



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001, (INDIA)

E-mail ; admin@yorkexports.in

Phones: 2448001 - 2 - 3

15.02.2025

To, BSE Limited 25th.Floor, Phiroze Jeejeebhoy Towers, Dalal Street, <u>Mumbai- 400001</u>.

Dear Sir.

Sub: Publication of unaudited standalone & consolidated Financial Results for the quarter and Nine Months ended 31.12.2024

We enclosed the Copies of Newspaper clippings of the advertisement published on 15.02.2025 on the subject matter in the following newspapers.

- 1. Business Standard in Hindi
- 2. Financial Express in English

Thanking You,

Yours faithfully,

For York Exports Limited

Encl.: as above

FINANCIAL EXPRESS

Sd/-, Authorized Officer , Protium Finance Limited

Protium

Protium Finance Limited

(Formerly known as Growth Source Financial Technologies Ltd.)

Registered Office: Nirlon Knowledge Park (NKP) B-2, Seventh Floor, Pahadi Village, Off. The Western Express Highway, Cama Industrial estate, Goregaon (E), Mumbai, Maharashtra- 400063

Branch Office: 79/1 A, 1st Floor, Sir Shanmugam Road, RS Puram Colmbatore, Rathinasababathy Puram, Colmbatore - 641002

SALE NOTICE FOR SALE OF IMMOVABLE PROPERTIES

-auction Sale Notice for Sale of Immovable Assets under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act: 2002 read with provise to Rule 8 (6) of the Security Interest (Enforcement) Rules, 2002 Notice is herebygiven to the public in general and in particular to the Borrower/ Co-Borrower/ Mortgagor(s) that the below described immovable properties mortgaged to the Secured Creditor, the constructive possession of which has been taken by the Authorised Officer of Protium Finance Ltd. the same shall be referred hereinafter as Protium Finance Ltd. The Secured Assetswill be sold on "As is where is", "As is what is", and "Whatever there is" basis through E-Auction. t is hereby informed to General public that we are going to conduct public E-Auction through website http://bankauctions.in/

1.Account Number 2.Name of borrower, co- borrower, 3. Mortgagors	4. Date of Demand Notice 5. Amount as per Demand Notice U/s 13(2) 6. Date of Symbolic Possession 7. amount as on Feb 14th 2025	8. Descriptions of the property/Properties	9.Reserve Price 10.Earnest Money Deposit 11. Bid Increment Amount (In Rs.)	12. E-Auction Date and Time 13. EMD Submission Last Date 14. Inspection Date
1.GS024LAP2436611 2.(a) GORAV JEWELERS Through it's Proprietor Chena Ram (b) CHENA RAM, (c) MANOHARI DEVI, (d) SOURABH SONI All having address at - PANCHWATI COLONY PIPAR CITY, JODHPUR, RAJASTHAN 342601 Also at - Gram Pipar City, Silari Road toward to Goshala Road, Khasara No. 2298, Jehsil Pipar City, Jodhpur, Rajasthan — 342 601	4. Date: 10th Sep 2024 5.Rs. 8347124.54 /- (Rupees Eighty-Three Lakh Forty-Seven Thousand One Hundred Twenty-Four and Eifty-Four Paisa Only), as on Sep 10,2024 with further interest @ 18% from Sep 10,2024 until payment in full amount along with other charges as demanded in our notice, within the statutory period of 30 days from the date of this notice. 6. 29-Nov-2024 7. Rs. 8681135.5/- (Eighty-Six Lakh Eighty-One Thousand One Hundred Thirty-Five and Five paise) as on date 14th Feb' 2025	toward to Goshala Road, Khasara No. 2298, Tensil Pipar City, Jodhpur, Rajasthan – 342 601, Admeasuring - 2762.50	9. Rs. 76,30,000/- (Seventy Six Lakh Thirty Thousand Only) 10. Rs. 7,63,000/- (Seven Lakh Sixty- Three Thousand Only) 11. (Bid Incremental Value: Rs. 5,000/-)	12. 18-Mar-25 at 11:00 am to 2:00 PM (with unlimited extension of 5 min each) 13. 17-Mar-25 up to 5:00 PM 14. 5-Mar-25 BETWEEN 11:00 AM TO 5:00 PM

All Interested participants / bidders are requested to visit the website https://bankauctions.in & https://proflum.co.in/ For details; help, procedure and online training on e-auction, prospective bidders nay Contact Mr. Nitesh D Pawar Contact humber: 8142000725/ 8142000066:email.id: https://gbankauctions.in/jimfo@bankauctions.in/

For further details on terms and conditions please visit https://bankaurtions.in. & https://protium.co.in/to-take-part in e-auction. THIS IS ALSO A STATUTORY 30 DAYS SALE NOTICE UNDER RULE 8(6)/ Rule 9 (1) OF SECURITY INTEREST (ENFORCEMENT) RULES, 2002.

Date: 15.02.2025 Place: Jodhpur, Rajasthan

BOMBAY MERCANTILE CO-OPERATIVE BANK LTD. Hamdard Building. Opp. B.N. College, Ashokrajpath, Patna, Phone-2677687 Email: patna@bmcbank.co.in/ Visit us at: bmcbankltd.com

AUCTION SALE OF IMMOVABLE PROPERTY Sealed offers/ Tenders are invited from the public intending bidders for purchasing the following property on "AS IS WHERE IS", "AS IS WHAT IS BASIS" and "WHAT EVER THERE IS", basis which is now in the physical possession of the Authorised Officer of the BOMBAY MERCANTILE CO-OPBANK LTD, as per section 13 (4), Rule 8(6) of the Securitization and Reconstruction of Financial

Assets and Enforcement of Security Interest Act, 2002 Description of immovable Assets Reserve Price Inspection of Property Name & Address Outstanding Date Time and Place Name of the Borrower /

