

Date: February 01, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai 400 051 Symbol: FIVESTAR **BSE Limited** Listing department, First floor, PJ Towers, Dalal Street, Fort Mumbai 400 001 Scrip code: 543663

Dear Sir/Madam,

Sub: Newspaper Publication –Unaudited financial Results for the quarter and nine months ended December 31, 2024, of Five-Star Business Finance Limited

In terms of the provisions of Regulation 47 and 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, please find enclosed the newspaper clippings of the unaudited financial results of the Company for the quarter and nine months ended December 31, 2024, published in English newspaper -Financial Express on February 01, 2025, and Regional (Tamil) newspaper - Makkal Kural on February 01, 2025.

This information is also available on the Company's website at https://fivestargroup.in/investors/

Please take the same on record.

Thanking You,

For Five-Star Business Finance Limited

Shalini Baskaran Company Secretary & Compliance Officer

Five-Star Business Finance Limited

Registered Office : New No. 27, Old No. 4, Taylor's Road, Kilpauk, Chennai - 600 010. Phone : 044 - 4610 6200, e-mail : info@fivestargroup.in, Website : www.fivestargroup.in CIN : L65991TN1984PLC010844 of the city where it is presently located and

For BCPL Railway Infrastructure Limited

Sd

Devshree Sinha

Company Secretar

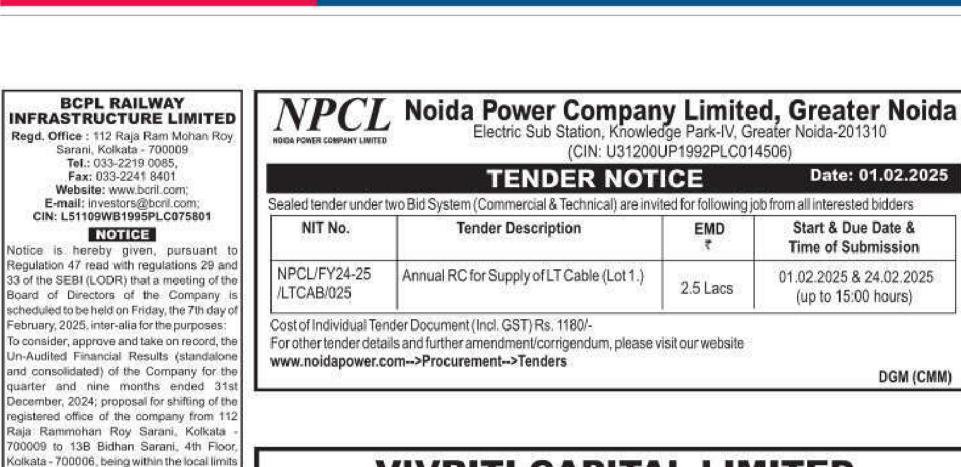
other business discussions.

Place : Kolkata

Date : 30-01-2025

FINANCIAL EXPRESS

/INITS In Indian)



VIVRITI CAPITAL LIMITED

(CIN: U31200UP1992PLC014506)

EMD

2.5 Lacs

Date: 01.02.2025

DGM (CMM)

Start & Due Date &

Time of Submission

01.02.2025 & 24.02.2025

(up to 15:00 hours)

(formerly known as Vivriti Capital Private Limited)

CIN-U65929TN2017PLC117196

Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 2nd Floor, Block -1, Annasalai, Chennai - 600002 Unaudited Standalone Financial Results for the guarter ended 31 December 2024

> [Regulation 52 (8), read with Regulation 52 (4), of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

