

MSP	MSP STEEL & POWER LIMITED CIN No : L27109WB1968PLC027399 Regd. Office: 16 / S, Block A, New Alipore, Kolkata - 700 053 Fax :-91-33-4005 7799,2398 2239, Email : contactus@mspsteel.com, web : www.mspsteel.com												
EXTRACT OF STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2021													
(₹ In Lakhs)													
Sl No	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year ended		Year ended	Quarter ended			Half Year ended	Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
1	Total income from operations (net)	57,212.81	52,659.03	44,613.21	109,871.84	68,792.41	172,404.40	57,212.82	52,659.08	44,613.20	109,871.90	68,794.24	172,406.51
2	Net Profit / (Loss) for the period (before tax, Exceptional and/or Extraordinary items)	950.50	901.87	1,181.87	1,852.37	(749.27)	864.14	943.82	884.75	1,179.35	1,828.57	(753.06)	847.14
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	950.50	901.87	1,181.87	1,852.37	(749.27)	864.14	943.82	884.75	1,179.35	1,828.57	(753.06)	847.14
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	942.81	872.73	656.82	1,815.54	(865.75)	505.53	936.18	855.67	654.15	1,791.85	(869.84)	487.94
5	Total Comprehensive income for the period/(Loss) (comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax))	955.74	886.85	642.75	1,842.59	(894.07)	496.13	930.98	911.26	623.12	1,842.24	(873.71)	452.11
6	Equity Share Capital	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50
7	Other Equity(excluding Revaluation Reserve)	-	-	-	-	-	19,873.78	-	-	-	-	-	20,661.74
8	Earnings Per Share (before and after extraordinary items) (of Re.1/-each) (not annualised) : Basic (Re.) Diluted (Re.)												
		0.24	0.23	0.17	0.47	(0.22)	0.13	0.25	0.22	0.17	0.47	(0.23)	0.13
		0.23	0.21	0.17	0.44	(0.22)	0.13	0.22	0.21	0.17	0.43	(0.23)	0.13

Notes:

- 1) The above unaudited Standalone and Consolidated financial results were reviewed by the Audit Committee and have been approved by the Board of directors at their respective meetings held on 15th November, 2021. The Statutory Auditors of the company have carried a "Limited Review" of the results for the quarter and half year ended September 30th, 2021.
- 2) The Above is an extract of the detailed format of quarterly Financial results filled with the Stock Exchange under Regulation 33 of SEBI(LODR) Regulations, 2015. The Full format of the Quarterly Financial Results are available on the Stock Exchange Website '[www.bseindia.com](#)' and '[www.nseindia.com](#)' and on Company's website at '[www.mspsteel.com](#)'.
- 3) These financial results of MSP Steel & Power Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income of its associate and joint venture ,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.
- 4) During the previous year, the Company had changed the valuation method of its Raw Material inventory from First In First Out (FIFO) method to Weighted Average (WA) Method, for better presentation/valuation. The Company had applied this change retrospectively starting with each reporting period from April 01, 2019. Consequent to this change, the Total Comprehensive Income for the quarter and half yearly ended September 30, 2020 has been increased by Rs. 534.12 Lakhs and Rs. 605.47 Lakhs (net of deferred tax) respectively in comparison to total comprehensive income as published. Accordingly, the EPS for the quarter and half yearly ended September 30, 2020 has also been increased by ₹ 0.14 & ₹ 0.16 respectively in comparison to EPS as published.

On behalf of the Board of Directors
For MSP Steel & Power Limited

Sd/-
Saket Agrawal
Managing Director
DIN: 00129202

Place : Kolkata
Dated : 15.11.2021