



14th November, 2024

National Stock Exchange of India Ltd.

(Listing Compliance)

'Exchange Plaza', C/1, Block G,

Bandra-Kurla Complex,

Bandra (East).

Mumbai - 400 051

Symbol: UNITECH

BSE Limited

(Listing Compliance)

1st Floor, New Trading Ring,

Rotunda Building, P. J. Towers,

Dalal Street, Fort.

Mumbai - 400 001

Scrip Code: 507878

Subject: Compliance under Regulation 30 and 47 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

In compliance with regulation 30 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of newspaper publication of financial results of the Company for the quarter and half year ended 30th September, 2024, published on 14th November, 2024 in all editions of 'Financial Express' and 'Jansatta' Delhi edition.

This information is being sent in compliance of the applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for your record.

> Signature Tower

Yours truly,

For Unitech Limited

Anuvadha Mishra

Company Secretary & Compliance Officer

Encl: As above





THERMAX LIMITED

Conserving Resources, Preserving the Future.

Statement of unaudited financial results for the quarter and half year ended September 30, 2024

(₹ in Crore)

		Consolidated							
Sr. No.	Particulars	Quarter Ended Sept 30, 2024	Quarter Ended Sept 30, 2023	Half year ended Sept 30, 2024					
AC ISSESSED		(Unaudited)	(Unaudited)	(Unaudited)					
1	Revenue from operations	2,611.59	2,302.46	4,796.00					
1	Profit before share of loss of associates, exceptional items and		N . S . S . S . S . S . S . S . S . S .						
	tax	266.28	217.72	428.01					
3	Profit before tax	266.25	217.47	427.56					
4	Net Profit for the period	198.00	158.60	307.42					
5	Total Comprehensive Income for the period	207.58	151.70	309.81					
6	Equity Share Capital	22.53	22.52	22.53					
7	Earnings Per Share (of Rs. 2/- each)	A TOTAL CONTRACT		57/006/TH					
	Basic (Rs.)	17.49	14.00	27.77					
8	Earnings Per Share (of Rs. 2/- each)	2073000		881					
	Diluted (Rs.)	17.49	14.00	27.77					

 The above is an extract of the detailed format of unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. The full format of the unaudited financial results is available on the Stock Exchange websites (URL:www.nseindia.com.www.bseindia.com) and also on the Company's website (URL: www.thermaxglobal.com).

2. Key financial figures for Thermax Limited (Standalone) are as follows:

Sr. No.	Particulars	Quarter Ended Sept 30, 2024	Quarter Ended Sept 30, 2023	Half year ended Sept 30, 2024
35,98050		(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from operations	1,518.76	1,443.90	2,829.71
2	Profit before exceptional items and tax	135.87	175.80	252.05
3	Exceptional items (expense) (Refer note 3)	5.55	(73.41)	8
4	Profit before tax	135.87	102.39	252.05
5	Net Profit for the period	107.93	64.39	193.91
6	Total Comprehensive Income for the period	103.56	62.11	188.33
7	Equity Share Capital	23.83	23.83	23.83
8	Earnings Per Share (of Rs. 2/- each)			
	Basic (Rs.)	9.06	5.41	16.28
9	Earnings Per Share (of Rs. 2/- each)		20019090	710-1253
	Diluted (Rs.)	9.06	5.41	16.28

	Standalone						
Particulars	Quarter Ended Sept 30, 2024	Quarter Ended Sept 30, 2023	Half year ended Sept 30, 2024				
	(Unaudited)	(Unaudited)	(Unaudited)				
Provision for impairment of investment in subsidiary							
Thermax Engineering Singapore Pte. Ltd. (related to PT Thermax International Indonesia)*	1.50	(73.41)	(a) (a)				

*Considering the market scenario and performance of subsidiary, the Holding Company had accounted for provision for impairment of investment in subsidiary.

Place: Pune Date: November 13, 2024

Mrs. Meher Pudumjee Chairperson

For Thermax Limited

Regd. Office: D-13, M.I.D.C Industrial Area, R.D. Aga Road, Chinchwad, Pune - 411 019 Corporate Identity Number - L29299PN1980PLC022787



VRL LOGISTICS LIMITED

Regd. Office: RS No. 351/1, Varur, Post Chabbi, Taluk Hubballi, District Dharwad, Hubballi (Karnataka) - 581 207 (18th KM, NH- 4, Bengaluru Road, Varur)

Tel.: 0836 2237607, Fax: 0836 2237614, Email: investors@vrllogistics.com CIN: L60210KA1983PLC005247 Website: www.vrlgroup.in

EXTRACT OF STATEMENT OF REVIEWED UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 (₹ in Lakhs)

Particulars	Quarter ended September 30, 2024	Quarter ended September 30, 2023	Half year ended September 30, 2024	Half year ended September 30, 2023	Year ended March 31, 2024
	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Total income from operations	80198.13	71532.71	154395.85	139842.76	290971.85
Profit before exceptional items and tax	4930.25	2710.79	6689.95	7271.73	12051.23
Profit before tax from Continuing operations	4930.25	2759.46	6689.95	7320.40	12099.90
Profit for the Period from Continued operations	3581.82	1992.44	4925.67	5386.97	8906.10
Profit for the Period from Discontinued operation (Net of tax)	¥	(20.99)	200	(20.99)	(20.99)
Profit for the Period after tax (after exceptional items)	3581.82	1971.45	4925.67	5365.98	8885.11
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	3492.36	1935,58	4874.61	5355.37	9038.74
Equity Share Capital	8746.85	8746.85	8746.85	8746.85	8746.85
Earnings Per Share (of ₹ 10/- each) for continuing operation (not annualized) Basic & Diluted	4.09	2.27	5.63	6.15	10.18
Earnings Per Share (of ₹ 10/- each) for discontinued operation (not annualized) Basic & Diluted:-	3	(0.02)	U7%	(0.02)	(0.02)
Earnings per share (Face Value of ₹ 10/- each)					
(For Continuing & Discontinued Operations) (Not Annualized) Basic and Diluted:	4.09	2.25	5.63	6.13	10.16

The above is an extract of the detailed format of Financial Results for the Quarter and half year ended September 30, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the said Quarter and half year ended 30 September, 2024 is available on the website of the Company as also the Stock Exchanges as detailed below.

Company's website: http://vrlgroup.in/vrl_investor_desk.aspx?display=finance_q_results

BSE Limited: www.bseindia.com National Stock Exchange of India Limited: www.nseindia.com

Notes:

Place: Hubballi

Date: 13 November, 2024

- The financial results are prepared in accordance with the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS-34), as prescribed under Section 133 of the Companies Act, 2013 and the relevant Rules issued thereunder and other accounting principles generally accepted in India.
- The financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meetings held on 13" November, 2024.
- 3) The Board of Directors has declared an interim dividend of ₹ 5/- per equity share (face value of ₹ 10/- each) for
- The Company does not have any subsidiary / associate / joint venture companies as at 30 September, 2024.

