

# **PRABHU STEEL INDUSTRIES LIMITED**

**OFFICE: Old Motor Stand, Itwari, Nagpur-440008. Tel.No.0712-2768745,47,49  
Stockyard: 159-160, Small Factory Area, Bagadganj, Nagpur-440008.**

**E mail: [prabhu.steel@yahoo.com](mailto:prabhu.steel@yahoo.com), Website: [www.prabhusteel.in](http://www.prabhusteel.in)**

**CINNo :L28100MH1972PLC015817**

**Date: 03.02.2025**

To, Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai - 400 001.  <b>BSE Scrip Code: 506042</b>	To, The Secretary, The Calcutta Stock Exchange Association limited, 7, Lyons Range, Dalhousie, Kolkata - 700001  <b>CSE Scrip Code: 026117</b>
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**Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024.**

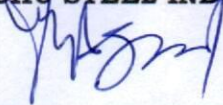
Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

Kindly take same on your records.

Thanking You,

**For PRABHU STEEL INDUSTRIES LIMITED**



**MR. DINESH GANGARAM AGRAWAL  
MANAGING DIRECTOR  
DIN: 00291086**



**Encl: As above**

**LIMITED REVIEW REPORT****TO THE BOARD OF DIRECTOR OF  
PRABHU STEEL INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **PRABHU STEEL INDUSTRIES LIMITED** ("the Company") for the quarter and nine month ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India from time to time.
2. This Statement, which is 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 Standards 34, (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended time to time, 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 Standards 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 misstatements. A review of interim financial information consists of making inquire, 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 of 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 as audit opinion.
4. Based on our review conducted on 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 the relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MANISH N JAIN & CO.**

Chartered Accountants

FRN No. 138430W

**ARPIT AGRAWAL**

Partner

Membership No. 175398

Place: Nagpur

Dated: **February 03, 2025**UDIN No.: **25175398BMIEEN3627**

**PRABHU STEEL INDUSTRIES LIMITED**

Registered Office: Old Motor Stand, Itwari, Nagpur - 440008, MH - IN

Email: prabhu.steel@yahoo.com

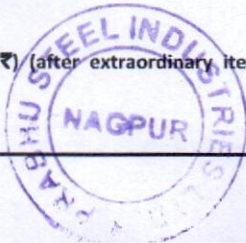
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Web site: www.prabhusteel.in

