



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: 29th May, 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/Madam,

Sub: Submission of Audited Standalone and Consolidated Financial Results and Audit Report for the Quarter and year ended on 31.03.2023

We wish to inform you that the Board of Directors of the Company at the meeting held today i.e., 29th May, 2023 approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2023.

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

- a. Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2023, together with a statement of Assets and Liabilities as on 31st March, 2023;
- b. Auditor's Report (Standalone and Consolidated) issued by the Statutory Auditor of the Company viz. M/s S K Agrawal and Chartered Accountants LLP., Chartered Accountants, for the quarter and financial year ended 31st March, 2023;
- c. Declaration regarding Auditor's Report with unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, for the financial year ended 31st March, 2023.

The said results will be duly published in the newspaper and will be uploaded on the website of the Company www.mspsteel.com

The Meeting of the Board of Directors commenced at 4:30 PM and concluded at 5:45 PM

This is for your information and record.

Thanking you

Yours faithfully,

For MSP STEEL & POWER LIMITED

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

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FRN- 306033E/E300272

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Independent Auditor's Report on Quarterly and Year to date Audited Standalone Financial Results of MSP STEEL & POWER LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors.
MSP STEEL & POWER LIMITED

Opinion

We have audited the accompanying Statement of Standalone financial results of MSP STEEL & POWER LIMITED (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results for the quarter and year ended 31 March 2023:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India; on the net Profit and other comprehensive income and other financial information for the quarter ended 31 March 2023 and of the net Loss and other comprehensive income and other financial information for the year ended 31 March 2023.

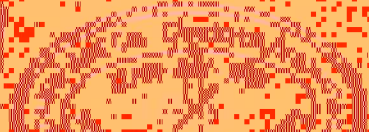
Responsibilities for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under these SAs are defined as follows:

The auditor is responsible for expressing an opinion on the Standalone financial results of the Company based on the audit of the financial statements. The auditor is not responsible for the preparation of the financial statements by the management of the Company. The auditor is also responsible for ensuring that the financial statements are prepared in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India.

The auditor is also responsible for ensuring that the financial statements are prepared in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India.

The auditor is also responsible for ensuring that the financial statements are prepared in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India.





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measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing loss/detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and

operation of accounting systems; maintenance of accounting records and accounting documents in accordance with the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations; and the design, implementation and operation of accounting systems; maintenance of accounting records and accounting documents in accordance with the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

In preparing the financial statements, the management has also followed the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing loss/detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and operation of accounting systems; maintenance of accounting records and accounting documents in accordance with the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Board of Directors has approved the financial statements of the Company for the year ended 31st March 2014.

and the Directors have signed the financial statements of the Company for the year ended 31st March 2014.

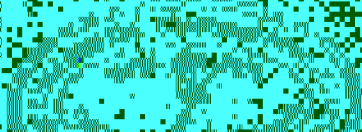
The financial statements of the Company for the year ended 31st March 2014 have been prepared in accordance with the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing loss/detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and operation of accounting systems; maintenance of accounting records and accounting documents in accordance with the provisions of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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...the financial statements, if any material uncertainty exists, we are required to draw attention to the matters in the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or transactions may cause the financial statements to be materially misstated.

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We communicate with those charged with governance regarding among other matters, the planned scope of timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The accompanying Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2023 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

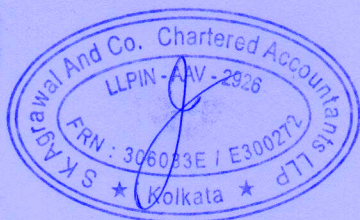
The comparative financial information of the Company for the quarter and year ended 31st March, 2022, prepared in accordance with Ind AS, included in this Statement have been audited by the predecessor auditors. The report of the predecessor auditors on these comparative financial information dated 30th May, 2022 expressed an unmodified opinion.