For and on behalf of the Board of VRL LOGISTICS LIMITED

Vijay Sankeshwar Chairman and Managing Director

DIN: 00217714

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VALIANT LABORATORIES LIMITED

Valiant Laboratories Limited Registered Office: 104, Udyog Kshetra, Mulund-Goregaon Link Road, Mulund (W), Mumbai - 400080.

T: 022-49712001 / 49717220 /49717221 | E: investor@valiantlabs.in Web: www.valiantlabs.in | CIN: L24299MH2021PLC365904 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024 (Rs. in lakhs except EPS)

		Standa	alone		Consolidated					
3	Qi	uarter ende	ed	Year ended	Q	uarter ende	ed	Year ended		
Particulars	30.09.2024	30.06.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	31.03.2024		
	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited		
Total Income from Operations (Net)	2,341.33	2,105.80	6,250.59	19,173.39	2,483.64	2,169.81	6,250.59	19,173.87		
Net Profit / (Loss) for the period before Tax	(531.86)	(77.19)	106.39	(75.25)	(390.82)	(16.20)	106.39	(76.95)		
Exceptional items	-	-	-	-	-	-	-	-		
Net Profit / (Loss) for the period after Tax	(598.29)	(100.56)	79.34	34.03	(474.08)	(50.93)	79.34	31.96		
Total Comprehensive Income for the period (Comprising										
Profit / (Loss) and Other Comprehensive Income for the period)	(598.29)	(100.56)	96.88	51.57	(474.08)	(50.93)	96.88	49.50		
Paid-up Equity Share Capital	4,345.00	4,345.00	3,256.00	4,345.00	4,345.00	4,345.00	3,256.00	4,345.00		
Reserve excluding Revaluation Reserves as per Balance										
Sheet of previous Accounting Year				19,343.19	18,816.11			19,341.12		
Earning per share (in ₹)										
(a) Basic	(1.39)	(0.23)	0.24	0.14	(1.09)	(0.12)	0.24	0.13		
(b) Diluted	(1.39)	(0.23)	0.24	0.14	(1.09)	(0.12)	0.24	0.13		
Notes		0			77			71.		

1) The above is an extract of detailed format of Financial Results filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are avaliable on the websites of the Stock Exchange(s), viz., www.bseindia.com and www.nseindia.com and website of the Company on www.valiantlabs.in 2) The above Financial Results for the quarter ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on

November 12, 2024

3) The Financial Results have been prepared in accordance with Indian Accounting Standards ("IndAS") prescribed under Section 133 of the Companies Act, 2023 read with relevan rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Valiant Laboratories Limited

For and on behalf of Board of Directors

Place: Mumbai Date : November 12, 2024

Santosh Vora **Managing Director** DIN: 07633923

UNITECH LIMITED

CIN: L74899DL1971PLC009720 Regd. Office: 6, Community Centre, Saket, New Delhi 110017 Tele Fax: 011-26857338

E-mail: share.dept@unitechgroup.com | Web: www.unitechgroup.com

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Extract of Un-Audited Consolidated Financial Results for the Quarter Half Year Ended 30th September, 2024

			(Rs. in Laki	is except EPS)
Sr. No	Particulars	Quarter Ended 30.09.2024 (Un-audited)	Half Year Ended 30.09.2024 (Un-audited)	Quarter Ended 30.09.2023 (Un-audited)
1	Total Income from Operations	7,994.88	16,399.15	8,133.47
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(76,801.50)	(1,97,553.56)	(74,724.81)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(76,801.50)	(1,97,553.56)	(74,724.81)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(76,676.85)	(1,97,287.17)	(74,403.98)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(76,679.45)	(1,97,305.17)	(74,455.32)
6	Equity Share Capital	52,326.02	52,326.02	52,326.02
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	- 15		
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized)	(2.41)*	(6.52)*	(2.41)*
No	es:	7)	00 00	All ulits

The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held on 13° November, 2024.

The Report of Statutory auditors on the considered financial statements of Unitech Limited for the period ended September 30, 2024, contains qualifications which are being summarized below: A) We draw attention to Note no. 7 of the unaudited Consolidated Financial Results, we did not audit the financial results of 218 subsidiaries (including foreign subsidiaries) included in the unaudited Consolidated Financial Results, whose unaudited financial results reflects total assets of Rs. 9799,81.01 Lakhs (36,75% of consolidates assets), total revenue of Rs. 103,08.17 lakhs (70.05% of consolidates revenue), net loss after tax of Rs. 586,58.41 Lakhs (29.73% of consolidated loss after tax) and total comprehensive loss of Rs. 586,58.41 Lakhs (29.73% of consolidates total comprehensive loss) for the period ended 30" September, 2024. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. In case of 32 foreign subsidiaries, the management has incorporated the last available financial information.

B) No details are available with the Holding Company for 17 joint ventures and 4 associates for year ended 30° September 2024 and accordingly the same have not been considered to consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Results, the same are required to be Unaudited Consolidated in the financial results. C) Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarterly consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to mited review. The consolidated financial results of the holding company consist of 29.95% of the consolidated revenue, 63.25% of the consolidated assets and 70.17% of the consolidated loss that have been unaudited by auditors of holding company. Accordingly, the holding company is in non-compliance of the requirements of Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India.

n view of the above, we are unable to express an opinion on this matter, We draw attention to Note no. 6 of the unaudited Consolidated Financial Results, which have made references to the Resolution Framework (RF) for United Group. The company has requested the for ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfil its obligations towards the construction of the projects and meet other liabilities. Resolution framework of United group filed by New Management before the Hon ble Supreme Court on 16" July, 2020, Revised Version on 5" February, 2021 and Revised Version on 27" July, 2022 has not yet been approved by the Hon'ble Supreme Court. Accordingly, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts. Material uncertainty related to going concern

We draw attention to Note no, 7 of the Unaudited Consolidated Financial Results wherein the management has represented that the Unaudited Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that the Holding Company has eroded its net worth and has incurred losses, both in the current and previous year, and has challenges in meeting its obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums. Further, the New Management has inherited various projects of the Company, which are pending for considerable construction and residual works to be completed. In compliance of the directions of the Hon'ble Supreme Court, as contained in court's order dated 20" January 2020, the appointed Board of Directors has requested the Hon'ble Supreme Court to

grant certain concessions and reliefs so that the Holding Company is able to fulfil its obligations towards the construction and completion of in-complete projects and meet other liabilities These conditions indicate the existence of material uncertainty that may cast significant doubt about Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework, Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats. Considering the above, we are unable to express an opinion on this matter.

(4) The Management of the Company has not conducted any impairment assessment for the investments made by the erstwhile management in joint ventures and associates having aggregate carrying value of Rs. 458,78.31 lakhs, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, "Impairment of Assets". In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results: (Refer Note 8(v) of the Unaudited Consolidated Financial Results): Due to legacy issues inherited from erstwhile management, the company is not having evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile

management to joint ventures and associates amounting to Rs. 83,81.00 takhs and trade receivables from joint ventures and associates amounting to Rs. 18,68.59 takhs as required by Ind AS 109, 'Financial Instruments', (Refer Note 8(vi) of the Unaudited Consolidated Financial Results). We are, therefore, unable to express an opinion on the recoverability of the loans and trade receivables from subsidiary, joint ventures and associates, fair value of estimated loss allowance on loans trade receivables and the consequential impact on the Unaudited Consolidated Financial Results.

