



Ref: KL/SEC/2022-23/113

Date: 4th February, 2023

To,
The Manager- Listing
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

NSE Symbol: KAMDHENU

To,
The Manager- Listing
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

BSE Scrip Code: 532741

Sub: Copies of Newspaper Advertisement.

Ref: Regulation 30 and 47 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (“Listing Regulations”).

Dear Sir/ Madam,

Pursuant to the Regulation 30 and 47 of Listing Regulations, please find attached copies of extract of newspaper advertisements published on Saturday, 4th February, 2023 in all editions of Indian Express (English), Financial Express (English) and Jansatta (Hindi) regarding publication of Un-audited Financial Results for the quarter and nine months period ended on 31st December, 2022.

We request you to kindly take the same on records.

Thanking you,

Yours faithfully,

For Kamdhenu Limited

**Khem Chand,
Company Secretary & Compliance Officer**

Encl.: as above.

Apple, Amazon Alphabet hit by demand slump

DAVEY ALBA, SPENCER SOPER & MARK GURMAN February 3



TECHNOLOGY BELL-WETHERS APPLE, Amazon.com and Alphabet posted results Thursday that show an economic slowdown is throttling demand for everything from electronics and e-commerce to cloud computing and digital advertising. Apple's sales fell more than analysts predicted during the holiday quarter, slammed by slack purchases of iPhones and Macs. Amazon's revenue was trimmed by soft consumer demand for products sold online and slowing growth in a once-booming business that provides remote computing power to companies. Alphabet's results missed estimates after customers curtailed orders for ads that appear alongside online search results. "The war in Ukraine, inflationary pressures, economic uncertainty and macroeconomic headwinds kept the consumer sentiment weak in 2022 while smartphone users reduced the frequency of their purchases," Harmeet Singh Walia, a senior analyst at Counterpoint Research, wrote in a report on Apple. Economic weakness also affected business demand for

ads and cloud computing, said Mandeep Singh, technology lead at Bloomberg Intelligence. The sluggish economy was most evident at Alphabet "as they called out advertisers pulling back, echoing what other ad vendors have said," he said in an interview. "Cloud consumption is coming down, though growth rates are still higher there." Shares of all three companies were down in premarket trading, with Amazon falling 5.4% and Alphabet losing 3.8%. Apple slid 3.2%. That helped pull Nasdaq 100 futures lower, indicating a possible reversal of the Thursday rally led by Meta Platforms, whose results emphasised cost cuts and tens of billions of dollars in share buybacks. The three companies emphasised ways they're working to move past the slump. Alphabet chief executive officer Sundar Pichai leaned heavily into artificial intelligence as a way to improve search results and other products.

- BLOOMBERG

SC seeks original records relating to decision to block BBC documentary

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by veteran journalist N Ram, Trinamool Congress MP Mahua Moitra, activist lawyer Prashant Bhushan and lawyer M L Sharma.

Sharma had filed a separate petition and it has now been tagged with similar pleas challenging the government's decision to block the docu-

mentary. The matter is listed for next hearing in April. "We are issuing notices. Counteraffidavit be filed within three weeks. Rejoinder within

two weeks after that. The respondents will also produce original records before this court on the next date of hearing," the bench said. - PTI

Mayur Uniquoters Limited

Regd. Office and Works: Jaipur Sikar Road, Village Jaitpura, Tehsil-Chomu, Distt. Jaipur-303704 (Raj.) India.
Tel: 91-1423-224001 Fax: 91-1423-224420 CIN: L18101RJ1992PLC006952 Website: www.mayuruniquoters.com Email: secr@mayur.biz

Extract of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2022

(Rs. in Lakhs, except stated)

YoY Income up 18%

Automotive

YoY PBIDT up 16%

PU Garments

YoY PAT up 16%

Handbag

Footwear

Furnishing

Marine Upholstery

Accessories

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2022 (Audited)
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	
1	Total Income from Operations	18,308.87	21,022.96	18,283.04	59,830.30	50,703.51	67,681.89
2	Operating Profit (PBIDT)	3,928.82	4,071.85	3,993.86	11,938.58	10,797.64	14,605.12
3	Net Profit/ (Loss) for the period Before Tax	3,342.57	3,508.86	3,411.39	10,240.11	9,061.61	12,319.22
4	Net Profit / (Loss) for the period After Tax	2,656.14	2,716.57	2,591.20	8,082.37	6,944.31	9,436.96
5	Total Comprehensive Income for the period	2,724.69	2,770.08	2,604.60	8,296.96	6,985.80	9,489.52
6	Equity Share Capital (of Rs. 5/- each)	2,197.63	2,197.63	2,228.88	2,197.63	2,228.88	2,228.88
7	Other Equity (Reserves)	-	-	-	-	-	68,486.70
8	Earning Per Share:						
	- Basic (in Rs.)	6.04	6.18	5.81	18.37	15.58	21.17
	- Diluted (in Rs.)	6.04	6.18	5.81	18.37	15.58	21.17

Note: *Standalone Financial Information of the Company, pursuant to Regulation 47(1)(b) of SEBI (LODR); (Rs. in Lakhs, except stated)

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1	Turnover	16,984.53	19,450.94	16,938.68	56,528.85	48,405.72	63,095.25
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3	Profit before Tax	3,269.64	3,247.08	2,893.39	10,111.90	8,570.64	11,122.87
4	Profit after Tax	2,606.70	2,539.32	2,186.12	8,010.53	6,488.58	8,433.96

*The above is an extract of the detailed format of Quarter and Nine Months Ended Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Standalone and Consolidated Quarterly and Nine Months Financial Results are available on the websites of the Stock Exchanges i.e. www.nseindia.com and www.bseindia.com, and also on Company's website at www.mayuruniquoters.com.

For and on behalf of the Board of Directors
Suresh Kumar Poddar
Chairman & Managing Director
DIN-0002395

Place: Jaipur
Date: February 3, 2023

KAMDHENU STEEL

Accelerating Growth Embedded With Sustainability

At Kamdhenu, we steer our growth story by enhancing the business core competencies and adapting our strategies to changes. While sustainability remains an integral element to our journey, we remain committed to achieving our vision. We strive to establish franchise outlets with faster delivery, higher cost efficiency and quality compliant. Thus, strengthening our brand reputation while accelerating our growth embedded with sustainability.

KAMDHENU LIMITED
CIN: L27101HR1994PLC092205

Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City, Phase-III, Gurgaon-122002

Phone no. -0124-4604500 Fax: - 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:- www.kamdhenulimited.com

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

(₹ in lakhs except earning per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2022
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	
Refer Note No-4							
Continuing Operations:							
1	Income						
a	Revenue from operations	18,265.98	19,129.36	14,901.14	56,519.61	41,438.73	59,958.99
b	Other income	50.63	30.97	37.13	84.52	282.47	302.44
	Total income	18,316.61	19,160.33	14,938.27	56,604.13	41,721.19	60,261.43
2	Expenses						
a	Cost of Materials Consumed	13,187.89	13,755.96	9,813.24	39,986.91	28,738.35	41,254.26
b	Purchases of Stock-in-Trade	515.90	942.36	1,195.76	2,590.38	1,973.06	3,480.53
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(98.84)	104.68	94.42	223.89	98.81	(138.92)
d	Employee Benefit Expense	1,069.96	1,048.25	976.60	3,142.76	2,765.63	3,717.11
e	Finance Costs	36.39	48.00	93.66	168.00	267.27	370.32
f	Depreciation & Amortization Expense	118.10	115.64	117.21	345.20	351.70	472.01
g	Other Expenses	1,877.24	2,057.75	1,752.36	6,099.35	4,296.29	6,182.74
	Total expenses	16,706.64	18,072.63	14,043.25	52,556.49	38,491.11	55,338.05
3	Profit before tax (1-2)	1,609.97	1,087.70	895.02	4,047.64	3,230.08	4,923.38
4	Tax expense						
a	Current tax	419.37	261.32	284.67	1,070.45	744.46	1,054.4
b	Deferred tax	(11.22)	3.89	(48.07)	(53.16)	(56.46)	(80.11)
c	Income Tax of earlier years	-	0.82	2.45	3.56	2.45	3.57
	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
6	Discontinued Operations (Refer Note No. 4)						
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
c	Total Expenses	-	-	7,653.31	-	17,804.57	24,926.02
d	Profit/(Loss) before exceptional expenses and Tax	-	-	101.12	-	(444.98)	(771.09)
e	Exceptional Expenses	-	-	-	-	-	583.09
f	Profit/(Loss) before Tax	-	-	101.12	-	(444.98)	(1,354.18)
g	Tax Expenses	-	-	(12.05)	-	(33.72)	(84.14)
h	Profit/(Loss) from Discontinued Operations	-	-	113.18	-	(411.26)	(1,270.04)
7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
8	Other Comprehensive Income/ (Loss) from Continuing Operations						
a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
b	Tax impacts on above	(8.22)	(8.88)	1.66	70.11	10.94	14.73
	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
9	Other Comprehensive Income/ (Loss) from Discontinued Operations						
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	765.23	2,958.47	2,127.14	2,594.88
12	Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
	- Diluted (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
13	Earnings per share for Discontinued Operations in rupees: (Quarterly not Annualised)						
	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2022
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	
Refer Note No-4							
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised						
	- Basic (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
	- Diluted (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.
- The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