	(Listing Obligations and Disclosure Requirements) Regulations, 2015] (₹ in Lakhs)					Outstanding Redeemable Preference Shares		s (1993).		
SI	Particulars	Quarter ended	Quarter ended	Year ending	and the first of a	Debt Equity Ratio	1,57	1.24	1.57	1.24
No		December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)	13	Earnings Per Share (of Rs. 2/- each) 1. Basic (Not annualised for the quarter and six months)	3.82	3.16	10.90	8.98
1	Total Income from Operations	33,454.58	26,622.53	102,396.88	11 <u>11</u>	2. Diluted (Not annualised for the quarter and six months)	3.81	3.15	10.89	8.94
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	6,518.25	5,578.38	25,535.50	the second secon	s: The above statement of unaudited consolidated results has been reviewed by the Audit Comm The financial statements have been prepared in accordance with the Ind AS notified under the	A contract of the second se			
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	6,518.25	5,578.38	25,535.50	2.	STATEMENT OF UNAUDITED STANDALON				
g 4 fy 5	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	4,876.02	4,112.94	19,125.95		QUARTER & NINE MONTHS END				
5	Total Comprehensive Income for the period Comprising Profit / (Loss) for the period (after tax) and Other	1000.00	1 001 00	10 000 00					Standalone	
n It 6	Comprehensive Income (after tax) Paid up Equity Share Capital	4,902,96	4,231.36	19,639.33 1,766.21	S. No.	Particulars	Quarte	er ended	Nine mo	nths ended
0			1,751,58	Contraction of the local distance of the loc	NO.		31.12.2024	31.12.2023	31.12.2024	31.12.2023
1	Reserves (excluding Revaluation Reserve) Securities Premium Account	65,052.97 131,882.64	39,481.79 131,336.90	47,103.12	1	Total Income from Operations	32,907,15	27,640.15	94,167.17	79,950.56
0	Net worth	207,830,23	181,664.29	131,429,10	2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	17,996.40	15,541.17	51,761.28	45,736.79
10	Paid up Debt Capital / Outstanding Debt	716,657.07	581,620,12	703,203.76	3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary item	s) 17,996.40	15,541.17	51,761.28	45,736.79
10	Outstanding Optionally convertible redeemable	110,001.01	-301,020,12	105,205.10	4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	14,175.20	12,078.59	40,580,88	35,837.97
	preference shares				5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14,176.17	12,075.75	40,585.06	35,829.45
-	Debt Equity Ratio	3.31	3.00	3.48	6	Paid up Equity Share Capital	9,996.28	9,973.73	9,996.28	9,973.73
13	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -	Not Annualised	Not Annualised	Annualised	7	Reserves (excluding Revaluation Reserve)	350,996,79	328,362.52	350,996.79	ELECTRON CONTRACTOR
	1. Basic:	5.08	4,32	20.10	8	Securities Premium Account	176,563.30	174,949.41	176,563.30	174,949.41
	2. Diluted:	5.02	4.22	19.71		Net worth	360,993.07	338,336.25	360,993.07	338,336.25
14	Capital Redemption Reserve	Nil	Nil	Nil	10	Paid up Debt Capital / Outstanding Debt	485,402.97	371,773.75	485,402.97	371,773.75
	Debenture Redemption Reserve	Nil	Nil	Nil	11	Outstanding Redeemable Preference Shares-	4.24		1.21	
-	Debt Service Coverage Ratio	NA	NA	NA	in the second seco	Debt Equity Ratio Earnings Per Share (of Rs. 2/- each)-	1.34	1.10	1.34	1.10
17 Not	Interest Service Coverage Ratio	NA	NA	NA	13	2. Diluted (Not annualised for the quarter and six months) 2. Diluted (Not annualised for the quarter and six months)	2.84 2.84	2.42 2.41	8.13 8.12	7.19
y a) T ti S a b) F	The above is an extract of the detailed format of the quarterly fi he SEBI (Listing Obligations and Disclosure Requirements) I available on the Website of the Stock Exchange (BSE:www.bs/ For the items referred in Regulation 52 (4) of the SEBI (Lis he pertinent disclosures have been made to the Stock Exchan	Regulations, 2015. The fu eindia.com) and Compan- ting Obligations and Dis- ge (BSE) and can be acce	III format of the quarterly /'s website (www.vivritica closure Requirements) f issed on the URL (www.b For Viv For Viv dy known as Vivriti Capi	financial results is pital.com). Regulations, 2015, seindia.com). riti Capital Limited	r t s f 2. 1		onths ended Dece Jan 31, 2025 and Jock Exchanges un s amended. The ia.com), BSE	mber 31, 2024 subjected to a li der Regulation full format o imited (www.	which had beer imited review by 33 and 52 of the f the aforesaid bseindia.com)	



Aptus Value Housing Finance India Ltd.