(6) We draw attention to note 21 of Unaudited Financial Results which contains details of corporate and bank guarantees issued by the erstwhile management for its joint ventures. Due to legacy issues nherited from erstwhile management, the company is not having sufficient evidence regarding recognition of fair value of the estimated loss allowance on corporate guarantee given by erstwhile nanagement on behalf of its subsidiary, joint ventures and associates amounting unable to express an opinion on the fair value of estimated loss allowance on corporate and bank guarantee. (7) The Management of the Company has not conducted any impairment assessment for the investments made and advances given for purchase of land by the erstwhile management in unrelated companies/ entities having aggregate carrying value of Rs. 1015,29.23 lakhs and Rs. 785.46.62 lakhs respectively, despite of strong indicators existing for impairment assessment, as required by

Ind AS 36, 'Impairment of Assets'. In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. (Refer Note 8 (v) of the Unaudited Consolidated Financial Results). (8) Due to legacy issues inherited from erstwhile management, the company is not having sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to unrelated companies/ entities amounting to Rs. 77,55.12 lakhs, trade receivables amounting Rs 654,57.41 lakhs, inter corporate deposit amounting to Rs. 247,98.45 lakhs and security deposits given amounting Rs. 518,81.60 lakhs, as required by Ind AS 109, 'Financial Instruments'. We are therefore unable to comment on the recoverability of the loans given,

consequential impact on the Unaudited Consolidated financial results. (Refer Note 8(vi) of the Unaudited Consolidated financial results). The group has goodwill amounting to Rs. 383,80,79 Lakhs appearing in the Unaudited Consolidated Financial Results as on 30" September, 2024 on account of acquisition of subsidiary companies. The management has not conducted any impairment assessment for said goodwill which is required pursuant to the provisions of Indian Accounting Standard 36 — "Impairment of Assets". In absence thereof, we are unable to comment upon the appropriateness of the carrying value of goodwill and its consequential impact on the Unaudited Consolidated Financial Results. (10) Balance of amounts due to/ from trade receivables, trade payables, bank balances, borrowings, advance received from customers, advance to suppliers, security deposits, other loans and advances, advance for purchase of land, inter corporate deposits and other assets are pending for reconciliation/ confirmation. The overall impact of the above and the consequential impact of same

trade receivables and security deposits given from unrelated companies/ entities, fair value of estimated loss allowance on loans given, trade receivables and security deposits given, and the

on Unaudited Consolidated financial results are not ascertainable and cannot be concluded upon. (Refer note no 9 and 11 of Unaudited Consolidated Financial Results). (11) Amount recoverable from GNIDA amounting Rs. 1,83,39.80 lakks is subject to confirmation/ reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential mpact of same on Unaudited Consolidated financial results (refer note no 13(iii) of Unaudited Consolidated financial results). (12) Variation of Rs. 934.15 lakhs has been observed between balance lying with Supreme Court registry and books of accounts and the same is under reconciliation. In view of absence of the

reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results. (Refer Note 8(i) of the Unaudited Consolidated Financial Results). A) Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102,46.88 lakhs, Professional Tax amounting to Rs. 0.59 Lakhs, Employees Provident Funds.

and Miscellaneous Provisions Act, 1952 amounting to Rs. 24,42.87 lakhs pertaining to the period of eistwhile management, are unpaid since long. In view of non-payment of statutory dues, possibility of levies, some penalties by the respective departments cannot be ruled out. On account of the above, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results: (Refer Note 9 of the Unaudited Consolidated Financial Results). B) As per independent opinion taken by Management, the Company is not deducting TDS on estimated liability of interest provided in the books of accounts, based on memorandum statement of accounts received from lenders other than banks. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of

booking or payment. C) Input credit receivable (GST), in the books of holding company, of Rs. 58,97.73 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results.

(14) In view of the instances of non-compliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the Holding Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 9972,79.19 lakhs (including interest accrued of Rs. 548,85.72 lakhs. In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amount reflected in the Unaudited Consolidated financial Results and also on their consequential impact including potential tax liabilities. (Refer note no. 10 of the Unaudited Consolidated Financial Results).

(15) Non-compliance of provisions of Indian Accounting Standards "IND AS" as prescribed under Section 133 of the Companies Act. 2013.-A) Revenue from real estate projects (IND AS 115):-We draw attention to Note no. 8 (vii) of the Unaudited Consolidated Financial Result, stating that the Holding Company is accounting for revenue under real estate projects using percentage of

completion method (POCM) with an understanding that performance obligations are satisfied over time whereas, the terms of the agreements entered by the Holding Company with buyers of the property does not satisfy the conditions specified in paragraph 35 of Indian Accounting Standard 115 "Revenue from contracts with customers" in all the cases. Reconciliation of sub-ledger records for advance received from home buyers and trade receivables is in progress. In view of absence of the reconciliation, we are unable to conclude on the

consequential impact of same on Unaudited Consolidated Financial Results. The Company has incurred Rs 19879, 18.81 Lakhs in the Projects Not Considered in Revenue Recognition. However, comparative analysis of the expected revenue of these projects with cost. incurred in these projects is under preparation. In absence of the comparative analysis, we are unable to offer any comments on onerous contracts, if any,

In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereof. (Refer Note 9 of the Unaudited Consolidated Financial Results) (16) We draw attention to Note no. 11 of the Unaudited Consolidated Financial Results in respect of default in repayment of public deposits accepted by erstwhile management of Holding Company. As per the financial books, principal amount of deposit accepted for Rs. 529,12.98 lakhs is overdue for repayment. The Holding Company has not created any provision for interest payable during the period ended amounting Rs. 1627.37 lakhs (accumulated unaccounted interest is Rs. 515,60.24 lakhs) taking a que from the directions of the Hon'ble Supreme Court from time to time issued for payment of the Principal Amount to the FD holders, as explained by the management. In our opinion, losses of the Holding Company and value of public deposits may be understated to extent of Rs. 515.60.24 takhs, subject to a final decision of the Hon'ble supreme Court in the matter.