- In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.
- The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs have been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively. Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.
- The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
 - All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.
 - Cross investment and inter-company balances have been cancelled.
 - Surplus arising out of amalgamation has been credited to Capital Reserves.
 - The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2021 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period :

(Amount in lakhs)

Particular	Quarter Ended 31.12.2021	Nine Month Ended 31.12.2021	Year Ended 31.03.2022
Revenue from operations	-	-	27.94
Other income	5.00	72.33	114.35
Total Income	5.00	72.33	142.29
Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense			
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

- In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.
- Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.
- Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.
- The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited

(Satish Kumar Agarwal)
Chairman & Managing Director
DIN: 00005981

QUARTERLY RESULTS

Apple, Amazon Alphabet hit by demand slump

DAVEY ALBA, SPENCER SOPER & MARK GURMAN
February 3

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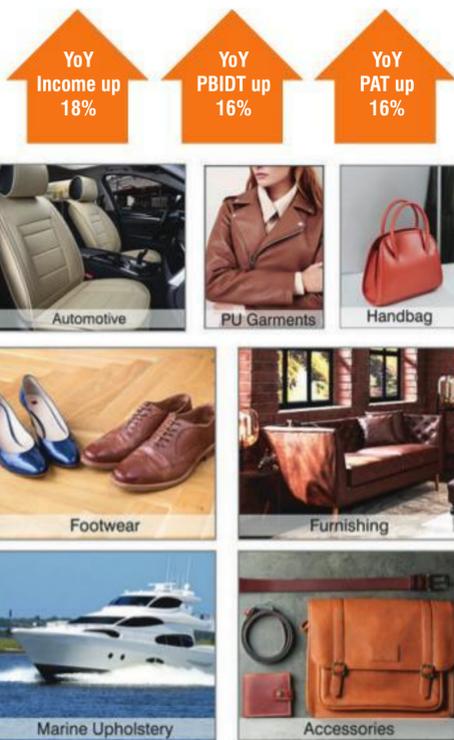
M Mayur Uniquoters Limited							
Regd. Office and Works: Jaipur Sikar Road, Village Jaitpura, Tehsil-Chormu, Distt. Jaipur-303704 (Raj.) India.							
Tel: 91-1423-224001 Fax: 91-1423-224420 CIN: L18101RJ1992PLC006952 Website: www.mayuruniquoters.com Email: secr@mayur.biz							
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(Rs. in Lakhs, except stated)							
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For and on behalf of the Board of Directors
Suresh Kumar Poddar
Chairman & Managing Director
DIN-0002395

Place: Jaipur
Date: February 3, 2023



Accelerating Growth Embedded With Sustainability

At Kamdhenu, we steer our growth story by enhancing the business core competencies and adapting our strategies to changes. While sustainability remains an integral element to our journey, we remain committed to achieving our vision. We strive to establish franchise outlets with faster delivery, higher cost efficiency and quality compliant. Thus, strengthening our brand reputation while accelerating our growth embedded with sustainability.

KAMDHENU LIMITED
CIN: L27101HR1994PLC092205
Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City, Phase-III, Gurgaon-122002
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Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

(₹ in lakhs except earning per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2022
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	
Refer Note No-4							
Continuing Operations:							
1	Income						
a	Revenue from operations	18,265.98	19,129.36	14,901.14	56,519.61	41,438.73	59,958.99
b	Other income	50.63	30.97	37.13	84.52	282.47	302.44
	Total income	18,316.61	19,160.33	14,938.27	56,604.13	41,721.19	60,261.43
2	Expenses						
a	Cost of Materials Consumed	13,187.89	13,755.96	9,813.24	39,986.91	28,738.35	41,254.26
b	Purchases of Stock-in-Trade	515.90	942.36	1,195.76	2,590.38	1,973.06	3,480.53
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(98.84)	104.68	94.42	223.89	98.81	(138.92)
d	Employee Benefits Expense	1,069.96	1,048.25	976.60	3,142.76	2,765.63	3,717.11
e	Finance Costs	36.39	48.00	93.66	168.00	267.27	370.32
f	Depreciation & Amortization Expense	118.10	115.64	117.21	345.20	351.70	472.01
g	Other Expenses	1,877.24	2,057.75	1,752.36	6,099.35	4,296.29	6,182.74
	Total expenses	16,706.64	18,072.63	14,043.25	52,556.49	38,491.11	55,338.05
3	Profit before tax (1-2)	1,609.97	1,087.70	895.02	4,047.64	3,230.08	4,923.38
4	Tax expense						
a	Current tax	419.37	261.32	284.67	1,070.45	744.46	1,054.4
b	Deferred tax	(11.22)	3.89	(48.07)	(53.16)	(56.46)	(80.11)
c	Income Tax of earlier years	-	0.82	2.45	3.56	2.45	3.57
	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
Discontinued Operations (Refer Note No. 4)							
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
c	Total Expenses	-	-	7,653.31	-	17,804.57	24,926.02
d	Profit/(Loss) before exceptional expenses and Tax	-	-	101.12	-	(444.98)	(771.09)
e	Exceptional Expenses	-	-	-	-	-	583.09
f	Profit/(Loss) before Tax	-	-	101.12	-	(444.98)	(1,354.18)
g	Tax Expenses	-	-	(12.05)	-	(33.72)	(84.14)
h	Profit/(Loss) from Discontinued Operations	-	-	113.18	-	(411.26)	(1,270.04)
7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
Other Comprehensive Income/ (Loss) from Continuing Operations							
a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
b	Tax impacts on above	(8.22)	(8.88)	1.66	70.11	10.94	14.73
	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
Other Comprehensive Income/ (Loss) from Discontinued Operations							
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	765.23	2,958.47	2,127.14	2,594.88
12	Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
	- Diluted (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
13	Earnings per share for Discontinued Operations in rupees: (Quarterly not Annualised)						
	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2022
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
	- Diluted (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:
1 The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.

2 The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.

3 Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.

4 The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.

The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs has been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively.

Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.

b) The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:

(i) All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.

(ii) Cross investment and inter-company balances have been cancelled.

(iii) Surplus arising out of amalgamation has been credited to Capital Reserves.

(iv) The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2022 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period:

Particular	Quarter Ended		Year Ended 31.03.2022
	31.12.2021	31.12.2021	
Revenue from operations	-	-	27.94
Other income	5.00	72.33	114.35
Total Income	5.00	72.33	142.29
Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense			
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

5 In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.

6 Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.

7 Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.

8 The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are

Star gymnast Dipa serving a 21-month ban for doping

Karmakar's suspension is effective until July 10, 2023 according to the ITA

SHIVANI NAIK
MUMBAI, FEBRUARY 3

INDIA'S TOP gymnast Dipa Karmakar, has been serving a suspension for a 21-month period, effective until 10 July, 2023 after testing positive for higenamine, according to a statement from International Testing Agency (ITA).

Higenamine, a stimulant is listed under Beta-2 Agonists, (of the World Anti-Doping Agency prohibited list). According to anti-doping literature of the US Anti Doping Agency, higenamine acts as a general stimulant. It helps lungs to take in more oxygen, and is prohibited in and out of competition. Karmakar remained unavailable for comment.