(CIN: L65922TN2009PLC073881)

Registered Office and Corporate Office : 8B, 8th Floor, Doshi Towers, 205, Poonamallee High Road, Kilpauk, Chennai - 600 010. Tel: +91 44 4565 0000

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE **QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024**

				Consolidated	ľ.	r line			
S. No.	Particulars	Quarte	r ended	Nine mon	ths ended	Year ended			
140.		31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024			
1	Total Income from Operations	45,004.51	35,142.02	126,637.18	99,063.35	136,517.81			
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	24,553.26	20,514.23	70,387.80	57,812.84	79,315.57			
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	24,553,26	20,514.23	70,387.80	57,812.84	79,315.57			
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	19,050.49	15,758.71	54,422.08	44,786.33	61,189.56			
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	19,051,46	15,755.87	54,426.26	44,777.81	61,195.80			
6	Paid up Equity Share Capital	9,996.28	9,978.48	9,996.28	9,978.48	9,978,48			
7	Reserves (excluding Revaluation Reserve)	400,835.10	360,180.37	400,835.10	360,180.37	366,813.90			
8	Securities Premium Account	176,563.30	174,949.41	176,563,30	174,949,41	175,218.56			
9	Net worth	410,831.38	370,158.85	410,831.38	370,158.85	376,792.38			
10	Paid up Debt Capital / Outstanding Debt	643,498.23	460,355.05	643,498.23	460,355.05	518,499.52			
11	Outstanding Redeemable Preference Shares	*		(in 1997) (in 1997)		100			
12	Debt Equity Ratio	1,57	1.24	1.57	1.24	1,38			
13	Earnings Per Share (of Rs. 2/- each) 1. Basic (Not annualised for the quarter and six months) 2. Diluted (Not annualised for the quarter and six months)	3.82 3.81	3.16 3.15	- 10.90 10.89	- 8.98 8.94	- 12.27 12.21			

rs on Jan 31, 2025

amended.

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visit us at www.aptusindia.com

(Rs. in lakhs)