(17) The Holding Company has conducted physical verification of its property plant and equipment and unsold flat and the reconciliation of the same with books of accounts is in progress. In absence of the reconciliation, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results. (Refer Note 8 (iii) of the Unaudited Consolidated Financial Results). III. Key Standalone Financials are as follows:

				(RS. IN Lakhs)
Sr. No.	Particulars	Quarter Ended 30.09.2024 (Un-audited)	Half Year Ended 30.09.2024 (Un-audited)	Quarter Ended 30.09.2023 (Un-audited)
1	Income from Operations (Turnover)	2,462.50	5,701.66	1,997.69
2	Profit/(Loss) Before Tax	(46,858.69)	(1,38,628.75)	(49,316.39)
3	Profit/(Loss) After Tax	(46,858.69)	(1,38,628.75)	(49,316,39)
4	Total Comprehensive Income for the period. Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax).	(46,861.29)	(1,38,646.75)	(49,385.34)
IV.	The above is an extract of the detailed format of consolidated Financial Results for quarter & half year ended 30" September, 2024 filed with the (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results		A CONTRACTOR OF THE PROPERTY OF	

(www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com. For Unitech Limited

New Delhi

Place: Gurugram Yudhvir Singh Malik Dated: 13" November, 2024 Chairman & Managing Director













गृह मंत्रालय ने किया दावा, जम्मू-कश्मीर में

देश

आतंकी घटनाओं में 70 फीसद की कमी आई

जनसत्ता ब्यूरो नई दिल्ली, 13 नवंबर।

वर्ष 2019 के बाद से जम्म-कश्मीर में आतंकवाद संबंधी घटनाओं में 70 फीसद से अधिक की कमी देखी गई है। संसदीय समिति के समक्ष केंद्रीय गृह मंत्रालय के प्रस्तुतीकरण में यह जानकारी दी गई है। आधिकारिक सुत्रों ने बताया कि केंद्रीय गृह सचिव गोविंद मोहन ने गृह मामलों की संसदीय स्थायी समिति के समक्ष प्रस्तुतीकरण देते हुए कहा कि पिछले पांच वर्षों में आतंकवाद संबंधी मामलों में कमी आने के बावजूद लश्कर-ए-तैयबा और जैश-ए-मोहम्मद जैसे आतंकवादी समृहों से खतरा अभी भी बना हुआ है।

केंद्र ने पांच अगस्त, 2019 को अनुच्छेद 370 को निरस्त कर दिया था, जो जम्मू और कश्मीर को विशेष दर्जा प्रदान करता था। तत्कालीन राज्य जम्म्-कश्मीर को दो केंद्र शासित प्रदेशों में पुनर्गठित किया गया था। दोनों केंद्र शासित प्रदेशों में कानून और

व्यवस्था अब सीधे केंद्र सरकार की जिम्मेदारी है। मोहन और उनके अधिकारियों की टीम ने समिति को बताया कि मोदी सरकार के लिए *केंद्रीय* गृह सचिव गोविंद मोहन ने गृह मामलों की संसदीय स्थायी समिति के समक्ष प्रस्तुतीकरण देते हुए कहा कि पिछले पांच वर्षों में आतंकवाद संबंधी मामलों में कमी आने के बावजूद लश्कर-ए-तैयबा और जैश-ए-मोहम्मद जैसे आतंकवादी समूहों से खतरा अभी भी बना हुआ है।

नागरिक सुरक्षा प्रमुख चिंता का विषय रही है और सरक्षा एजंसियां इस पर परा जोर दे रही हैं। तुलनात्मक आंकड़े देते हुए गृह मंत्रालय के अधिकारियों ने कहा कि 2019 में आतंकवाद से संबंधित घटनाओं में 50 नागरिक मारे गए थे। सूत्रों ने बताया कि इस साल अब तक हताहतों की संख्या घटकर 14 रह गई है। वर्ष 2023 में आतंकवादी घटनाओं में पांच नागरिक मारे गए थे जो 2024 की तुलना में लगभग तीन गुना कम है। वर्ष 2019 में नागरिकों पर 73 हमले हुए और इस साल अब तक यह आंकड़ा 10 है। केंद्र सरकार जम्मू-कश्मीर में भारत विरोधी तत्त्वों के खिलाफ कानूनी कार्रवाई करने के अलावा आतंकवादी समर्थन और

आतंकवाद के वित्तपोषण नेटवर्क को खत्म करना चाहती है। वर्ष 2019 में जम्म कश्मीर में 286 आतंकवाद संबंधी घटनाएं दर्ज की गई थीं। नवंबर के पहले सप्ताह तक यह आंकड़ा घटकर 40 रह गया। सुरक्षा बलों पर हमलों के संबंध में मंत्रालय ने कहा कि 2019 में ऐसी 96 घटनाएं दर्ज की गई थीं। 2020 में यह बढ़कर 111 हो गई, लेकिन तब से इसमें लगातार गिरावट आई है और सुरक्षा बलों पर इस तरह के हमलों की संख्या 2021 में घटकर 95. 2022 में 65, 2023 में 15 रही। 2024 में अब तक यह आंकड़ा पांच है। सुरक्षा बलों के हताहत होने के बारे में मंत्रालय ने कहा कि 2019 में विभिन्न घटनाओं में 77 सुरक्षाकर्मी शहीद हो गये। 2020 में कुल 58 सुरक्षाकर्मी शहीद हुए, 2021 में 29, 2022 में 26, 2023 में 11 और 2024 में अब तक सात सुरक्षाकर्मी शहीद हए। गृह मंत्रालय ने कहा कि जम्म्-कश्मीर में आतंकवादियों की घुसपैठ की कोशिशें भी 2019 में 141 से घटकर 2024 में अब तक सिर्फ तीन रह गई हैं।

हालांकि, इस साल अब तक मारे गए आतंकवादियों की संख्या भी 2019 में 142 से घटकर 44 रह गई है।

एमपीडीएल लिमिटेड

निगमित कार्यालय : यूनिट नं. 12, जीएफ, भैग्नम टॉवर - 1, सेक्टर-58, गुरूग्राम - 122011 पंजीकृत कार्यालय : 11/७, मथुरा रोड, सेक्टर-३७, फरीदाबाद - 121003, (हरियाणा), दूरभाष सं. 0124-422234-३५; ई-मेल : isc mpdl@mpdl.co.in, वेबसाइट : www.mpdl.co.in, सीआईएन: L70102HR2002PLC097001