The ITA while confirming the positive result added: "The positive sample was collected on behalf of the Fédération Internationale de Gymnastique (FIG) in the scope of an out-of-competition control on 11 October 2021."

ITA added that the case was resolved under case resolution of article 10.8.2 of the FIG Anti-Doping Rules (FIG ADR, and equivalent provision in the World Anti-Doping Code). 10.8.2 says, "Where the Athlete or other Person admits an anti-doping rule violation after being confronted with the anti-doping rule violation by FIG and agrees to Consequences acceptable to FIG and WADA, at their sole discretion, then: (a) the Athlete or other Person may receive a reduction in the period of Ineligibility based on an assessment by FIG and WADA of the application of Articles 10.1 through 10.7 to the asserted anti-doping rule violation, the seriousness of the violation, the Athlete or other Person's degree of Fault and how promptly the Athlete or other Person admitted the violation; and (b) the period of Ineligibility may start as early as



Dipa Karmakar's positive sample was collected on October 11, 2021. File

the date of Sample collection or the date on which another anti-doping rule violation last occurred."

The FIG code also suggests that the athlete shall serve at least one-half of the agreed-upon period of Ineligibility going forward from the earlier date the Athlete accepted, or the imposition of a sanction, or a Provisional Suspension which was subsequently respected by the Athlete or other Person.

"The decision by WADA and FIG to enter or not enter into a case resolution agreement, and the amount of the reduction to, and the starting date of, the period of Ineligibility are not matters for determination or review by a hearing body and are not subject to appeal under Article 13. If so requested by an Athlete or other Person who seeks to enter into a case resolution agreement under this Article, FIG shall allow the Athlete or other Person to discuss the admission of the anti-doping rule vio-

lation with it subject to a Without Prejudice Agreement," the rule adds. This rules out the chances of an appeal and points to admission after being confronted with the test results.

Karmakar first came to prominence at the 2014 Commonwealth Games, where her high-scoring Produnova vault earned her a bronze. She subsequently finished 4th at the Rio Olympics, and went on to win a World Cup medal thereafter. The Tripura gymnast had undergone a knee surgery and been in rehab for most part since 2018. She has not competed in the intervening period since the stated date of testing as per ITA.

When asked back in March 2022, FIG had refrained from commenting "regarding this matter." President of the Indian gymnastics governing body, Sudhir Mittal told the Express that they had received no intimation regarding the suspension from FIG.

Calls from star cricketers, invites as chief guest: U-19 champs get a warm welcome back home

NITIN SHARMA
CHANDIGARH, FEBRUARY 3

A CALL FROM Indian women's captain Harmanpreet Kaur, road shows across cities, invited as a chief guest to Khelo India Youth Games, having fans wait outside home for selfies, and visits to their respective schools. That's where the junior World Cup-winning Indian U-19 women's team members have been busy at, since their return to India.

While the team was invited by the BCCI to watch the third India-New Zealand T20 at Ahmedabad on Wednesday and were felicitated by Sachin Tendulkar, the World Cup-winning cricketers were still soaking in the historic moment.

Left-arm spinner Mannat Kashyap, who took nine wickets in the U-19 World Cup, told The Indian Express from Patiala: "I started training as a spinner due to Harmanpreet didi's advice to try practicing being a chinaman bowler before I became a left-arm spinner. Harry di called yesterday and had a talk with me and told me to congratulate all the team-members. She told us that she watched the whole World Cup and each one of us will be replacing them in the senior team in the future. That's what I told the children at my school today that they too can dream of playing for India one day."

Kashyap and her father Sanjiv, who runs an ice-cream business in Patiala, were busy attending to aspiring cricket trainees and eager parents visiting their house to enquire about how to put their girls in cricket.

While off spinner Archana Devi's day started with a haircut at a salon in Kanpur before she got busy attending felicitations. "Kahan bus mein baithne tak paise nahi hote the aur aaj plane aur five-star hotels main baithte hain aur ghar open jeep mein le ke ja rahe hain (There were days when I did not have money to travel in a bus and now I have sat in planes and five star hotels apart from being taken home in an open jeep.)"

During her time in Kanpur under coach Kapil Pandey, she had read about the Indian senior women team reaching the World Cup final in 2017. "Today, a friend sent me a news-



Archana Devi's triumphant return on Thursday afternoon. File

paper with an article and picture of me and I put it in my suitcase to show to my mother tomorrow at my village Ratali Purwa village in Unnao," shared Devi, who claimed two wickets in the final.

1120 kms from Unnao, Ranadeep Sadhu is busy attending calls from local politicians regarding requests for inviting his daughter Titas Sadhu, who was the player of the match in the final against England, In Chinsurah, Kolkata, while many local politicians came to their home without informing. Sadhu took time out to visit her school apart from getting a call from former Indian pacer Jhulan Goswami. She was welcomed by CAB president Snehasish Ganguly at the Kolkata airport.

"I can count 18-19 functions till now which Titas has attended so far in the space of a day and a half. Yesterday, her team-mate Hrishita Basu suffered a head injury when a camera person's camera dropped on her head," Ranadeep said.

A rally of 300 bikes and cars will start from her home in Chinsurah on Saturday afternoon. Titas got to meet her grandmother Tripti Sadhu for some time before she again

got busy. "She loves home food and we told her it will be some days before she gets to eat that (laughs). But one thing which we are certain of is that it's just a start for her," said Ranadeep Sadhu, father of Titas Sadhu.

Bhopal cricketer Soumya Tiwari, who hit the winning runs for the winning Indian team on Sunday, is getting ready to attend the Khelo India Youth Games in Bhopal on Friday evening. Tiwari reached Bhopal late night on Thursday and was taken in a cavalcade from the airport to her home in Shahjahanabad in Bhopal by father Manish Tiwari and coach Suresh Chainani.

"Each member of our street wanted to receive Soumya and they stayed in the street till late chanting her name till midnight. From the city legislators to the officials, all have been visiting our home. There were some school girls, who came for selfies with Soumya earlier in the day and wanted to see her kit. We are invited to Khelo India Youth Games and with people watching it on TV, we want to say only one thing, girls are no less than anybody," says Manish Tiwari, who works in Bhopal Collectorate.

While Devi is eagerly waiting for the celebrations to end so that she can watch her favourite spinners Ravichandran Ashwin and Kuldeep Yadav in action against the Australians in the Border-Gavaskar trophy, she wants to have the chulha-made roti and potatoes at her village home. "I have always followed Ashwin bhैया and Kuldeep bhैया actions to imitate how they rotate the ball. When I was not getting wickets in the World Cup, I remembered Kuldeep bhैया's talk about not being fearful of batsmen. Sachin sir told us on Wednesday that the journey should not just stop here. That's the aim of each one of us, and to play for the senior team and win the world cup one day," says Devi.

There is only one thing which Devi wishes she could do. "My father loved me the most. My younger brother Budhiman was waiting for me to play cricket when he played on his own and went to the adjoining house to fetch the ball, when a snake bit him and he died. I wish they could be in the cavalcade cheering me," concluded an emotional Devi.



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	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
6	Discontinued Operations (Refer Note No. 4)						
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
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7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
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a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
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	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
9	Other Comprehensive Income/ (Loss) from Discontinued Operations						
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	765.23	2,958.47	2,127.14	2,594.88
12	Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
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	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-audited)	(Un-audited)	Re-instated	(Un-audited)	Re-instated	Re-instated
Refer Note No-4							
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
	- Diluted (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.
 - The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
 - Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.
 - The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu InfraDevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.
- Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.
- In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.
 - The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs have been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively. Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.
 - The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu InfraDevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
 - All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.
 - Cross investment and inter-company balances have been cancelled.
 - Surplus arising out of amalgamation has been credited to Capital Reserves.
 - The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.
- As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2021 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period:

(Amount in lakhs)

Particular	Quarter Ended 31.12.2021	Nine Month Ended 31.12.2021	Year Ended 31.03.2022
Revenue from operations	-	-	27.94
Other income	5.00	72.33	114.35
Total Income	5.00	72.33	142.29
Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense			
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

- In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.
- Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the subsidiary company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.
- Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.
- The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited
(Satish Kumar Agarwal)
Chairman & Managing Director
DIN: 00005981

Place: Gurgaon
Date: 02.02.2023







KAMDHENU LIMITED CIN: L27101HR1994PLC092205
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Star gymnast Dipa serving a 21-month ban for doping

Karmakar's suspension is effective until July 10, 2023 according to the ITA

SHIVANI NAIK
MUMBAI, FEBRUARY 3

INDIA'S TOP gymnast Dipa Karmakar, has been serving a suspension for a 21-month period, effective until 10 July, 2023 after testing positive for higenamine, according to a statement from International Testing Agency (ITA).