Our opinion on the same is not modified in respect of this matter.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountants

Firm's Registration No-306033E/E300272



Place: Kolkata
Date: 29th May 2023

J K Choudhury

Partner

Membership No: 009367

UDIN-23009367BgWVBL1567



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we have been engaged by the Management of the Company to audit the financial statements of the Company for the financial year ended 31st March 2014, in accordance with the provisions of the Companies Act, 2013 and the Rules thereunder.

For the purpose of this audit, we have obtained all the information and explanations which we considered necessary for the purpose of our audit.

We have conducted the audit in accordance with the standards of Indian Auditing Standards issued by the Institute of Cost Accountants of India.

In our opinion, the financial statements of the Company for the financial year ended 31st March 2014, are in accordance with the provisions of the Companies Act, 2013 and the Rules thereunder.

Sd/-
Chartered Accountant
S K Agrawal
Partner

We have also audited the financial statements of the Company for the financial year ended 31st March 2013, in accordance with the provisions of the Companies Act, 2013 and the Rules thereunder.

We have also audited the financial statements of the Company for the financial year ended 31st March 2012, in accordance with the provisions of the Companies Act, 2013 and the Rules thereunder.

We are independent of the Group and its Joint Venture, in accordance with the Code of Ethics issued by the Institute of Cost Accountants of India.

We have also audited the financial statements of the Company for the financial year ended 31st March 2011, in accordance with the provisions of the Companies Act, 2013 and the Rules thereunder.



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wherein the audit evidence obtained by us along with the consideration of audit report of other auditor referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Financial Results

The statement has been prepared on the basis of the Consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its joint venture in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is



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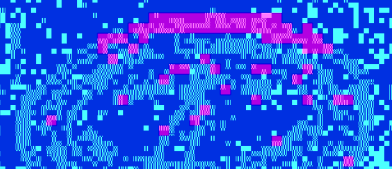
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sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements due to fraud or error is higher than for misstatements due to error or fraud.

Our audit was conducted in accordance with the Standards on Auditing issued by the Institute of Cost Accountants of India. The Standards on Auditing require the auditor to obtain sufficient appropriate audit evidence to provide a basis for an opinion on the financial statements. The Standards on Auditing also require the auditor to maintain independence and objectivity throughout the audit process.

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Cost Accountants of India. The Standards on Auditing require the auditor to obtain sufficient appropriate audit evidence to provide a basis for an opinion on the financial statements. The Standards on Auditing also require the auditor to maintain independence and objectivity throughout the audit process.





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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a) The accompanying Statement includes the audited standalone financial results/financial information, in respect of
- (i) Two subsidiaries whose audited standalone financial results/financial information reflect total assets of Rs. 402.78 lakhs as at 31st March 2023, total revenue of 3.82 lakhs, total loss after tax of Rs 2.73 lakhs, total comprehensive income of Rs. (2.73) lakhs and net cash inflows of Rs. 5.68 lakhs for the year ended 31st March 2023 as considered in the Statement which have been audited by other auditors.
- (ii) A joint venture, which have not been audited by us, whose audited standalone financial results/financial information reflect Group's share of profit of Rs. 2.13 lakhs for the year ended 31st March 2023.



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

CHARTERED ACCOUNTANTS
LLP IN MAY 2012
FIRN: 3000154200272

SURENDRA AGRAWAL

THE CHARTERED ACCOUNTANTS

205, KANUNGA MAIN ROAD, KANUNGA

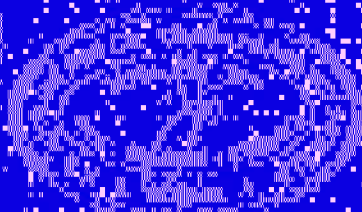
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Printed: Full Page
Date: 20th July 2007



S K Agrawal and Co Chartered Accountants LLP

Chartered Accountants

Practising Certificate No. 200073/01/2007-08

[Signature]

S K Choudhury

Partner

Practising No. 000000

Practising Certificate No. 200073/01/2007-08

MSP STEEL & POWER LIMITED

Notes to Statement of audited Standalone Financial Results for the quarter and year ended 31st March, 2023

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on May 29, 2023.
- 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 The figures for the quarter ended March 31, 2023 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the end of the third quarter of the current and previous financial year respectively.
- 5 The figures of previous period for the quarter and year ended March 31, 2022 have been audited by the predecessor auditor.
- 6 Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever considered necessary.

