



Steel Exchange India Limited

Regd. Office : 303, My Home Laxminivas Apartments, Greenlands, Ameerpet, Hyderabad - 500 016. T.S

Phone: +91-40-23403725, Fax : +91-40-23413267

Corp. Office : Block-A, Green City Towers, Green City, Near Apparel Export Park,
Vadlapudi (Post), Visakhapatnam-530049, Andhra Pradesh

Phone: +91-891-2587175, 2587573, Fax : +91-891-2749215, 2749218

www.seil.co.in

GST NO: 37AABCP9362L1ZV

CIN No. : L74100TG1999PLC031191

E-mail : info@seil.co.in

SEIL/Out-come of Board Meeting/2021-22

14th November, 2021

To
The Manager,
Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Port, Mumabi – 400001

To
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

Scrip Code: 534748

Scrip ID: STEELXIND

Dear Sir,

Sub: Outcome of Board Meeting held on 14th November, 2021 - Reg.

Pursuant to Reg.30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Sunday the 14th day of November, 2021 had inter-alia:

Approved the Un-audited Financial Results for the quarter and half year ended 30th September, 2021.

The Financial Results will be published in the newspapers and the same would be available on the Company's website.

The meeting commenced at 3.45 p.m. and concluded at 5.00 p.m.

You are requested to take the same on record.

For Steel Exchange India Limited

Raveendra Babu M
Company Secretary
M.No: A34409



CC to: The Calcutta Stock Exchange Limited, 7, Lyons, Range, Kolkata - 700001

WORKS

Integrated Steel Plant	: Sreerampuram, L.Kota Mandal, Vizianagaram District-535161. Phone : 08966-267172, Fax : 08966-267218
Power Plant & SMS	: Opp. Mandapalli New Bridge, Kothapeta, East Godavari District-533223. Phone: 08855-244400, Fax : 08855-244406
Re-Rolling Unit	: Plot No : 1, I.D.A. Edulapaka Bonangi, Paravada Mandal, Visakhapatnam-531201. Phone: 08924-247055, Fax: 08924-247685

Part I : Statement of Standalone Un-Audited Results for the half year ended 30th September, 2021

(. In Lakhs except EPS)

Particulars	Quarter ended				Six months ended		Year ended 31.03.2021 (Audited)
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)		
1. Revenue from operations							
Gross sales/Income from operations	20,691.81	26,262.41	21,034.63	46,954.22	30,207.43	89,841.44	
Total revenue from operations	20,691.81	26,262.41	21,034.63	46,954.22	30,207.43	89,841.44	
2. Other Income	1,305.39	51.47	224.06	1,356.86	961.09	2,363.34	
3. Total Income [1+2]	21,997.20	26,313.88	21,259.30	48,311.08	31,168.51	92,204.78	
4. Expenses							
(a) Raw materials consumed	16,879.23	14,081.63	12,541.08	30,960.86	19,276.00	57,221.37	
(b) Purchases of finished, semi-finished steel & other products	1,521.05	5,137.09	3,752.86	6,658.15	4,053.00	14,192.26	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(29.58)	1,517.19	539.66	1,487.61	745.39	(939.76)	
(d) Employee benefits expense	762.65	680.17	630.44	1,442.82	1,217.59	2,592.19	
(e) Finance costs	1,737.72	1,703.00	34.38	3,440.72	36.83	2,624.21	
(f) Depreciation and amortisation expense	590.75	584.30	623.57	1,175.05	1,248.48	2,469.85	
(g) Impairment allowance for doubtful debts and other receivables	71.41	51.64	579.49	123.05	338.64	(1,231.92)	
(h) Other expenses	2,048.54	1,760.99	787.12	3,809.53	2,400.29	6,399.32	
Total Expenses [(4a) to (4h)]	23,581.78	25,516.01	19,488.59	49,097.79	29,316.22	83,327.51	
5. Profit / (Loss) before exceptional items and tax (3-4)	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	8,877.27	
6. Exceptional items	-	-	-	-	-	5,386.01	
7. Profit / (Loss) before tax (5-6)	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	14,263.28	
8. Tax expense							
(a) Current Tax	-	-	-	-	-	-	
(b) Deferred Tax	-	-	-	-	-	265.31	
Total tax expense [(8a)+(b)]	-	-	-	-	-	265.31	
9. Net Profit / (Loss) for the period (7-8)	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	13,997.97	
10. Other comprehensive income							
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	18.08	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.64)	
Total other comprehensive income	-	-	-	-	-	12.44	
11. Total Comprehensive Income for the period (9+10)	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	14,010.41	
12 Paid-up equity share capital [Face Value per share: .10/-]	8,808.12	8,808.12	7,598.48	8,808.12	7,598.48	8,038.89	
13. Other Equity excluding revaluation reserves	-	-	-	-	-	99.92	
14. Earnings per share (EPS) after exceptional items (of .10/- each)							
(a) Basic (in .)	(1.95)	1.02	2.33	(0.97)	2.44	18.27	
(b) Diluted (in .)	(1.95)	1.02	2.33	(0.97)	2.44	18.27	
Earnings per share (EPS) before exceptional items (of .10/- each)							
(a) Basic (in .)	(1.95)	1.02	2.33	(0.97)	2.44	11.58	
(b) Diluted (in .)	(1.95)	1.02	2.33	(0.97)	2.44	11.58	
* See accompanying note to the Financial Results	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)		