Higenamine, a stimulant is listed under Beta-2 Agonists, (of the World Anti-Doping Agency prohibited list). According to anti-doping literature of the US Anti Doping Agency, higenamine acts as a general stimulant. It helps lungs to take in more oxygen, and is prohibited in and out of competition. Karmakar remained unavailable for comment.

The ITA while confirming the positive result added: "The positive sample was collected on behalf of the Fédération Internationale de Gymnastique (FIG) in the scope of an out-of-competition control on 11 October 2021."

ITA added that the case was resolved under case resolution of article 10.8.2 of the FIG Anti-Doping Rules (FIG ADR, and equivalent provision in the World Anti-Doping Code), 10.8.2 says, "Where the Athlete or other Person admits an anti-doping rule violation after being confronted with the anti-doping rule violation by FIG and agrees to Consequences acceptable to FIG and WADA, at their sole discretion, then: (a) the Athlete or other Person may receive a reduction in the period of Ineligibility based on an assessment by FIG and WADA of the application of Articles 10.1 through 10.7 to the asserted anti-doping rule violation, the seriousness of the violation, the Athlete or other Person's degree of Fault and how promptly the Athlete or other Person admitted the violation; and (b) the period of Ineligibility may start as early as



Dipa Karmakar's positive sample was collected on October 11, 2021. File

the date of Sample collection or the date on which another anti-doping rule violation last occurred."

The FIG code also suggests that the athlete shall serve at least one-half of the agreed-upon period of Ineligibility going forward from the earlier date the Athlete accepted, or the imposition of a sanction, or a Provisional Suspension which was subsequently respected by the Athlete or other Person.

"The decision by WADA and FIG to enter or not enter into a case resolution agreement, and the amount of the reduction to, and the starting date of, the period of Ineligibility are not matters for determination or review by a hearing body and are not subject to appeal under Article 13. If so requested by an Athlete or other Person who seeks to enter into a case resolution agreement under this Article, FIG shall allow the Athlete or other Person to discuss the admission of the anti-doping rule vio-

lation with it subject to a Without Prejudice Agreement," the rule adds. This rules out the chances of an appeal and points to admission after being confronted with the test results.

Karmakar first came to prominence at the 2014 Commonwealth Games, where her high-scoring Produnova vault earned her a bronze. She subsequently finished 4th at the Rio Olympics, and went on to win a World Cup medal thereafter. The Tripura gymnast had undergone a knee surgery and been in rehab for most part since 2018. She has not competed in the intervening period since the stated date of testing as per ITA.

When asked back in March 2022, FIG had refrained from commenting "regarding this matter." President of the Indian gymnastics governing body, Sudhir Mittal told the Express that they had received no intimation regarding the suspension from FIG.

Calls from star cricketers, invites as chief guest: U-19 champs get a warm welcome back home

NITIN SHARMA
CHANDIGARH, FEBRUARY 3

A CALL FROM Indian women's captain Harmanpreet Kaur, road shows across cities, invited as a chief guest to Khelo India Youth Games, having fans wait outside home for selfies, and visits to their respective schools. That's where the junior World Cup-winning Indian U-19 women's team members have been busy at, since their return to India.

While the team was invited by the BCCI to watch the third India-New Zealand T20 at Ahmedabad on Wednesday and were felicitated by Sachin Tendulkar, the World Cup-winning cricketers were still soaking in the historic moment.

Left-arm spinner Mannat Kashyap, who took nine wickets in the U-19 World Cup, told The Indian Express from Patiala: "I started training as a spinner due to Harmanpreet didi's advice to try practicing being a chinaman bowler before I became a left-arm spinner. Harry di called yesterday and had a talk with me and told me to congratulate all the team-members. She told us that she watched the whole World Cup and each one of us will be replacing them in the senior team in the future. That's what I told the children at my school today that they too can dream of playing for India one day."

Kashyap and her father Sanjiv, who runs an ice-cream business in Patiala, were busy attending to aspiring cricket trainees and eager parents visiting their house to enquire about how to put their girls in cricket.

While off spinner Archana Devi's day started with a haircut at a salon in Kanpur before she got busy attending felicitations. "Kahan bus mein bathne tak pause nahi hote aur aaj plane aur five-star hotels main bathne hain aur ghar open jeep mein le ja rahe hain (There were days when I did not have money to travel in a bus and now I have sat in planes and five star hotels apart from being taken home in an open jeep)."

During her time in Kanpur under coach Kapil Pandey, she had read about the Indian senior women team reaching the World Cup final in 2017. "Today, a friend sent me a news-



Archana Devi's triumphant return on Thursday afternoon. File

paper with an article and picture of me and I put it in my suitcase to show to my mother tomorrow at my village Ratai Purva village in Unnao," shared Devi, who claimed two wickets in the final.

1120 kms from Unnao, Ranadeep Sadhu is busy attending calls from local politicians regarding requests for inviting his daughter Titas Sadhu, who was the player of the match in the final against England, in Chinsurah, Kolkata, while many local politicians came to their home without informing. Sadhu took time out to visit her school apart from getting a call from former Indian pacer Jhulan Goswami. She was welcomed by CAB president Snehasish Ganguly at the Kolkata airport.

"I can count 18-19 functions till now which Titas has attended so far in the space of a day and a half. Yesterday, her team-mate Hrishita Basu suffered a head injury when a camera person's camera dropped on her head," Ranadeep said.

A rally of 300 bikes and cars will start from her home in Chinsurah on Saturday afternoon. Titas got to meet her grandmother Tripti Sadhu for some time before she again

got busy. "She loves home food and we told her it will be some days before she gets to eat that (laughs). But one thing which we are certain of is that it's just a start for her," said Ranadeep Sadhu, father of Titas Sadhu.

Bhopal cricketer Soumya Tiwari, who hit the winning runs for the winning Indian team on Sunday, is getting ready to attend the Khelo India Youth Games in Bhopal on Friday evening. Tiwari reached Bhopal late night on Thursday and was taken in a cavalcade from the airport to her home in Shahjahanabad in Bhopal by father Manish Tiwari and coach Suresh Chainani.

"Each member of our street wanted to receive Soumya and they stayed in the street till late chanting her name till midnight. From the city legislators to the officials, all have been visiting our home. There were some school girls, who came for selfies with Soumya earlier in the day and wanted to see her kit. We are invited to Khelo India Youth Games and with people watching it on TV, we want to say only one thing, girls are no less than anybody," says Manish Tiwari, who works in Bhopal Collectorate.

While Devi is eagerly waiting for the celebrations to end so that she can watch her favourite spinners Ravichandran Ashwin and Kuldeep Yadav in action against the Australians in the Border-Gavaskar trophy, she wants to have the chulha-made roti and potatoes at her village home. "I have always followed Ashwin bhैया and Kuldeep bhैया actions to imitate how they rotate the ball. When I was not getting wickets in the World Cup, I remembered Kuldeep bhैया's talk about not being fearful of batsmen. Sachin sir told us on Wednesday that the journey should not just stop here. That's the aim of each one of us, and to play for the senior team and win the world cup one day," says Devi.

There is only one thing which Devi wishes she could do. "My father loved me the most. My younger brother Budhiman was waiting for me to play cricket when he played on his own and went to the adjoining house to fetch the ball, when a snake bit him and he died. I wish they could be in the cavalcade cheering me," concluded an emotional Devi.

Accelerating Growth Embedded With Sustainability

At Kamdhenu, we steer our growth story by enhancing the business core competencies and adapting our strategies to changes. While sustainability remains an integral element to our journey, we remain committed to achieving our vision. We strive to establish franchise outlets with faster delivery, higher cost efficiency and quality compliant. Thus, strengthening our brand reputation while accelerating our growth embedded with sustainability.

