

**Corporate Office**

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**10<sup>th</sup> November, 2022**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**National Stock Exchange of India Ltd.**

“Exchange Plaza” Bandra-Kurla Complex,  
Bandra (East), Mumbai - 400 051

Scrip Code: **532907**

Symbol: **IL&FSENGG**

Sub: Publication of extracts of un-audited Financial Results for Q2 FY23

Dear Sir,

In compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed extracts of Un-audited Financial Results (Standalone as well as Consolidated) for the Quarter and Half Year ended 30th September, 2022 as published in Newspapers comprising Business Standard(all edition) and Nav Telengana(Hydereaad edition) dated 10th November, 2022.

Thanking you

Yours faithfully

For **IL&FS Engineering and Construction Company Limited**



**Rajib Kumar Routray**  
**Company Secretary & Compliance Officer**

Encl: as above



Particulars	Quarter ended			Half-year ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	31.03.2022	
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)	
Total Income from Operations	6046.24	5025.62	4948.24	11071.86	20265.96	
Net Profit/(Loss) for the period (before tax and exceptional items)	344.02	100.54	222.75	444.56	935.24	
Net Profit/(Loss) for the period before tax (after exceptional items)	344.02	100.54	222.75	444.56	935.24	
Net Profit/(Loss) for the period after tax (after exceptional items)	238.80	72.39	160.38	311.19	634.60	
Total comprehensive income for the period (Comprehensive Profit/Loss for the period (after Tax) and Other Comprehensive Income (after tax))	238.80	72.39	160.38	311.19	610.61	
Equity Share Capital	1789.68	1789.68	1789.68	1789.68	1789.68	
Earnings Per Share :						
Basic : (₹)	1.33	0.40	0.90	1.74	3.55	
Diluted : (₹)	1.33	0.40	0.90	1.74	3.55	

**Note:**

- The above is an extract of the detailed format of the Un-Audited financial results for Quarter and half-year ending on September 30, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Un-Audited financial results for the quarter and half-year ending on September 30, 2022 are available on the Stock Exchanges Website i.e. on BSE & NSE website and on the Company's Website: www.lokeshmachines.com.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 09, 2022. The Statutory Auditors have carried out a Limited Review of these financial results.

For and on behalf of the Board  
Sd/-  
**M. Lokeshwara Rao,**  
Managing Director  
DIN: 00989447

Place: Hyderabad  
Date : 09-11-2022

Sr No	Particulars	Three Month Ended						Six Month Ended		Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.09.2021	31.03.2022
		(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)
1	Total income from operations (net)	0.83	10.37	1.45	2.28	18.41	115.72			
2	Net Profit / (Loss) for the period from ordinary activities (Before tax, Exceptional and /or Extraordinary items)	(8.55)	12.77	(22.86)	(31.41)	17.98	13.82			
3	Net Profit / (Loss) for the period before tax (after Exceptional and /or Extraordinary items)	(8.55)	12.77	(22.86)	(31.41)	17.98	13.82			
4	Net Profit / (Loss) for the period after tax (after Exceptional and /or Extraordinary items)	(8.55)	5.61	(22.86)	(31.41)	8.19	(0.23)			
5	Total Comprehensive Income for the period [(comprising profit or (loss) for the period (after tax) and other Comprehensive income (after tax)]	(8.55)	5.48	(22.86)	(31.41)	8.20	(0.37)			
6	Equity Share Capital (Face Value RS. 10/- per share)	415.73	335.73	335.73	415.73	335.73	335.73			
7	Earnings per share (Before exceptional items) (of Rs. 10/- each) (not annualised)									
	(a) Basic	(0.21)	0.16	(0.68)	(0.76)	0.24	(0.01)			
	(b) Diluted	(0.21)	0.16	(0.68)	(0.76)	0.24	(0.01)			
8	Earnings per share (After exceptional items) (of Rs. 10/- each) (not annualised)									
	(a) Basic	(0.21)	0.16	(0.68)	(0.76)	0.24	(0.01)			
	(b) Diluted	(0.21)	0.16	(0.68)	(0.76)	0.24	(0.01)			

**Notes:** The above result is an extract of the detailed format of Quarter ended for 30th Sept, 2022 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) regulation, 2015. The full format of the result for 30th September, 2022 is available on the Stock Exchange Website of BSE (www.bseindia.com) and on the Company's website www.yogiltd.com

For and Behalf of the Board  
Sd/-  
**Pareshbhai Nanjibhai Patel**  
Wholetime Director  
DIN: 07257928

Place: Mumbai  
Date: 09.11.2022

Particulars	For the Quarter ended 30.09.2022 (unaudited)	For the Half Yearly ended 30.09.2022 (unaudited)	For the Quarter ended 30.09.2021 (unaudited)
1 Total Income from Operations (net)	28507	48605	13278
2 Net Profit/(Loss) for the period before tax (Exceptional and /or Extraordinary items)	1205	2218	785
3 Net Profit/(Loss) for the period before tax (after Exceptional and /or Extraordinary items)	1205	2218	785
4 Net Profit/(Loss) for the period after tax (after Exceptional and /or Extraordinary items)	903	1664	597
5 Equity Share Capital	1357	1357	1357
6 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	15350	15350	13630
7 Basic and Diluted Earnings per share (of Rs. 10/- each) (for continuing and discontinued operations)-			
1. Basic	6.66	12.26	4.40
1. Diluted	6.66	12.26	4.40

