



SPS STEELS ROLLING MILLS LTD.

An ISO 9001:2015, 14001:2015, 45001:2018 Certified Organization



May 31, 2025

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700001

Scrip Code- 015077

Sub: Submission of Newspaper Publications

Dear Sir / Madam,

In term of Regulation 30 & 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit copies of the newspaper publications made on May 31, 2025 in 'Financial Express' (English) and in 'AajKaal' (Bengali), with respect to the extracts from the Audited (Standalone and Consolidated) Financial results for the quarter financial year ended March 31, 2025.

This is for your information and record.

Thanking you
Yours faithfully,
For SPS Steels Rolling Mills Limited

DEEPAK KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 00646153



SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
 1, ABDUL HAMID STREET, ONE BIS BUILDING, 4TH FLOOR, ROOM NO. 407, KOLKATA-700069
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ANNEXURE - I
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025 (₹ In Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous year ended
	(31/03/25)	(31/12/24)	(31/03/24)	31/03/25	(31/03/24)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations	1.99	28.75	29.63	91.06	112.87
a) Income from Operation	0.64	-	-	0.64	-
b) Other Operating Income	1.35	28.75	29.63	90.42	112.87
Total Income from Operations (net)	2.63	28.75	29.63	91.70	112.87
2. Expenses	3.01	5.70	3.06	14.65	11.81
a) Employee Benefits Expenses (KMP & Managerial Remuneration)	0.10	-	-	0.10	-
b) Depreciation	6.75	2.19	1.66	16.37	23.59
c) Other Expenses	0.83	-	-	0.83	-
d) Provisions and Contingencies	-	-	-	-	-
Total Expenses	10.69	7.89	4.72	31.95	35.40
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(8.06)	20.86	24.91	59.75	77.47
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4)	(8.06)	20.86	24.91	59.75	77.47
6. Finance Costs	-	-	-	-	-
7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6)	(8.06)	20.86	24.91	59.75	77.47
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from Ordinary activities before tax (7 ± 8)	(8.06)	20.86	24.91	59.75	77.47
10. Tax Expenses	48.22	-	-	48.22	19.58
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(56.28)	20.86	24.91	11.53	57.89
12. Extraordinary items	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ± 12)	(56.28)	20.86	24.91	11.53	57.89
Other Comprehensive Income (OCI)	-	-	-	-	-
A 1) Items that will not be reclassified to Profit or Loss	(76.73)	-	-	(76.73)	-
A 2) Income Tax relating to items that will not be reclassified to profit or loss	19.31	-	-	19.31	-
B 1) Items will be reclassified to Profit or Loss	-	-	-	-	-
B 2) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
14. Total Comprehensive Income & other comprehensive income for the period	(113.70)	-	-	(45.89)	57.89
15. Paid-up equity share capital (Number of Shares) (Face Value Rs. 10/- per share)	101.00	101.00	101.00	101.00	101.00
16. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	238.89	284.78
17. i. Earning Per Share (before extraordinary items) (not annualised)	(0.56)	0.21	0.25	0.11	0.57
a) Basic	(0.56)	0.21	0.25	0.11	0.57
b) Diluted	(0.56)	0.21	0.25	0.11	0.57
ii. Earning Per Share (after extraordinary items) (not annualised)	(0.56)	0.21	0.25	0.11	0.57
a) Basic	(0.56)	0.21	0.25	0.11	0.57
b) Diluted	(0.56)	0.21	0.25	0.11	0.57