KAMDHENU LIMITED
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Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-audited)	(Un-audited)	Re-instated	(Un-audited)	Re-instated	Re-instated
Refer Note No-4							
Continuing Operations:							
1	Income						
a	Revenue from operations	18,265.98	19,129.36	14,901.14	56,519.61	41,438.73	59,958.99
b	Other income	50.63	30.97	37.13	84.52	282.47	302.44
	Total income	18,316.61	19,160.33	14,938.27	56,604.13	41,721.19	60,261.43
2	Expenses						
a	Cost of Materials Consumed	13,187.89	13,755.96	9,813.24	39,986.91	28,738.35	41,254.26
b	Purchases of Stock-in-Trade	515.90	942.36	1,195.76	2,590.38	1,973.06	3,480.53
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(98.84)	104.68	94.42	223.89	98.81	(138.92)
d	Employee Benefits Expense	1,069.96	1,048.25	976.60	3,142.76	2,765.63	3,717.11
e	Finance Costs	36.39	48.00	93.66	168.00	267.27	370.32
f	Depreciation & Amortization Expense	118.10	115.64	117.21	345.20	351.70	472.01
g	Other Expenses	1,877.24	2,057.75	1,752.36	6,099.35	4,296.29	6,182.74
	Total expenses	16,706.64	18,072.63	14,043.25	52,556.49	38,491.11	55,338.05
3	Profit before tax (1-2)	1,609.97	1,087.70	895.02	4,047.64	3,230.08	4,923.38
4	Tax expense						
a	Current tax	419.37	261.32	284.67	1,070.45	744.46	1,054.4
b	Deferred tax	(11.22)	3.89	(48.07)	(53.16)	(56.46)	(80.11)
c	Income Tax of earlier years	-	0.82	2.45	3.56	2.45	3.57
	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
Discontinued Operations (Refer Note No. 4)							
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
c	Total Expenses	-	-	7,653.31	-	17,804.57	24,926.02
d	Profit/(Loss) before exceptional expenses and Tax	-	-	101.12	-	(444.98)	(771.09)
e	Exceptional Expenses	-	-	-	-	-	583.09
f	Profit/(Loss) before Tax	-	-	101.12	-	(444.98)	(1,354.18)
g	Tax Expenses	-	-	(12.05)	-	(33.72)	(84.14)
h	Profit/(Loss) from Discontinued Operations	-	-	113.18	-	(411.26)	(1,270.04)
7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
Other Comprehensive Income/ (Loss) from Continuing Operations							
a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
b	Tax impacts on above	(8.22)	(8.88)	1.66	70.11	10.94	14.73
	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
Other Comprehensive Income/ (Loss) from Discontinued Operations							
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	765.23	2,958.47	2,127.14	2,594.88
Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
	- Diluted (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
Earnings per share for Discontinued Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-audited)	(Un-audited)	Re-instated	(Un-audited)	Re-instated	Re-instated
Refer Note No-4							
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised						
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15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.
- The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.

The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs have been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively. Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.

b) The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:

- All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.
- Cross investment and inter-company balances have been cancelled.
- Surplus arising out of amalgamation has been credited to Capital Reserves.
- The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2021 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period :

Particular	Quarter Ended		Year Ended
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Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense			
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

5 In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.

6 Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceased to be the Subsidiary Company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.

7 Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.

8 The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited
(Satish Kumar Agarwal)
Chairman & Managing Director
DIN: 00005981

KAMDHENU LIMITED CIN: L27101HR1994PLC092205
Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City, Phase-III, Gurgaon-122002
Ph: 0124-4604500 Fax: 0124-4218524 Email: kamdhenu@kamdhenulimited.com Website: www.kamdhenulimited.com

रणजी : बंगाल, कर्नाटक और मध्य प्रदेश सेमीफाइनल में

बी साई प्रणीत थाईलैंड ओपन के क्वार्टर फाइनल में पराजित

खबर कोना

गावसकर ने लक्ष्य सेन से कहा, आप हो मेरे नए हीरो

नई दिल्ली, 3 फरवरी (भाषा)।

लक्ष्य सेन को अपनी आंखों पर विश्वास ही नहीं हुआ जब महान क्रिकेटर सुनील गावसकर उनसे और युवा खिलाड़ियों से मिलने बंगलुरु में प्रकाश पादुकोण बैडमिंटन अकादमी (पीपीबीए) में पहुंच गए। भारत की 1983 विश्व कप विजेता क्रिकेट टीम के सदस्य 73 वर्षीय गावसकर गुरुवार को शहर के अपने नियमित दोरे के दौरान अकादमी पहुंचे। पीपीबीए के सह संस्थापक, निदेशक और मुख्य कोच विमल कुमार ने कहा, 'उनकी बंगलुरु में एक बैठक थी और उन्होंने अकादमी के युवा उभरते हुए बच्चों से मिलने का फैसला किया। बैडमिंटन और क्रिकेट उनके दो पसंदीदा खेल हैं। वह हमारे साथ यहां करीब एक घंटे तक रहे।' गावसकर ने बाद में लक्ष्य सेन के साथ इंस्टाग्राम पर अपनी फोटो पोस्ट की और इसका शीर्षक था, 'प्रकाश पादुकोण के बाद मेरे नए बैडमिंटन हीरो लक्ष्य सेन।' महान क्रिकेटर गावसकर ने क्रिकेट कमेंट्री के दौरान कई बार पादुकोण की प्रशंसा की है और वह उन्हें भारत के महान खिलाड़ियों से एक मानते हैं।

कोलकाता/बंगलुरु/इंदौर, 3 फरवरी (एजेंसी)।

बंगाल ने शुक्रवार को यहां झारखंड को नौ विकेट से करारी शिकस्त देकर लगातार तीसरी बार रणजी ट्रॉफी के सेमीफाइनल में प्रवेश किया। वहीं दूसरी ओर आठ बार की चैंपियन कर्नाटक ने उत्तराखंड को एक पारी और 281 रन से हराकर रणजी ट्रॉफी के सेमीफाइनल में प्रवेश कर लिया। वहीं एक अन्य मैच में सलामी बल्लेबाज यश दुबे और रजत पाटीदार के अर्धशतकों के दम पर गत चैंपियन मध्य प्रदेश ने शुक्रवार को यहां गजब का जुझारूपन दिखाते हुए आंध्र को पांच विकेट से हराकर रणजी ट्रॉफी सेमीफाइनल में प्रवेश किया।

बंगाल 2019-20 में फाइनल में पहुंचा था। कोविड के कारण रणजी ट्रॉफी का एक सत्र नहीं होने के बाद बंगाल पिछले सत्र में सेमीफाइनल में पहुंचा था जहां उसे बाद में चैंपियन बने मध्य प्रदेश ने हराया था। इस बार भी सेमीफाइनल में बंगाल का मुकाबला मध्य प्रदेश से ही होगा। झारखंड ने सुबह अपनी दूसरी पारी सात विकेट पर 162 रन से आगे बढ़ाई।

सुप्रियो चक्रवर्ती (41) की अगुआई में उसके निचले क्रम के बल्लेबाजों ने 15 ओवर खेलकर बंगाल का इंतजार बढ़ाया। झारखंड की टीम आखिर में 221 रन पर आउट हो गई। बंगाल को इस तरह से 67 रन का लक्ष्य मिला जो उसने एक विकेट खोकर हासिल कर दिया। उसकी तरफ से अभिमन्यु ईश्वरन ने नाबाद 28

झारखंड नौ विकेट से हारा



कोलकाता के इडेन गार्डन स्टेडियम में झारखंड के खिलाफ बल्लेबाजी करते बंगाल के अभिमन्यु ईश्वरन।

और सुदीप घरामी ने नाबाद 26 रन बनाए। दूसरी ओर फालोआन के बाद अपने कल के स्कोर तीन विकेट पर 106 रन से आगे खेलते हुए उत्तराखंड के बल्लेबाज 103 रन ही जोड़ सके। पूरी टीम चौथे दिन 73.4 ओवर में 209 रन पर आउट हो गई। उत्तराखंड के लिए