**Note:** 1. The above is an extract of the detailed format of results for quarter/half ended on 30.09.2022 filed with the Stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Quarterly Financial Results are available on the websites of Stock Exchanges i.e. www.bseindia.com and on the Company's i.e. www.dpwires.co.in  
2. The above financial results have been prepared in accordance with the accounting principles generally accepted in India, including the Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (As amended), including relevant circulars issued by the SEBI from time to time.

SD/-  
**Arvind Kataria**  
Director  
DIN - 00085774

Place : Rattlam  
Date : November 8th, 2022

Particulars	For the Quarter ended 30.09.2022 (unaudited)	For the Half Yearly ended 30.09.2022 (unaudited)	For the Quarter ended 30.09.2021 (unaudited)
1 Total Income from Operations (net)	28507	48605	13278
2 Net Profit/(Loss) for the period before tax (Exceptional and /or Extraordinary items)	1205	2218	785
3 Net Profit/(Loss) for the period before tax (after Exceptional and /or Extraordinary items)	1205	2218	785
4 Net Profit/(Loss) for the period after tax (after Exceptional and /or Extraordinary items)	903	1664	597
5 Equity Share Capital	1357	1357	1357
6 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	15350	15350	13630
7 Basic and Diluted Earnings per share (of Rs. 10/- each) (for continuing and discontinued operations)-			
1. Basic	6.66	12.26	4.40
1. Diluted	6.66	12.26	4.40

**Note:** 1. The above is an extract of the detailed format of results for quarter/half ended on 30.09.2022 filed with the Stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Quarterly Financial Results are available on the websites of Stock Exchanges i.e. www.bseindia.com and on the Company's i.e. www.dpwires.co.in  
2. The above financial results have been prepared in accordance with the accounting principles generally accepted in India, including the Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (As amended), including relevant circulars issued by the SEBI from time to time.