Moderand				the second different responsibilities of the second			
Mortgaged	Properties	Earnest Money	Date & Time Opening Tender	of the secured Creditors	Loan Amount	lender/ offer	
Manower Mohsin, 1st Floor Gupteshwar E	Mohsin, M/S floor in the Apartment "Mundeshwari R lat No.202. Apartment" at Mauza-Dujra, Branch roa ent. Budha Moh-Budha Colony, Patna, Thana Bud	Re Sivty Five	21.03.2025 From 11 A.M to 4 P.M	Mercantile Co-	As on 01.02.2025	Sealed Tenders/ offers shall be submitted to	
2. (Borrower) Syed Manower Mohsin, M/S Nem Pharmaceutical, R/o-Flat No. 202, Mundeshwari Rajiv Apartment, Budha Dolony, Patna-800001 3. (Guarantors) Mr. Syed Jawed Mohsin S/o Syed Mohsin Ali R/o-105/ Hytech Regency, Raja ki Gali, Near Oro Dental, East Boring Nanel Road, patna-800001 4. (Guarantors) Mr. Ram Kishor Thakur S/o F.N. Thakur R/o-Ushayan Near R.N. F	floor in the Apartment "Mundeshwari Rajiv Apartment" at Mauza-Dujra, Branch road of Moh-Budha Colony, Patna, Thana Budha Colony, Sub & Sadar Registry office Patna, Distt- Patna Part of Cadastral Survey Plot No-1033, Society Plot No A/13, Khata No- 151, Tauzi No-5225, Survey Thana No 04, Municipal Ward No-33/15, Circle No-245.	Rs. 6,50,000/- Rs. Six Lac Fifty Thousand only		op.Bank Ltd, 1st Floor Hamdard Building. Opp. B.N. College, Ashok Raj Path, Patna-800004	1,13,39,038.83+ + further Interest, Penal	the Authorised officer on or before 28.03.2025 at 4.00 PM at Bombay Mercantile Co-op.bank Ltd, 1st Floor Hamdard Building. Opp. B.N. College, Ashokrajpath Patna-800004	

postpone the date of opening of tender or sale confirmation without giving any reason thereof. (3) Mortgagor/ borrower may bring prospective bidder/ offers and may also remain present while opening the offers on 28.03.2025 at 4.00 p.m. (4) The bidders/offerers should take inspection of the property and also inspect the Title deed if they so desire. (5) The Successful bidder / offerers should deposit 10% of The Reserve Price Before Bid Opening Time, 15% of bid amount by next day and balance 75% within 15 days from the date of opening the tenders. By pay order/ Demand Draft. in favour BOMBAY MERCANTILE CO-OP BANK LTD. Patna (6) The successful bidder shall ensure by his own sources to get the information in respect of any dues / encumbrance pertaining to the said Immovable Property and the successful bidder shall be responsible for any charge, lien, encumbrance, property tax, government dues in respect of the property under the sale. (7) Encumbrance if any : with further outgoings of Society statutory dues if any will be borne and paid by successful purchaser. (8) If the successful bidders fail to pay the balance 75% of the bid amount within 15 days from date of opening the offers, the deposited amount shall be forfeited, (9) Tenders quoted below the "Reserve Price" will not be considered (10) In case of further queries of the sale, you may contact Authorised officer Mr. Nagendra Kurnar Malviya on mobile no 7086047770

STATUTORY NOTICE UNDER RULE 8 (6) OF THE

SARFAESI ACT: This is also a notice to the Borrowers / Guarantors. / Mortgagor of the above loan under Rule 8 (6) of the SARFAESI Act 2002 about holding of sale by inviting sealed tenders from the public in general for the sale of the secured assets on above mentioned date if your dues are not, date fixed cleared in full. Notice is hereby given to you to pay the sum as mentioned above before the for Auction sale failing which the property will be sold and balance dues if any will be recovered with interest and cost from you (NAGENDRA KUMAR MALVIYA)

Date: 10-02-2025 Place Patna

BOMBAY MERCANTILE CO-OP.BANK LTD

ANAND PROJECTS LIMITED

Web Site: www.anandprojects.com, Phone No - 0120-2511389. CIN: L40109UP1936PLC048200

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(₹ in Lakh, except per share data)

AUTHORISED OFFICER

			Standalone		Consolidated				
SI No.	Particulars	Quarter Ended December, 31 2024	Nine Month Ended December, 31 2024	Quarter Ended December, 31 2023	Quarter Ended December, 31 2024	Nine Month Ended December, 31 2024	Quarter Ended December, 31 2023		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
1	Total Income from Operations	30.00	90.00	30.00	30.00	90.00	30.00		
2	Net Profit for the period before tax	(2.47)	(156.52)	(2,520.43)	(2.47)	(156.52)	(2,520.43)		
3	Net Profit for the period after tax	(55.14)	(846.81)	(1,883.28)	(55.14)	(846.81)	(1,883.28)		
4	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	(55.14)	(846.81)	(1,883.28)	(55.14)	(846.81)	(1,883.28)		
5	Equity Share Capital (Face value of ₹ 10/- per share)	93.43	93.43	93.43	93.43	93.43	93.43		
6	Other equity / Other Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of the previous year	72	-	94	s	5			
7	Earnings Per Share (of ₹ 10/- each) (Not Annualised) Basic: Diluted:	(5.90) (5.90)	(90.64) (90.64)	(201.57) (201.57)	(5.90) (5.90)	(90.64) (90.64)	(201.57) (201.57)		

- The above is an extract of the detailed format of quarterly financial results filed with the stock exchanges under regulation 33 of the SEBI (Listing) obligations and disclosure requirements) Regulations, 2015. The full format of the quarterly financial results are available on the stock exchange
- website, www.bseindia.com and on the Company website www.anandprojects.com. (Email id: companysecretary@anandprojects.com). Results are prepared in compliance with Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs.

The Company does not have any exceptional item or extraordinary item to report for the above periods. Figures have been regrouped / rearranged wherever necessary.

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2025.