* See accompanying note to the Financial Results



SEGMENT REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

(. In Lakhs)

Particulars	Quarter ended			Six months ended		Year ended (Audited)
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	
1.Revenue by Business Segment:						
Steel	21,627.74	26,110.24	22,585.82	47,737.98	32,666.38	94,450.75
Power	864.62	476.35	8.05	1,340.97	11.02	1,029.88
Total:	22,492.36	26,586.59	22,593.87	49,078.95	32,677.40	95,480.63
Less: Inter segment revenue	1,800.55	324.17	1,559.24	2,124.72	2,469.97	5,639.19
Total income from operations	20,691.81	26,262.41	21,034.63	46,954.22	30,207.43	89,841.44
2.Segment results (Profit)/Loss (-) before finance cost, exceptional items and tax :						
Steel	440.12	3,043.98	2,352.02	3,484.10	2,793.90	12,867.34
Power	(286.98)	(543.11)	(546.93)	(830.09)	(904.77)	(1,365.86)
Segment results (Profit)/Loss (-) before finance cost, exceptional items and tax :	153.14	2,500.87	1,805.09	2,654.01	1,889.13	11,501.48
Less: Finance cost	1,737.72	1,703.00	34.38	3,440.72	36.83	2,624.21
Profit/(Loss) before exceptional items & tax	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	8,877.27
Add: Exceptional items	-	-	-	-	-	5,386.01
Profit/(Loss) before tax	(1,584.58)	797.87	1,770.71	(786.71)	1,852.30	14,263.28
3.Segment Assets						
Steel Business	69,297.38	75,949.87	1,11,200.60	69,297.38	1,11,200.60	74,309.55
Power Business	24,235.03	24,364.93	23,785.53	24,235.03	23,785.53	24,601.63
Total:	93,532.40	1,00,314.80	1,34,986.14	93,532.40	1,34,986.14	98,911.18
4.Segment Liabilities						
Steel Business	10,839.96	14,308.51	87,289.69	10,839.96	87,289.69	19,600.56
Power Business	6,463.94	8,193.26	17,073.49	6,463.94	17,073.49	2,612.82
Total:	17,303.90	22,501.76	1,04,363.17	17,303.90	1,04,363.17	22,213.38

Note:

- The above financial results for the quarter ended 30th Sep, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors as its meeting held on 14.11.2021 and a limited review of the same was carried out by the Statutory Auditors of the Company.
- Considering the requirements under Indian Accounting Standard (Ind AS) 108 on "Operating Segments", the Company has identified sale of Steel and Power as primary business segments and accordingly the disclosures have been made. As per this standard the Company has reported segment information as described below: (a) The steel segment includes production and marketing operations of Sponge iron, Billets & Rebars (TM).
(b) The power segment includes generation and marketing operations of Thermal and Gas based power.
- Other income includes interest, lease rentals received and miscellaneous income.
- Previous period/quarter figures have been re arranged/ regrouped where ever considered necessary.