मध्य प्रदेश पहली पारी के हिसाब से 151 रन से पिछड़ रहा था और उसने गुरुवार को तीसरे दिन वापसी की और आंध्र को दूसरी पारी में 32.3 ओवर में महज 93 रन पर समेट दिया। इस तरह मध्य प्रदेश को जीत के लिए 245 रन का लक्ष्य मिला और उसने गुरुवार को बिना विकेट गंवाए 58 रन बना लिए थे। फिर शुक्रवार को उसने 61 ओवर में बचे हुए 187 रन बनाकर एक दिन रहते मैच जीत लिया। इस तरह आंध्र के कप्तान हनुमा विहारी की चोटिल कलाई के बावजूद एक हाथ से बल्लेबाजी करने की साहसिक पारी भी टीम के लिए काम नहीं आ सकी और मध्य प्रदेश ने 77 ओवर में पांच विकेट पर 245 रन बनाकर सेमीफाइनल में जगह बनाई। मध्य प्रदेश का सामना अब आठ फरवरी को बंगाल से होगा।

स्वप्निल सिंह ने 100 गेंद में 51 रन बनाए। कर्नाटक के लिए श्रेयस गोपाल ने नाबाद 161 रन बनाए जिससे टीम ने पहली पारी में 606 रन का विशाल स्कोर खड़ा किया। उन्होंने उत्तराखंड की दूसरी पारी में 26 रन देकर तीन विकेट भी लिए।

बैंकाक, 3 फरवरी (भाषा)।

भारतीय खिलाड़ी बी साई प्रणीत थाईलैंड ओपन सुपर 300 बैडमिंटन के पुरुष एकल छठे फाइनल में शुक्रवार को यहां चीन के विश्व में 23वें नंबर के खिलाड़ी ली शी फेंग से हार गए।

तोक्वो ओलंपिक में खेलने वाले प्रणीत पहले गेम में एक समय 15-10 से आगे थे लेकिन आखिर में उन्हें 17-21, 23-21, 18-21 से हार का सामना करना पड़ा। इससे टूर्नामेंट में भारतीय चुनौती भी समाप्त हो गई। दूसरे गेम में ली ने एक समय 16-10 से बढ़त बना रखी थी लेकिन भारतीय खिलाड़ी ने जज्बा दिखाया और शानदार वापसी करके मैच को निर्णायक गेम तक खींचा। निर्णायक गेम में ली 18-12 की बढ़त हासिल करके जीत के करीब पहुंच गए लेकिन

बैडमिंटन

प्रणीत ने पहले गेम में शुरू में पिछड़ने के बाद इंटरवल तक 11-7 से बढ़त बनाई थी। चीनी खिलाड़ी ने हालांकि इसके बाद वापसी करके लगातार पांच अंक बनाए और फिर पहला गेम अपने नाम किया।



प्रणीत ने हार नहीं मानी और स्कोर 18-19 कर दिया। चीनी खिलाड़ी ने इसके बाद लगातार दो अंक बनाकर मैच अपने नाम किया।

जोगिंदर शर्मा ने क्रिकेट के सभी प्रारूपों से संन्यास की घोषणा की

नई दिल्ली, 3 फरवरी (भाषा)।

भारत के पूर्व मध्यम गति के गेंदबाज जोगिंदर शर्मा ने शुक्रवार को क्रिकेट के सभी प्रारूपों से संन्यास की घोषणा की।

उन्होंने पाकिस्तान के खिलाफ 2007 विश्व टी20 फाइनल में अंतिम ओवर में टीम को जीत दिलाई थी। जोगिंदर ने 2004 और 2007 के बीच चार वनडे और इतने ही टी20 में भारत का

प्रतिनिधित्व किया और पांच विकेट इटके। चेरलु क्रिकेट में हरियाणा का प्रतिनिधित्व करने वाले जोगिंदर ने ट्विटर पर पोस्ट किए हुए संदेश में कहा, '2002 से 2017 तक मेरी क्रिकेट यात्रा मेरी जिंदगी के शानदार वर्ष रहे और शीर्ष स्तर पर भारत का प्रतिनिधित्व करना सम्मानजनक रहा।' उन्होंने कहा, 'मेरे सभी साथियों, कोचों, मॉटोर और सहयोगी स्टाफ के साथ खेलना सम्मान की बात रही।'



Accelerating Growth Embedded With Sustainability

At Kamdhenu, we steer our growth story by enhancing the business core competencies and adapting our strategies to changes. While sustainability remains an integral element to our journey, we remain committed to achieving our vision. We strive to establish franchise outlets with faster delivery, higher cost efficiency and quality compliant. Thus, strengthening our brand reputation while accelerating our growth embedded with sustainability.

KAMDHENU LIMITED

CIN: L27101HR1994PLC092205

Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City, Phase-III, Gurgaon-122002

Phone no.-0124-4604500 Fax:- 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:- www.kamdhenulimited.com

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

(₹ in lakhs except earning per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	31.03.2022 Re-instated
Refer Note No-4							
Continuing Operations:							
1 Income							
a	Revenue from operations	18,265.98	19,129.36	14,901.14	56,519.61	41,438.73	59,958.99
b	Other income	50.63	30.97	37.13	84.52	282.47	302.44
	Total income	18,316.61	19,160.33	14,938.27	56,604.13	41,721.19	60,261.43
2 Expenses							
a	Cost of Materials Consumed	13,187.89	13,755.96	9,813.24	39,986.91	28,738.35	41,254.26
b	Purchases of Stock-in-Trade	515.90	942.36	1,195.76	2,590.38	1,973.06	3,480.53
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(98.84)	104.68	94.42	223.89	98.81	(138.92)
d	Employee Benefits Expense	1,069.96	1,048.25	976.60	3,142.76	2,765.63	3,717.11
e	Finance Costs	36.39	48.00	93.66	168.00	267.27	370.32
f	Depreciation & Amortization Expense	118.10	115.64	117.21	345.20	351.70	472.01
g	Other Expenses	1,877.24	2,057.75	1,752.36	6,099.35	4,296.29	6,182.74
	Total expenses	16,706.64	18,072.63	14,043.25	52,556.49	38,491.11	55,338.05
3	Profit before tax (1-2)	1,609.97	1,087.70	895.02	4,047.64	3,230.08	4,923.38
4 Tax expense							
a	Current tax	419.37	261.32	284.67	1,070.45	744.46	1,054.4
b	Deferred tax	(11.22)	3.89	(48.07)	(53.16)	(56.46)	(80.11)
c	Income Tax of earlier years	-	0.82	2.45	3.56	2.45	3.57
	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
6 Discontinued Operations (Refer Note No. 4)							
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
c	Total Expenses	-	-	7,653.31	-	17,804.57	24,926.02
d	Profit/(Loss) before exceptional expenses and Tax	-	-	101.12	-	(444.98)	(771.09)
e	Exceptional Expenses	-	-	-	-	-	583.09
f	Profit/(Loss) before Tax	-	-	101.12	-	(444.98)	(1,354.18)
g	Tax Expenses	-	-	(12.05)	-	(33.72)	(84.14)
h	Profit/(Loss) from Discontinued Operations	-	-	113.18	-	(411.26)	(1,270.04)
7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
8 Other Comprehensive Income/ (Loss) from Continuing Operations							
a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
b	Tax impacts on above	(8.22)	(8.88)	1.66	70.11	10.94	14.73
	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
9 Other Comprehensive Income/ (Loss) from Discontinued Operations							
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	763.23	2,958.47	2,127.14	2,594.88
12 Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
	- Diluted (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
13 Earnings per share for Discontinued Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	31.03.2022 Re-instated
Refer Note No-4							
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
	- Diluted (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.
- The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infra-developers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No. 1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.