Place: Noida Date: 14th February 2025 For and on behalf of the Board of Directors of Anand Projects Limited

Rajesh Kumar Sharma Whole Time Director & CFO DIN - 09388677

EXPRISE GIOUP

THE BIGGEST CAPITAL ONE CAN POSSESS KNOWLEDGE

SET OF THE SET OF THE

Protium

9.Reserve Price 12. E-Auction Date

Sd/-, Authorized Officer , Protium Finance Limited

Protium Finance Limited

(Formerly known as Growth Source Financial Technologies Ltd.) Registered Office: Nirlon Knowledge Park (NKP) B-2, Seventh Floor, Pahadi Village, Off. The Western Express Highway, Cama Industrial estate, Goregaon (E), Mumbai, Maharashtra- 400063

Branch Office: 79/1 A, 1st Floor, Sir Shanmugam Road, RS Puram Coimbatore, Rathinasababathy Puram, Coimbatore - 641002

SALE NOTICE FOR SALE OF IMMOVABLE PROPERTIES

auction Sale Notice for Sale of Immovable Assets under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with proviso to Rule 8 (6) of the Security Interest (Enforcement) Rules, 2002 Notice is herebygiven to the public in general and in particular to the Borrower/ Co-Borrower/ Mortgagor(s) that the below described immovable properties mortgaged to the Secured Creditor, the Constructive possession of which has been taken by the Authorised Officer of Protium Finance Ltd. the same shall be referred hereinafter as Protium Finance Ltd. The Secured Assetswill be sold on "As is where is", "As is what is", and "Whatever there is" basis through E-Auction. It is hereby informed to General public that we are going to conduct public E-Auction through website http://bankauctions.in/

1.Account Number 2.Name of borrower, co-borrower, 3. Mortgagors	4, Date of Demand Notice 5. Amount as per Demand Notice U/s 13(2) 6. Date of Symbolic Possession 7. amount as on Feb 14th 2025	8. Descriptions of the property/Properties	9.Reserve Price 10.Earnest Money Deposit 11. Bid Increment Amount (In Rs.)	12. E-Auction Date and Time 13. EMD Submission Last Date 14. Inspection Date
1.GS016EEL2018679 2:(a) Tarun Industries Through it's Proprietor Satya Prakash Sharma (b) Satya Prakash Sharma (c) Manju Sharma, d) Shree Shyam Industries Through it's Proprietor Manju Sharma All having address at - Shyam Ki Haveli 90 Manglam City Industrial Area-Jaitpur, Sikar Road, Chomu Jaipur, Rajasthan 303704 Also at - 05 Sudamapuri Nagar, Ext Behind Jodla Power House, Sikar Road Harmada Jaipur Rajasthan - 302013	4.Date: 7th Nov 2024 5.Rs. 10725734.76 /- (Rupees One Crore Seven Lakh Twenty-Five Thousand Seven Hundred Thirty-Four and Seventy-Six Paisa Only) as on Nov 04,2024 with further interest ⊚ 18% from Nov 04,2024 until payment in full amount along with other charges as demanded in our notice, within the statutory period of 30 days from the date of this notice. 6. 20-Jan-2025 7. Rs. 10891111.36/- (One Crore Eight Lakh Ninety-One Thousand One Hundred Eleven Point Three and six paise only) as on date 14th Feb'2025	Warehouse No. 01, Shyam Ki Haveli, Village Karholiya, Teh Chomu, Jaipur, Rajasthan — 303 702, Bounded by - East Road 40 Feet, West: JDA Comm, Scheme Mangjam City, North; JDA Comm, Scheme Manglam City, South: Warehouse No. 02	9. Rs. 95, 10,000/- (Ninety-Five Lakh Ten Thousand Only) 10. Rs. 9,51,000 /- (Nine Lakh Fifty-One Thousand Only) 11. (Bid Incremental Value: Rs. 5,000/-)	12. 18-Mar-25 at 11:00 am to 2:00 PM (with unlimited extension of 5 min each) 13. 17-Mar-25 up to 5:00 PM. 14. 5-Mar-25 BETWEEN 11:00 AM TO 5:00 PM

1. All interessed participants / biddets are requested to visit the website https://bankauctions.in & https://protium.co.in/ For details, help, procedure and online training on e-auction, prospective bidders. may Contact Mr. Nitesh D Pawar Contact number: 81420007257 8142000066 email lid: nitesh@bankauctions in 7 info@bankauctions.in

 For further details on terms and conditions please visit https://bankauctions.in & https://protium.co.m/ to take part in e-auction. THIS IS ALSO A STATUTORY 30 DAYS SALE NOTICE UNDER RULE 8(6)/ Rule 9 (1) OF SECURITY INTEREST (ENFORCEMENT) RULES, 2002

Date: 15.02.2025 Place: Jaipur, Rajasthan

YORK EXPORTS LIMITED

REGD. OFFICE: D-6, Diwan Shree Apartments, 30, Ferozeshah Road, NEW DELHI Website: www.yorkexports.in CIN: L74899DL1983PLC015416

Extract of unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2024 (₹ in Lakh)

Sr.	Particulars	8		Standalone			Consolidated					
No.		Quarte	r ended	Nine Mon	ths Ended	Year ended	Quarte	r ended	Nine Mon	ths Ended	Year ended	
		31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.03.2024 (audited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.03.2024 (audited)	
1	Total Income from Operations	1161.91	946.10	3192.35	2950.60	3166.35	1161.91	946.10	3192.35	2950.60	3166.35	
2	Net Profit/(Loss) for the period (before tax, Exceptional and /or Extraoridinary items)	(63,68)	14,30	36.22	112.01	100.14	(63.68)	14.30	36.22	112.01	100.14	
3	Net Profit/(Loss) for the period (before tax (after Exceptional and /or Extraoridinary items)	(63.68)	14.30	36.22	112.01	100.14	387.92	6.47	471,00	114.12	45.52	
4	Net Profit/(Loss) for the period after tax (after Exceptional and /or Extraoridinary items)	(58.68)	13,30	31.22	94.01	81.79	392.92	5.47	466.00	96.12	27.17	
5	Total Comprehensive income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(58.68)	13.30	31.22	94.01	87.98	392.92	5.47	466.00	96.12	33.36	
6	Equity Share Capital	336.28	336.28	336.28	336.28	336.28	336.28	336.28	336,28	336.28	336.28	
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year)		is	•	8	710.98		88	1.0		1228.73	
8	Earnings Per equity Share (Basic & Diluted) (Face Value of Rs.10/- per share)	(1.74)	0.40	0.93	2.80	2.62	11.68	0.16	13.86	2.86	0.99	

- 1 The above results are an extract of the detailed format of quarterly and Nine Months Financial Results filed with the BSE Ltd. Under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly and Nine Months Financial Results are available on the Stock Exchange. website at (www.bseindia.com) as well as on the Company's Website at www.yorkexports.in.
- 2 The Standalone & Consolidated Financial Results have been prepared in accordance with principles of Indian Accounting Standards (Ind AS) as specified by ICAI and section 133 of the Companies Act, 2013.
- The financial results for the quarter and Nine Months ended 31.12.2024 are in compliance with Indian Accounting Standard (IND AS) notified by the MCA.