its contents. The Indian	Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	4,902.96	4,231.36	19,639.33					Standalone		
Express (P) Limited cannot	6 Paid up Equity Share Capital	1,800.59	1,751.58	1,766.21	S. No	Particulars	Quarte	er ended	Nine mor	nths ended	Year ended
	7 Reserves (excluding Revaluation Reserve)	65.052.97	39.481.79	47,103.12	NO			31.12.2023	31.12.2024	31.12.2023	31.03.2024
be held responsible for such	8 Securities Premium Account	131,882.64	131,336.90	131,429,10	1	Total Income from Operations	32,907.15	27,640.15	94,167.17	79,950.56	108,783.16
contents, nor for any loss or	9 Net worth	207,830,23	181,664.29	189,392.45	2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	17,996.40	15,541.17	51,761.28	45,736.79	61,672.48
	10 Paid up Debt Capital / Outstanding Debt	716,657.07	581,620.12	703,203.76	3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	17,996.40	15,541.17	51,761.28	45,736.79	61,672,48
damage incurred as a result of transactions with companies,	11 Outstanding Optionally convertible redeemable preference shares		8.5	-	4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items) Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14,175.20	12,078.59	40,580,88	35,837.97 35,829.45	48,061.84 48,068.26
associations or individuals	12 Debt Equity Ratio	3,31	3.00	3,48	6		9,996.28	9,973.73	9,996.28	9,973.73	9,978.48
	13 Earnings Per Share (of Rs.10/- each)	Not Annualised	Not Annualised	Annualised	7	Reserves (excluding Revaluation Reserve)	350,996.79	328,362.52	350,996.79	328,362.52	330,816.87
advertising in its newspapers	(for continuing and discontinued operations) - 1. Basic:	5.08	4.32	20.10	8	Securities Premium Account	176,563.30	174,949.41	176,563.30	174,949.41	175,218.56
or Publications. We therefore	2. Diluted:	5.02	4.22	19.71	.9		360,993.07	338,336.25	360,993.07	338,336.25	340,795.35
	14 Capital Redemption Reserve	Nil	Nil	Nil	10		485,402.97	371,773.75	485,402.97	371,773.75	397,804.49
recommend that readers	15 Debenture Redemption Reserve	Nil	Nil	Nil	11	Outstanding Redeemable Preference Shares-					
make necessary inquiries	16 Debt Service Coverage Ratio	NA	NA	NA	and the second se	Debt Equity Ratio	1.34	1.10	1.34	1.10	1.17
before sending any monies	17 Interest Service Coverage Ratio	NA	NA	NA	13	Earnings Per Share (of Rs. 2/- each)- 1. Basic (Not annualised for the quarter and six months) 2. Diluted (Not annualised for the quarter and six months)	2.84 2.84	2.42 2.41	8.13 8.12	7.19 7.15	9.64 9.59
or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.	 a) The above is an extract of the detailed format of the quarterly fir the SEBI (Listing Obligations and Disclosure Requirements) F available on the Website of the Stock Exchange (BSE;www.bse b) For the items referred in Regulation 52 (4) of the SEBI (List the pertinent disclosures have been made to the Stock Exchange Place : Chennal Date : 30 January, 2025 	Regulations, 2015. The fu india.com) and Company ing Obligations and Disc ge (BSE) and can be acce	ull format of the quarterly y's website (www.vivritic closure Requirements) assed on the URL (www.t	y financial results is apital.com). Regulations, 2015, bseindia.com). vriti Capital Limited	2.	The above is an extract of the detailed format of financial results filed for the quarter & nine mor reviewed by the Audit committee on Jan 30, 2025 and approved by the Board of directors on Ja the Statutory auditors for the quarter & nine months ended Dec 31, 2024 and filed with the Stoci SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015, as financial results is available on the website of the Company (www.aptusindia and National Stock Exchange of India Limited (www.nseindia.com). The financial statements have been prepared in accordance with the Ind AS notified under to Rules, 2015 as amended. Amounts for the comparative periods presented have been reclassified / regrouped, wherever n	n 31, 2025 and Exchanges un amended. The .com), BSE 1 he Companies	subjected to a li der Regulation : full format of limited (www.	imited review by 33 and 52 of the f the aforesaid bseindia.com), ting Standards) On beh	alf of the Boar M Ananda	an
					254000	ce : Chennai				Executive Cha	lirman



Business Finance Limited

FIVE-STAR BUSINESS FINANCE LIMITED

Date : January 31, 2025

CIN: L65991TN1984PLC010844 | Registered Office : New No. 27, Old No.4, Taylor's Road, Kilpauk, Chennai - 600 010.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Quarter ended Quarter ended Nine months ended Nine months ended Year ended December 31, S. December 31, December 31, 2024 December 31, 2023 March 31, 2024 **Particulars** No 2024 2023 Unaudited Unaudited Unaudited Unaudited Audited **Total Revenue from Operations** 56,737.06 2,09,556.82 72,737.51 1,56,655.78 2,18,284.73 1 Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) 36,512.67 28,990.50 1,05,952.22 80,274.89 1,11,593.58 2 Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) 36,512.67 28,990.50 1,05,952.22 80,274.89 1,11,593.58 3 Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) 27,385.90 21,675.71 79,336.60 59,985.52 83,591.63 4 Total Comprehensive Income for the period [comprising profit /loss for the period (after tax) 5 79,199.52 27,256.27 21,615.09 59,818.73 83,414.78 and other comprehensive income/(loss) (after tax)] 2,934.27 Paid-up equity share capital 2,934.27 2,922.25 2,922.25 2,924.49 6 Reserves (excluding Revaluation Reserve) 4,92,699,19 5,98,777.54 4,92,699.19 5,98,777.54 5,16,690.98 2,33,561.26 2,36,650.39 2,33,561.26 2,34,158.90 Securities Premium 2,36,650.39 8 Net worth 6,01,711.81 4,95,621.44 6,01,711.81 4,95,621.44 5,19,615.47 9