										₹)	. लाख में, आ	य प्रति अश अ	किड्रा छोड्कर)
p.				Ų	कल					समे	कित		
मं.	विवरण	समाप्त तिमाही			समाप्त	अईवर्ष	समाप्त वर्ष		समाप्त तिमाई	ì	समाप्त	अईवर्ष	समाप्त वर्ष
П	idden	30.09.2024	30 06 2034	30.09.2023	30.06.2024	30.09.2023	31.03.2024	30.09.2024	30.05.2024	30/09/2022	22 38.09.2024	30.09.2023	31.03.202
		अलेखापरीक्षित	अलेखापरीवित	अलेखापरीक्षित	अलेखापरीक्षित	लेखापरीक्षित							
ī	परिचालनों से कुल आय (निवल)	216.37	16.23	136.60	232.60	398.71	424.70	216.37	16.23	321.93	232.60	655.58	733.57
N	अवधि हेतु निवल लाभ / (हानि) (कर, आपवादिक	245	100000	12000	2010								
	एवं/अथवा असाधारण मदों से पूर्व)	(44.77)	(24)(2)	2,561.33	[68.79]	2,538.59	2,188/02	(99.45)	(54.50)	2.569.20	(153.95)	2,331.06	1,897.35
	कर पूर्व अवधि हेतु निवल लाभ/(हानि) (आपवादिक एवं/अथवा असाधारण मदों के उपरांत)		200	Market S	30.83		3015014	SEE SE	35.38	132.3	13335		
- 1	,	(44,77)	(24.02)	2,561.33	[58.79)	2.534.59	2,188,02	(99.45)	(64.90)	2,599.20	(153.96)	2,331.06	1,897.35
۱	कर उपरांत अवधि हेतु निवल लाभ/(हानि) (आपवादिक एवं/अथवा असाधारण मदों के उपरांत)	144 990	201.024	D 440 45	100 700	0.117.00		000.000	20.00	0.400.00	Liver ner	500000	
	अवधि हेतु कुल व्यापक आय [अवधि हेतु लाभ/(हानि)	(44.77)	(24,02)	2,440.43	(09.59)	2.417.83	2.144.51	(99.45)	(\$1.57)	2.438.37	(353,96)	2,210,16	1,853,84
1	(कर उपरांत) तथा अन्य व्यापक आय (कर उपरांत) से समाविष्ट]												
1	आरक्षितियाँ (पुनर्मृल्याँकन आरक्षित छोड़कर)	(44,77)	(24,02)	2,440.43	(58.79)	2,417.69	2,143,72	(58.65)	(54,50)	2,440.51	(153,15)	2,212,37	1.855.25
6	पूर्ववर्ती वर्ष के लेखापरीक्षित तुलन-पत्र में निदर्शितानुसार	65507	Se ment			10.00		(44			4.00,000		
1			- 4	- 5	1	1.4	5,979.11	- 4			+	1.14	4,835.09
	समता अंश पूंजी (रु. 10 /-		-9.	35		1 100	Section (
- 1	प्रत्येक का अंकित मूल्य)	741,25	741.25	741.25	741,25	741.25	741.25	741.25	741.25	T41.25	741.25	741.25	741.25
8	आय प्रति अंश (रु. 10 / – प्रत्येक का)			11110000									
1	(परिचालनरत् एवं अपरिचालित परिचालनों हेतु)	233	22.0	2000	1000	5000	12000	- 25	7222	25.00	2000	2000	1000
- 1	(अ) मूलभूत	(0.50)	(0:32)	32,92	(0.93)	32.62	28.93	(1.34)	(0.74)	32.62	(2.07)	29.82	25.01
	(ब) तरलीकृत	(0.60)	(0.32)	32,92	(0.93)	32.62	28.93	(1.34)	(0.74)	32.62	(207)	29.82	25.01

उपरोक्त विवरण, सेबी (सूचीकरण दायित्व एवं प्रकटीकरण आवश्यकताएं) विनियमावली 2015 के विनियम 33 के अंतर्गत स्टॉक एक्सचेंज के पास फाइलबद्ध त्रैमासिक परिणामों के विस्तृत प्रारूप का एक साराँश हैं। त्रैमासिक वित्तीय परिणामों का पूर्ण प्रारूप, स्टॉक एक्सचेंजों की वेबसाइट (www.bseindia.com) पर तथा कंपनी की वेबसाइट (www.mpdl.co.in) पर उपलब्ध है।

स्थान : गुरूग्राम दिनाँक: 13/11/2024 कृते एमपीडीएल लिमिटेड संतोष कुमार झा पूर्णकालिक निदेशक

जी.आई.सी. हाउसिंग फाईनेन्स लि०

कार्पेरिट कार्यालय/पंजीकृत कार्यालयः जीआईसीएचएफएल, नेशनल इंश्योरेंस बिल्डिंग, छठा तल, जे.टी. रोड, एस्टोरिया होटल के बगल में, चर्चगेट, मुंबई, 400 020 ; दूरभाष : 022- 43041900 / 2285 1765 / 66 / 67 ; ईमेल : कार्पोरेट@Gichf.com; वेबसाइट : www.gichfindia.com लखनऊ शाखा : उसी, तृतीय तल, सेंटर कोर्ट बिल्डिंग, 5, पार्क रोड, थापर हाउस, लखनऊ-226001 दूरभाष : 0522-2238448, 2237358 ; ई-मेल : lucknow@gichfindia.com

सांकेतिक अधिग्रहण सूचना

एसएआरएफएईएसआई अधिनियम, 2002 के नियम 8 के उप-नियम (1) के तहत

अघोहस्ताक्षरी, जो कि जीआईसीएचएफएल का अधिकत अधिकारी है, ने एसएआरएफएईएसआई अधिनियम 2002 की धारा 13 (2) के तथा उसके अधीन निवमों के अन्तर्गत वथाक्रम तिथियों के अनुरूप मांग विज्ञापित द्वारा आपको / उधारकर्ताओं (अधोलिखित) का आवाहन किया था कि यथाक्रम तिथियों के अनुसार माँग विज्ञापित प्राप्त होने के 60 दिनों के अन्दर अपना बकाया देव चुकता कर दें। चुँकि आप / समस्त उधारकलां फिर भी अपना बकाया देव निर्धारित अवधि में चुकता करने में असमर्थ रहे हैं, अतः एसएआरएफएईएसआई अधिनियम 2002 के भाग 13 के उप भाग (4) के अन्तर्गत दिये गए नियमों को , जिनके अन्तर्गत जीआईसीएचएफएल ने अपने अधिकारों का प्रयोग करते हुए अधोवर्णित प्रतिभृत परिसम्पत्तियों का **भौतिक अधिग्रहण** कर लिया है। कि 10 11 2024 को - क- क- मांकेतिक

क्र0 सं0	/ सह उचारकर्ता का नाम / शास्त्रा का नाम	बन्धक परिसम्पत्तियाँ का विवरण	कुल बकाया (अन्य समी सुन्क सहित)	माग विज्ञाप्त की तिथि	अधिग्रहण की तिथि
1	UP0100610001490 मोहित अग्निहोत्री, सरोज अग्निहोत्री लखनऊ शाखा	खंसरा सं. 516/10, 17, 18, मकान सं०: 5414/072, प्लाट सं०: 81, अमन विहार, वार्ड बालकगंज, लॅंडमार्क: निकट इस्म डिग्री कालेज, हैदरगंज जदीद, सआदतगंज, लखनऊ - 226003	1849799	06.07.2023	13.11.2024
2	UP0100610001289 अनुन तिवारी, सीता तिवारी लखनऊ शास्त्रा	खसरा सं. 391, मकान सं०: 548/C-579 (215), चंद्रोदय नगर. सेक्टर केसरीखेडा निकट सूर्यनगर क्रांसिंग, देवपुर. आलमनगर, लखनऊ- 226017	1245951	18.05,2023	13.11.2024
3	UP0100610001138 रामेन्द्र रंजन सिंह लखनऊ शास्त्रा	स्रासरा संद 488, प्लाट संव: 93, अलीनगर सुनहरा, निकट आशाराम बापू आश्रम, सरोजनीनगर, लखनऊ- 226008	2896065	17.04.2023	13.11.2024

