



February 12, 2025

To,
The Manager-Corporate Relationship Dept.
BSE Limited,
Listing Department
P. J. Towers, 1st Floor,
Dalal Street, Fort, Mumbai 400 001

Scrip Code: 532419

To,
The Manager – Corporate Compliance
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai 400 051

Symbol: SMARTLINK

Sub: Newspaper Publication pertaining to financial results of the Company

Dear Sir/Madam,

Please find enclosed the copies of the newspaper publication pertaining to the extract of the financial results of the Company for the quarter ended December 31, 2024.

The said extract of the financial results was published in Financial Express (English - All Edition), Times of India, (English - Goa Edition) and Pudhari, (Marathi - Goa Edition) Newspapers today i.e. on February 12, 2025.

This is for your information and records.

Thanking you,

Yours faithfully,

For **SMARTLINK HOLDINGS LIMITED**

EDLAN FERNANDES
COMPANY SECRETARY
M. No. ACS 53614

SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN
Land Phone : +91 832 2885400 | Fax : +91 832 2783395
investors@smartlinkholdings.com | www.smartlinkholdings.com

CIN : L67100GA1993PLC001341

Corporate Office : CITIPOINT, 7th Floor, Unit No. B-702,
Andheri-Kurla Road, J. B. Nagar, Andheri (East), Mumbai - 400059,
INDIA | Land Phone : +91 22 4961 7068

SUNSHIELD CHEMICALS LIMITED
 Corporate Identity Number : L99999MH1986PLC041612
 Regd. Office: 1501-A, Universal Majestic, P.L. Lokhande Marg, Behind RBK International School, Chembur-West, Mumbai - 400 043
 Phone No. 25550126 | Website: www.sunshieldchemicals.com
 E Mail : investorservices@sunshieldchemicals.com

Extract of unaudited financial results for the quarter and nine months ended December 31, 2024

Sr. No.	Particulars	Rs. In Lakhs (Except earnings per share)					
		Quarter ended (Unaudited)			Nine Months ended (Unaudited)		
		Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	Mar 31, 2024
1	Total income from operations	8,515	9,429	6,557	25,770	19,898	28,486
2	Net Profit for the period / year before tax	237	430	729	1,046	1,817	2,674
3	Net Profit for the period / year after tax	163	319	513	883	1,285	1,884
4	Total Comprehensive Income for the period / year	155	311	516	859	1,295	1,853
5	Paid up equity share capital (face value of Rs.10/- each)	735	735	735	735	735	735
6	Other Equity						7,484
7	Basic & Diluted Earnings per Share (of Rs.10/- each) (not annualised for the quarter)	2.22	4.34	6.97	12.01	17.48	25.62

Note :-
 1 The aforesaid financial results of Sunshield Chemical Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on February 11, 2025. The same have been audited by the Statutory Auditors who have issued an unmodified opinion on the aforesaid results.
 2 The above is an extract of the detailed format of quarterly/ year ended 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/ year ended Financial Results are available on the Stock Exchange website (www.bseindia.com) and also on the Company's website www.sunshieldchemicals.com

For and on behalf of the Board of Directors
SUNSHIELD CHEMICALS LIMITED
 Jeet Malhotra
 Managing Director & CEO
 DIN: 07208234

Place : Rasal
 Date : February 11, 2025

"IMPORTANT"

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SMARTLINK HOLDINGS LIMITED
 CIN: L67100GA1993PLC001341
 Registered office: Plot No. L-7, Verna Industrial Estate, Verna, Goa - 403 722; Website: www.smartlinkholdings.com

EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024
 (₹ In Lakhs except earnings per share)

Particulars	3 months ended	3 months ended	3 months ended	Nine months ended	Nine months ended	Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Total income from operations (net)	5,641.50	5,868.83	4,042.41	15,793.41	13,093.65	20,994.41
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	181.44	130.92	(154.90)	294.74	(179.43)	869.85
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	181.44	130.92	(154.90)	294.74	(179.43)	869.85
Net Profit / (Loss) after taxes, after extraordinary items	254.33	67.04	(121.45)	276.95	(162.36)	705.95
Total Comprehensive income for the period	251.74	60.69	(124.95)	261.65	(172.89)	677.31
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	18,828.11
Earnings per share (before extraordinary items) (of ₹ 2/- each)	2.55	0.68	(1.22)	2.78	(1.63)	7.08
Basic and Diluted	2.55	0.68	(1.22)	2.78	(1.63)	7.08

Key standalone financial information is given below:

Particulars	3 months ended	3 months ended	3 months ended	Nine months ended	Nine months ended	Year ended
	31.12.2024 (Unaudited)	30.09.2024^ (Unaudited)	31.12.2023^ (Unaudited)	31.12.2024 (Unaudited)	31.12.2023^ (Unaudited)	31.03.2024^ (Audited)
Income from Operations	2,961.22	2,674.52	1,701.49	6,751.39	5,205.51	8,845.45
Profit / (Loss) Before Tax	42.88	32.92	59.28	22.90	220.91	730.51
Profit / (Loss) After Tax	150.24	0.82	33.80	79.58	135.75	615.87
Total Comprehensive income for the period	150.46	(2.73)	32.45	72.70	131.41	598.99