For York Exports Ltd (Ashwani Dhawan) MG.Director

DIN: 00264986

Place: Ludhiana Dated: 14.02.2025

> ADHBHUT INFRASTRUCTURE LIMITED CIN: L51503HR1985PLC121303

Registered Address: Begampur Khatola, Khandsa, Near Krishna Maruti, Basai Road, Gurgaon, Arjun Nagar, Haryana, India, 122001 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31th DECEMBER, 2024

(Rupees in Lakhs)

SI.	Particulars	STANDALONE							
No			Quarter Ende	d	Nine Month	Ended	Year Ended		
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.2024		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income from Operations	Ĭ							
	(a) Net Sales/ Revenue from operations	5.30	23.10	24.15	67.25	216.20	255.75		
_	(b) Other income	0.80		1.18	0.80	2.12	24.15		
_	Total Incomes from Operations	6.10	23.10	25.33	68.05	218.32	279.90		
2	Expenses								
	a) Employee benefits expenses	2.66	2.05	3.01	6.77	9.01	11.80		
	b) Finance costs	6.85	6.69	6.25	20.08	18.35	24.75		
l	c) Depreciation and amortization expenses	26.16	26.16	26.16	78.48	78.48	104.74		
	d) Other expenses	4.11	8.42	3.88	22.09	23.92	31.40		
	Total Expenses	39.78	43.32	39.30	127.42	129.76	172.69		
3	Profit/(loss) before Tax (1-2)	(33.68)	(20.22)	(13.97)	(59.37)	88.56	107.21		
4	Exceptional items						- 1		
5	Profit/(loss) before Tax (3-4)	(33.68)	(20.22)	(13.97)	(59.37)	88.56	107.21		
6	Tax Expense (net)	(33.62)	1.41	(16.88)	(27.38)	8.08	19.94		
7	Profit/(loss) for the period (5-6)	(0.06)	(21.63)	2.91	(31.99)	80.48	87.27		
8	Other comprehensive income (net of tax)	-	-	-	-	-			
9	Total comprehensive Income (after tax) (7+8)	(0.06)	(21.63)	2.91	(31.99)	80.48	87.27		
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,100	1,100	1,100	1,100	1,100	1,100		
11	Other equity						(1,712.93)		
12	Earning Per Share *	j.							
	Basic (Rs.)	(0.00)	(0.20)	0.03	(0.29)	0.73	0.79		
	Diluted (Rs.)	(0.00)	(0.20)	0.03	(0.29)	0.73	0.79		

* EPS not annualized for the quarter ended December, 2024, September 2024 and December 2023 and Nine month ended December 31, 2024 and Decemebr 31, 2023,

Notes to financial results :

- The above unaudited financial results have been reviewed and recommended by the Audit Committee on 13th February 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 13th February 2025.
- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disc1osure Requirements) Regulations, 2015, the statutory auditors have performed an limited review of the standalone financial results of the Company for the nine months ended and quarter ended 31th December 2024. There are no modifications in the limited review
- The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Scotion 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the company. This order pertains to the provisional attachment of immovable properties held in the companies's name, vide reference number F.No.ECIR/ GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations of the Company.
- As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- The Financial Results for the Nine month and quarter ended 31st December 2024 is available on the website of the Company https://adhbhutinfra.in and the website of BSE i.e. www.bseindia.com



for Adhbhut Infrastructure Limited **Anubhav Dham Managing Director**

Date: 13th February, 2025 Place: New Delhi

financialexp.epapr.in









GLOBAL VECTRA HELICORP LIMITED

Corporate Office: Hangar No. C-He/Hf, Airports Authority of India, Civil Aerodrome, Juhu, Mumbai 400 056. Registered Office: A - 54, Kallash Colony, New Delhi 110 048. CIN: L62200DL1998PLC093225 Website: www.globalhelicorp.com

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

								(Rs in lakhs)
			C	Quarter ended		Nine Mon	nths Ended	Previous Year Ended
	Sr. No.	Particulars	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	ı_'		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	1	Total income from operations	14,445.28	13,280.81	13,215.40	42,078.30	37,075.67	52,467.17
	2	Net Profit for the period (before tax, exceptional and prior period items)	(378.94)	(486.54)	520.64	(1,730.62)	(402.45)	233.70
	3	Net Profit for the period before tax (after exceptional and prior period items)	(378.94)	(486.54)	520.64	(1,730.62)	(402.45)	233.70
	4	Net Profit for the period after tax (after exceptional and prior period items)	(299.79)	(415.40)	337.96	(1,327.96)	(482.86)	120.61
	5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	(480.00)	(270.65)	626.61	(1,449.41)	(681.92)	(628.87)
	6	Equity Share Capital	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
	7	Earnings Per Share (of Rs 10/- each) (for continuing operations)						
	\Box	Basic:	(2.14)	(2.97)	2.41	(9.49)	(3.45)	0.86
	, !	Diluted:	(2.14)	(2.97)	2.41	(9.49)	(3.45)	0.86
١,	Note							

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the Securities And Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Bombay Stock Exchange website http://www.bseindia.com and National Stock Exchange website http://www.nseindia.com and the company website http://www.globalhelicorp.com
- 2 The Company is engaged in providing helicopter services in India, which is considered as one reportable segment. There are no separate reportable segments as per Ind AS 108 Operating Segments.
- The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31, 2024 and therefore the Consolidation of the Financial Results is not applicable.

for Global Vectra Helicorp Limited

SD

Date:- February 14, 2025

Lt. Gen. (Retd.) SJS Saighal Chairman



ई-नीलामी∕ बिक्री नोटिस

सर्किल सस्त्र सेंटर, पीएनबी हाउस, दूसरी मंजिल, सेक्टर 17-बी, चंडीगढ़-160017, फोन: 0172-5065219, ई-मेल: cs8214@pnb.co.in

