

**MSP STEEL & POWER LIMITED**

Registered Office : South City Business Park, 10th Floor, 770, Anandapur, EM Bypass, Kolkata-700107 (WB)
Phone: 033 4005 7777 | Fax : 033 4005 7700 | E-mail: Contact us@mspsteel.com | Website: www.mspsteel.com

Date: 30th July 2025

1. National Stock Exchange of India Limited,

"EXCHANGE PLAZA", C-1, Block G,
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400051

NSE Symbol: MSPL

2. BSE Limited

Phirozee Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 532650

To,

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone and Consolidated Financial Results and Limited Review Report for the 1st Quarter ended 30th June 2025 and Intimation Under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

We hereby inform the Exchange that the Board of Directors in their meeting held on 30th July 2025 have considered, taken on record and approved the following items:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the 1st Quarter ended on 30th June 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Limited Review Report on the Financial Statement of the Company for the 1st Quarter ended on 30th June 2025.

These aforesaid Disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited and Circular No. and NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, both dated January 2, 2025.

A. For Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we enclose herewith the following documents:

- Unaudited Standalone and Consolidated Financial Results of the Company for the 1st Quarter ended on 30th June 2025
- The Limited Review Report on the Financial Statement of the Company for the 1st Quarter ended on 30th June 2025.

- 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

There is no default on Loans and Debt Securities for the said quarter.

S. No.	Particulars	In INR Crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
2	Total amount outstanding as on date	Not Applicable
3	Of the total amount outstanding, amount of default as on date	
4	Unlisted debt securities i.e. NCDs and NCRPS	
5	Total amount outstanding as on date	Not Applicable
6	Of the total amount outstanding, amount of default as on date	
7	Total financial indebtedness of the listed entity including short-term and long-term debt	

D. Format for Disclosure of Related Party Transactions (Applicable Only for Half-Yearly Filings i.e., 2nd And 4th Quarter)

- Not Applicable for this quarter

E. Statement on the 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 for this quarter

The aforesaid results as enclosed herewith will also be duly published in the newspaper as required under Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company at www.mspsteel.com.

3. On the recommendation of the Audit Committee, the Board has approved the appointment of **M/s. S K Agrawal and Co Chartered Accountants LLP (FRN: 306033E/E300272)** as the **Internal Auditor** of the Company for the financial year 2025–2026.

Details pursuant to SEBI Circular No SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 with respect to aforesaid appointment are enclosed herewith as "**Annexure 1**".

4. On the recommendation of the Audit Committee, the Board has approved the re-appointment of **Mr. Sambhu Banerjee, Practicing Cost Accountant (Membership No. A9780; COP No-00092)** as the **Cost Auditor** of the company to audit the cost records for the financial year 2025-2026.

Details pursuant to SEBI Circular No SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 with respect to aforesaid appointment are enclosed herewith as "**Annexure 2**".

5. On the recommendation of the Audit Committee, the Board has approved the re-appointment of **M/s. Bajaj Todi & Associates (formerly M/s. PS & Associates), Practicing Company Secretary (Membership No. ACS 13216; COP No. 3502)** as the **Secretarial Auditor** of the company for a consecutive term of five (5) years to conduct the secretarial audit of the Company for FY 2025–2026 till FY 2029–2030.,

Details pursuant to SEBI Circular No SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 with respect to aforesaid appointment are enclosed herewith as "**Annexure 3**".

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6. Reviewing of Existing Corporate Policies.
7. Any other business with permission of the Chairman.

The aforesaid Board Meeting commenced at 5:00 P.M. and concluded at 5:45 P.M.

This is for your kind information & record.

Thanking You.
Yours faithfully,
For **MSP STEEL & POWER LTD**

Shreya Kar
Company Secretary & Compliance Officer
Encl.: As above

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023.

Annexure – 1

Appointment of M/s S.K Agrawal & Co, Chartered Accountants LLP, as Internal Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment as the Internal Auditor of the Company as per the provisions of Section 138 of the Companies Act, 2013 read with rule 13 of Companies (Accounts) Rules, 2014 and all other applicable provisions for financial year 2025-26.
2.	Date of Appointment/ cessation Term of appointment	30-07-2025 Mr. Sandeep Agrawal, Practicing Chartered Accountant of S.K Agrawal & Co, Chartered Accountants LLP, has been appointed as the Internal Auditor to conduct the Internal Audit of the Company for the financial year 2025-26 at such remuneration decided by the Board and auditors mutually.
3.	Brief Profile	Name of Auditor: Mr. Sandeep Agrawal, Practicing Chartered Accountant (Membership No. 058553) Office Address: Suite No. 606-608, The Chambers, Kasba, Kolkata- 700107 Email Id: info@skagrawal.co.in Field of Experience: M/s S.K Agrawal & Co, Chartered Accountants LLP having a vast experience and specializing in providing services in Audit, Accounting, Internal Audit, and other related services.