**Statement of Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2024**

(Amount ₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I	<b>Income</b>						
1	Revenue from Operations	343.90	406.58	262.94	1,006.43	1,100.14	1,517.37
2	Other Income	7.36	1.50	2.91	10.62	8.07	21.92
II	<b>Total Income (Total of 1 to 2)</b>	<b>351.26</b>	<b>408.08</b>	<b>265.85</b>	<b>1,017.05</b>	<b>1,108.21</b>	<b>1,539.29</b>
III	<b>Expenses</b>						
1	Cost of Materials Consumed	-	-	-	-	-	-
2	Purchase of Trading Stock	239.89	411.46	280.51	858.89	1,075.56	1,448.49
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	98.00	(32.84)	(13.02)	114.47	(41.06)	(7.11)
4	Employee Benefits Expense	0.15	0.15	0.45	1.05	21.65	39.46
5	Finance Costs	6.98	3.94	7.02	16.38	19.62	28.39
6	Depreciation and Amortization Expenses	1.61	0.72	1.35	4.40	7.08	8.22
7	Other Expenses	5.03	6.27	9.90	20.78	28.79	43.08
IV	<b>Total Expenses (Total 1 to 7)</b>	<b>351.67</b>	<b>389.70</b>	<b>286.21</b>	<b>1,015.97</b>	<b>1,111.65</b>	<b>1,560.54</b>
V	<b>Profit Before Exceptional Item and Tax (II - IV)</b>	<b>(0.40)</b>	<b>18.38</b>	<b>(20.36)</b>	<b>1.07</b>	<b>(3.45)</b>	<b>(21.25)</b>
	Exceptional Items	-	-	-	-	-	206.26
VI	<b>Profit Before Tax (PBT)</b>	<b>(0.40)</b>	<b>18.38</b>	<b>(20.36)</b>	<b>1.07</b>	<b>(3.45)</b>	<b>185.01</b>
VII	<b>Tax Expense</b>						
1	Current tax	(0.27)	0.27	(2.64)	-	-	16.54
2	Deferred tax	0.18	77.98	(2.83)	74.17	(0.77)	52.08
VIII	<b>Total Tax Expense (Total 1 to 2)</b>	<b>(0.09)</b>	<b>78.24</b>	<b>(5.46)</b>	<b>74.17</b>	<b>(0.77)</b>	<b>68.63</b>
IX	<b>Profit After Tax (PAT) (VI - VIII)</b>	<b>(0.32)</b>	<b>(59.86)</b>	<b>(14.90)</b>	<b>(73.10)</b>	<b>(2.68)</b>	<b>116.38</b>
X	<b>Other Comprehensive Income</b>						
	<b>A) Item that will not be reclassified to the Statement of Profit and Loss</b>						
	a)i) Remeasurement of the defined benefit plans	-	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-	-
	b)i) Net fair value gain / (loss) on investment in equity instruments through Other Comprehensive Income	-	-	-	-	-	0.09
	ii) Income tax expenses on the above	-	-	-	-	-	(0.02)
	<b>B) Items that will be reclassified subsequently to the Statement of Profit and Loss</b>	-	-	-	-	-	-
XI	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.07</b>
XII	<b>Total Comprehensive Income for the period (IX + XI)</b>	<b>(0.32)</b>	<b>(59.86)</b>	<b>(14.90)</b>	<b>(73.10)</b>	<b>(2.68)</b>	<b>116.45</b>
XIII	<b>Paid Up Equity Share Capital</b> (Face Value of ₹ 10/- per Share) (Other Equity (Excluding Revaluation Reserve))	71.70 -	71.70 -	71.70 -	71.70 -	71.70 -	71.70 1,043.95
XIV	<b>Earnings per Share (In ₹) (before extraordinary item) (not annualised)</b>						
	Basic (₹)	(0.04)	(8.35)	(2.08)	(10.19)	(0.37)	16.23
	Diluted (₹)	(0.04)	(8.35)	(2.08)	(10.19)	(0.37)	16.23
	<b>Earnings per Share (In ₹) (after extraordinary item) (not annualised)</b>						
	Basic (₹)	(0.04)	(8.35)	(2.08)	(10.19)	(0.37)	16.23
	Diluted (₹)	(0.04)	(8.35)	(2.08)	(10.19)	(0.37)	16.23



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**Notes:**

1. The figures for the corresponding previous period have been regrouped / re-casted / reclassified, wherever necessary, to make them comparable for the purpose of preparation and presentation of the unaudited financial results.
2. The unaudited financial results for all periods have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time and other recognized accounting practices and policies to the extent applicable.
3. The Company operates only in one segment i.e. Trading of Iron and Steel, hence the Indian Accounting Standard (Ind AS) - 108, "*Operating Segments*" is not applicable to the Company.
4. The Company has neither Subsidiary nor Associates and Joint Venture, hence the Indian Accounting Standard (Ind AS) - 110, "*Consolidated Financial Statements*" is not applicable to the Company.
5. The above unaudited financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on February 03, 2025. The Statutory Auditor have issued unmodified review report on these unaudited financial results.
7. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available of the Company's website; [www.prabhusteel.in](http://www.prabhusteel.in).



Place: Nagpur  
Dated: **February 03, 2025**

**FOR AND BEHALF OF THE BOARD**

A handwritten signature in blue ink, appearing to read "Dinesh Gangaram Agrawal".

**DINESH GANGARAM AGRAWAL**

Managing Director

DIN No. 00291086

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

Sr. No.	Particulars	Amt in ₹ crore
<b>1</b>	<b>Loans/revolving facilities like cash credit from banks/financial institutions</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>2</b>	<b>Unlisted debt securities i.e., NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.**

