equity shares of ₹ 10/-each)	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50
16 Other Equity (excluding Revaluation Reserves)	-	-	-	-	-	23,293.91
17 Earnings Per Share (EPS)*						
<b>Basic (₹)</b>	<b>0.06</b>	<b>(1.51)</b>	<b>(0.18)</b>	<b>(1.83)</b>	<b>0.29</b>	<b>0.67</b>
<b>Diluted (₹)</b>	<b>0.06</b>	<b>(1.40)</b>	<b>(0.17)</b>	<b>(1.69)</b>	<b>0.27</b>	<b>0.62</b>

\*Quarterly EPS is not annualised