Place : Kolkata
Date : May 29, 2023



By Order of the Board

Saket Agrawal

Saket Agrawal
Managing Director
(DIN No. 00129209)



MSP STEEL & POWER LIMITED
Standalone Balance Sheet

(₹ in Lakhs)

Sl. No.	Particulars	As on 31.03.2023	As on 31.03.2022
		(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	82,585.05	82,605.56
	(b) Intangible Assets	11.98	25.40
	(c) Investment in Subsidiaries, Associate & Joint Venture	255.35	3,807.77
	(d) Financial Assets		
	(i) Investments	4,115.82	309.38
	(ii) Other Financial Assets	1,186.62	794.86
	(e) Deferred Tax Assets (Net)	3,323.90	2,660.92
		91,478.72	90,203.89
2	Current Assets		
	(a) Inventories	48,387.78	45,755.66
	(b) Financial Assets		
	(i) Trade Receivables	7,502.85	6,925.95
	(ii) Cash and Cash equivalents	1,066.59	4,804.64
	(iii) Bank Balances other than (ii) above	1,468.56	4,720.63
	(iv) Other Financial Assets	55.53	76.14
	(c) Current Tax Assets (Net)	670.93	413.41
	(d) Other Current Assets	13,622.90	22,136.72
		72,775.14	84,833.15
	TOTAL ASSETS	1,64,253.86	1,75,037.04
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	38,541.50	38,541.50
	(b) Other Equity	12,188.03	22,231.11

Standalone Statement of Cash Flows

(₹ in Lakhs)

Sl. No.	Particulars	Year ended	Year ended
		31st-March, 2023	31st March, 2022
		(Audited)	(Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
1	Profit/(Loss) before taxes	(6,028.27)	3,816.29
2	Adjustments for:		
	Depreciation & Amortization Expenses	5,407.40	5,446.51
	Interest Income	(160.97)	(96.46)
	Interest Expenses on Loans	3,788.89	3,769.02
	Interest Expenses on OCD	3,162.18	2,823.24
	Other Finance Expenses	625.31	481.90
	Provision for Doubtful debts/Advances/Deposits and Claims	220.14	244.35
	Reversal of Impairment of investment in Associate & JV (Net)	(30.75)	(817.66)
	(Profit)/Loss on Foreign Exchange Fluctuations	175.49	(238.11)
	(Profit) / Loss on sale of property, plant & equipment (net)	-	(3.40)
3	Operating Profit before working capital changes (1+2)	7,160.42	15,425.68
4	Movement in Working Capital for:		
	(Increase)/ Decrease in Trade & Other Receivables	6,898.77	(11,783.27)
	(Increase)/ Decrease in Inventories	(2,632.12)	(8,082.65)
	Increase/ (Decrease) in Trade & Other Payables	(3,341.47)	15,552.04
	Increase/ (Decrease) in Provisions	17.53	138.64
5	Cash generated from Operations (4+3)	8,103.13	11,250.44
6	Less: Income Taxes Paid	-	240.36



MSP STEEL & POWER LIMITED

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Statement of audited Consolidated Financial Results for the quarter and year ended 31st March, 2023

(₹ in Lakhs)