अचल संपत्तियों की बिक्री के लिए बिक्री सूचना प्रतिभृति हित (प्रवर्तन) नियम, २००२ के नियम ६(२) के प्रावधानों के साथ पठित वितीय परिसपतियों के प्रतिभृतिकरण और पुनर्तिर्माण तथा प्रतिभृति हित प्रवर्तन अधिनियम, २००२ के अंतर्गत अचल संप

की बिक्री के लिए ई-नीलामी बिक्री सचना। एतदृहारा आम जनता और विशेष रूप से कर्जदार(रॉ) और गारंटर(रॉ) को सूचित किया जाता है कि प्रतिभूत लेनदार के पास बंधक/प्रभारित नीचे वर्णित चल संपत्ति, जिसका रचनात्मक (सांकेतिक) कब्जा जिसका प्राधिकृत अधिकारी

प्रतिभूत ऋणदाता हारा कर लिया गया है, संबंधित कर्जदार(रॉ) और गारंटर(री) से बैंक/प्रतिभूत लेनदार को देय बकाया राशि की चसूली के लिए नीचे दी गई तालिका में उल्लिखित तिथि पर 'जहां है, जैसा है', 'जो है यही है' औ ंजो कुछ भी है वहीं' के आधार पर बेचा जाएगा। संबंधित संपतियों के लिए आरक्षित मूल्य और जमा धरोहर राशि नीचे दी गई तालिका में उल्लिखित अनुसार होगी।

	क्र. सं	शाखा का नाम खाते का नाम कर्जदार∕गारंटर का नाम और पता खाता	बंधक चल सम्पत्तियाँ (सम्पत्तियाँ के स्वामियाँ/बंधककर्तांओ) का विवरण	मांग सूचना की तिथि बकावा राशि कब्जे की तिथि कब्जे की प्रकृति	आगक्षत मूल्य (रु. लाख में) इंएमडी बोली वृद्धि गशि	इ−नीलामी की तिथि∕समय	प्रतिभूत लनदार के संज्ञान में ऋणभारों का विवयरण
	1.	(कर्जदार), फ्लैट नंबर 502, एफ व (3) श्रीमती रश्मि भनवाला (कर्जदा	बूध संख्या 63, मनसा देवी कॉम्प्लेक्स, सेक्टर 5, पंचकूला, हरियाणा –134114 का ईएम उप-रिजस्ट्रार कार्यालय, पंचकूला, हरियाणा ने विक्री विलेख संख्या 2556 दिनांक 02.11.2018 के तहत श्री बलराज सिंह और श्रीमती के नाम पर पंजीकृत है। स, पंचकुला, हरियाणा –134114 (2) श्रीमती रिश्म भनवाला स्तांक, विक्रम विहार, जीएच एडस्ट्यूप्यओ, सेक्टर 27, पंचकुला, एर्ग पंचकुला, एर्ग पंचकुला है। एर्ग एर्ग एर्ग एर्ग एर्ग एर्ग एर्ग एर्ग	साकातक कन्जा	रु. 1,32,00,500/- (रुपये एक करोड़ बतीस लाख पांच सी मात्र) रु. 13,20,000/- (रुपये तेरह लाख बीस हजार मात्र) रु. 1,32,000/- (रुपये एक लाख बत्तार मात्र)	26.03.2025 को 11:00 बजे पूर्वा. से 04:00 बजे अप.	ज्ञात नही
-1	- 1	नीनीय जाना समीत रंगा सी ८०० र	TOTAL TOTAL TOTAL TOTAL TOTAL ALABORA (E) often	A thu source (actions), signed and		f 11007/ //	of sector frie sec

ाता, फ्लैट नंबर बी–658, प्रथम मॅजिल, पैकेट 11, जसोला, नई दिल्ली – 110034 (5) श्रीमती रश्मि भनवाला (कर्जदार), इंद्रप्रस्थ अमोलो अस्पताल, एनएच–19, नई दिल्ली –110076 (6) श्री चलराज सिंह पुत्र श्री जोशी राम (सह-कर्जदार), फ्लैट नंबर 26, जीएचएस – 3, एमडीसी सेक्टर 5, पंचकुला, हरियाण –134114 (7) श्रीमती संतीष देवी पत्नी श्री बलराज सिंह (सह-कर्जदार), फ्लैट नंबर 26, जीएचएस 3, एमडीसी सेक्टर 5. पंचकला, हरियाणा –134114 (8) श्री विकास रवीश पत्र श्री बलराज सिंह (सह-कर्जदार), फ्लैट नंबर 26. जीएचएस 3. एमडीसी सेक्टर 5. पंचकला, हरियाणा –134114 (9) श्री बलराज सिंह पत्र श्री जोशी राम (सह-बूथ नंबर 63, मनसा देवी कॉम्प्लेक्स, सेक्टर 5, पंचकुला, हरियाणा -134114 (10)श्रीमती संतोष देवी पत्नी बंध नंबर 63. मनसा देवी कॉम्प्लेक्स, सेक्टर 5. पंचकला, हरियाणा – 1341141

नोट:- संपर्क व्यक्ति - पंजाब नेशनल बैंक, प्राधिकृत अधिकारीः श्री राजीव मिन्हास, मुख्य प्रबंधक, सर्किल सस्त्र, चंडीगढ़, मो.: 7018498637, खाते का विवरण जिसमें इंएमडी के बाद शेष राशि आरटीजीएस/एनईएफटी के माध्यम से जमा की जानी हैं: पंजाब नेशनल बैंक, सर्किल सस्त्र, चंडीगढ़, खाता संख्याः 821400317118ए; आईएफएससी कोडः PUNB0821400

नियम एवं शर्ते:- (1) संपत्ति 'जहां है, जैसा है', 'जो है यही है' और 'जो कुछ भी है वहीं' के आधार पर बेची जा रही है। (2) उपरोक्त अनुसूची में निर्दिष्ट प्रतिभूत परिसंपतियों का विवरण प्राधिकृत अधिकारी की सर्वोत्तम जानकारी के अनुसार बताया गया है, लेकिन प्राधिकृत अधिकारी इस घोषणा में किसी भी त्रुटि, गलतबयानी या चूक के लिए उत्तरदायी नहीं होगा। (३) (३) नीलामी बिक्री 'ई-नीलामी" पोर्टल ' https://baanknet.com के माध्यम से ऑनलाइन होगी। (4) बिक्री की विस्तुत शर्तों के लिए, कृपया https://etenders.chd.nic.in और www.pnbindia.in देखें।(s) क्रेता घोषित व्यक्ति को ऐसी घोषणा के तुरंत बाद प्राधिकृत अधिकारी को खरीद राशि का पैंतीस प्रतिशत जमा करना होगा और ऐसी जमा राशि के भगतान में चक होने पर. संपत्ति को तरंत वापस ले लिया जाएगा और फिर से बेचा जाएगा।