Notes
 a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2025. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.
 b) Pursuant to the sanction of the Scheme of Amalgamation ('Scheme') between Smartlink Holdings Limited ('Company') and Synegra EMS Limited, a wholly owned subsidiary ('Synegra') of the Company, by the Hon'ble National Company Law Tribunal ('NCLT') vide its order dated January 09, 2025, Synegra has been amalgamated with the Company. Accordingly difference between the value of net assets and reserves and surplus of Synegra has been adjusted against the capital reserves account of the Company, in accordance with the 'Scheme'.
 While the appointed date of the Scheme is April 01, 2024, the Scheme is effective January 31, 2025 i.e. on the day of filing the certified copy of the order of NCLT with the Jurisdictional Registrar of Companies. Post the Scheme becoming effective, the Company has ceased to be a Non-Banking Financial Company.
 The 'Scheme' has been given effect in the financial statements of the Company from the appointed date. Considering that the Scheme of Amalgamation is a common control transaction, in compliance with the requirement of Appendix C of Ind AS 103 on Business Combinations, the pooling of interest method has been applied and all comparative figures presented in these results have been restated to give accounting impact of the Scheme.
 c) On account of the Scheme of Amalgamation referred to in Note (b) above, the Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/IT Products.
 d) The above is an extract of the detailed format of Quarterly Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites at https://www.nseindia.com/ and https://www.bseindia.com/ and on the Company's website at https://www.smartlinkholdings.com/investor-relations/. The same can also be accessed by scanning the QR code provided below.

For and on behalf of the Board
K. R. Naik
 Executive Chairman
 DIN: 00002013

Place : Verna, Goa
 Date : 10th February, 2025

SUN PHARMA ADVANCED RESEARCH COMPANY LIMITED
 Regd. Office: Plot No. 58/6/1, Savli GIDC Estate, Manjusar 391775, District: Vadodara, Gujarat, India
 Corporate Office: 17-B, Mahal Industrial Estate, Mahakali Caves Road, Andheri (E), Mumbai 400 093.
 Tel: (91-22) 6645 5685 CIN: L73100GJ2006PLC047837
 Website: www.sparc.life Email: secretarial@sparcmail.com

Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2024

The Unaudited Financial Results of Sun Pharma Advanced Research Company Limited ("SPARC") for the quarter and nine months ended December 31, 2024 ("Q3 FY 25 Results") have been filed with the Stock Exchanges as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Q3 FY 25 Results are available on Company's website, www.sparc.life, and also on the websites of the Stock Exchanges, i.e., www.bseindia.com and www.nseindia.com

For and on behalf of the Board
Dilip S. Shanghvi
 Chairman
 Mumbai, February 10, 2025

Scan the Quick Response (QR) code to access the Q3 FY 25 Result.

Shivalik Rasayan Limited
 Regd. Office: Village Kolhupani, P.O. Chandanwari, Dehradun- 248007
 CIN : L24237UR1979PLC005041
 E-mail : cs@shivalikrasayan.com, www.shivalikrasayan.com

Statement of Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended on December 31, 2024

Based on the recommendation of Audit Committee, the Board of Directors of the Company, at their meeting held on February 11, 2025, approved the unaudited financial results (Standalone & Consolidated) of the Company for the quarter and nine months ended on December 31, 2024.

The financial results along with Limited Review Report have been posted on the website of the Company at www.shivalikrasayan.com and can be accessed by scanning the QR code given below:

For and on behalf of Board of Directors of Shivalik Rasayan Limited
Sd/-
Rahul Bishnoi
 Director
 DIN: 00317960

Place: New Delhi
 Date: 11.02.2025

Nippon India Mutual Fund
 Wealth sets you free

Nippon Life India Asset Management Limited
 (CIN - L65910MH1995PLC220793)
 Registered Office: 4th Floor, Tower A, Peninsula Business Park, Ganapatrao Kadam Marg, Lower Parel (W), Mumbai - 400 013. Tel No. +91 022 6808 7000
 Fax No. +91 022 6808 7097 • mf.nipponindiaim.com

Record Date February 14 2025[#]

NOTICE NO. 81

Notice is hereby given that the Trustee of Nippon India Mutual Fund ("NIMF") has approved the following Distribution on the face value of Rs. 10/- per unit under Income Distribution Cum Capital Withdrawal (IDCW) option of the undernoted schemes of NIMF, with February 14, 2025 as the record date:

Name of the Scheme(s)	Amount of Distribution (₹ per unit)*	NAV as on February 10 2025 (₹ per unit)
Nippon India Balanced Advantage Fund – IDCW Option	0.2000	32.5049
Nippon India Balanced Advantage Fund - Direct Plan - IDCW Option	0.2000	44.8075

*Income distribution will be done, net of tax deducted at source, as applicable.
[#]or the immediately following Business Day if that day is a non-business day

Pursuant to payment of dividend/IDCW, the NAV of the Schemes will fall to the extent of payout, and statutory levy, if any. The IDCW payout will be to the extent of above mentioned Distribution amount per unit or to the extent of available distributable surplus, as on the Record Date mentioned above, whichever is lower.

For units in demat form : IDCW will be paid to those Unitholders/Beneficial Owners whose names appear in the statement of beneficial owners maintained by the Depositories under the IDCW Plan/Option of the Schemes as on record date.

All unit holders under the IDCW Plan/Option of the above mentioned schemes, whose names appear on the register of unit holders on the aforesaid record date, will be entitled to receive the IDCW.

For Nippon Life India Asset Management Limited
 (Asset Management Company for Nippon India Mutual Fund)
Sd/-
Authorised Signatory

Mumbai
 February 11, 2025

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

Universal Sampo General Insurance
 Suraksha, Hamesha Aapke Saath

Universal Sampo General Insurance Co. Ltd.
 IRDAI Registration No.134 and Date of Registration with the IRDAI November 16, 2007 | CIN No. U66010MH2007PLC166770
 Registered & Corporate Office : 8th Floor and 9th Floor (South Side), Commerz, International Business park, Oberoi Garden City, Off Western Express Highway, Goregaon East, Mumbai- 400063 • Website : www.universalsampo.com.