Amount in Lakhs

DIN 00033633

10	Outstanding Debt	7,36,245.14	5,79,111.50	7,36,245.14	5,79,111.50	6,31,584.51
11	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
12	Debt Equity Ratio	1.22	1.17	1.22	1.17	1.22
13	Earnings per Share of Rs.1 each	Not annualised	Not annualised	Not Annualised	Not annualised	Annualised
	- Basic	9.36	7.42	27.12	20.57	28.64
	- Diluted	9.35	7.37	26.95	20.38	28.39
14	Net Profit Margin (%) (Profit after tax for the period/ Total Income)	37.46%	38.03%	37.67%	38.06%	38.08%
15	Total Debt to Total Assets (Debt Securities and Borrowings (other than debt securities)/ Total Assets)	0.54	0.53	0.54	0.53	0.54

Notes:

- 1 The above is an extract of the detailed unaudited financial results for the quarter and nine months ended December 31, 2024 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- The full format of the aforesaid financial results are available on the website of the Company (www.fivestargroup.in), BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com).
- There is no impact on net profit/loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies for the quarter and nine months ended December 31, 2024.
- 4 The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

For and on behalf of the Board of Directors

Lakshmipathy Deenadayalan **Chairman & Managing Director**

CONCEPT

SMALL BUSINESSES ARE THE LIGHT THAT MAKES INDIA'S FUTURE BRIGHT



Place: Chennai

Date: January 31, 2025







'பென்டனைல்' வலி நிவாரண மருந்து அனுப்பியதால் கனடா, மெக்சிகோவுக்கு 25% வரி; சீனாவுக்கு 10% வரி விதிப்பு: இன்று முதல் அமல் அமெரிக்க அதிபர் டிரம்ப் அதிரடி அறிவிப்பு

மெக்சிகோ மற்றும் கனடா நாடுகள் மீது 25 சதவீதம் அளவுக்கு வரி விதிக்கப்பட உள்ளது. சீனா மீது 10 சதவீத வரி விதிக்கப்படும் என அமெரிக்க வெள்ளை மாளிகை தெரிவித்துள்ளது.

நவம்பரில் நடந்து முடிந்த தேர்தலில் வரும் என தகவல் தெரிவிக்கின்றது. வெற்றி பெற்று டொனால்டு டிரம்ப் ந் தேதி நடந்த பதவியேற்பு விழாவில் புதிய பிறப்பித்து வருகிறார்.

இந்நிலையில், அமெரிக்காவில் அமெரிக்காவுக்குள் சட்டவிரோத வகையில் பென்டனைல் வகையில் எனப்படும் மருந்து பொருள் அனுப்பியதற்காக டிரம்ப் இந்த வரி விநியோகிக்கப்பட்டு உள்ளது என விதிப்பை கொண்டு வந்துள்ளார். குற்றச்சாட்டு எழுந்துள்ளது. இந்த இதனால், பென்டனைல் என்ற மருந்து பொருள் ഖരി பயன்படுத்தப்பட்டு வந்துள்ளது. இன்று முதல் அமலுக்கு வரும். கோடிக்கணக்கான **கனடா பதிலடி** இதனால், அமெரிக்க மக்கள் கொல்லப்பட்டு உள்ளனர் என்றும் குற்றச்சாட்டு எழுந்தது. இதனை தொடர்ந்து, இந்த