कर्जदार गारंटर को ई-नीलामी की तिथि से पहले कपर बताई गई राशि के साथ-साथ नवीनतम ब्याज और सहायक व्यय का भुगतान करने के लिए अधिसूचित किया जाता है, जिसमें विफल होने पर संपत्ति की नीलामी/बिक्री कर दी एगी और बकाया राशि, यदि कोई हो, ब्याज और लागत के साथ वसूल की जाएगी। दिनांक: 14.02.2025 स्थानः चंडीगढ

YORK EXPORTS LIMITED

REGD. OFFICE: D-6, Diwan Shree Apartments, 30, Ferozeshah Road, NEW DELHI

Website: www.yorkexports.in CIN: L74899DL1983PLC015416

	Extract of unaudited Standalo	iic ana oon	isoliuuteu i	i ilialiciai il	Coulto IOI	ine quarte	i ana Mine	monus L	Med O I St L	, ,	
Sr.	Particulars	ı		Standalone					Consolidated	ı	(₹ in Lakh)
No.		Quarter ended			Nine Months Ended Year end		Quarter ended		Nine Months Ended		Year ended
		31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.03.2024 (audited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.12.2024 (unaudited)	31.12.2023 (unaudited)	31.03.2024 (audited)
1	Total Income from Operations	1161.91	946.10	3192.35	2950.60	3166.35	1161.91	946.10	3192.35	2950.60	3166.35
2	Net Profit/(Loss) for the period (before tax, Exceptional and /or Extraoridinary items)	(63.68)	14.30	36.22	112.01	100.14	(63.68)	14.30	36.22	112.01	100.14
3	Net Profit/(Loss) for the period (before tax (after Exceptional and /or Extraoridinary items)	(63.68)	14.30	36.22	112.01	100.14	387.92	6.47	471.00	114.12	45.52
4	Net Profit/(Loss) for the period after tax (after Exceptional and /or Extraoridinary items)	(58.68)	13.30	31.22	94.01	81.79	392.92	5.47	466.00	96.12	27.17
5	Total Comprehensive income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive income (after tax)	(58.68)	13.30	31.22	94.01	87.98	392.92	5.47	466.00	96.12	33.36
6	Equity Share Capital	336.28	336.28	336.28	336.28	336.28	336.28	336.28	336.28	336.28	336.28
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year)	-	•	-	-	710.98	-	-	-	-	1228.73
8	Earnings Per equity Share (Basic & Diluted) (Face Value of Rs.10/- per share)	(1.74)	0.40	0.93	2.80	2.62	11.68	0.16	13.86	2.86	0.99

Note:

Place: Ludhiana

Dated: 14.02.2025

- 1 The above results are an extract of the detailed format of quarterly and Nine Months Financial Results filed with the BSE Ltd. Under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly and Nine Months Financial Results are available on the Stock Exchange website at (www.bseindia.com) as well as on the Company's Website at www.yorkexports.in.
- 2 The Standalone & Consolidated Financial Results have been prepared in accordance with principles of Indian Accounting Standards (Ind AS) as specified by ICAI and section 133 of the Companies Act. 2013. 3 The financial results for the quarter and Nine Months ended 31.12.2024 are in compliance with Indian Accounting Standard (INDAS) notified by the MCA.

For York Exports Ltd

Sd/-(Ashwani Dhawan) MG.Director DIN: 00264986

प्राधिकत अधिका



SIMBHAOLI SUGARS LIMITED

(Formerly known as 'Simbhaoli Spirits Limited') Regd. Office: Simbhaoli Dist. Hapur (U.P.) - 245207 CIN - L15122UP2011PLC044210 E-mail: info@simbhaolisugars.com Website: www.simbhaolisugars.com

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

	(Rs. ii										
_			Quarter Ended	d	Nine mon	Year Ended					
S. No.	Particulars	December 31,2024 Unaudited	September 30,2024 Unaudited	December 31,2023 Unaudited	December 31,2024 Unaudited	December 31,2023 Unaudited	March 31, 2024 Audited				
1	Total income from operations (net)	22,350.28	16,205.27	30,541.85	66,504.13	83,253.20	118,047.80				
2	Net Profit/ (loss) for the period before Tax and exceptional items	(261.39)	(1,023.82)	243.93	(2,650.27)	(4,916.89)	(1,201.18)				
3	Net Profit/ (loss) for the period before Tax and after										
	exceptional items	(261.39)	(1,023.82)	243.93	(2,650.27)	(4,916.89)	(1,201.18)				
4	Net Profit/ (loss) for the period after Tax and exceptional items	(261.29)	(1,023.82)	243.38	(2,758.83)	(4,868.18)	(1,213.93)				
5	Total Comprehensive Income for the period [comprising net profit/(loss) for the period (after tax) and Other Comprehensive										
	Income (after tax)]	(261.29)	(1,023.82)	243.38	(2,758.83)	(4,868.18)	(1,258.46)				
6	Paid up equity share capital (face value Rs.10/- each)	4,127.90	4,127.90	4,127.90	4,127.90	4,127.90	4,127.90				
7	Other Equity				-		(17,251.91)				
8	- EPS before exceptional item	(0.63)	(2.46)	0.59	(6.54)	(11.74)	(2.94)				
	- EPS after exceptional item	(0.63)	(2.46)	0.59	(6.54)	(11.74)	(2.94)				

otes:

The above is an extract of the detailed format of financial results for the quarter and nine months ended December 31, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of financial results for the quarter and six months ended September 30, 2024 are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and the Company's websit (www.simbhaolisugars.com).