Place: Visakhapatnam
Date : 14.11.2021

For and on behalf of the Board
B. Satish Kumar
Chairman-cum-Managing Director
Dtn: 00163676



Standalone Cash Flow Statement for the Six months ended 30.09.2021

Particulars	Period ended 30.09.2021 (Unaudited)	Year ended 31.03.2021 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before tax after exceptional itmes as per the statement of profit and loss for the year	(786.71)	14,263.28
Adjustment for non cash/ non operational expenses:		
a) Depreciation and impairment of property,plant and equipment	1,175.05	2,469.85
b) Bad debts written off	-	986.52
c) Advances written off	-	815.75
d) Depletion/Erosion of Inventory	-	39,780.28
e) Gain on extinguishment of liability on account of One Time Settlement (OTS)	-	(46,968.55)
f) Finance costs recognised in profit or loss	3,440.72	2,624.21
g) Loss/ (gain) on disposal of property,plant and equipment	(1,321.25)	(1,235.36)
Operating profit before working capital changes	2,507.80	12,735.97
Adjustments for working capital changes:		
a) Decrease/(Increase) in Trade Receivables	1,612.27	(2,691.83)
b) Decrease/(Increase) in Inventories	1,918.87	(1,442.05)
c) (Increase)/Decrease in Other non Current Assets	94.58	(1,142.22)
d) (Increase)/Decrease in Other Financial Assets	(551.11)	(679.48)
e) (Increase)/Decrease in Other Current Assets	(44.73)	45.16
f) (Increase)/Decrease in Deferred revenue	(14.01)	(1,778.54)
g) Increase/ (Decrease) in Trade Payables	(1,261.34)	(1,406.81)
h) Increase/ (Decrease) in Other financial liabilities	(258.32)	(97.58)
i) Increase/ (Decrease) in Other current liabilities	(888.60)	4,392.32
j) Increase/ (Decrease) in Other non current liabilities	-	(4.07)
Cash generated from operations	3,115.43	7,930.89
Less: Income taxes paid	-	0.76
Net Cash Flow from operating activities	3,115.43	7,930.13
B CASH FLOW FROM INVESTING ACTIVITIES:		
a) Payments for property, plant and equipment	(136.77)	(189.41)
b) Proceeds from disposal of property, plant and equipment	1,658.41	1,679.15
c) (Increase)/Decrease in Capital Work in Progress	(51.21)	(202.66)
Net Cash Flow from investing activities	1,470.44	1,287.08
C CASH FLOW FROM FINANCING ACTIVITIES:		
a) Proceeds from Issue of Non Convertible Debentures	1,159.17	37,599.19
b) Repayment of borrowings	(2,501.23)	(51,458.36)
c) Increase/(Decrease) in Unsecured Loans	(2,551.97)	3,200.00
d) Payment of Finance costs	(3,440.72)	(2,624.50)
e) Proceeds from Issue of Equity Shares	769.23	440.41
f) Proceeds from Security Premium Reserve	2,230.77	1,277.18
Net Cash Flow from financing activities	(4,334.76)	(11,566.08)
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	251.11	(2,348.87)
Cash and cash equivalents at the beginning of the year	207.04	2,555.91
Cash and cash equivalents at the end of the year	458.15	207.04