Annexure – 2

Appointment of Mr. Sambhu Banerjee as Cost Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
4.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment as the Cost Auditor of the Company in accordance with the provisions of the Section 148 of the Companies Act, 2013 for financial year 2025-26.
5.	Date of Appointment/ cessation Term of appointment	30-07-2025 Mr. Sambhu Banerjee, Practicing Cost Accountant, has been appointed as the Cost Auditor to conduct the Cost Audit of the Company for the financial year 2025-26 at such remuneration decided by the Board and Cost Auditors mutually, subject to ratification by the members of the Company in the ensuing 56 th Annual General Meeting of the company.
6.	Brief Profile	Name of Auditor: Mr. Sambhu Banerjee, Practicing Cost Accountant (Membership No. A9780; COP No-00092) Office Address: 16/2, Chaitra Mukherjee Para P. O Serampore – 712 204 Email Id: banerjee.sambhu@rediffmail.com Field of Experience: Mr. Sambhu Banerjee, Practicing Cost Accountant is specialized in providing services in Cost Accounting, Cost Audit, and other related services.

Annexure - 3

Appointment of M/s. Bajaj Todi & Associates as Secretarial Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment of M/s. Bajaj Todi & Associates., Company Secretaries as the Secretarial Auditor Pursuant to Section 204 of the Companies Act, 2013 for a term of five years to conduct secretarial audit of the company starting from FY 2025-2026 till FY 2029-2030.
2.	Date of Appointment/ cessation Term of appointment	30-07-2025 M/s. Bajaj Todi & Associates (formerly M/s. PS & Associates), Firm of Practicing Company Secretaries (Firm Registration No.: P2020WB081300) have been appointed as the Secretarial Auditor of the Company for a term of 5 consecutive years starting from the financial year 2025-2026 up to 2029-30 at a remuneration to be mutually agreed upon. The appointment will be ratified by the members of the Company at their ensuing 56 th Annual General Meeting.
3.	Brief Profile	M/s. Bajaj Todi & Associates., a firm of Company Secretaries having experience of more than 10 years is specialized in providing services in Corporate Law, Restructuring and other related services.

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of MSP Steel & Power Limited for the quarter ended June 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
MSP Steel & Power Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of MSP Steel & Power Limited ('the Company') for the quarter ended June 30, 2025 together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at their meeting held on July 30, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 Engagement (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 the Company's personnel 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 on 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in the 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 principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matter

5. The comparative standalone financial information of the Company for the corresponding quarter ended June 30, 2024, were reviewed by the predecessor auditor who expressed an unmodified conclusion on the standalone financial results vide their report dated August 14, 2024.

Our conclusion on the Statement is not modified in respect of the above matter.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E



Shrenik Mehta

(Shrenik Mehta)

Partner

Membership No. 063769

UDIN: 25063769BMMIRM1281

Place: Kolkata

Dated: July 30, 2025

MSP STEEL & POWER LIMITED

CIN No : L27109WB1968PLC027399

Regd. Office: 10th Floor, South City Business Park, 770 Anandapur, EM Bypass, Kolkata - 700107