- Due to sub-optimum capacity utilization of its manufacturing capacities and other eternal and external factors, the Holding Company had continuously incurred hug cash losses resulting in complete erosion of its net worth, rendering the Holding Company unable to meet payment obligations towards its lenders as well as to th sugarcane farmers in terms of their respective agreements and understanding. Due to defaults in repayment of credit facilities, lenders to the Holding Company had initiated recovery proceedings at various forums, including filing of applications before the Hon'ble National Company Law Tribunal (NCLT) under Section 7 of the Insolvency and Bankruptcy Code, 2016 and also filing of recovery proceedings against personal guarantors (Promoters) before NCLT under section 95 of Insolvency and Bankruptcy Code, 2016 in addition to approaching Debt Recovery Tribunals in Delhi as well as in Lucknow, Uttar Pradesh. Two of the lenders had declared the Holding Company and Guarantors to the credit facility, as Willful Defaulters, which was Set Aside by Hon'ble Punjab and Haryana High court at Chandigarh and Delh High Court. While one of the lenders had initiated recovery proceedings under section 138 of the Negotiable Instrument Act, wherein non-bailable warrants were issued. against the erstwhile directors and officials of the Holding Company, which is being contested at the appropriate forum. Against a criminal complaint filed by one of the lenders, the Enforcement Directorate had passed an Attachment Order on certain assets of the Holding Company to the extent of ₹ 109.80 Crore, against which the Holding Company had preferred an appeal before with the appropriate authority and an Interim Stay had been granted by the Hon'ble Appellate Tribunal
- Pursuant to an application filed by Oriental Bank of Commerce (now Punjab National Bank) before Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagra ("NCLT") under section 7 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted th application and ordered the commencement of Corporate Insolvency Resolution Process ("CIRP") of Simbhaoli Sugars Limited ("Corporate Debtor" or "Holding Company") vide its order dated July 11, 2024. NCLT had appointed Mr. Anurag Goel, as Interim Resolution Professional (IRP) to carry the functions as mentioned under the Code. Since then, Mr. Anurag Goel has in his capacity as IRP took control and custody of the management and operations of the Corporate Debtor. One of the Promoters of the Holding Company, Ms. Gursimran Kaur Mann and one of the farmers Mr. Surender Pal Singh Mangat, who has been supplying cane to the Holding Company have filed an appeal before the Hon'ble National Company Law Appellate Tribunal, New Delhi ("NCLAT") against the order passed by NCLT on July 11, 2024 The NCLAT vide its interim order dated July 24, 2024 allowed time in view of giving opportunity to the financial creditors of the Holding Company to take a decision with regards to the settlement proposals received by them and given directions that no further steps shall be taken in pursuant of the impugned order passed by NCLT and allowed IRP of the Holding Company to continue to manage the operations of the Holding Company and fixed the next date of hearing on February 14, 2025.
- Considering the above stated factors, no provision of interest payable to the commercial lenders has been made in the accounts for the past several quarters. Furthe considering the fact of admitting the Company to CIRP and pending decision of NCLAT, no provision of interest payable to lenders has been made for the quarter ende on December 31, 2024. The estimated interest expenses on credit facilities for the quarter and nine months ended December 31, 2024 amounting to ₹ 8,065.13 Lakh: and ₹ 55.820.86 Lakhs respectively, basis the contracted rates and claims filed by the financial creditors before IRP (Previous Quarter and Nine months ended 5,498.66 Lakhs and ₹ 12,802.75 Lakhs respectively) and estimated accumulated interest expenses amounting to ₹ 1,66,913.44 Lakhs has not been provided for in the books of accounts as on December 31, 2024. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nine months ended
- On finalization and implementation of the CIRP through Hon'ble NCLT, the Company shall assess the impairment in the carrying amount of Property, Plant and Equipment and other assets and accordingly will provide it. Further, write back of accounted for accrued interest payable to lenders, outstanding liabilities of lenders and other operational liabilities shall also be accounted for after finalization and implementation of CIRP. The above unaudited financial results are drawn on the basis of carrying amount as per books of accounts of the Company. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nin months ended December 31, 2024.
- Considering these developments, including, in particular, the IRP taken over the management and control of the Holding Company with the objective of running them a going concern, the financial results continue to be prepared on going concern basis. However, since the Holding Company continues to incur loss, current liabilities exceed current assets and Holding Company has defaulted in payment of dues to lenders, cane farmers and other dues, these events indicate that material uncertainty exists that may cast significant doubts on Holding Company's ability to continue as a going concern. The auditors have included this matter while drawing advers opinion on the financial results in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The Hon'ble High Court of Uttar Pradesh had directed the state government to determine the interest liability for the period of delayed payments of sugarcane price t cane growers for the sugar seasons 2012-13 to 2014-15 by the UP Sugar Industry. The Company had received a notice for payment of interest on delayed payment of cane price for sugar season 2012-13, but considering the past practice of waiver/non-levying of any interest on account of delayed payment of cane price by the State Government, no provision towards the interest on delayed payment of cane price for the aforesaid and subsequent sugar seasons has been made in the accounts Since, no demand notices have been raised on the Company, except for sugar season 2012-13, the amount of interest on account of delayed payment of cane price, no provided for in the accounts, could not be quantified. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter ended December 1.
- In the consolidated financial results of the Company for the Quarter and Nine months ended December 31, 2024 and other presented periods, the financial results of Simbhaoli Power Private Limited (SPPL), a material subsidiary in which Holding Company owned 51% shareholdings, have not been consolidated after Financial Yea 2021-22. The financial results of SPPL for the financial year ending on March 31, 2024 and for the Quarter and Nine months ended December 31, 2024, have not been yet finalized and approved till date. The transactions entered into between the Company and SPPL for the Quarter and Nine months ended December 31, 2024, which have not been eliminated in the consolidated unaudited financial results, have resulted in increase in the total revenue for the Quarter and Nine months ended Decembe 31,2024 by ₹ 861.80 Lakhs and ₹ 1,532.84 Lakhs respectively and total expenses by ₹ 170.72 Lakhs and ₹ 513.70 Lakhs respectively. The increase in the balances o subsidiary of ₹ 2,422.84 Lakhs as on December 31, 2024 have been included in the consolidated unaudited financial results in the respective heads including interes charged by the Company amounting to ₹ 180.51 Lakhs in respect of delayed payments of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse Supply Agreements of bagasse supply and retention money as per the Bagasse supply and retention money as per the Bagasse supply and retention money as per the Bagasse supply and retention money are the Bagasse supply and retention money as per the Bagasse supply and retention money are the Bagass which have not being accepted by the SPPL. Had the results of SPPL been consolidated, many elements presented in the accompanying financial results would have been materially affected. The effects on the financial results due to the failure to consolidate could not been determined due to non availability of financial results. The auditors have included this matter while drawing adverse opinion on the financial results in their Limited Review Report for the Quarter and Nine months ended December 31, 2024.
- The statutory auditor of the SPPL had qualified their opinion on the audited financial statements for the year ended March 31, 2023, in the matter of impairment in the value of property, plant and equipment and also drawn emphasis of matter in respect of existence of material uncertainty in collection of revenue by ₹ 683 Lakhs recognized in earlier years based on tariff rates existing prior to its reduction w.e.f. April 1, 2019, which has been challenged by the SPPL and others before Hon'ble High Court, Allahabad having consequential impact on the financial statements. The auditors had further drawn attention on the existence of material uncertainty that may cast significant doubts about the SPPL's ability to continue as a going concern as SPPL had incurred losses and its current liabilities exceeded its current assets by 1,756.30 Lakhs as at March 31, 2023. The auditors have included these matters while drawing adverse opinion on the financial results in their Limited Review Report for the quarter and nine months ended December 31, 2024.
-) The auditors of Integrated Casetech Consultants Private Limited ('ICCPL'), a subsidiary company have qualified its conclusion on the financial results for the quarter an nine month ended December 31, 2024 in respect of following matters: -
- ICCPL had recognized revenue of ₹ 462.57 Lakhs as unbilled revenue in the earlier financial years, which had been in disputes with the counter parties. Further the counter parties had also hold back the payment of Earnest Money Deposits of ₹ 100.50 Lakhs, which has been shown as recoverable in the books. Pending final settlement of the disputes, the unbilled revenue and Earnest Money Deposits balances are continued to be carried forward at the same amount, without making any provision for the expected credit losses and estimated probable losses on account of disputes. The auditors are not made available of appropriate impairment assessment carried out by the management and accordingly, expressed their opinion that they are unable to comment on the same, including the compliance of the Ind AS 36 and any consequential adjustment that may arise in this regard in the financial results of ICCPL
- The auditors had further drawn attention on the existence of material uncertainty due to incurring of losses during the nine months ended December 31, 2024 including erosion of net worth of the company. Further, the Company's current liabilities exceeded its current assets by ₹ 74.61 Lakhs. These conditions indicate the existence of a material certainties that may casts significant doubts about the ICCPL's ability to continue as a going concern
- The auditors have included these matters while drawing adverse opinion on the financial results in their Limited Review Report for the quarter and nine month ended December 31, 2024.
- The Holding Company paid remuneration for two years to the Managing Director, Mrs. Gursimran Kaur Mann and Whole-Time Director, Mr. S.N. Misra, aggregating to 301.82 Lakhs in the earlier financial years, as per the terms of Special Resolutions passed at the 10th Annual General Meeting (AGM) held on September 27, 2021 and also paid part remuneration to Mr. S. N. Misra post CIRP during the quarter ended December 31,2024 amounting to ₹ 18.67 Lakhs as per terms of special Resolution passed at AGM on September 28, 2023 without obtaining the consent from all the lenders as mandated by the provisions of section 197 of the Companies Act, 2013. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The CIRP proceeding has been stayed by Hon'ble NCLAT and in turn COC could not be formed. Since, in absence of COC ratification of CIRP cost by COC could not be completed, hence no provision of CIRP costs have been accounted for during the quarter and nine months ended December 31, 2024.
- The standalone results are available on Company's website www.simbhaolisugars.com. The particulars in respect of standalone results are as under