इस स्वाना के आगे के क्रम में उबारकर्ताओं को एनद्वारा आवाल किया जाता है कि इस स्वाना की तारीख से 🤈 दिनों के मीतर संबंधित संबंधित साली और शतिवर्ण काजा जीआईसी/बाएफएन को सींप दें, अन्वाया अवोहस्ताहारकर्ता उपरोक्त संपत्तियों का एसएआरएफर्प्यूट्सआई अधिनियम 2002 और उसके नियमों के तहत दिए गए प्रावधानों के अनुरूप मैतिक कब्जा लेने के लिए बाध्य होंगे और बलपूर्वक तरीका / तरीके अपनाकर और / या संपत्तियों का निपटान कर सकते हैं। उचारकर्ताओं और आम जनता को इसके द्वारा आगाह किया जाता है कि वे ऊपर संदर्भित संपतियों / प्रतिभूत सम्पत्तियों या उनके किसी भी माग हेतु कोई भी लेन-देन न करे तथा उक्त प्रतिभूत सम्पत्तियों के सम्बन्ध में कोई भी लेन-देन अवोवर्णित राशि के अनुसार जी,आई.सी.एव.एक.एल. के प्रमार क्षेत्र में होगा जो कि पूर्व भूगतान होने तक उस पर अतिरिक्त ब्याज के साथ देय है। उचारकर्ता का ध्वान प्रतिगृहा सम्प्रतिवों को छड़ाने के लिए उपलब्ध समय के संबंध में अचिनियम की बारा १३ की उप-धारा (८) के प्रावधानों की और आकर्षित किया जाता है। क्ते जी.आई.सी. हाउसिंग फाईनेग्स लिए दिनांक : 14.11.2024

त्यान : लखनक

सबरीमाला इंडस्ट्रीन इंडिया लिमिटेड

पंजी. कार्या: 906 (प्रथम तल), सूर्य किरण बिल्डिंग, 19 कस्तूरबा गाँधी मार्ग, नई दिल्ली-110001 वेबसाइट : www.sabrimala.co.in, ई–मेल : cs@sabrimala.co.in

30-09-2024 को समाप्त तिमाही एवं अर्द्धवर्ष के अलेखापरीक्षित एकल एवं समेकित वित्तीय परिणामों का विवरण

		J		एकल	समेकित						
क्र. सं.	विवरण	समाप्त चालू तिमाही 30.09.2024	समाप्त अर्द्धवर्ष 30.09.2024	पूर्ववर्ती वर्ष में समाप्त तद्नुरूपी तिमाही 30.09.2023	31.03.2024	समाप्त चालू तिमाही 30.09.2024	समाप्त अर्द्धवर्ष 30.09.2024	पूर्ववर्ती वर्ष में समाप्त तद्बुरूपी तिमाही 30.09.2023	31.03.2024		
		अलेखापरीक्षित	अलेखापरीक्षित	अलेखापरीक्षित	लेखापरीक्षित	अलेखापरीक्षित	अलेखापरीक्षित	अलेखापरीक्षित	लेखापरीक्षित		
1	परिचालनों से कुल आय	20.55	40.08	19.80	635.42	20.55	40.08	19.80	635.42		
2	अवधि हेतु निवल लाम/(हानि) (कर, आपवादिक एवं/अथवा असाधारण मदों से पूर्व)	17.23	28.84	13,34	48.28	17,23	32.13	13.34	48,28		
3	कर पूर्व अवधि हेतु निवल लाम/(हानि) (आपवादिक एवं/अथवा असाधारण मदों के उपरान्त)	17.23	28.84	13.34	48.28	17.23	32.13	13,34	48.28		
4	कर उपरान्त अवधि हेतु निवल लाम/(हानि) (आपवादिक एवं/अथवा असाधारण मदों के उपरान्त)	12.74	20.46	9.83	32.69	12.74	23.75	9.83	32.69		
5	अवधि हेतु कुल व्यापक आय [अवधि हेतु लाभ / (हानि) (कर उपरान्त) तथा अन्य व्यापक आय (कर उपरान्त) से समाविष्ट]	12.74	20.46	9.83	32.69	12.74	23.75	9.83	32.69		
6	समता अंश पूंजी	871.45	871.45	871.45	871.45	871,45	871.45	871.45	871.45		
7	आय प्रति अंश (रु. 10 / — प्रत्येक का) (परिचालनरत् एवं अपरिचालित परिचालनों के लिए)—	5		300001		5	i dinama		***************************************		
760	1. मूलभूत :	0.15	0.23	0.11	0.38	0.15	0.27	0.11	0.38		
	2. तरलीकृत :	0.15	0.23	0.11	0.38	0.15	0.27	0.11	0.38		

उपरोक्त विवरण, सेबी (सूचीकरण एवं अन्य प्रकटीकरण आवष्यकताएं) विनियमावली 2015 के विनियम 33 के अंतर्गत स्टॉक एक्सचेंजों के पास फाइलबद्ध त्रैमासिक तथा वर्षाद्यतन वित्तीय परिणामों के विस्तृत प्रारूप का एक साराँश हैं। त्रैमासिक तथा वर्षाद्यतन वित्तीय परिणामों का पूर्ण प्रारूप, स्टॉक एक्सचेंज(जों) की वेबसाइट अर्थात् (www.bseindia.com एवं www.cse-india.com) पर

तथा सूचीबद्ध निकाय अर्थात् (www.sabrimala.co.in) पर उपलब्ध है। . इस विवरण की समीक्षा, लेखापरीक्षण समिति द्वारा की गई है तथा तत्पष्चात निदेषक मण्डल द्वारा 12 नवंबर 2024 को आयोजित अपनी बैठक में इनका अनुमोदन किया गया। साँविधिक लेखापरीक्षक द्वारा उपरोक्त वित्तीय परिणामों की एक सीमित समीक्षा की गयी है।

> सबरीमाला इंडस्ट्रीज इंडिया लिमिटेड हेतु तथा उसकी ओर से हस्ता./-

अधिकृत अधिकारी

स्थान : नई दिल्ली दिनाँक : 12-11-2024

तिथि: 13.11.2024

सुरिदर बब्बर 🛮 बैठक के अध्यक्ष

इंडियन अक्रिलिक्स लिमिटेड

पंजी कार्यालय: गांव हरिकशनपुरा, उप-तहसील भवानीगढ़ जिला संगरूर (पंजाब)-148026, वेबसाइटः www.indianacrylics.com, इमेलः shares@indianacrylics.com

CIN: L24301PB1986PLC006715

दिनांक 30.09.2024 को समाप्त तिमाही और छमाही के लिए स्टैंडएलॉन एवं कंसोलिडेटिड अनंकेक्षित वित्तीय परिणामों का सार