- The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs have been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively.
- Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.
- b) The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infra-developers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
- All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.
 - Cross investment and inter-company balances have been cancelled.
 - Surplus arising out of amalgamation has been credited to Capital Reserves.
 - The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2021 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period :

(Amount in lakhs)

Particular	Quarter Ended 31.12.2021	Nine Month Ended 31.12.2021	Year Ended 31.03.2022
Revenue from operations	-	-	27.94
Other income	-	-	114.35
Total Income	5.00	72.33	142.29
Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense	-	-	-
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

- In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.
- Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.
- Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.
- The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited

(Satish Kumar Agarwal)
Chairman & Managing Director
DIN: 00005981



KAMDHENU LIMITED CIN: L27101HR1994PLC092205
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रणजी : बंगाल, कर्नाटक और मध्य प्रदेश सेमीफाइनल में

बी साई प्रणीत थाईलैंड ओपन के क्वार्टर फाइनल में पराजित

खबर कोना
गावसकर ने लक्ष्य सेन से कहा, आप हो मेरे नए हीरो

लक्ष्य सेन को अपनी आंखों पर विश्वास ही नहीं हुआ जब महान क्रिकेटर सुनील गावसकर उनसे और युवा खिलाड़ियों से मिलने बंगलुरु में प्रकाश पादुकोण बैडमिंटन अकादमी (पीपीबीए) में पहुंच गए। भारत की 1983 विश्व कप विजेता क्रिकेट टीम के सदस्य 73 वर्षीय गावसकर गुरुवार को शहर के अपने नियमित दौर के दौरान अकादमी पहुंचे। पीपीबीए के सह संस्थापक, निदेशक और मुख्य कोच विमल कुमार ने कहा, 'उनकी बंगलुरु में एक बैठक थी और उन्होंने अकादमी के युवा उभरते हुए बच्चों से मिलने का फैसला किया। बैडमिंटन और क्रिकेट उनके दो पसंदीदा खेल हैं। वह हमारे साथ यहां करीब एक घंटे तक रहे।' गावसकर ने बाद में लक्ष्य सेन के साथ इंस्टाग्राम पर अपनी फोटो पोस्ट की और इसका शीर्षक था, 'प्रकाश पादुकोण के बाद मेरे नए बैडमिंटन हीरो लक्ष्य सेन।' महान क्रिकेटर गावसकर ने क्रिकेट कमेंट्री के दौरान कई बार पादुकोण की प्रशंसा की है और वह उन्हें भारत के महान खिलाड़ियों से एक मानते हैं।

कोलकाता/बंगलुरु/इंदौर, 3 फरवरी (एजेंसी)। बंगाल ने शुक्रवार को यहां झारखंड को नौ विकेट से करारी शिकस्त देकर लगातार तीसरी बार रणजी ट्रॉफी के सेमीफाइनल में प्रवेश किया। वहीं दूसरी ओर आठ बार की चैंपियन कर्नाटक ने उत्तराखंड को एक पारी और 281 रन से हराकर रणजी ट्रॉफी के सेमीफाइनल में प्रवेश कर लिया। वहीं एक अन्य मैच में सलामी बल्लेबाज यश दुबे और रजत पाटीदार के अर्धशतकों के दम पर गत चैंपियन मध्य प्रदेश ने शुक्रवार को यहां गजब का जुझारूपन दिखाते हुए आंध्र को पांच विकेट से हराकर रणजी ट्रॉफी सेमीफाइनल में प्रवेश किया। बंगाल 2019-20 में फाइनल में पहुंचा था। कोविड के कारण रणजी ट्रॉफी का एक सत्र नहीं होने के बाद बंगाल पिछले सत्र में सेमीफाइनल में पहुंचा था जहां उसे बाद में चैंपियन बने मध्य प्रदेश ने हराया था। इस बार भी सेमीफाइनल में बंगाल का मुकाबला मध्य प्रदेश से ही होगा। झारखंड ने सुबह अपनी दूसरी पारी सात विकेट पर 162 रन से आगे बढ़ाई। सुप्रियो चक्रवर्ती (41) की अगुआई में उसके निचले क्रम के बल्लेबाजों ने 15 ओवर खेलकर बंगाल का इंतजार बढ़ाया। झारखंड की टीम आखिर में 221 रन पर आउट हो गई। बंगाल को इस तरह से 67 रन का लक्ष्य मिला जो उसने एक विकेट खोकर हासिल कर दिया। उसकी तरफ से अभिमन्यु ईश्वरन ने नाबाद 28

झारखंड नौ विकेट से हारा



मध्य प्रदेश पहली पारी के हिसाब से 151 रन से पिछड़ा रहा था और उसने गुरुवार को तीसरे दिन वापसी की और आंध्र को दूसरी पारी में 32.3 ओवर में महज 93 रन पर समेट दिया। इस तरह मध्य प्रदेश को जीत के लिए 245 रन का लक्ष्य मिला और उसने गुरुवार को बिना विकेट गंवाए 58 रन बना लिए थे। फिर शुक्रवार को उसने 61 ओवर में बचे हुए 187 रन बनाकर एक दिन रहते मैच जीत लिया। इस तरह आंध्र के कप्तान हनुमा विहारी की चोटिल कलाई के बावजूद एक हाथ से बल्लेबाजी करने की साहसिक पारी भी टीम के लिए काम नहीं आ सकी और मध्य प्रदेश ने 77 ओवर में पांच विकेट पर 245 रन बनाकर सेमीफाइनल में जगह बनाई। मध्य प्रदेश का सामना अब आठ फरवरी को बंगाल से होगा।

कोलकाता के इडेन गार्डन स्टेडियम में झारखंड के खिलाफ बल्लेबाजी करते बंगाल के अभिमन्यु ईश्वरन।

बैकॉक, 3 फरवरी (भाषा)। भारतीय खिलाड़ी बी साई प्रणीत थाईलैंड ओपन सुपर 300 बैडमिंटन के पुरुष एकल छठे फाइनल में शुक्रवार को यहां चीन के विश्व में 23वें नंबर के खिलाड़ी ली शी फेंग से हार गए। तोक्यो ओलंपिक में खेलने वाले प्रणीत पहले गेम में एक समय 15-10 से आगे थे लेकिन आखिर में उन्हें 17-21, 23-21, 18-21 से हार का सामना करना पड़ा। इससे टूर्नामेंट में भारतीय चुनौती भी समाप्त हो गई। दूसरे गेम में ली ने एक समय 16-10 से बढ़त बना रखी थी लेकिन भारतीय खिलाड़ी ने जज्बा दिखाया और शानदार वापसी करके मैच को निर्णायक गेम तक खींचा। निर्णायक गेम में ली 18-12 की बढ़त हासिल करके जीत के करीब पहुंच गए लेकिन

बैडमिंटन

प्रणीत ने पहले गेम में शुरू में पिछड़ने के बाद इंटरवल तक 11-7 से बढ़त बनाई थी। चीनी खिलाड़ी ने हालांकि इसके बाद वापसी करके लगातार पांच अंक बनाए और फिर पहला गेम अपने नाम किया।



प्रणीत ने हार नहीं मानी और स्कोर 18-19 कर दिया। चीनी खिलाड़ी ने इसके बाद लगातार दो अंक बनाकर मैच अपने नाम किया।

रूने ने युकी को हराया, पहले दिन डेनमार्क से 0-1 से पिछड़ा भारत

हिलरोड (डेनमार्क), 3 फरवरी (भाषा)। भारत के युकी भांबरी के लिए दुनिया के नंबर नौ खिलाड़ी होल्गर रूने को चुनौती का सामना करना मुश्किल था और शुक्रवार को यहां डेविस कप विश्व ग्रुप एक प्ले-आफ मुकाबले में डेनमार्क के शीर्ष एकल खिलाड़ी ने सीधे सेटों में जीत दर्ज कर मेजबान देश को 1-0 से आगे कर दिया। युकी को रूने को हराने के लिए

विशेष प्रयास की जरूरत थी लेकिन वह शुरुआती एकल मुकाबले में 58 मिनट में 2-6, 2-6 से हार गए। उन्नीस साल के रूने ने प्रत्येक सेट में दो बार युकी की सर्विस तोड़ी। रूने ने सात में से चार ब्रेक प्वाइंट को अंक में तब्दील किया जबकि भारतीय खिलाड़ी को अपने प्रतिद्वंद्वी को ब्रेक करने का एक भी मौका नहीं मिला और रूने ने बेहतरीन खेल दिखाया।



Accelerating Growth Embedded With Sustainability

At Kamdhenu, we steer our growth story by enhancing the business core competencies and adapting our strategies to changes. While sustainability remains an integral element to our journey, we remain committed to achieving our vision. We strive to establish franchise outlets with faster delivery, higher cost efficiency and quality compliant. Thus, strengthening our brand reputation while accelerating our growth embedded with sustainability.