Fax : -91-33-4005 7700



Email : contactus@mspsteel.com, web : www.mspsteel.com

Statement of Un-audited Standalone Financial Results for the quarter ended 30th June, 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Un-audited)	(Audited) Refer Note 4	(Un-audited)	(Audited)
1 Income				
(a) Revenue from Operations	71,086.14	76,007.19	77,199.91	2,90,524.78
(b) Other Income	53.67	181.54	117.99	358.02
Total Income [1(a) + 1(b)]	71,139.81	76,188.73	77,317.90	2,90,882.80
2 Expenses				
(a) Cost of Materials Consumed	57,791.10	58,461.15	62,462.93	2,35,525.19
(b) Purchases of Stock in Trade	273.05	358.95	20.53	379.48
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	(1,664.90)	2,214.20	382.16	(415.17)
(d) Employee Benefits Expense	2,154.96	2,127.64	1,830.09	7,751.78
(e) Finance Costs	1,022.50	2,259.85	2,057.79	8,111.57
(f) Depreciation and Amortization Expenses	1,367.81	1,338.56	1,364.25	5,374.26
(g) Other Expenses	8,042.08	8,417.64	8,177.14	33,934.73
Total Expenses [2(a) to 2(g)]	68,986.60	75,177.99	76,294.89	2,90,661.84
3 Profit/(Loss) before Exceptional Item and Tax (1-2)	2,153.21	1,010.74	1,023.01	220.96
4 Exceptional Items	-	-	-	-
5 Profit/(Loss) before Tax (3+4)	2,153.21	1,010.74	1,023.01	220.96
6 Tax Expense				
(a) Current Tax	-	-	-	-
(b) Deferred Tax	369.04	4,430.51	346.02	3,091.94
Total Tax Expenses [6(a)+6(b)]	369.04	4,430.51	346.02	3,091.94
7 Net Profit/(Loss) for the period (5-6)	1,784.17	(3,419.77)	676.99	(2,870.98)
8 Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
(a) Actuarial Gain/(Loss) on Defined Benefit Obligations	(19.81)	(20.16)	(19.69)	(79.24)
(b) Change in fair value of financial instruments through FVTOCI	-	247.61	-	247.61
(c) Income Tax relating to items that will not be reclassified to Profit or Loss	(14.96)	(33.01)	6.14	(0.67)
Other Comprehensive Income/ (Loss) (Net of Tax)	(34.77)	194.44	(13.55)	167.70
9 Total Comprehensive Income/(Loss) for the Period (7+8)	1,749.40	(3,225.33)	663.44	(2,703.28)
10 Paid up Equity Share Capital (Equity shares of ₹ 10/-each)	56,679.66	56,679.66	38,541.50	56,679.66
11 Other Equity				40,925.29
12 Earnings Per Share (EPS)*				
Basic (₹)	0.31	(0.65)	0.18	(0.62)
Diluted (₹)	0.30	(0.65)	0.16	(0.62)

* Quarterly EPS is not annualised



MSP STEEL & POWER LIMITED

Notes to Statement of Un-audited Standalone Financial Results for the quarter ended 30th June, 2025

- 1 The above Un-audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 30, 2025. The Statutory Auditors have conducted the limited review of the above unaudited standalone financial results.
- 2 The Un-audited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
- 3 As the Company's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- 4 The standalone figures for the three months ended March 31, 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date standalone figures up to the end of the nine months of the relevant financial year. Also, the standalone figures up to the third quarter had only been reviewed and not subjected to audit.

Place : Kolkata
Date : July 30, 2025



By Order of the Board

Saket Agrawal

Saket Agrawal
Managing Director
(DIN No. 00129209)

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of MSP Steel & Power Limited for the quarter ended June 30, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
MSP Steel & Power Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated 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 of its jointly controlled entity (refer paragraph 4 below) for the quarter ended June 30, 2025 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, at their meeting held on July 30, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 Parent's personnel 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 on 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. We have not performed an audit and 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 financial results of the Parent and the following entities:

Name of the Entity	Relationship
MSP Cement Limited	Wholly Owned Subsidiary
Prateek Mines & Minerals Private Limited	Subsidiary
Madanpur South Coal Company Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial information / financial results in case of two subsidiaries and a joint venture referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. i) The consolidated unaudited financial results also include the interim financial information/ financial results of two ("2") subsidiaries which have not been reviewed by their auditors, whose interim financial information / financial results reflects, total revenue of 0.31 lakhs, total net loss after tax of Rs. (-) 0.54 lakhs and total comprehensive loss of Rs. (-)0.54 lakhs as considered in the statement for the quarter ended June 30, 2025 in the consolidated unaudited financial results. Further, the consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 0.09 lakhs and total comprehensive income of Rs. 0.09 lakhs as considered in the Statement for the quarter ended June 30, 2025 respectively, in respect of the jointly controlled entity, based on their interim financial information/ financial results which have not been reviewed by their auditor. According to the information and explanations given to us by the management, these interim financial information / financial results are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above subsidiaries and jointly controlled entity, is based solely on the financial information / financial results certified as by the management.

ii) The comparative consolidated financial information of the Company for the corresponding quarter ended June 30, 2024, were reviewed by the predecessor auditor who expressed an unmodified conclusion on the consolidated financial results vide their report dated August 14, 2024 .