Unaudited Financial Results for the Quarter ended December 31, 2024
 [Regulation 52(8), read with regulation 52(4) of the Listing Regulations] (₹ in Lakhs)

Sr. No	Particulars	Quarter Ended		
		December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Audited
1	Premium Income (Gross) (Refer note c)	132,816	118,685	463,789
2	Net Profit/ (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items)	7,543	7,802	25,404
3	Net Profit/ (Loss) for the period before tax (after Exceptional and/ or Extraordinary items)	7,543	7,802	25,404
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/ or Extraordinary items)	6,031	4,824	18,165
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	NA	NA	NA
6	Equity Share Capital	36,818	36,818	36,818
7	Reserves (excluding Revaluation Reserve)	108,409	90,428	90,537
8	Securities Premium Account	16,762	16,762	16,762
9	Net worth	161,989	144,008	144,117
10	Paid up Debt Capital/ Outstanding Debt	NA	NA	NA
11	Outstanding Redeemable Preference Shares	NA	NA	NA
12	Debt Equity Ratio (No. of times)	0.09	-	-
13	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)			
	Basic:	1.64	1.31	4.93
	Diluted:	1.64	1.31	4.93
14	Capital Redemption Reserve	NA	NA	NA
15	Debt Redemption Reserve	-	-	-
16	Debt Service Coverage Ratio (No. of times)	21.22	-	-
17	Interest Service Coverage Ratio (No. of times)	21.22	-	-

Notes:
 a) This format is modified to reflect the terminology used in the Insurance Act/IRDAI Regulations.
 b) The above is an extract of the detailed format of Quarterly and Nine months ended Financial Results filed with the Stock Exchanges under Regulation 52(8), read with Regulation 52(4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine months ended Financial Results are available on the websites of the Stock Exchange and the Company's website 'https://www.universalsampo.com'.
 c) Premium income is Gross Written Premium, gross of reinsurance and net of GST.
 d) Line Item No. 5 would be disclosed when Ind AS become applicable to Insurance companies.
 e) Net Profit/(Loss) before tax, for the period is Profit/(Loss) before tax as appearing in Profit and Loss Account (Shareholders' account).
 f) Reserves are excluding Revaluation reserve and fair value change account.
 g) The Company has issued and allotted 15,000 Unsecured, rated, listed, redeemable, fully paid up, non-cumulative, subordinated, Non-Convertible Debentures (NCDs) in the nature of 'Subordinated Debt' in accordance with IRDAI (Registration, Capital Structure, Transfer of Shares and Amalgamation of Insurers) Regulations, 2024, the Companies Act, 2013 and the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, as amended, of face value of ₹1 lakh (each at par) aggregating to ₹15,000 lakhs through private placement on July 25, 2024.
 h) Debt-equity ratio is calculated as Total borrowings divided by Net worth.
 i) Debt service coverage ratio is calculated as Profit before interest and tax divided by interest expense together with principal repayments of long term debt during the period.
 j) Interest service coverage ratio is calculated as Profit before interest and tax divided by interest expense.

For and on behalf of the Board of Directors
Sd/-
Sharad Mathur
 Managing Director & CEO
 DIN No. 08754740

Place : Mumbai
 Date : February 10, 2025

Iranian Oil Production Is Booming Despite Sanctions

The country's petroleum output, including crude oil, condensates and natural gas liquids, has reached its third-highest level in over 40 years

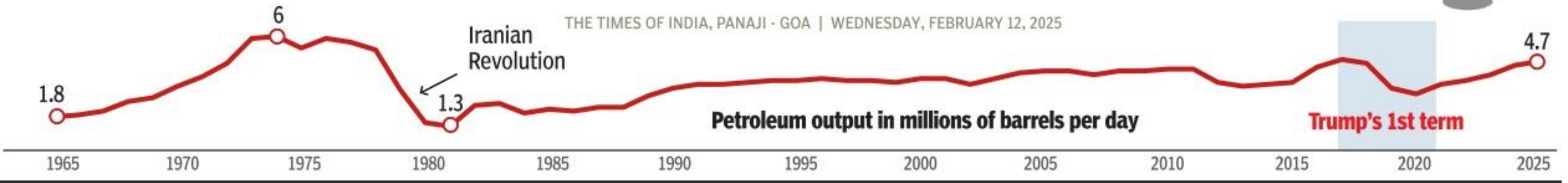


TIMES BUSINESS

THE TIMES OF INDIA, PANAJI - GOA | WEDNESDAY, FEBRUARY 12, 2025



Source: Bloomberg



Net direct tax mop-up rises 15% to ₹17.8L cr till Feb 10

New Delhi: Net direct tax collection grew 15% to over Rs 17.8 lakh crore so far this fiscal. As per data released by CBDT, mop-up from net non-corporate taxes, which include mainly personal income tax, grew 21% year-on-year to about Rs 9.5 lakh crore. Net corporate tax collection rose more than 6% to over Rs 7.8 lakh crore between April 1, 2024, and Feb 10, 2025. Net collections from securities transaction tax jumped 65% to Rs 49,201 crore so far this fiscal. Refunds worth more than Rs 4.1 lakh crore were issued during the period, a 43% rise. AGENCIES