For and on Behalf of Board

B. Satish Kumar
Chairman-cum-Managing Director
Din:00163576

Place: Visakhapatnam
Date : 14.11.2021



Standalone Cash Flow Statement for the Six months ended 30.09.2021

Particulars	Period ended 30.09.2021 (Unaudited)	Year ended 31.03.2021 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before tax after exceptional itmes as per the statement of profit and loss for the year	(786.71)	14,263.28
Adjustment for non cash/ non operational expenses:		
a) Depreciation and impairment of property,plant and equipment	1,175.05	2,469.85
b) Bad debts written off	-	986.52
c) Advances written off	-	815.75
d) Depletion/Erosion of Inventory	-	39,780.28
e) Gain on extinguishment of liability on account of One Time Settlement (OTS)	-	(46,968.55)
f) Finance costs recognised in profit or loss	3,440.72	2,624.21
g) Loss/ (gain) on disposal of property,plant and equipment	(1,321.25)	(1,235.36)
Operating profit before working capital changes	2,507.80	12,735.97
Adjustments for working capital changes:		
a) Decrease/(Increase) in Trade Receivables	1,612.27	(2,691.83)
b) Decrease/(Increase) in Inventories	1,918.87	(1,442.05)
c)(Increase)/Decrease in Other non Current Assets	94.58	(1,142.22)
d)(Increase)/Decrease in Other Financial Assets	(551.11)	(679.48)
e)(Increase)/Decrease in Other Current Assets	(44.73)	45.16
f)(Increase)/Decrease in Deferred revenue	(14.01)	(1,778.54)
g) Increase/ (Decrease) in Trade Payables	(1,261.34)	(1,406.81)
h) Increase/ (Decrease) in Other financial liabilities	(258.32)	(97.58)
i) Increase/ (Decrease) in Other current liabilities	(888.60)	4,392.32
j) Increase/ (Decrease) in Other non current liabilities	-	(4.07)
Cash generated from operations	3,115.43	7,930.89
Less: Income taxes paid	-	0.76
Net Cash Flow from operating activities	3,115.43	7,930.13
B CASH FLOW FROM INVESTING ACTIVITIES:		
a) Payments for property, plant and equipment	(136.77)	(189.41)
b) Proceeds from disposal of property, plant and equipment	1,658.41	1,679.15
c) (Increase)/Decrease in Capital Work in Progress	(51.21)	(202.66)
Net Cash Flow from investing activities	1,470.44	1,287.08
C CASH FLOW FROM FINANCING ACTIVITIES:		
a) Proceeds from Issue of Non Convertible Debentures	1,159.17	37,599.19
b) Repayment of borrowings	(2,501.23)	(51,458.36)
c) Increase/(Decrease) in Unsecured Loans	(2,551.97)	3,200.00
d) Payment of Finance costs	(3,440.72)	(2,624.50)
e) Proceeds from Issue of Equity Shares	769.23	440.41
f) Proceeds from Security Premium Reserve	2,230.77	1,277.18
Net Cash Flow from financing activities	(4,334.76)	(11,566.08)
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	251.11	(2,348.87)
Cash and cash equivalents at the beginning of the year	207.04	2,555.91
Cash and cash equivalents at the end of the year	458.15	207.04

For and on Behalf of Board



B. Satish Kumar
Chairman-cum-Managing Director
Din:00168676

Place: Visakhapatnam
Date : 14.11.2021

Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended as at and for the half year ended September 30, 2021.

Sl. No.	Particulars	Quarter ended			Six months ended			Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)	
1	Debt Equity Ratio (Total Borrowings / Total Equity)	1.28	1.21	5.13	1.28	5.13	1.45	
2	Debt Service Coverage Ratio (Profit before tax, Exceptional items, Depreciation, Finance charges / (Finance Chares + Long Term Borrowings scheduled principal repayments (excluding prepayments/refinancing) during the period)	Nil**	1.81	Nil *	0.54	Nil *	3.14	
3	Interest Service Coverage Ratio (Profit before tax, Exceptional items, Depreciation, Finance	Nil**	1.81	Nil *	0.75	Nil*	3.95	
4	Current Ratio (Current Assets/ Current Liabilities)	1.62	1.53	0.64	1.62	0.64	1.46	
5	Long Term debt to working capital (Non-current borrowings + Current maturities of long term borrowings/ Current Assets - (Current Liabilities - Current maturities of long term borrowings)	3.73	2.87	1.94	3.73	1.94	3.65	
6	Bad debts to Accounts receivable ratio (Bad debts/Trade Receivables)	-	-	-	-	-	-	
7	Current Liability Ratio (Current Liabilities /Total Liabilities)	0.19	0.22	1.17	0.19	1.17	0.51	
8	Total debts to Total Assets (Total borrowings / Total Assets)	0.43	0.41	0.66	0.43	0.66	0.44	
9	Debtors Turnover (no. of days) (Gross Sales / Average Trade Receivables * No. of days)	102	92	43	37	37	19	
10	Inventory Turnover (no. of days)	68	75	58	32	52	20	