வாஷிங்டன் டி.சி., பென்டனைலை விநியோகித்ததற்காக ட்ரூடோ கூறியதாவது: கனடா, மெக்சிகோ மற்றும் சீனா ஆகிய நாடுகளுக்கு வரிகளை விதிப்பது என உறவுகள் புதிதாக அமெரிக்க ஜனாதிபதியாக கூட்டத்துக்கு தேர்ந்தெடுக்கப்பட்ட ்டொனால்டு ட்ரூடோ, "இந்த வரி விதிப்புகளைத் டிரம்ப் தலைமையிலான அரசு முடிவு தடுக்க உழைத்து வருகிறோம். செய்தது. அமெரிக்காவின் இந்த வரி அமெரிக்காவில் கடந்த ஆண்டு விதிப்பு இன்று முதல் அமலுக்கு அமெரிக்கா முன்னெடுக்குமானால் இதுபற்றி வெள்ளை மாளிகையின் வலுவான, உடனடியான பதிலடி ஜனாதிபதியானார். கடந்த ஜனவரி 20 ஊடக செயலாளர் கரோலின் லீவிட் கொடுக்க தயாராக உள்ளோம். இந்த செய்தியாளர்களிடம் கூறும்போது, வரி ஜனாதிபதியாக ்டிரம்ப் மெக்சிகோ மற்றும் கனடா நாடுகள் ஒரு கருவி என்ற கூற்றை ட்ரம்ப் பொறுப்பேற்று கொண்டார். அவர் மீது 25 சதவீதம் அளவுக்கு வரி மறுத்துள்ளார். மேலும், ஐரோப்பிய பதவிக்கு வந்ததும் பல உத்தரவுகளை விதிக்கப்பட உள்ளது. சீனா மீது பொருள்கள், இரும்பு, அலுமினியம், தாமிரம், மருந்துகள் மற்றும் சிப்கள் 10 சதவீத வரி விதிக்கப்படும். சட்டவிரோத ஆகியவற்றுக்கு கூடுதல் பென்டனைலை பேரத்துக்கான கருவியில்லை. அந்த கோடிக்கணக்கான அமெரிக்கர்கள் பலியானார்கள் என நிவாரணியாக மக்களால் தெரிவித்து உள்ளார். இந்த நடைமுறை

பிப்ரவரி 1ம் தேதி முதல் வரிவிதிப்பு அமல்படுத்தப்படும் என்ற அறிவிப்பு கனடா பிரதமர் ஜஸ்டின் குறித்து,

மூன்று நாடுகளுக்கும் எங்களுக்கும் மிகப் பெரிய (வர்த்தகம்) பற்றாக்குறை உள்ளது என்பதை நீங்கள் அறிவீர்கள். இது நாங்கள் செய்துகொண்டிருக்கும் ஒன்று. இதை நாங்கள் படிப்படியாக அதிகரிப்போமா, இது எப்படி இருக்கும் என்பதை பார்க்கலாம். ஆனால் இது அமெரிக்காவுக்கு அதிக வருவாயைக் கொண்டுவரும். இறுதியில் நாங்கள் சிப்களுக்கும் வரி விதிக்க இருக்கிறோம். கச்சா எண்ணெய் மற்றும் எரிவாயுக்கும் நாங்கள் வரி விதிக்க இருக்கிறோம். அதேபோல், இரும்பு, அலுமினியம் மற்றும் தாமிரத்துக்கும் வரிவிதிக்க இருக்கிறோம். தாமிரத்துக்கான வரி விதிப்புக்கு கூடுதல் காலம் எடுக்கும். ஆனாலும் அது சீக்கிரத்தில் நடக்கும். மேலும் அமெரிக்காவுக்கு மீண்டும் மருந்துக்கள் உற்பத்தியைக்கொண்டு

கனடா அமெரிக்கா இடையேயான

பின்பு

விதிப்புகள் பேரத்துக்கான

விதிக்கப்படும் என்றும்குறிப்பாகஅவர்

சொன்னார். அவர் கூறுகையில், "இது

குறித்த

தனது

நாங்கள்

ஆலோசனை

கடுமையாக

முடிவினை

ஆனால்,

நாங்கள்

வரி

பேசிய

வர ஒரு வரிச்சுவரை ஏற்படுத்தப் போகிறோம். இவ்வாறு அவர் கூறினார். இதனிடையே, இறக்குமதி

பொருள்களுக்கான வரி அதிக விதிப்பு என்பது வெளிநாடுகளை பேச்சுவார்த்தைக்கு வர வைக்கும் அழுத்தமே. வரி விதிப்பு என்பது ட்ரம்ப்பின் சூதாட்டம் என்றும், இதனால் நுகர்வோர் பொருள்களுக்கான പിலை உயரும்போது இந்த நடவடிக்கைத் பெறப்படும் தரும்பப் என்று பொருளாதார வல்லுநர்கள் எச்சரிக்கின்றனர்.