Sensex tumbles 1,018 pts as Trump tariffs take toll

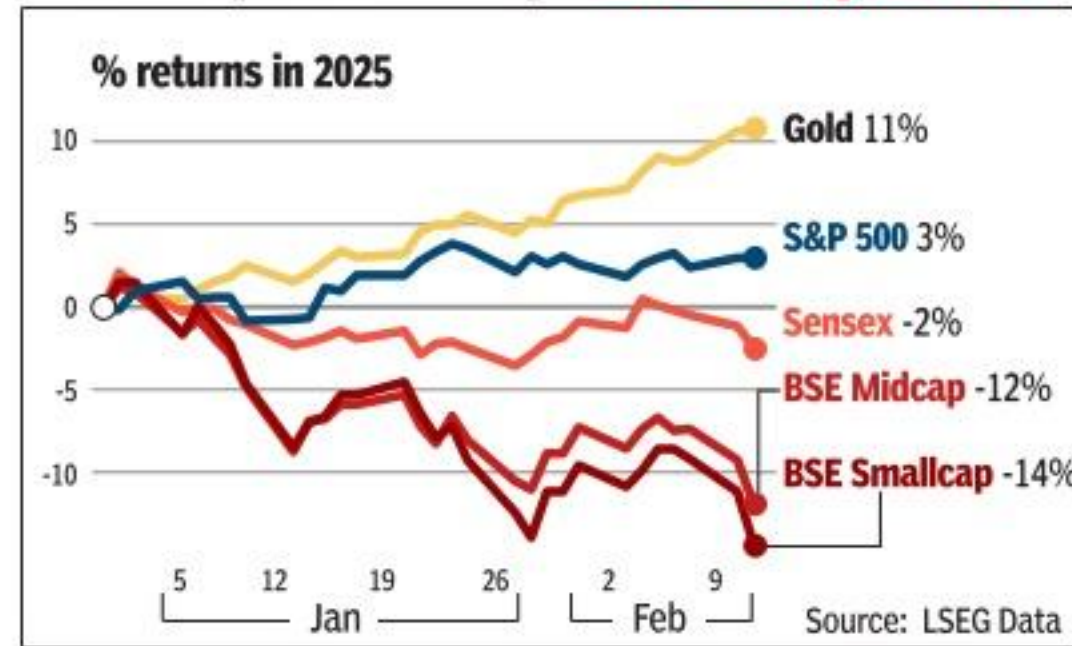
Double Trouble: Global Uncertainty, Slowing GDP Growth

TIMES NEWS NETWORK

Mumbai: Stocks saw heavy selloff on Tuesday and indices like the Sensex closed lower for the fifth consecutive session weighed in by weak global and domestic cues. As US President Donald Trump escalated the trade war with like-for-like tariffs on iron and aluminium imports, investors felt jittery globally. The weakness of the rupee, which showed some recovery during the day, and continuous selling by foreign funds, also dampened market sentiment, brokers and analysts said.

As a result, the Sensex remained in the red from the start of the day's session and closed 1,018 points or 1.3% lower at 76,294 points. On the NSE, Nifty saw a similar path and closed 310 points or 1.3% lower at 23,072 points. In the last five sessions, the Sensex has lost nearly 2,300 points or 3%. Foreign investors, like in

Smallcaps & Midcaps See Sharper Pain



the past several weeks, led the selling on Tuesday as well as left investors poorer by Rs 9.3 lakh crore with BSE's market capitalisation at Rs 408.5 lakh crore, exchange data showed.

"The ongoing uncertainty surrounding US trade policies and tariffs, coupled with domestic economic growth concerns and persistent selling by FIIs, is dampening market senti-

ment, said Vinod Nair, head of research, Geojit Financial Services. "The mid- and small-cap stocks experienced significant declines due to demand concerns and higher valuations," he said.

On Tuesday, while the blue-chip heavy Sensex and Nifty each closed 1.3% lower, BSE's smallcap index lost 3.4% and the midcap index 2.9%. On the sectoral front, real estate, industrial

and healthcare stocks were the most affected. All the sectoral indices on the BSE closed in the red.

Foreign funds continued to lead the day's selling with a net outflow from the stock market at Rs 4,486 crore, BSE data showed. Although domestic funds were net buyers at Rs 4,002 crore, they were no match for the selling by foreign investors.

Of the 30 Sensex stocks, only one — Bharti Airtel — closed higher. Among the ones that closed lower, Reliance Industries, HDFC Bank and L&T contributed the most to the index's slide.

In the broader market, 3,533 stocks closed lower compared to 479 that closed with gains. Going forward, in the short term, "investors are anticipating the PM's visit to the US for any potential relief in trade uncertainty, while the US inflation data later today (on Tuesday) will also be a key focus," Nair said.

US dominates imports of almonds, pistachios

Sidhartha@timesofindia.com

New Delhi: When it comes to almonds and pistachios, the US is doing what China has done in the case of electronics, where the dragon dominates the world trade. American almonds account for nearly 93% of India's import of the commodity, valued at over \$1 billion last year, while the share of pistachios was around 84%.

The focus on health and wellness, along with higher income levels, has resulted in more demand for dry fruits. And, production is not sufficient to meet the growing demand, which is resulting in higher imports. For instance, against an estimated production of 4,150 tonnes of almonds during this year (Aug-July 2024-25), imports are estimated at 1.9 lakh tonnes, according to the US department of agriculture.