Profit or Loss	15.39	(3.49)	7.27	4.32	(10.46)				Profit
Comprehensive Income/ (Loss) (Net of Tax)	201.44	9.35	(77.71)	216.73	62.43				Other Co
Comprehensive Income/ (Loss) for the Period (9+10)	2,180.98	258.89	1,386.98	(4,842.99)	2,630.85				11 Total Co
For the period attributable to:									12 Profit for
the Company	1,938.33	249.39	1,688.94	(5,058.27)	2,559.35				-Owners
Holding Interest	(0.19)	(0.24)	(0.47)	(1.71)	(1.33)				-Non-cont
Comprehensive Income for the period attributable to:									13 Other Co
the Company	201.44	9.35	(77.71)	216.73	62.43				-Owners o
Holding Interest	-	-	-	-	-				-Non-cont
Comprehensive Income for the period attributable to:									14 Total Com
the Company	2,181.17	259.14	1,389.45	(4,841.39)	2,522.19				-Owners o
Holding Interest	(0.19)	(0.24)	(0.47)	(1.71)	(1.33)				-Non-cont
Equity Share Capital	38,541.50	38,541.50	38,541.50	38,541.50	38,541.50				15 Paid up Equ



MSP STEEL & POWER LIMITED

Notes to Statement of Audited Consolidated Financial Results for the quarter and year ended 31st March, 2023

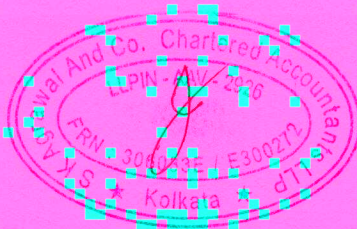
- 1 The above results have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on May 29, 2023.
- 2 These financial results of MSP-Steel & Power Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), 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.
- 3 The Group is majorly in the business of manufacturing steel products and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- 4 The figures for the quarter ended March 31, 2023 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the end of the third quarter of the current and previous financial year respectively.
- 5 The figures of previous period for the quarter and year ended March 31, 2022 have been audited by the predecessor auditor.
- 6 Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever considered necessary.

Place : Kolkata
Date : May 29, 2023



By Order of the Board

Saket Agrawal
Saket Agrawal
Managing Director
(DIN No. 00129209)



MSP STEEL & POWER LIMITED
Consolidated Balance Sheet

(₹ in Lakhs)

Sl. No.	Particulars	As on	As on
		31.03.2023 (Audited)	31.03.2022 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	82,605.12	82,626.23
	(b) Capital Work in Progress	59.18	59.18
	(c) Intangible Assets		
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Pharmacy Information Systems

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အသုံးပြုသူများသည် အသုံးပြုမှုစည်းကမ်းချက်များကို လက်မှတ်ရေးထိုးရန် လိုအပ်ပါသည်။

Figure 1: Schematic representation of the 1000-bp DNA fragment. The top part shows a linear map with restriction sites (E, H, K, P, S, X, Y, Z) and a scale from 0 to 1000 bp. The bottom part shows a gel electrophoresis image with lanes labeled 1 through 10, showing bands of varying sizes corresponding to the restriction sites.

[illegible]

1. **Identify the main topic of the passage.**
 2. **Summarize the main idea in your own words.**
 3. **Identify the supporting details.**
 4. **Explain the author's purpose.**
 5. **Identify the author's tone.**
 6. **Identify the author's bias.**
 7. **Identify the author's point of view.**
 8. **Identify the author's audience.**
 9. **Identify the author's style.**
 10. **Identify the author's language.**

Figure 1. The effect of the concentration of the *Agrobacterium* suspension on the transformation efficiency of *Agrobacterium* strains. The *Agrobacterium* strains were grown in the YEA medium for 24 h at 28 °C. The cell concentration of the strains was adjusted to 1.0 × 10⁸ cells/ml. The cell suspension was mixed with the plant tissue and the transformation efficiency was determined. The results were expressed as the mean ± SD of three independent experiments. The asterisk indicates a significant difference between the two strains (*p* < 0.05).

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11. *Journal of the American Medical Association*, 2000; 283: 2686-2692.

[illegible][illegible]

Figure 1 consists of two parts, (a) and (b), illustrating the experimental design. Part (a) shows a sequence of stimuli: a fixation cross, a target stimulus (a red 'X' on a black background), and a distractor stimulus (a green 'X' on a black background). Part (b) shows a sequence of responses: a fixation cross, a target response (a red 'X' on a black background), and a distractor response (a green 'X' on a black background).

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