													(लाखों में)
क्र.	विवरण	स्टैंडएलॉन समाप्त तिमाही			-	कंसोलिडेि	टड	स्टैंडएलॉन		कंसोर्वि	लडेटिड	स्टैंडएलॉन	कंसोलिडेटिड
सं.					,	समाप्त तिमाही			समाप्त छमाही		ा छमाही	समाप्त वर्ष	समाप्त वर्ष
		30.09.24	30.06.24	30.09.23	30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	30.09.24	30.09.23	31.03.24	31.03.24
		(अनंकेक्षित)		(अनेकेक्षित)			(अनंकेक्षित)		तिक्षत)	(अंकेक्षित)	(अंकेक्षित
1.	प्रचालनों से कुल आय	9660.57	11696.04	17280.38	9660.57	11696.04	17280.38	21356.61	31470.86	21356.61	31470.86	55458.01	55458.01
2.	अवधि के लिए शुद्ध लाभ/(हानि) (कर, विशेष या असाधारण मदों से पूर्व)	(1149.44)	(876.73)	(2473.50)	(1149.49)	(876.78)	(2473.55)	(2026.17)	(3406.27)	(2026.27)	(3406.37)	(5405.09)	(5405.30)
3.	कर से पूर्व अवधि के लिए शुद्ध लाभ/(हानि) (विशेष या असाधारण मदों के बाद)	(1149.44)	(876.73)	(2473.50)	(1149.49)	(876.78)	(2473.55)	(2026.17)	(3406.27)	(2026.27)	(3406.37)	(5405.09)	(5405.30)
4.	कर के बाद अवधि के लिए शुद्ध लाभ (विशेष या असाधारण मदों के बाद)		(876.73)	(2473.50)	(1149.49)	(876.78)	(2473.55)	(2026.17)	(3406.27)	(2026.27)	(3406.37)	(5405.09)	(5405.30)
5.	अवधि के लिए कुल व्यापक आय [अवधि के लिए (कर के बाद) लाभ/ (हानि) तथा अन्य व्यापक आय (कर के बाद) को शामिल करके]		(852.14)	(2455.19)	(1099.35)	(852.19)	(2455.30)	(1951.44)	(3361.62)	(1951.54)	(3361.72)	(5150.74)	(5150.95)
6.	भुगतान इक्विटी शेयर पूंजी (शेयर का अंकित मूल्य 10/– रु. प्रति) लेखाकंन वर्ष	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00	13532.00
7.	आय प्रति शेयर (रु. 10/- प्रति का) (जारी तथा बंद प्रचालनों के लिए) (वार्षिक नहीं)	(0.85)	(0.65)	(1.83)	(0.85)	(0.65)	(1.83)	(1.50)	(2.52)	(1.50)	(2.52)	(3.99)	(3.99)
	मुल व तनुकृत												

उपरोक्त विवरण सेबी (आपत्तियों के सूचीकरण एवं प्रकृटीकरण अपेक्षांए) विनियमों, 2015 के विनियम 33 के अंतर्गत शेयर बाजार में दाखिल किए गए वित्तीय परिणामों के विस्तृत प्रारूप का सार है। वित्तीय परिणामों का संपूर्ण विवरण शेयर बाजार की वेबसाईट www.bseindia.com तथा कम्पनी की वेबसाईटः www.indianacrylics.com पर भी उपलब्ध हैं। स्थानः चंडीगढ

हिते एवं कृते निदेशकों का बोर्ड हस्ता/- कार्यकारी निदेशक

UNITECH LIMITED CIN: L74899DL1971PLC009720

Regd. Office: 6, Community Centre, Saket, New Delhi 110017

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Extract of Un-Audited Consolidated Financial Results for the Quarter& Half Year Ended 30" September, 2024

			(Rs. in Lakh	ns except EPS)
Sr. No.	Particulare	Quarter Ended 30,09,2024 (Un-audited)	Half Year Ended 30.09.2024 (Un-audited)	Quarter Ended 30.09.2023 (Un-audited)
1	Total Income from Operations	7,994.88	16,399.15	8,133.47
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(76,801.50)	(1,97,553.56)	(74,724.81)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(76,801.50)	(1,97,553.56)	(74,724.81)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(76,676.85)	(1,97,287.17)	(74,403.98)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(76,679.45)	(1,97,305.17)	(74,455.32)
6	Equity Share Capital	52,326.02	52,326.02	52,326.02
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year		- 15	-
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized)	(2.41)*	(6.52)*	(2.41)*
Not	.es:		nan-	
100	The state of the s	and I build a set of families	of will the other own or widely.	a management to a ball of

The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held

The Report of Statutory auditors on the considered financial statements of Unitech Limited for the period ended September 30, 2024, contains qualifications which are being summarized below: (1) A) We draw attention to Note no. 7 of the unaudited Consolidated Financial Results, we did not audit the financial results of 218 subsidiaries (including foreign subsidiaries) included in the unaudited Consolidated Financial Results, whose unaudited financial results reflects total assets of Rs. 9799.81.01 Lakhs (36.75% of consolidates assets), total revenue of Rs. 103,08.17 lakhs (70.05% of consolidates revenue), net loss after tax of Rs. 586,58.41 Lakhs (29.73% of consolidated loss after tax) and total comprehensive loss of Rs. 586,58.41 Lakhs (29.73% of consolidates total comprehensive loss) for the period ended 30° September, 2024. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. In case of 32 foreign subsidiaries, the management has incorporated the last available financial information.

B) No details are available with the Holding Company for 17 joint ventures and 4 associates for year ended 30° September 2024 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Results, the same are required to be Unaudited Consolidated in the financial results. C) Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarterly consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to limited review. The consolidated financial results of the holding company consist of 29.95% of the consolidated revenue, 63.25% of the consolidated assets and 70.17% of the consolidated loss that have been unaudited by auditors of holding company. Accordingly, the holding company is in non-compliance of the requirements of Listing Obligations and Disclosure Requirements of Securities

In view of the above, we are unable to express an opinion on this matter. We draw attention to Note no. 6 of the unaudited Consolidated Financial Results, which have made references to the Resolution Framework (RF) for United group. The company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfil its obligations towards the construction of the projects and meet other liabilities. Resolution framework of Unitech group filed by New Management before the Hon'ble Supreme Court on 16" July, 2020, Revised Version on 5" February, 2021 and Revised Version on 27" July, 2022 has not yet been approved by the Hon'ble Supreme Court. Accordingly, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts.

We draw attention to Note no. 7 of the Unaudited Consolidated Financial Results wherein the management has represented that the Unaudited Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that the Holding Company has eroded its net worth and has incurred losses, both in the current and previous year, and has challenges in meeting its obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums. Further, the New Management has inherited various projects of the Company, which are pending for considerable construction and residual works to be completed.

In compliance of the directions of the Hon'ble Supreme Court, as contained in court's order dated 20" January 2020, the appointed Board of Directors has requested the Hon'ble Supreme Court to

grant certain concessions and reliefs so that the Holding Company is able to fulfil its obligations towards the construction and completion of in-complete projects and meet other liabilities. These conditions indicate the existence of material uncertainty that may cast significant doubt about Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework. Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats.

Considering the above, we are unable to express an opinion on this matter. (4) The Management of the Company has not conducted any impairment assessment for the investments made by the erstwhile management in joint ventures and associates having aggregate carrying value of Rs. 458,78.31 lakins, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, "Impairment of Assets", In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. (Refer Note 8(v) of the Unaudited Consolidated Financial Results).