Since 2008, imports have soared over 5.5 times in case of Almonds. Ditto for pistachios, where imports went up from around 4,400 tonnes in 2008 to around 13,500 tonnes in 2021. "There is greater consciousness to eat healthier food and

DOING A DRAGON

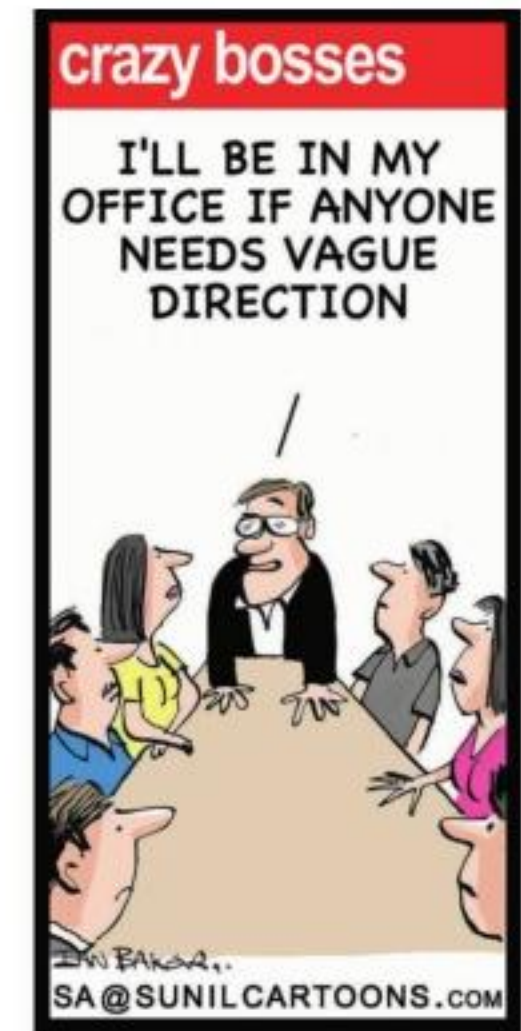
	India's imports 2024 (in \$mn)			
	World	US	US share (%)	Other suppliers
Almonds (in shell)	940.8	868.2	92.3	Aus 7.2%
Almonds shelled	88.5	9.8	11.1	Aus 29.3%
Pistachios (in shell)	141.5	121.2	85.7	Iran 8.8%
Pistachios (shelled)	72.2	8.5	11.8	Afghanistan 33.9%
Walnuts (in shell)	86.6	14.6	16.9	Chile 78.6%
Walnuts (shelled)	15.6	0.5	3.2	Afghanistan 41.1%

the boards are doing their bit to promote their products," said Sumit Saran, India representative of the American Pistachio Growers and Washington Apple Commission.

From aggressive branding to pricing, the American varieties have filled shelves in organised retail segments. Things have reached a stage where the Californian variety pops up more on the e-com-

merce platforms or even on shop shelves than the home-grown variety. India is now the largest market for the California almond sector.

"American almonds have secured an over 80% market share in India, owing to very strong marketing campaigns sustained over years, that built on health aspirations and traditional food habits of Indian cuisine.



Vodafone Idea loss narrows to ₹6,609cr

Vodafone Idea reported a smaller-than-expected Q3 loss on Tuesday, as the telecom operator's per-user revenue continued to be boosted from July's tariff hikes. Vodafone Idea — 22.6% owned by govt — has posted a loss in every quarter as it continues to lose market share. VI's average revenue per user rose 19% to Rs 173. REUTERS

'65% Indians used AI, 2 times global avg'

New Delhi: Reflecting the swift adoption of AI in India, a Microsoft study has found that 65% of Indians surveyed have used AI — more than double the global average. Microsoft unveiled Global Online Safety Survey on growing influence of AI. "India is most excited about using AI for raising efficiency at work," it said. AGENCIES

₹3.6L cr recovered via insolvency law till Dec

New Delhi: Creditors have recovered Rs 3.6 lakh crore through resolution of 1,119 cases under insolvency law till Dec 31, 2024. Citing data from the Insolvency and Bankruptcy Board of India, minister of state for corporate affairs Harsh Malhotra said 2,707 cases have ended in liquidation orders. AGENCIES



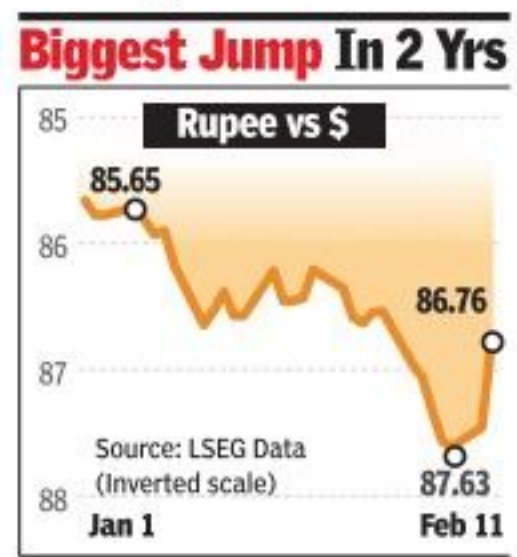
RBI rescue? Rupee rises 71p in a day to 86.76 vs \$

TIMES NEWS NETWORK

Mumbai: Central bank intervention may have helped the rupee strengthen by 71 paise on Tuesday — its biggest single session gain in over two years — to close below the 87-to-the-dollar mark for the first time since Feb 3.

After sliding for days, RBI reportedly intervened in the forex market late on Monday and also through the day on Tuesday. At close, the rupee was at 86.76, up from 87.47 on Monday.

The ongoing trade war through imposition of tariffs that was started by the new US President Donald Trump, the strength of the dollar against several other currencies, and the continuous selling by foreign funds in the stock market have been



weighing on the rupee, traders and analysts said.

"The rupee appreciated against the dollar on Tuesday on RBI's aggressive intervention," said Sriram Iyer of Reliance Securities. "The intervention may have been done to deter speculative short positions in the rupee."