<u>ΛΡΤUS[®]</u> **Aptus Value Housing Finance India Ltd.**

(CIN : L65922TN2009PLC073881)

Registered Office and Corporate Office : 8B, 8th Floor, Doshi Towers, 205, Poonamallee High Road, Kilpauk, Chennai - 600 010. Tel: +91 44 4565 0000

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

				Consolidated		
S. No.	Particulars	Quarte	r ended	Nine mon	Year ended	
140.		31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	Total Income from Operations	45,004.51	35,142.02	126,637.18	99,063.35	136,517.81
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	24,553.26	20,514.23	70,387.80	57,812.84	79,315.57
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	24,553.26	20,514.23	70,387.80	57,812.84	79,315.57
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	19,050.49	15,758.71	54,422.08	44,786.33	61,189.56
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	19,051.46	15,755.87	54,426.26	44,777.81	61,195.80
6	Paid up Equity Share Capital	9,996.28	9,978.48	9,996.28	9,978.48	9,978.48
7	Reserves (excluding Revaluation Reserve)	400,835.10	360,180.37	400,835.10	360,180.37	366,813.90
8	Securities Premium Account	176,563.30	174,949.41	176,563.30	174,949.41	175,218.56
9	Net worth	410,831.38	370,158.85	410,831.38	370,158.85	376,792.38
10	Paid up Debt Capital / Outstanding Debt	643,498.23	460,355.05	643,498.23	460,355.05	518,499.52
11	Outstanding Redeemable Preference Shares	-	-	-	-	
12	Debt Equity Ratio	1.57	1.24	1.57	1.24	1.38
13	Earnings Per Share (of Rs. 2/- each) 1. Basic (Not annualised for the quarter and six months) 2. Diluted (Not annualised for the quarter and six months)	- 3.82 3.81	- 3.16 3.15	- 10.90 10.89	- 8.98 8.94	- 12.27 12.21

Notes:

The above statement of unaudited consolidated results has been reviewed by the Audit Committee on Jan 30, 2025 and approved by the Board of directors on Jan 31, 2025 2. The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

						(Rs. in lakhs)
				Standalone		
S. No.	Particulars	Quarter	r ended	Nine mon	Year ended	
140.		31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	Total Income from Operations	32,907.15	27,640.15	94,167.17	79,950.56	108,783.16
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	17,996.40	15,541.17	51,761.28	45,736.79	61,672.48
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	17,996.40	15,541.17	51,761.28	45,736.79	61,672.48
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	14,175.20	12,078.59	40,580.88	35,837.97	48,061.84
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14,176.17	12,075.75	40,585.06	35,829.45	48,068.26
6	Paid up Equity Share Capital	9,996.28	9,973.73	9,996.28	9,973.73	9,978.48
7	Reserves (excluding Revaluation Reserve)	350,996.79	328,362.52	350,996.79	328,362.52	330,816.87
8	Securities Premium Account	176,563.30	174,949.41	176,563.30	174,949.41	175,218.56
9	Net worth	360,993.07	338,336.25	360,993.07	338,336.25	340,795.35
10	Paid up Debt Capital / Outstanding Debt	485,402.97	371,773.75	485,402.97	371,773.75	397,804.49
11	Outstanding Redeemable Preference Shares-	-	-	-	-	
12	Debt Equity Ratio	1.34	1.10	1.34	1.10	1.17
13	Earnings Per Share (of Rs. 2/- each)- 1. Basic (Not annualised for the quarter and six months) 2. Diluted (Not annualised for the quarter and six months)	- 2.84 2.84	- 2.42 2.41	- 8.13 8.12	- 7.19 7.15	- 9.64 9.59

