

Deloitte
Hacking & Co. LLP

Chartered Accountants
One International Center
Tower 3, 27th-32nd Floor
Sector 28, Gurgaon

JSW Ispat Special Products Limited

Registered & Corporate Office : JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051

Notes :

**Deloitte
Haskins & Sells LLP**

Chartered Accountants
One International Center
Tower 3, 27th-32nd Floor
Senapati Bapat Marg
Mumbai - 400 091

6. We did not review the interim financial information of a subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. Nil and Rs. Nil for the quarter and nine months ended December 31, 2022 respectively, total net loss after tax of Rs. Nil crore and Rs. 0.05 crore for the quarter and nine months ended December 31, 2022 respectively and total comprehensive loss of Rs. Nil crore and Rs. 0.05 crore for the quarter and nine months ended December 31, 2022 respectively, as considered in the Statement.

This subsidiary is located outside India whose interim financial information has been prepared by it's management in accordance with International Financial Reporting Standards and reviewed by the another auditor under International Standards on Review Engagement (ISRE) 2410 "Review of Interim Financial Information." Deloitte

Deloitte Haskins & Sells LLP

Annexure A

A) List of Subsidiaries

Sr. No.	Name of the Subsidiary
1	Monnet Global Limited
2	LLC Black Sea Natural Resources
3	Monnet Cement Limited
4	Mivaan Steels Limited (w.e.f. February 24, 2022)

B) List of Joint venture company

Sr. No.	Name of the Joint Venture Company
1	Mandakini Coal Company Limited (until August 30, 2022)

JSW Ispat Special Products Limited
Registered & Corporate Office : JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051
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Website: www.alonjsw.com CIN No. L02710MH1990PLC363582

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022

(₹ In Crore, except per share data)

Sr No.	Particulars	Quarter ended			Nine months ended	Year ended
		31.12.2022	30.09.2022	31.12.2021	30.09.2021	31.12.2021

Notes :

1. The Board of Directors of the parent, at their meeting held on 16 February 2022, has inter alia, approved the Scheme of Arrangement under applicable provisions of the Companies Act, 2013 and rules and regulation made thereunder, for transfer of specified undertaking of the Company pertaining to manufacturing facilities at Raipur and mining facilities at Kanker and associated coal washery operations at Patherdih along with other assets, properties and liabilities, and financial statements of the Company.