KAMDHENU LIMITED
CIN: L27101HR1994PLC092205

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Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022
(₹ in lakhs except earning per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	31.03.2022 Re-instated
Refer Note No-4							
Continuing Operations:							
1 Income							
a	Revenue from operations	18,265.98	19,129.36	14,901.14	56,519.61	41,438.73	59,958.99
b	Other income	50.63	30.97	37.13	84.52	282.47	302.44
	Total income	18,316.61	19,160.33	14,938.27	56,604.13	41,721.19	60,261.43
2 Expenses							
a	Cost of Materials Consumed	13,187.89	13,755.96	9,813.24	39,986.91	28,738.35	41,254.26
b	Purchases of Stock-in-Trade	515.90	942.36	1,195.76	2,590.38	1,973.06	3,480.53
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(98.84)	104.68	94.42	223.89	98.81	(138.92)
d	Employee Benefits Expense	1,069.96	1,048.25	976.60	3,142.76	2,765.63	3,717.11
e	Finance Costs	36.39	48.00	93.66	168.00	267.27	370.32
f	Depreciation & Amortization Expense	118.10	115.64	117.21	345.20	351.70	472.01
g	Other Expenses	1,877.24	2,057.75	1,752.36	6,099.35	4,296.29	6,182.74
	Total expenses	16,706.64	18,072.63	14,043.25	52,556.49	38,491.11	55,338.05
3	Profit before tax (1-2)	1,609.97	1,087.70	895.02	4,047.64	3,230.08	4,923.38
4 Tax expense							
a	Current tax	419.37	261.32	284.67	1,070.45	744.46	1,054.4
b	Deferred tax	(11.22)	3.89	(48.07)	(53.16)	(56.46)	(80.11)
c	Income Tax of earlier years	-	0.82	2.45	3.56	2.45	3.57
	Total Tax Expenses	408.15	266.03	239.05	1,020.85	690.45	977.88
5	Net Profit after tax from Continuing Operations (3-4)	1,201.82	821.67	655.97	3,026.79	2,539.63	3,945.50
6 Discontinued Operations (Refer Note No. 4)							
a	Revenue from Operations	-	-	7,752.36	-	17,353.46	24,144.57
b	Other Income	-	-	2.07	-	6.12	10.36
c	Total Expenses	-	-	7,653.31	-	17,804.57	24,926.02
d	Profit/(Loss) before exceptional expenses and Tax	-	-	101.12	-	(444.98)	(771.09)
e	Exceptional Expenses	-	-	-	-	-	583.09
f	Profit/(Loss) before Tax	-	-	101.12	-	(444.98)	(1,354.18)
g	Tax Expenses	-	-	(12.05)	-	(33.72)	(84.14)
h	Profit/(Loss) from Discontinued Operations	-	-	113.18	-	(411.26)	(1,270.04)
7	Profit from Continuing and Discontinued Operations (5+6)	1,201.82	821.67	769.15	3,026.79	2,128.37	2,675.46
8 Other Comprehensive Income/ (Loss) from Continuing Operations							
a	Items that will not be reclassified to profit or loss	(12.73)	(8.54)	(7.32)	(138.43)	(17.36)	(66.42)
b	Tax impacts on above	(8.22)	(8.88)	1.66	70.11	10.94	14.73
	Total Other Comprehensive Income/ (Loss)	(20.95)	(17.42)	(5.66)	(68.32)	(6.41)	(51.69)
9 Other Comprehensive Income/ (Loss) from Discontinued Operations							
a	Items that will not be reclassified to profit or loss	-	-	2.31	-	6.93	(38.60)
b	Tax impacts on above	-	-	(0.58)	-	(1.74)	9.71
	Total Other Comprehensive Income/ (Loss)	-	-	1.74	-	5.19	(28.89)
10	Total Other Comprehensive Income/ (Loss) from Continuing and Discontinued Operations (8+9)	(20.95)	(17.42)	(3.92)	(68.32)	(1.23)	(80.58)
11	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+10)	1,180.87	804.25	763.23	2,958.47	2,127.14	2,594.88
12 Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
	- Diluted (in ₹)	4.46	3.05	2.44	11.24	9.43	14.65
13 Earnings per share for Discontinued Operations in rupees: (Quarterly not Annualised)							
	- Basic (in ₹)	-	-	0.42	-	(1.53)	(4.72)
	- Diluted (in ₹)	-	-	0.42	-	(1.53)	(4.72)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Un-audited)	30.09.2022 (Un-audited)	31.12.2021 Re-instated	31.12.2022 (Un-audited)	31.12.2021 Re-instated	31.03.2022 Re-instated
Refer Note No-4							
14	Earnings per share for Continuing and Discontinued Operations in rupees: Quarterly not Annualised)						
	- Basic (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
	- Diluted (in ₹)	4.46	3.05	2.86	11.24	7.90	9.93
15	Paid-up equity share capital (Face Value of ₹ 10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 2nd February, 2023. The unaudited financial results for the quarter and nine months ended 31st December, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- Shareholders of the Company in their Extraordinary General Meeting held on 9th December, 2022, has considered and approved to create, offer, issue and allot Convertible Warrants ("Warrants") on preferential basis, in one or more tranches, up to maximum of 50,00,000 (Fifty Lakhs Only) Warrants entitling the Proposed Allottees/ Warrant Holder to exercise option to convert and get allotted one Equity Share of face value of ₹ 10/- (Rupees Ten only) each fully paid-up against each warrant, within 18 (Eighteen) months from the date of allotment of warrants at a price of ₹ 141/- (Rupees One Hundred and Forty One Only) (including premium of ₹ 131/- each) or such other higher price as may be ascertained by the Statutory or Regulatory Authorities, to the persons belonging to Promoter Group and Non-Promoters entities. Application for in-principal approval is pending with BSE and NSE.
- The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No. 1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

- In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the Company as at Appointed Date of 1st April, 2022, has been reduced from the books of accounts of the Company at respective book values as appearing in books of accounts of the Company as at 1st April, 2022. However, the transfer of outstanding amount of GECL (Covid Loan) of ₹ 1,270.76 lakhs by the Banker in their records in the name of Kamdhenu Colour and Coatings Limited (Resulting Company No. 2) is awaited.

The net assets value of the Demerged Business amounting to ₹ 9576.04 lakhs has been adjusted against Capital Reserve of ₹ 807.74 lakhs, Securities Premium account of ₹ 5276.56 lakhs and the balance of ₹ 3491.74 lakhs against retained earnings respectively. Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter and nine month ended 31st December, 2021, and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.

- The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
 - All the assets and liabilities recorded in the books of transferor Companies have been transferred to the Company at their respective carrying values.
 - Cross investment and inter-company balances have been cancelled.
 - Surplus arising out of amalgamation has been credited to Capital Reserves.
- The Shareholders of transferor companies against cancellation of 7804145 cross holding equity shares of ₹ 10/- each are allotted 7804145 Equity Shares of ₹ 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of ₹ 10/- each of the Company on 20th July, 2022.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertakings are merged with effect from 1st April, 2021 to make it comparable. Accordingly published results for the quarter, nine month ended 31st December, 2021 and year ended 31st March, 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has included the below mentioned results of transferor Companies into the results of previous presented period :

Particular	Quarter Ended 31.12.2021	Nine Month Ended 31.12.2021	Year Ended 31.03.2022
Revenue from operations	-	-	27.94
Other income	-	72.33	114.35
Total Income	5.00	72.33	142.29
Purchases of Stock-in-Trade	-	-	26.96
Depreciation	-	-	-
Other Expenses	3.73	34.71	50.80
Total expenses	3.73	34.71	77.76
Profit before Tax	1.27	37.62	64.53
Tax expense	-	-	-
Current tax/Deferred	-	-	20.96
Net Profit after tax	1.27	37.62	43.57

- In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the Company has been allotted shares by resulting company no. 1 on 09.09.2022 and listed at stock exchanges BSE & NSE on 24.01.2023.
- Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 01.04.2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards. Now the Company operates in steel segment only, therefore, segment reporting required under Ind AS 108 is not given in the results.
- Previous period/quarter/year figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.
- The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of
Kamdhenu Limited
(Satish Kumar Agarwal)
Chairman & Managing Director
DIN: 00005981

Place: Gurgaon
Date: 02.02.2023



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