Our conclusion on the Statement is not modified in respect of the above matters.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

Shrenik Mehta
(Shrenik Mehta)
Partner

Membership No. 063769
UDIN: 25063769BMMIRN8405

Place: Kolkata
Dated: July 30, 2025

MSP STEEL & POWER LIMITED

CIN No : L27109WB1968PLC027399

Regd. Office: 10th Floor, South City Business Park, 770 Anandapur, EM Bypass, Kolkata - 700107

Fax : -91-33-4005 7700

Email : contactus@mspsteel.com, web : www.mspsteel.com

**Statement of Un-audited Consolidated Financial Results for the quarter ended 30th June, 2025**

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Un-audited)	(Audited) Refer Note 4	(Un-audited)	(Audited)
1 Income				
(a) Revenue from Operations	71,086.14	76,007.18	77,199.91	2,90,524.78
(b) Other Income	53.98	182.22	117.99	358.70
Total Income [1(a) + 1(b)]	71,140.12	76,189.40	77,317.90	2,90,883.48
2 Expenses				
(a) Cost of Materials Consumed	57,791.10	58,461.15	62,462.93	2,35,525.19
(b) Purchases of Stock in Trade	273.05	358.95	20.53	379.48
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	(1,664.90)	2,214.20	382.16	(415.17)
(d) Employee Benefits Expense	2,154.96	2,127.64	1,830.09	7,751.78
(e) Finance Costs	1,022.58	2,266.58	2,057.79	8,118.31
(f) Depreciation and Amortization Expenses	1,367.90	1,338.75	1,364.38	5,374.70
(g) Other Expenses	8,042.44	8,375.58	8,177.20	33,897.98
Total Expenses [2(a) to 2(g)]	68,987.13	75,142.85	76,295.08	2,90,632.27
3 Profit/(Loss) before share of Profit/(Loss) of Associate, Joint Venture, Exceptional Item and Tax (1-2)	2,152.99	1,046.55	1,022.82	251.21
4 Share of Profit/Loss of Joint Venture (net of tax)	0.09	1.30	1.07	5.03
5 Profit/(Loss) before Exceptional Item and Tax (3+4)	2,153.08	1,047.85	1,023.89	256.24
6 Exceptional Items	-	-	-	-
7 Profit/(Loss) before Tax (5+6)	2,153.08	1,047.85	1,023.89	256.24
8 Tax Expense				
(a) Current Tax	-	-	-	-
(b) Deferred Tax	369.36	4,430.72	346.09	3,092.18
Total Tax Expenses [8(a)+8(b)]	369.36	4,430.72	346.09	3,092.18
9 Net Profit/(Loss) for the period (7-8)	1,783.72	(3,382.87)	677.80	(2,835.94)
10 Other Comprehensive Income				
(i) Items that will not be reclassified to profit or loss				
(a) Actuarial Gain/(Loss) on Defined Benefit Obligations	(19.81)	(20.16)	(19.69)	(79.24)
(b) Change in fair value of financial instruments through FVTOCI	-	247.61	-	247.61
(c) Share in joint venture/associate	-	-	-	-
(d) Income Tax relating to items that will not be reclassified to Profit or Loss	(14.96)	(33.01)	6.14	(0.67)
Other Comprehensive Income/ (Loss) (Net of Tax)	(34.77)	194.44	(13.55)	167.70
11 Total Comprehensive Income/ (Loss) for the Period (9+10)	1,748.95	(3,188.43)	664.25	(2,668.24)
12 Profit for the period attributable to:				
-Owners or the Company	1,783.88	(3,382.54)	677.87	(2,835.48)
-Non-controlling Interest	(0.16)	(0.33)	(0.07)	(0.46)
13 Other Comprehensive Income for the period attributable to:				
-Owners or the Company	(34.77)	194.44	(13.55)	167.70
-Non-controlling Interest	-	-	-	-
14 Total Comprehensive Income for the period attributable to:				
-Owners or the Company	1,749.12	(3,188.10)	664.32	(2,667.78)
-Non-controlling Interest	(0.16)	(0.33)	(0.07)	(0.46)
15 Paid up Equity Share Capital (Equity shares of ₹ 10/-each)	56,679.66	56,679.66	38,541.50	56,679.66
16 Other Equity	-	-	-	41,222.38
17 Earnings Per Share (EPS)*				
Basic (₹)	0.31	(0.64)	0.18	(0.62)
Diluted (₹)	0.30	(0.64)	0.16	(0.62)

*Quarterly EPS is not annualised



MSP STEEL & POWER LIMITED

Notes to Statement of Un-audited Consolidated Financial Results for the quarter ended 30th June, 2025

- 1 The above Un-audited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 30, 2025. The Statutory Auditors have conducted the limited review of the above unaudited consolidated financial results.
- 2 The Un-audited Consolidated 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 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.
- 3 As the Group's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- 4 The consolidated figures for the three months ended March 31, 2025 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date consolidated figures up to the end of the nine months of the relevant financial year. Also, the consolidated figures up to the third quarter had only been reviewed and not subjected to audit.

Place : Kolkata

Date : July 30, 2025



By Order of the Board

Saket Agrawal

Saket Agrawal
Managing Director
(DIN No. 00129209)