(5) Due to legacy issues inherited from erstwhile management, the company is not having evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile nanagement to joint ventures and associates amounting to Rs. 83,81.00 lakhs and trade receivables from joint ventures and associates amounting to Rs. 18,68.59 lakhs as required by Ind AS 109, Financial Instruments'. (Refer Note 8(vi) of the Unaudited Consolidated Financial Results). We are, therefore, unable to express an opinion on the recoverability of the toans and trade receivables from subsidiary, joint ventures and associates, fair value of estimated loss allowance on loans,

trade receivables and the consequential impact on the Unaudited Consolidated Financial Results. (6) We draw attention to note 21 of Unaudited Financial Results which contains details of corporate and bank guarantees issued by the erstwhile management for its joint ventures. Due to legacy issues inherited from erstwhile management, the company is not having sufficient evidence regarding recognition of fair value of the estimated loss allowance on corporate guarantee given by erstwhile

management on behalf of its subsidiary, joint ventures and associates amounting unable to express an opinion on the fair value of estimated loss allowance on corporate and bank guarantee. (7) The Management of the Company has not conducted any impairment assessment for the investments made and advances given for purchase of land by the erstwhile management in unrelated companies/entities having aggregate carrying value of Rs. 1015,29.23 lakhs and Rs. 785,46.62 lakhs respectively, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, "Impairment of Assets". In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. (Refer Note 8 (v) of the Unaudited Consolidated Financial Results).

(8) Due to legacy issues inherited from erstwhile management, the company is not having sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to unrelated companies/ entities amounting to Rs. 77,55.12 lakhs, trade receivables amounting Rs 654,57.41 lakhs, inter corporate deposit amounting to Rs. 247,98.45 takhs and security deposits given amounting Rs. 518,81.60 takhs, as required by Ind AS 109, "Financial Instruments". We are therefore unable to comment on the recoverability of the loans given, trade receivables and security deposits given from unrelated companies/ entities, fair value of estimated loss allowance on loans given, trade receivables and security deposits given, and the consequential impact on the Unaudited Consolidated financial results. (Refer Note 8(vi) of the Unaudited Consolidated financial results).

(9) The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the Unaudited Consolidated Financial Results as on 30" September, 2024 on account of acquisition of subsidiary companies. The management has not conducted any impairment assessment for said goodwill which is required pursuant to the provisions of Indian Accounting Standard 36 - "Impairment of Assets". In absence thereof, we are unable to comment upon the appropriateness of the carrying value of goodwill and its consequential impact on the Unaudited Consolidated Financial Results.

(10) Balance of amounts due to from trade receivables, trade payables, bank balances, borrowings, advance received from customers, advance to suppliers, security deposits, other loans and advances, advance for purchase of land, inter corporate deposits and other assets are pending for reconciliation/ confirmation. The overall impact of the above and the consequential impact of same on Unaudited Consolidated financial results are not ascertainable and cannot be concluded upon. (Refer note no 9 and 11 of Unaudited Consolidated Financial Results).

(11) Amount recoverable from GNIDA amounting Rs. 1,83,39.80 takhs is subject to confirmation/reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results (refer note no 13(iii) of Unaudited Consolidated financial results).

(12) Variation of Rs. 934.15 lakhs has been observed between balance lying with Supreme Court registry and books of accounts and the same is under reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results. (Refer Note 8(1) of the Unaudited Consolidated Financial Results).

(13) Refer note 9 of consolidated financial results:-

A) Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102,46.88 lakhs, Professional Tax amounting to Rs. 0.59 Lakhs, Employees Provident Funds and Miscellaneous Provisions Act, 1952 amounting to Rs. 24,42,87 lakhs pertaining to the period of erstwhile management, are unpaid since long. In view of non-payment of statutory dues, possibility of levies, some penalties by the respective departments cannot be ruled out. On account of the above, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results. (Refer Note 9 of the Unaudited Consolidated Financial Results). B) As per independent opinion taken by Management, the Company is not deducting TDS on estimated liability of interest provided in the books of accounts, based on memorandum statement of

accounts received from lenders other than banks. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of

C) Input credit receivable (GST), in the books of holding company, of Rs. 58,97.73 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results.

(14) in view of the instances of non-compliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the s) amounting to Rs. 9972,79.19 lakhs (including in 6548,85.72 lakhs. In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amounts reflected in the Unaudited Consolidated financial Results and also on their consequential impact including potential tax liabilities. (Refer note no. 10 of the Unaudited Consolidated Financial Results).

(15) Non-compliance of provisions of Indian Accounting Standards "IND AS" as prescribed under Section 133 of the Companies Act; 2013:-A) Revenue from real estate projects (IND AS 115):-

(www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.

We draw attention to Note no. 8 (viii) of the Unaudited Consolidated Financial Result, stating that the Holding Company is accounting for revenue under real estate projects using percentage of completion method (POCM) with an understanding that performance obligations are satisfied over time whereas, the terms of the agreements entered by the Holding Company with buyers of the property does not satisfy the conditions specified in paragraph 35 of Indian Accounting Standard 115 "Revenue from contracts with customers" in all the cases,

1) Reconciliation of sub-ledger records for advance received from home buyers and trade receivables is in progress. In view of absence of the reconciliation, we are unable to conclude on the

consequential impact of same on Unaudited Consolidated Financial Results. 2) The Company has incurred Rs 19679, 18.81 Lakhs in the Projects Not Considered in Revenue Recognition. However, comparative analysis of the expected revenue of these projects with cost

incurred in these projects is under preparation. In absence of the comparative analysis, we are unable to offer any comments on onerous contracts, if any, in absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereof. (Refer Note 9 of the Unaudited Consolidated Financial Results) (16) We draw attention to Note no. 11 of the Unaudited Consolidated Financial Results in respect of default in repayment of public deposits accepted by erstwhile management of Holding Company. As per the financial books, principal amount of deposit accepted for Rs. 529.12.98 lakhs is overdue for repayment. The Holding Company has not created any provision for interest payable during the

payment of the Principal Amount to the FD holders, as explained by the management. In our opinion, losses of the Holding Company and value of public deposits may be understated to extent of Rs. 515,60.24 lakhs, subject to a final decision of the Hon'ble supreme Court in the matter.

period ended amounting Rs. 1627,37 lakhs (accumulated unaccounted interest is Rs. 515,60.24 lakhs) taking a cue from the directions of the Hon'ble Supreme Court from time to time issued for

(17) The Holding Company has conducted physical verification of its property plant and equipment and unsold flat and the reconclination of the same with books of accounts is in progress. In absence of the reconciliation, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results. (Refer Note 8 (iii) of the

Unaudited Consolidated Financial Results): III. Key Standalone Financials are as follows:

(Als. in Lakhs				
Sr. No.	Particulars	Quarter Ended 30.09.2024 (Un-audited)	Half Year Ended 30.09.2024 (Un-audited)	Quarter Ender 30.09.2023 (Un-audited)
1	Income from Operations (Turnover)	2,462.50	5,701.66	1,997.6
2	Profit/(Loss) Before Tax	(46,858.69)	(1,38,628.75)	(49,316.39
3	Profit/(Loss) After Tax	(46,858.69)	(1,38,628.75)	(49,316.39
4	Total Comprehensive Income for the period. Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax).	(46,861.29)	(1,38,646.75)	(49,385.34
IV	The above is an extract of the detailed format of concellidated Emancial Results for quarter & half year ended 30° Sentember 2024 filed with the	e stock eychange	s under Regulation	33 of the SER

Yudhvir Singh Malik

Place: Gurugram Dated: 13" November, 2024 Chairman & Managing Director

(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange websites