						(Rs. in Lacs)
		Quarter Ended	i	Nine mon	Year Ended	
Particulars	December 31,2024 Unaudited	September 30,2024 Unaudited	December 31,2023 Unaudited	December 31,2024 Unaudited	December 31,2023 Unaudited	March 31, 2024 Audited
Net Sales/Income from operations (Net)	22,120.12	16,156.60	30,320.75	66,093.33	82,797.16	117,334.82
Profit/(Loss) before tax	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,207.28)
Profit/ (Loss) after tax	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,207.28)
Other Comprehensive Income	-	-	-	-	-	(55.75)
Total Comprehensive Income	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,263.03)
EBITDA	435.71	(254.27)	1,653.81	427.21	(597.90)	4,639.35

- 4 Previous period figures have been regrouped/rearranged/reworked/restated wherever necessary to conform to the current period classification
- 15 After review by the Audit Committee, the Directors of the Holding Company have approved the above results at their meeting held on February 13, 2024, which was chaired by Mr. Anurag Goel, Interim Resolution Professional (IRP) of the Company and IRP took the same on record. These consolidated financial statements have been signed by the Whole Time Director in presence of the IRP and IRP has signed these consolidated financial results solely for the purpose of $ensuring\ compliance\ by\ the\ Corporate\ Debtor\ with\ applicable\ law, and\ subject\ to\ the\ following\ disclaimers:$
- The IRP has assumed control of the Corporate Debtor with effect from July 12, 2024:

Place: Simbhaoli (Hapur).India

- The IRP has furnished and signed the report in good faith and accordingly, no suit, prosecution or other legal proceedings shall lie against the IRP in terms of iii. No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or
- implied, of the IRP including, his authorized representatives or advisors; iv. The IRP, while signing this statement of consolidated financial results, has relied upon the assistance provided by the directors and management of the
- Corporate Debtor. The statement of consolidated financial results of the Corporate Debtor for the quarter and Nine months ended December 31, 2024 have been taken on record by the IRP solely on the basis of and on relying on the certifications, representations and statements of the directors and manageme of Corporate Debtor. For all such information and data, the IRP has assumed that such information and data are in conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the consolidated financial statements and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the IRP is not making any representations regarding accuracy, veracity or completeness of the data or information in the Consolidated financial statements

For Simbhaoli Sugars Limited Gursimran Kaur Mann **Managing Director**

Date: February 13th, 2025 DIN: 00642094 Simbhaoli Sugara Ltd