ANNEXURE - I
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025 (₹ In Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous year ended
	(31/03/25)	(31/12/24)	(31/03/24)	31/03/25	(31/03/24)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations	16.69	50.50	39.43	141.09	146.87
a) Income from Operation	0.92	0.01	0.12	0.93	0.13
b) Other Operating Income	15.77	50.49	39.31	140.16	146.74
Total Income from Operations (net)	17.61	50.51	39.55	142.02	147.00
2. Expenses	211.01	174.14	-	292.84	-
a) Project Cost	(211.01)	(174.14)	-	(561)	-
b) Change in Inventories	11.92	16.79	8.25	57.92	27.09
c) Employee Benefits Expenses (KMP & Managerial Remuneration)	0.15	2.11	4.86	6.61	8.43
d) Depreciation	21.39	8.65	9.96	312.61	37.66
e) Other Expenses	0.83	-	-	0.83	-
f) Provisions and Contingencies	-	-	-	-	-
Total Expenses	34.29	27.55	23.07	109.56	73.18
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(16.68)	22.96	16.48	32.46	73.82
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4)	(16.68)	22.96	16.48	32.46	73.82
6. Finance Costs	-	-	-	-	-
7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6)	(16.68)	22.96	16.48	32.46	73.82
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from Ordinary activities before tax (7 ± 8)	(16.68)	22.96	16.48	32.46	73.82
10. Tax Expenses	(16.68)	22.96	16.48	47.90	18.71
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(16.68)	22.96	16.48	(15.44)	55.11
12. Extraordinary items	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ± 12)	(16.68)	22.96	16.48	(15.44)	55.11
14. Income attributable to	-	-	-	-	-
- Owners of the company	(12.68)	23.38	-	8.78	-
- Non controlling Interest	(4.00)	(0.42)	-	(2.85)	-
- Preacquisition Profit	-	-	-	(21.37)	-
Other Comprehensive Income (OCI)	-	-	-	-	-
A 1) Items that will not be reclassified to Profit or Loss	(76.73)	-	-	(76.73)	-
A 2) Income Tax relating to items that will not be reclassified to profit or loss	19.31	-	-	19.31	-
B 1) Items will be reclassified to Profit or Loss	-	-	-	-	-
B 2) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
15. Total Comprehensive Income & other comprehensive income for the period	(70.09)	-	-	(48.64)	-
16. Paid-up equity share capital (in Rs.) (Face Value Rs. 10/- per share)	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
17. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	206.01	-	-	206.01	254.64
18. i. Earning Per Share (before extraordinary items) (not annualised)	(0.17)	0.23	0.16	(0.15)	0.55
a) Basic	(0.17)	0.23	0.16	(0.15)	0.55
b) Diluted	(0.17)	0.23	0.16	(0.15)	0.55
ii. Earning Per Share (after extraordinary items) (not annualised)	(0.17)	0.23	0.16	(0.15)	0.55
a) Basic	(0.17)	0.23	0.16	(0.15)	0.55
b) Diluted	(0.17)	0.23	0.16	(0.15)	0.55

a. Company has acquired 76% shares of M/s Radhasree Apartments Private Limited on 11/12/2024

Extract of Audited Consolidated & Standalone Statement of Assets and Liabilities For the quarter & year ended 31st March, 2025 (₹ In Lakh)

	Standalone As at		Consolidated As at	
	31.03.25 (Audited)	31.03.24 (Audited)	31.03.25 (Audited)	31.03.24 (Audited)
A. ASSETS				
Financial Assets				
(a) Cash and Cash Equivalents	58.24	2.95	73.21	12.04
(b) Receivables	-	-	1.48	0.75
(c) Loans	207.22	1,217.63	105.76	1,217.63
(d) Investments	959.94	50.26	825.99	1.67
(e) Other Financial Assets	2.75	21.27	144.21	26.32
(f) Inventories	-	-	1,337.18	-
Total Financial Assets	1,228.15	1,292.11	2,487.82	1,258.41
Non - Financial Assets				
(a) Current tax assets (Net)	8.30	6.29	18.20	6.29
(b) Deferred Tax Assets (Net)	19.31	-	21.97	2.33
(c) Property, Plant and Equipment	0.25	-	17.74	22.36
(d) Goodwill	-	-	19.67	-
Total Non Financial Assets	27.86	6.29	77.57	30.98
TOTAL ASSETS	1,256.01	1,298.40	2,565.39	1,289.39
B. LIABILITIES AND EQUITY				
Financial Liabilities				
(a) Trade payables	0.00	-	35.17	-
(b) Long term Borrowings	-	-	180.94	-
Total Financial Liabilities	0.00	-	216.11	-
Non Financial Liabilities				
(a) Current Tax Liabilities (Net)	-	0.46	0.83	0.46
(b) Provisions	0.83	-	-	-
(c) Deferred Tax Liabilities	6.29	3.15	1,114.55	24.29
(d) Other non-financial liabilities	-	-	-	-
Total Non-financial Liabilities	7.12	3.62	1,115.38	24.75
C. EQUITY				
(a) Equity Share Capital	1,010.00	1,010.00	1,010.00	1,010.00
(b) Other Equity	238.89	284.78	206.01	254.64
(c) Non controlling Interest	-	-	17.89	-
Total Equity	1,248.89	1,294.78	1,233.90	1,264.64
TOTAL LIABILITIES AND EQUITY	1,256.01	1,298.40	2,565.39	1,289.39