There were reports that the total quantum of the central bank's intervention could

have been worth up to \$13 billion over the last two days. In the overseas markets, the dollar index — a measure of the greenback's strength against a basket of major currencies — eased marginally on Tuesday afternoon in Asian trading ahead of US Fed chief Jerome Powell's testimony over the next two days and ahead of CPI data this week, said Iyer.

Market players, however, feel that although RBI's intervention provided some recovery for the rupee on Tuesday, the Indian currency is expected to remain under pressure and is likely to keep the market volatile in the near term.

In the bullion market, the prices of gold and silver continued to fluctuate but eased a bit from Monday's close.

Sebi bans 5 entities over Fema violations

Mumbai: Markets regulator Sebi on Tuesday banned five entities connected with LS Industries from the market after its initial investigation raised suspicion of Fema violations through some Dubai-based entities. These entities, along with their local partners, used false company announcements to pump up stock prices only to dump the same with gullible investors. TNN

Tough to mobilise workers for large projects, says L&T chief

From P 1

He said that there was a huge challenge for the construction industry in mobilising workers, who were refusing to move from rural parts of the country to urban areas, despite providing decent accommodation.

The L&T chief attributed it to multiple factors —

from availability of direct benefit transfers, welfare schemes such as free foodgrains and MGNREGA — apart from the economy doing well. "We have to employ four lakh labourers and the attrition rate is three to four times a year, so we employ about 1.6 million," he said. In the past, too, the conglomerate has pointed to worker

shortage as a major challenge. Referring to apps to reach out to workers, who then choose projects based on their interests, Subrahmanyam said it is difficult to mobilise workers for large projects. "Imagine mobilising 1.6 million people every year. So, we have created a separate department called HR for labour," he said.

US chip-making tools co Lam to invest ₹10k crore

TIMES NEWS NETWORK

New Delhi: In a booster to govt's efforts to develop semiconductor manufacturing in India, American chip-making tools maker Lam Research will invest Rs 10,000 crore in the country, Union minister Ashwini Vaishnaw said on Tuesday. The company is expected to make the investment in Karnataka, with the social media account of the state's investment vehicle also announcing the move and signing of an MoU. Vaishnaw announced the investment on X. "One more milestone in our semiconductor journey: Lam Research announces major in-

vestment of over Rs 10,000 crore in India," he said. Lam Research develops tools essential for semiconductor manufacturing. Its products are primarily used in wide range of wafer processing and wiring of semiconductor devices.

The handle of 'Invest Karnataka' on X also wrote about the development. "Sesha Varadarajan, senior VP, Lam Research, at Invest Karnataka 2025 — Global Investors Meet, announced a major investment in Karnataka. We have signed an MoU with Karnataka Industrial Areas Development Board and, through this partnership, will be investing over Rs 10,000 crore in

specific projects over the next few years, reinforcing our commitment to innovation and growth in the state."

To get semiconductor companies invest in the country, central govt had in 2021 announced a Rs 76,000-crore incentive package for those willing to commit in the area. India — which had previously failed to get any credible proposals for semiconductor manufacturing after trying for decades — finally managed to score big after American Micron emerged as the first major player to enter the space with a Rs 22,500-crore testing and packaging unit in Gujarat in June 2023. This was followed up with approval to three proposals worth Rs 1.3 lakh crore in Feb 2024.

Govt using 99% borrowings for capex in FY26: FM

TIMES NEWS NETWORK

New Delhi: Govt is using entire borrowed resources for financing effective capital expenditure, creating capital assets, finance minister Nirmala Sitharaman said on Tuesday, asserting that money was not being denied to any of the capital expenditure accounts.

"Govt intends to use about 99% of borrowed resources to finance effective capital expenditure in the upcoming year 2025-26," Sitharaman said in her reply to the Budget discussion in Lok Sabha. She said the effective capital expenditure was 4.3% and the fiscal deficit was 4.4% of GDP in 2025-26, which indicated govt spending was directed towards building capital assets.

FM also said that the trend of inflation, particularly food,

“On account of a strong economic foundation, a speedy rebound is happening, and we shall take measures which will, going forward, help in keeping our economy growing fastest as in the last few years. We will continue to remain the fastest-growing economy”

“Inflation management receives the highest priority of this govt. Overall, retail inflation is within the notified 2%-6% band”

—NIRMALA SITHARAMAN | FM

grow by 7.3% in the current fiscal year, riding on robust rural demand. The Indian economy is estimated to grow by 6.4% in the current fiscal year against the backdrop of global challenges and geopolitical tensions.

Sitharaman also said several global and domestic factors are influencing the value of rupee against the US dollar and detailed data to show that Indian currency has depreciated 3.3% against the US dollar between Oct 2024 and Jan 2025, but the slide has been lower compared to other Asian currencies. The South Korean Won and the Indonesian Rupiah had depreciated by 8.1% and 6.9%, respectively, during the same period while all G-10 currencies had depreciated by over 6% with euro and British Pound sliding by 6.7% and 7.2%, respectively.

appeared to be moderating. "Inflation management receives the highest priority of this govt. Overall, retail inflation is within the notified 2%-6% band," Sitharaman said.

FM said the economic growth was witnessing "a speedy rebound" from the 5.4% recorded in the second quarter of the current fiscal year and said the govt will take all measures to ensure that the country remains the fastest

growing major economy in the world.