	(Average inventory / (cost of materials consumed + Purchase of stock-in-trade+ Changes in inventories + Stores and Spares & Consumables consumed + Repairs & Maintenance + Labour charges) * No. of days)						
11	Operating EBITDA Margin (%) (Profit before depreciation, Interest, Tax and exceptional items / Revenue from operations)	Nil**	12%	9%	6%	8%	12%
12	Net Profit Margin (%) ((Net Profit for the period/year) / Revenue from Operations))	Nil**	3%	8%	Nil**	6%	16%
13	Paid Up Equity Share Capital (face value of Rs.10 per share)	8,808.12	8,808.12	7,598.48	8,808.12	7,598.48	8,038.89
14	Other Equity excluding Revaluation Reserves	1,543.98	3,128.56	(13,334.61)	1,543.98	(13,334.61)	99.92
15	Capital Redemption Reserve	55.04	55.04	55.04	55.04	55.04	55.04
16	Networth (As per Companies Act 2013)	31,166.33	34,040.69	17,402.34	31,166.33	17,402.34	30,242.82
17	Securities Premium	12,486.19	12,486.19	8,978.24	12,486.19	8,978.24	8,978.24

* The banks were not charged the interest due to the company has been categorized as NPA.

** These ratios indicates negative.

18 Asset Coverage Ratio (in times)

(Asset Coverage Ratio: Specific assets given as security for NCDs / Secured borrowings for those specific assets)

Particulars	Outstanding as on	30.09.2021	31.03.2021
21.5% Non-Convertible Debentures of Rs.382 Crores	36,258.36	1.91	1.81

For and on behalf of the Board

B. Satish Kumar

Chairman-cum-Managing Director

Dir: 00163676



Place: Visakhapatnam
Date : 14.11.2021



Independent Auditor's Review Report on the Quarterly and Year to date Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI(Listing Obligation and Disclosure Requirements)Regulation,2015,as amended

**Review Report to
The Board of Directors,
STEEL EXCHANGE INDIA LIMITED**

- a) We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. STEEL EXCHANGE INDIA LIMITED** ("the company") for the quarter ended **30th September, 2021** and Year to date from April 1,2021 to September 30,2021 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended(the "Listing Regulations")
- b) The statement, which is the responsibility of the Company's Management and approved by the Board of Directors ,has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- d) Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhavani & Co.

Chartered Accountants

Firm Registration No: 012139S

KAVITHA
PADMINI
SIRIGINA

Digitally signed by
KAVITHA PADMINI
SIRIGINA

CA S Kavitha Padmini

Partner

Membership no: 229966

UDIN: **21229966AAAAEY4686**

Place : Hyderabad

Date : 14/11/2021



Steel Exchange India Limited

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GST NO: 37AABCP9362L1ZV

CIN No. : L74100TG1999PLC031191

E-mail : info@seil.co.in

To
The Manager,
Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Port, Mumabi – 400001

To
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

Dear Sirs,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

DECLARATION FOR UN MODIFIED OPINION

I, B. Satish Kumar, Chairman and Managing Director of Steel Exchange India Limited, on behalf of the Company, hereby declare that the Company is submitting the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2021 along with Limited Review Report with un modified Opinion.

The declaration is given along with Unaudited Financial Results, pursuant to Reg. 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Kindly take this declaration on your record.

Thanking you

Yours faithfully,

For **Steel Exchange India Limited**


B. Satish Kumar
Managing Director
Din: 00163676



Place: Visakhapatnam
Date: 14.11.2021

WORKS

Integrated Steel Plant	: Sreerampuram, L.Kota Mandal, Vizianagaram District-535161. Phone : 08966-267172, Fax : 08966-267218
Power Plant & SMS	: Opp. Mandapalli New Bridge, Kothapeta, East Godavari District-533223. Phone: 08855-244400, Fax : 08855-244406
Re-Rolling Unit	: Plot No : 1, I.D.A. Edulapaka Bonangi, Paravada Mandal, Visakhapatnam-531201. Phone: 08924-247055, Fax: 08924-247685