STANDLONE & CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025 (₹ In Lakh)

	Standalone-As at		Consolidated-As at	
	31.03.25 (Audited)	31.03.24 (Audited)	31.03.25 (Audited)	31.03.24 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	59.75	77.47	32.46	73.82
Adjustments for:				
Provision for Standard Assets	0.83	0.00	0.83	8.43
Depreciation	(0.10)	0.00	6.61	0.00
Interest Received	(91.67)	-112.87	(85.44)	(112.87)
Interest Paid	-	0.31	21.64	0.31
Goodwill	-	-	19.67	0.00
Items that will not be reclassified into PII	(76.73)	-	(76.73)	0.00
	(167.47)	(112.56)	(113.41)	-
Operating Profit before Working Capital Changes	(107.72)	(35.09)	(80.95)	(30.31)
Adjustments for:				
(Increase)/Decrease in Inventories	-	-	(1337.18)	0.00
(Increase)/Decrease in Trade Receivables	-	-	(0.72)	(0.37)
Decrease/(Increase) in Investment	(909.68)	-	(824.32)	0.00
Decrease/(Increase) in Other Current Assets	(2.01)	-	0.00	0.00
Decrease/(Increase) in Current Tax Assets	-	-	0.00	0.00
Increase/(Decrease) in Short Term Borrowings	-	-	0.00	0.00
Increase/(Decrease) in Long Term Borrowings	-	-	180.94	0.00
Increase/(Decrease) in Payables	0.00	1,618.58	35.17	11.08
Increase/(Decrease) in liabilities	3.15	0	1090.27	0.00
	(908.55)	1.62	(855.84)	-
Cash generated from operations	(1,016.27)	(33.47)	(936.80)	(19.60)
Income Tax paid	48.69	(22.02)	58.17	(22.02)
Net Cash flow from Operating activities	(1,064.96)	(55.49)	(994.97)	(41.61)
B. CASH FLOW FROM INVESTING ACTIVITIES				
(Increase)/Decrease in Investments	1,010.40	(50.09)	1111.87	(49.34)
(Increase)/Decrease in Loan	18.52	(5.79)	(117.89)	(7.87)
Other Financial Assets	91.67	112.87	85.44	112.87
Interest Received	(0.35)	0.00	(1.65)	(12.02)
Property, plant and equipment	-	-	-	-
Net Cash used in Investing activities	1,120.24	56.99	1,077.77	43.64
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Equity Share	-	-	-	0.00
Expense for Increase in Authorised Capital	-	-	-	0.00
Interest Paid	-	(0.31)	(21.64)	(0.31)
Net Cash used in financing activities	-	(0.31)	(21.64)	(0.31)
Net increase in cash & Cash Equivalents	55.28	1.19	61.16	1.72
Opening Cash and Cash equivalents	2.95	1.76	12.04	10.33
Closing Cash and Cash equivalents	58.24	2.95	73.21	12.04
Cash & Cash Equivalents	-	0.00	10.06	7.02
Cash in Hand	58.24	2.95	63.14	5.02
Cash at Bank	-	-	-	-
Cash & Cash equivalents as stated	58.24	2.95	73.21	12.04

For Swati Projects Limited
 Sd/-
 Shreegopal Daga
 Managing Director
 DIN:00397379

ELEGANT SPS STEELS ROLLING MILLS LIMITED

CIN : L51909WB1981PLC034409 | GSTIN : 19AAHCS8719G1ZW | State : West Bengal

EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025 (₹ In Lakhs (except EPS))

Sl. No.	PARTICULARS	Quarter Ended		Year Ended		
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Total Income from operations	61,840.79	43,766.81	56,823.34	1,92,682.87	1,77,110.38
2	Net Profit/ (loss) for the period (before tax and after exceptional items)	1,514.81	14.63	5,003.12	7,864.63	11,498.14
3	Net Profit/ (loss) for the period (before tax and after exceptional items)	1,514.81	14.63	5,003.12	7,864.63	11,498.14
4	Net Profit/ (loss) for the period (after tax and exceptional items)	1,105.60	15.84	4,413.55	7,059.07	10,422.98
5	Total comprehensive income for the period	1,077.37	18.08	4,404.53	7,063.11	10,462.76
6	Paid up Equity Share Capital	8,050.00	8,050.00	8,050.00	8,050.00	8,050.00
7	Other Equity (as shown in the Audited Balance Sheet of Previous					