"On account of a strong economic foundation, a speedy rebound is happening, and we shall take measures which will, going forward, help in keeping our economy growing fastest as in the last few years. We will continue to remain the fastest-growing economy," FM said, adding that the private final consumption expenditure is estimated to

SMARTLINK HOLDINGS LIMITED

CIN: L67100GA1993PLC001341
Registered office: Plot No. L-7, Verna Industrial Estate, Verna, Goa - 403 722; Website: www.smartlinkholdings.com

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

(₹ In Lakhs except earnings per share)

Particulars	3 months ended 31.12.2024 (Unaudited)	3 months ended 30.09.2024 (Unaudited)	3 months ended 31.12.2023 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
Total income from operations (net)	5,641.50	5,868.83	4,042.41	15,793.41	13,093.65	20,994.41
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	181.44	130.92	(154.90)	294.74	(179.43)	869.85
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	181.44	130.92	(154.90)	294.74	(179.43)	869.85
Net Profit / (Loss) after taxes, after extraordinary items	254.33	67.04	(121.45)	276.95	(162.36)	705.95
Total Comprehensive income for the period	251.74	60.69	(124.95)	261.65	(172.89)	677.31
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	18,828.11
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.55	0.68	(1.22)	2.78	(1.63)	7.08
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.55	0.68	(1.22)	2.78	(1.63)	7.08

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2024 (Unaudited)	3 months ended 30.09.2024 (Unaudited)	3 months ended 31.12.2023 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
Income from Operations	2,961.22	2,674.52	1,701.49	6,751.39	5,205.51	8,845.45
Profit / (Loss) Before Tax	42.88	32.92	59.28	22.90	220.91	730.51
Profit / (Loss) After Tax	150.24	0.82	33.80	79.58	135.75	615.87
Total Comprehensive income for the period	150.46	(2.73)	32.45	72.70	131.41	598.99

Notes

- The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2025. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.
- Pursuant to the sanction of the Scheme of Amalgamation ('Scheme') between Smartlink Holdings Limited ('Company') and Synegra EMS Limited, a wholly owned subsidiary ('Synegra') of the Company, by the Hon'ble National Company Law Tribunal ('NCLT') vide its order dated January 09, 2025, Synegra has been amalgamated with the Company. Accordingly difference between the value of net assets and reserves and surplus of Synegra has been adjusted against the capital reserves account of the Company, in accordance with the 'Scheme'. While the appointed date of the Scheme is April 01, 2024, the Scheme is effective January 31, 2025 i.e. on the day of filing the certified copy of the order of NCLT with the Jurisdictional Registrar of Companies. Post the Scheme becoming effective, the Company has ceased to be a Non-Banking Financial Company. The 'Scheme' has been given effect in the financial statements of the Company from the appointed date. Considering that the Scheme of Amalgamation is a common control transaction, in compliance with the requirement of Appendix C of Ind AS 103 on Business Combinations, the pooling of interest method has been applied and all comparative figures presented in these results have been restated to give accounting impact of the Scheme.
- On account of the Scheme of Amalgamation referred to in Note (b) above, the Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/IT Products.
- The above is an extract of the detailed format of Quarterly Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites at <https://www.nseindia.com/> and <https://www.bseindia.com/> and on the Company's website at <https://www.smartlinkholdings.com/investor-relations/>. The same can also be accessed by scanning the QR code provided below.

For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Verna, Goa
Date : 10th February, 2025

स्मार्टलिनक होल्डींगज लिमिटेड

सीआयएन : L67100GA1993PLC001341

नोंदणीकृत कार्यालय : प्लॉट नं. एल-७, वेर्णा इंडस्ट्रीयल इस्टेट, वेर्णा, गोवा -४०३७२२

वेबसाईट : www.smartlinkholdings.com

३१ डिसेंबर २०२४ रोजी संपलेल्या तिमाही आणि नऊमाहीसाठीचा एकत्रित लेखापरिक्षण न केलेल्या(अनऑडीटेड) आर्थिक परिणामांच्या स्टेटमेंटचा सारांश

(रु. लाखात)

तपशील	३१.१२.२०२४ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३०.०९.२०२४ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३१.१२.२०२३ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३१.१२.२०२४ रोजी संपलेली नऊमाही (अलेखापरिक्षित)	३१.१२.२०२३ रोजी संपलेली नऊमाही (अलेखापरिक्षित)	३१.०३.२०२४ रोजी संपलेले वर्ष (लेखापरिक्षित)
व्यवहारातून झालेली एकूण मिळकत (निव्वळ)	५,६४९.५०	५,८६८.८३	४,०४२.४९	९५,७९३.४९	९३,०९३.६५	२०,९९४.४९
(करपूर्व, अपवादात्मक आणि/किंवा विशेष वस्तू)कालावधीसाठी निव्वळ नफा/(तोटा)	९८९.४४	९३०.९२	(९५४.९०)	२९४.७४	(९७९.४३)	८६९.८५
(करपूर्व अपवादात्मक आणि/किंवा विशेष वस्तूनंतर)कालावधीसाठी निव्वळ नफा/(तोटा)	९८९.४४	९३०.९२	(९५४.९०)	२९४.७४	(९७९.४३)	८६९.८५
निव्वळ नफा/(तोटा) करानंतर, असामान्य वस्तूनंतर	२५४.३३	६७.०४	(९२९.४५)	२७६.९५	(९६२.३६)	७०५.९५
कालावधीसाठी एकूण व्यापक मिळकत	२५९.७४	६०.६९	(९२४.९५)	२६९.६५	(९७२.८९)	६७७.३९
समभाग भांडवल	९९९.५०	९९९.५०	९९९.५०	९९९.५०	९९९.५०	९९९.५०
राखीव (गेल्या वर्षाच्या ताळमेळात (बॅलन्सशीट) दाखवण्यात आल्याप्रमाणे पुनर्मूल्यांकन राखीव वगळून)	N.A.	N.A.	N.A.	N.A.	N.A.	९८,८२८.९९
दर शेअर मिळकत (असामान्य वस्तूपूर्व) (प्रत्येकी रु. २/-)						
बेसिक आणि डायल्युटेड	२.५५	०.६८	(१.२२)	२.७८	(१.६३)	७.०८
दर शेअर मिळकत (असामान्य वस्तूनंतर) (प्रत्येकी रु. २/-)						
बेसिक आणि डायल्युटेड	२.५५	०.६८	(१.२२)	२.७८	(१.६३)	७.०८

