

Date: 11.11.2024

To  
The General Manager,  
Listing Department,  
BSE Limited,  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, P.J. Towers,  
Dalal Street Fort,  
Mumbai-400001

Dear Sir/Ma'am,

**Sub:** Newspaper Advertisement of unaudited Financial Results for Quarter and half yearly ended 30th September, 2024.

**Ref:** Company Scrip Code: 530369

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed copies of newspaper advertisement published on Sunday, 10<sup>th</sup> November, 2024 regarding unaudited financial results for the Quarter and half yearly ended 30th September, 2024 as published in Businessline.portfolio (English) and Nava Telangana (Telugu)

This Information is also made available at the website of Company at [www.vamshirubber.org](http://www.vamshirubber.org)

Kindly take the same on record and acknowledge the receipt of the same.

Yours faithfully,  
for **VAMSHI RUBBER LIMITED**



**Akash Bhagadia**  
**Company Secretary & Compliance Officer**  
**Membership No. 50559**

Encl: As above

Nishanth Gopalakrishnan  
bl research bureau

A major part of our obligation to the taxman can be considered completed when we file our returns and payroll taxes due at that point in time. However, even after that, one could receive notices/intimations from the I-T department during the year, which may have to be acted upon. Here we take a look at key notices/intimations and what they mean for taxpayers.

**ACCURACY CHECK**  
Once you submit your Income Tax returns (ITRs), the I-T department conducts a preliminary computer-based assessment during which your ITR will be checked for accuracy and a final tax liability will be arrived at after adjusting for errors/fraudulent claims. The intimation under section 143(1) is basically the department communicating the outcome of this assessment. The department must serve this intimation within December 31 of the financial year (FY) following the FY in which the ITR was filed. The outcome of this assessment can be of three kinds.

One, your ITR is accurate and matches with the taxman's assessment. Refund claimed, if any, will be acknowledged in the intimation and credited. Two, your ITR is not accurate, and the taxman's adjustments result in a tax refund. Like above, the tax refund will be credited to your account. Three,

# When the taxman comes knocking



**DE-TAX.** Here's a slowdown on notices/intimations from the I-T Department and what they mean for taxpayers

the taxman's adjustments to your ITR, result in additional tax liability. The adjustments may be with respect to arithmetical errors, inconsistent entries in the ITR, deductions exceeding permissible limits, disallowance of expenses which are reported as disallowed in the tax audit report but not reported so in the ITR, disallowance of certain deductions and previous years' losses which are claimed in a return that is filed after the applicable due date for filing ITR.

While you need not respond to the intimation in the first two cases, you'll

need to in the third case, within 30 days. If you agree with the taxman's assessment, you'll need to pay the additional tax demanded. If you don't, you can file an appeal. However, if you don't respond, the tax liability as per the taxman's assessment would be treated as the final tax liability, which will be used for calculating penal interest.

**SCRUTINY ASSESSMENT**  
A notice under section 143(2) means that the department wants to scrutinise your returns and is in need of additional information from

**POINTS TO REMEMBER**

- No need to panic on getting a notice
- Seek expert advice
- Maintenance of records is paramount

you to make an assessment. The notice can either direct you to appear before your assessing officer (AO) or to submit relevant documents online. The deadline for this will be mentioned in the notice itself.

At the end of the proceedings, the AO will communicate his/her assessment, after considering the information provided by you.

There may be a demand for additional taxes if as per their assessment, you have underreported income. There may not be such a demand if you provide satisfactory evidence to back your return.

Failure to act as directed can invite penalties and lead to AO making an assessment with whatever evidence you have on your income (called best judgment assessment). The department has time-un-

til the end of three months from the end of the FY in which the return in question was filed.

**SECTION 148**  
A notice under section 148, means that it has evidence that suggests that certain income of the assessee in relation to a particular assessment year (AY) has escaped assessment and that it wants to conduct an assessment of the same.

However, the AO cannot directly serve a notice under this section unless he/she serves a show-cause notice (under section 148A), which

directs the assessee to answer why a notice under section 148 should not be issued. The assessee must reply with relevant documents within the deadline mentioned therein. If the reply is not to the satisfaction of the AO, then the AO will proceed to serve the notice under section 148.

The notice under section 148 will direct the assessee to furnish a fresh return for the AY in question within the time specified. Subsequently, the assessment proceedings will take place until the AO passes an order determining the tax payable.

In case of income escaping assessment greater than or equal to ₹50 lakh, the taxman has time until the end of five years and three months from the end of the relevant AY to serve a notice under section 148. Otherwise, it is until the end of three years and three months from the end of the relevant AY.

**DEMAND NOTICE**  
If any order is passed and there is an outstanding tax liability, then a notice under section 156 is issued to demand payment of the same. For tax liabilities determined in an intimation under section 143(1), the intimation itself serves as a notice under this section.