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Notes:

1. The above is an extract of the detailed format of financial results filed for the quarter & nine months ended December 31, 2024 which had been reviewed by the Audit committee on Jan 30, 2025 and approved by the Board of directors on Jan 31, 2025 and subjected to a limited review by the Statutory auditors for the quarter & nine months ended Dec 31, 2024 and filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015, as amended. The full format of the aforesaid financial results is available on the website of the Company (www.aptusindia.com), BSE limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

2. The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended

3. Amounts for the comparative periods presented have been reclassified / regrouped, wherever necessary

Place : Chennai Date : January 31, 2025 On behalf of the Board of Directors M Anandan Executive Chairman DIN 00033633



அண்ணா தி.மு.க. பொதுச் செயலாளா எடப்பாடி பழனிசாமியை, கழக

அமைப்புச் செயலாளராக நியமிக்கப்பட்டுள்ள முன்னாள் அமைச்சா் செ.ம.

வேலுசாமி நேரில் சந்தித்து வாழ்த்து பெற்றார்.

FIVE-STAR BUSINESS FINANCE LIMITED

CIN: L65991TN1984PLC010844 | Registered Office : New No. 27, Old No.4, Taylor's Road, Kilpauk, Chennai - 600 010.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Amount in Lakhs

S. No	Particulars	Quarter ended December 31, 2024	Quarter ended December 31, 2023	Nine months ended December 31, 2024	Nine months ended December 31, 2023	Year ended March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue from Operations	72,737.51	56,737.06	2,09,556.82	1,56,655.78	2,18,284.73
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	36,512.67	28,990.50	1,05,952.22	80,274.89	1,11,593.58
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	36,512.67	28,990.50	1,05,952.22	80,274.89	1,11,593.58
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	27,385.90	21,675.71	79,336.60	59,985.52	83,591.63
5	Total Comprehensive Income for the period [comprising profit /loss for the period (after tax) and other comprehensive income/(loss) (after tax)]	27,256.27	21,615.09	79,199.52	59,818.73	83,414.78
6	Paid-up equity share capital	2,934.27	2,922.25	2,934.27	2,922.25	2,924.49
7	Reserves (excluding Revaluation Reserve)	5,98,777.54	4,92,699.19	5,98,777.54	4,92,699.19	5,16,690.98
8	Securities Premium	2,36,650.39	2,33,561.26	2,36,650.39	2,33,561.26	2,34,158.90
9	Net worth	6,01,711.81	4,95,621.44	6,01,711.81	4,95,621.44	5,19,615.47
10	Outstanding Debt	7,36,245.14	5,79,111.50	7,36,245.14	5,79,111.50	6,31,584.51
11	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
12	Debt Equity Ratio	1.22	1.17	1.22	1.17	1.22
13	Earnings per Share of Rs.1 each	Not annualised	Not annualised	Not Annualised	Not annualised	Annualised
	- Basic	9.36	7.42	27.12	20.57	28.64
	- Diluted	9.35	7.37	26.95	20.38	28.39
14	Net Profit Margin (%) (Profit after tax for the period/ Total Income)	37.46%	38.03%	37.67%	38.06%	38.08%
15	Total Debt to Total Assets (Debt Securities and Borrowings (other than debt securities)/ Total Assets)	0.54	0.53	0.54	0.53	0.54

Notes:

The above is an extract of the detailed unaudited financial results for the quarter and nine months ended December 31, 2024 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

2 The full format of the aforesaid financial results are available on the website of the Company (www.fivestargroup.in), BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com).

3 There is no impact on net profit/loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies for the quarter and nine months ended December 31, 2024.

The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended. 4

For and on behalf of the Board of Directors

Lakshmipathy Deenadayalan **Chairman & Managing Director**

SMALL BUSINESSES ARE THE LIGHT THAT MAKES INDIA'S FUTURE BRIGHT

Place: Chennai Date: January 31, 2025