महत्वाची स्टँडअलोन आर्थिक माहिती खाली दिली आहे :

तपशील	३१.१२.२०२४ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३०.०९.२०२४ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३१.१२.२०२३ रोजी संपलेले ३ महिने (अलेखापरिक्षित)	३१.१२.२०२४ रोजी संपलेली, नऊमाही (अलेखापरिक्षित)	३१.१२.२०२३ रोजी संपलेली नऊमाही (अलेखापरिक्षित)	३१.०३.२०२४ रोजी संपलेले वर्ष (लेखापरिक्षित)
व्यवहारातून झालेली एकूण मिळकत	२,९६९.२२	२,६७४.५२	९,७०९.४९	६,७५९.३९	५,२०५.५९	८,८४५.४५
करपूर्व नफा/(तोटा)	४२.८८	३२.९२	५९.२८	२२.९०	२२०.९९	७३०.५९
करोत्तर नफा/(तोटा)	९५०.२४	०.८२	३३.८०	७९.५८	९३५.७५	६९५.८७
कालावधीसाठी एकूण व्यापक मिळकत	९५०.४६	(२.७३)	३२.४५	७२.७०	९३९.४९	५९८.९९

टीप :

- अ) वरील अनऑडीटेड स्वतंत्र आणि एकत्रित आर्थिक परिणामांचे लेखा समितीकडून परिक्षण करण्यात आले आहे आणि संचालक मंडळाकडून त्यांना फेब्रुवारी १०, २०२५ रोजी झालेल्या बैठकीत मंजुरी मिळाली आहे. वैधानिक लेखापरिक्षकांनी आर्थिक परिणामांचे मर्यादित परिक्षण केले आणि त्यावर असुधारित निष्कर्ष काढला.
- ब) माननीय राष्ट्रीय कंपनी कायदा लवाद (एनसीएलटी) यांचा पहा आदेश दिनांक जानेवारी ०९, २०२५ नुसार स्मार्टलिनक होल्डींगज लिमिटेड (कंपनी) आणि सिनेग्रा ईएमएस लिमिटेड, कंपनीची पूर्ण मालकीची दुय्यम, यांच्या दरम्यानच्या मंजूर एकत्रीकरण योजने (योजना) नुसार, सिनेग्राचे कंपनीबरोबर एकत्रीकरण झाले आहे. साहजिकच 'योजने' प्रमाणे सिनेग्राच्या निव्वळ मालमतांचे मूल्य आणि राखीव आणि अधिक चा कंपनीच्या भांडवली रिझर्वशी ताळमेळ घालण्यात आला आहे. योजनेचा नियुक्त दिनांक एप्रिल ०१, २०२४ हा असला तरी, योजना जानेवारी ३१, २०२५ रोजी म्हणजे एनसीएलटीच्या आदेशाची प्रमाणित प्रत न्यायालयीन कंपनी निबंधक यांच्याकडे दाखल केल्याच्या दिवशी लागू झाली. योजना कार्यान्वित झाल्यानंतर, कंपनी गैर-बँकींग वित्त कंपनी राहिली नाही. कंपनीच्या स्टेटमेंटमध्ये नियुक्त दिनांकापासून योजना कार्यान्वित करण्यात आली आहे. एकत्रीकरण योजना ही सामान्य नियंत्रण व्यवहार असल्याचे विचारात घेता, व्यवसाय एकत्रीकरणावरील इंड एस १०३ च्या परिशिष्ट सी नुसार पूलिंग ऑफ इंटरस्ट पद्धत लागू करण्यात आली आहे आणि योजनेचा हिशोबी प्रभाव देण्यासाठी या परिणामांमध्ये देण्यात आलेली सर्व तुलनात्मक आकडेवारी पुनर्निवेदित करण्यात आली आहे.
- क) वर टीप (ब)मध्ये नमूद करण्यात आलेल्या एकत्रीकरण योजनेनुसार कंपनी आता गैर-बँकींग वित्त कंपनी राहिलेली नाही. कंपनी एकाच प्रमुख सेगमेंटमध्ये म्हणजे नेटवर्कींग/आयटी उत्पादने, काम करत आहे.
- ड) वरील तिमाही आर्थिक परिणामांच्या तपशीलवार प्रारूपाचा सारांश असून हा स्टॉक एक्सचेंजमध्ये सेबीच्या नियम ३३ (लिस्टिंग अँड ऑब्लिगेशन्स डिसक्लोजर रिक्वायर्मेंट्स) नियम, २०१५ नुसार दाखल करण्यात आला आहे. तिमाही आर्थिक परिणामांचे संपूर्ण प्रारूप शेअर बाजाराच्या वेबसाईट्सवर उपलब्ध आहे- <https://nseindia.com> आणि <https://www.bseindia.com> आणि <https://www.smartlinkholdings.com/investor-relations>. हे खाली दिलेला क्यूआर कोड स्कॅन करूनही घेता येईल.



बोर्डसाठी आणि वतीने

के. आर. नाईक
कार्यकारी अध्यक्ष

डीआयएन : ००००२०१३

स्थळ : वेर्णा गोवा

दिनांक : १० फेब्रुवारी २०२५