**GENERAL TIPS**  
First, there is absolutely no reason to panic if at all you receive a tax notice. In many cases, it would just be the case of an intimation that your return is all right and there is no additional tax payable. Even in the case of notice under section 143(2), it is just the case of the AO trying to get on the same page as you - as to the basis on which you filed your ITR. It is always better to seek expert advice and that will make things easy in case you disagree with your AO's assessment and want to appeal against it. Today, there are also online tax services to facilitate this.

Maintenance of relevant records is paramount. The income-tax law mandates maintenance of records of any AY until the end of six years from that AY.

**ALERTS.**

**Balanced Life Cycle Fund under NPS Introduced**

In early October, the PFDA introduced a new life cycle fund called Balanced Life Cycle Fund under the NPS. Under the fund, the maximum allocation to equity can be 50 per cent up to the age of 50 and it will gradually reduce to 35 per cent by the time the subscriber attains the age of 55 years. Similarly, the allocation to corporate bonds and government bonds will change from 30 per cent and 20 per cent respectively up to the age of 45 to an allocation of 10 per cent and 55 per cent respectively when the subscriber attains 55 years.

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**PERSONAL**

**CHANGE OF NAME**

I, SRI Lakshmi Thota W/O T V K Mohan Rao, P/o P/o No. 801, HIG-10, Chaitany Colony, Kharaguda, Bhubaneswar 751002, have changed my name from Sri Lakshmi Poo Thota to Sri Lakshmi Thota for all purposes.

**RENTAL**

**COMMERCIAL**

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711C, 722, 737THD PC2024 TENDER NOTICE 09/11/2024  
Bidders are invited for the following VOT for replacement of parts (www.tenders.kerala.gov.in) or TRCMPU website ([www.trcmpu.com](http://www.trcmpu.com)) for details.

Particulars of Supply	Tender ID
Refriger for Supply of Electric Freezer and Cooler to Thiruvananthapuram, Kollam, Palakkad, Kannur and Alappuzha Marketing Cell.	2024_KCMF_704030_1
Refriger for Supply, erection, testing and commissioning of Boiler Churnery at Thiruvananthapuram Dairy.	2024_KCMF_704271_1
Supply, installation, testing and commissioning of TPO Part 1 (6 nos) at Thiruvananthapuram, Kollam, Palakkad and Kannur Districts.	2024_KCMF_704361_1

Contact: 9951468267 Managing Director

VAMSHI RUBBER LIMITED		ISO 9001:2015 COMPANY		
EXTRACT FROM THE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024 (RS. IN LAKHS)				
Sl. No.	PARTICULARS	QUARTER ENDED	QUARTER ENDED	Year Ended
		30-09-2024 (Aud AS)	30-09-2023 (Aud AS)	31-03-2024 (Aud AS)
1.	Total Income from operations	2,236.45	1,767.62	7,781.45
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	26.24	22.69	82.38
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	24.63	22.69	82.32
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	19.10	12.57	61.08
5.	Total Comprehensive Income for the period (comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (After tax)	19.10	12.57	78.86
6.	Equity Share Capital	420.68	420.68	420.68
7.	Reserves excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	963.13	694.19	948.25
8.	Earnings Per Share (after extraordinary items) (of Rs.10/- each)	0.45	0.30	1.87
	(a) Basic (In Rs.)	0.45	0.30	1.87
	(b) Diluted (In Rs.)	0.45	0.30	1.87

NOTE:  
1) 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 and Other Disclosure Requirements) Regulations 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites, [www.bseindia.com](http://www.bseindia.com) and website of the Company [www.vamshirubber.org](http://www.vamshirubber.org)  
2) The Company has adopted Indian Accounting Standards under Section 133 of the Companies Act, 2013 (Ind AS) from 1st April, 2017

By the Order of the Board for Vamshi Rubber Limited  
Sd/-  
(M. RAMESH REDDY) Chairman & C.P.O.  
Place: Hyderabad Date: 09-11-2024 DIN: 090225101

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**KSE LIMITED**  
CIN No: L15331KL1963PLC002028  
Registered Office: Post Box No. 20, Solvent Road, Irinjalakuda, Kerala - 680 121  
Ph: 0480 2825476 E-mail: [ksekerala@gmail.com](mailto:ksekerala@gmail.com) Web: [www.kselimited.com](http://www.kselimited.com)

**EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2024**

Particulars	Quarter ended			Year ended		
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
Total Income from Operations	41600.75	43256.72	43748.07	84659.47	86316.21	169746.22
Net Profit / (Loss) for the period (before tax, Exceptional and/or Extra-ordinary Items)	2057.27	2479.26	(170.03)	4536.53	(327.91)	2833.72
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extra-ordinary Items)	2305.32	2479.26	(170.03)	4784.58	(327.91)	2424.18
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extra ordinary Items)	1713.22	1836.81	(141.56)	3650.03	(246.88)	1760.91
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1612.39	1777.74	(157.71)	3390.13	(383.40)	1718.64
Paid up Equity Share Capital	320.00	320.00	320.00	320.00	320.00	320.00
Other Equity						22163.80
Earnings Per Equity Share of Rs.10 each (for continuing and discontinued operations) (not annualised)						
Basic (Rs.)	53.54	57.40	(4.42)	110.94	(7.71)	55.03
Diluted (Rs.)	53.54	57.40	(4.42)	110.94	(7.71)	55.03

Note: The above is an extract of the detailed format of the Financial Results for the Quarter and Half year ended 30th September, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Half year ended 30th September, 2024 are available on the Stock Exchange website at [www.bseindia.com](http://www.bseindia.com) and on the Company's website at [www.kselimited.com](http://www.kselimited.com).

For KSE Limited  
Sd/-  
**M.P. JACKSON**  
(DIN 01889504)  
Managing Director

**THE ANDHRA PETROCHEMICALS LIMITED**  
Regd. Office: Venkatrayapuram, TANUKU - 534 245  
CIN:L23209AP1984PLC004635 - Website: [www.theandhrapetrochemicals.com](http://www.theandhrapetrochemicals.com)  
Tel: 08819-224075, 224755 Fax: 08819-224168 E-mail: [info.trk@theandhrapetrochemicals.com](mailto:info.trk@theandhrapetrochemicals.com)

**Statement of Unaudited Financial Results for the Quarter and Half-Year ended 30<sup>TH</sup> SEPTEMBER, 2024**

Sl. No.	Particulars	Quarter ended	Half Year ended	Quarter ended
		30.09.2024 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited
1.	Total Income from operations	10428.65	23390.69	18063.95
2.	Net profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(439.11)	1668.18	1230.81
3.	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(439.11)	1668.18	1230.81
4.	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(362.89)	1227.80	846.79
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income(after tax))	(372.60)	1218.09	846.79
6.	Equity Share Capital	8497.16	8497.16	8497.16
7.	Reserves (excluding Revaluation Reserves as shown in the Balance Sheet of previous year)			
8.	Earnings Per Share (Face value of Rs.10/- each) (for continuing and discontinued operations)			
	(i) Basic	(0.43)	1.44	1.00
	(ii) Diluted	(0.43)	1.44	1.00

Notes:  
1. The above results, reviewed by the Audit Committee, were approved by the Board of Directors at its Meeting held on 9<sup>th</sup> November, 2024. The statutory auditors have carried out a 'Limited Review' of financial results for the period ended 30<sup>th</sup> September, 2024.  
2. The Company incurred loss during the quarter due to decreased selling prices of the products and no corresponding reduction in raw-material prices. Further, the Plant was Shutdown from 09.09.2024 to 04.10.2024 in view of the annual maintenance shutdown of Propylene Recovery Unit (PRU) & FCCU-1 of Hindustan Petroleum Corporation Limited who is the raw-material supplier.  
3. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange 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 Bombay Stock Exchange website [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.theandhrapetrochemicals.com](http://www.theandhrapetrochemicals.com).  
4. During the financial year 2019-20, the Company (APL) has initiated the process of renewal of the Land Lease on which the plant is located with Visakhapatnam Port Trust (VPT) for a further period of 30 years with effect from 27.06.2019. APL has submitted its Technical & Financial Bid against the tender issued by VPT. As APL was the sole bidder for the Tender, VPT accepted both Technical Bid & Financial Bid. Later-on, VPT has cancelled the tender and issued re-tender. Aggrieved by the action of VPT, APL has filed a writ petition under Article 226 before the Hon'ble High Court of Andhra Pradesh.  
The Hon'ble High Court of Andhra Pradesh has allowed the writ Petition filed by the APL seeking the cancellation of the order dated 16.08.2020, cancelling the tender notification dated 07/08/2019 and fresh tender notification dated 24.08.2020 issued by VPT towards the lease of the land and directed VPT to execute the lease deed, vide its order dated 25<sup>th</sup> February 2022. Further, on 19<sup>th</sup> March 2022, APL has written a letter to the Chief Engineer, VPT requesting him to kindly finalise the land lease deed and fix-up the date for execution of the said lease deed. VPT has preferred an appeal against the Hon'ble High Court of Andhra Pradesh order dated 25.02.2022 before division bench of Hon'ble High Court of Andhra Pradesh and the same is pending.  
Pending execution of the lease deed, APL has considered provisionally its bid amount for accounting of 'Leases' in accordance with Ind AS 116, till the lease deed is executed."

Place : Visakhapatnam  
Date : 9<sup>th</sup> November, 2024

Sd/- P. Narendranath Chowdary  
Managing Director  
DIN: 00015764