SD/-  
**Arvind Kataria**  
Director  
DIN - 00085774

Place : Rattlam  
Date : November 8th, 2022

Particulars	Quarter ended			Six months ended		Year ended
	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>						
(a) Revenue from operations	3,591	3,912	10,479	7,503	16,326	30,764
(b) Other income	661	402	3,064	1,063	3,437	7,104
<b>Total Income</b>	<b>4,252</b>	<b>4,314</b>	<b>13,543</b>	<b>8,566</b>	<b>19,763</b>	<b>37,868</b>
<b>2. Expenses</b>						
(a) Cost of materials consumed	1,051	862	4,495	1,913	6,076	10,035
(b) Subcontracting expense	1,446	1,944	2,457	3,390	5,494	9,763
(c) Employee benefits expense	897	984	1,153	1,881	2,244	4,363
(d) Finance cost	409	224	1,187	633	1,978	4,600
(e) Depreciation and amortization	253	271	340	524	693	1,355
(f) Other expenses	675	879	3,366	1,554	4,033	7,323
(g) Expected credit loss and other provisions	684	-	1,200	684	1,200	21,121
<b>Total expenses</b>	<b>5,415</b>	<b>5,164</b>	<b>14,198</b>	<b>10,579</b>	<b>21,718</b>	<b>58,560</b>
<b>3. Profit / (loss) before Exceptional Items and tax (1-2)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(20,692)</b>
4. Exceptional items (net)	-	-	-	-	-	17,943
<b>5. Profit/(Loss) before tax (3-4)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(38,635)</b>
6. Tax (expense) / credit	-	-	-	-	-	-
-Current Tax	-	-	-	-	-	-
-Deferred Tax	-	-	-	-	-	-
<b>7. Net Profit / (loss) after Exceptional Items and tax (5+6)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(38,635)</b>
8. Other Comprehensive Income/(expense) (net of tax)	-	-	-	-	-	-
a) Remeasurements of the defined benefit plan	-	16	-	16	-	(17)
b) Income tax relating to the items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>9. Total comprehensive income for the period (7+8)</b>	<b>(1,163)</b>	<b>(834)</b>	<b>(655)</b>	<b>(1,997)</b>	<b>(1,955)</b>	<b>(38,652)</b>
10. Paid-up equity share capital (Face Value of Shares is Rs. 10/- each)	13,112	13,112	13,112	13,112	13,112	13,112
11. Other equity as shown in the audited balance sheet	-	-	-	-	-	(3,10,901)
12. Earnings per equity share (of Rs. 10/- each) (not annualised):						
a. Basic	(0.89)	(0.65)	(0.50)	(1.54)	(1.49)	(29.47)
b. Diluted	(0.89)	(0.65)	(0.50)	(1.54)	(1.49)	(29.47)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>						
(a) Revenue from operations	3,591	3,912	10,479	7,503	16,326	30,764
(b) Other income	661	402	3,064	1,063	3,437	7,104
<b>Total Income</b>	<b>4,252</b>	<b>4,314</b>	<b>13,543</b>	<b>8,566</b>	<b>19,763</b>	<b>37,868</b>
<b>2. Expenses</b>						
(a) Cost of materials consumed	1,051	862	4,495	1,913	6,076	10,035
(b) Subcontracting expense	1,446	1,944	2,457	3,390	5,494	9,763
(c) Employee benefits expense	897	984	1,153	1,881	2,244	4,363
(d) Finance cost	409	224	1,187	633	1,978	4,600
(e) Depreciation and amortization	253	271	340	524	693	1,355
(f) Other expenses	675	879	3,366	1,554	4,033	7,323
(g) Expected credit loss and other provisions	684	-	1,200	684	1,200	21,121
<b>Total expenses</b>	<b>5,415</b>	<b>5,164</b>	<b>14,198</b>	<b>10,579</b>	<b>21,718</b>	<b>58,561</b>
<b>3. Profit / (loss) before Exceptional Items and tax (1-2)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(20,692)</b>
4. Exceptional items (net)	-	-	-	-	-	17,943
<b>5. Profit/(Loss) before tax (3-4)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(38,635)</b>
6. Tax (expense) / credit	-	-	-	-	-	-
-Current Tax	-	-	-	-	-	-
-Deferred Tax	-	-	-	-	-	-
<b>7. Net Profit / (loss) after Exceptional Items and tax (5+6+7)</b>	<b>(1,163)</b>	<b>(850)</b>	<b>(655)</b>	<b>(2,013)</b>	<b>(1,955)</b>	<b>(38,613)</b>
Attributable to:						
Shareholder of the Company	-	-	-	-	-	-
Non controlling interests	-	-	-	-	-	-
<b>8. Other Comprehensive Income/(expense) (net of tax)</b>						
Attributable to:						
Shareholder of the Company	-	-	-	-	-	-
Non controlling interests	-	-	-	-	-	-
<b>9. Total comprehensive income for the period (8+9)</b>	<b>(1,163)</b>	<b>(834)</b>	<b>(655)</b>	<b>(1,997)</b>	<b>(1,955)</b>	<b>(38,630)</b>
Attributable to:						
Shareholder of the Company	-	-	-	-	-	-
Non controlling interests	-	-	-	-	-	-
11. Paid-up equity share capital (Face Value Rs. 10/- each)	13,112	13,112	13,112	13,112	13,112	13,112
12. Other equity as shown in the audited Balance sheet	-	-	-	-	-	(3,11,330)
13. Earnings per equity share (of Rs. 10/- each) (not annualised):						
a. Basic	(0.89)	(0.65)	(0.50)	(1.54)	(1.49)	(29.45)
b. Diluted	(0.89)	(0.65)	(0.50)	(1.54)	(1.49)	(29.45)

See accompanying notes to the Financial Results

**Notes:**

- The above is an extract of the detailed format of the Quarter and Half Year Financial Results filed with the stock exchanges under Regulation 33 and 52 of SEBI LODR Regulation, 2015. The detailed and full format of the same, are available on the website of stock exchanges at www.bseindia.com and www.nseindia.com also on the Company's website at www.ilsengg.com.

By Order of the Board  
For **IL&FS Engineering and Construction Company Limited**  
Sd/-  
**SUBRATA KUMAR ATINDRA MITRA**  
Chairman-Audit Committee  
DIN: 00029961

Date: 08.11.2022  
Place: Hyderabad

S. No.	Particulars	Standalone			Consolidated		
		Quarter ended	Corresponding 3 months ended in the previous year	Half Year ended	Quarter ended	Corresponding 3 months ended in the previous year	Half Year ended
		30/09/2022	30/09/2021	30/09/2022	30/09/2022	30/09/2021	30/09/2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
1.	Total Income from Operations (net)	55.79	50.44	416.32	383.91	358.03	1052.34
2.	Net Profit / (Loss) for the period (before Tax, Exceptional items)	(3.95)	(13.82)	297.18	126.55	(13.42)	367.45
3.	Net Profit / (Loss) for the period before tax (after Exceptional items)	(3.95)	(13.82)	297.18	126.55	(13.42)	367.45
4.	Net Profit / (Loss) for the period after tax (after Exceptional items)	(4.57)	(14.39)	295.94	144.59	(13.59)	367.57
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	486.42	153.62	(390.92)	752.92	193.93	(286.65)
6.	Equity Share Capital	1076.42	1076.42	1076.42	1076.42	1076.42	1076.42
7.	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	NA	NA	NA	NA	NA	NA
8.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)-						
	<b>Basic:</b>	(0.04)	(0.13)	2.75	1.29	(0.20)	3.35
	<b>Diluted:</b>	(0.04)	(0.13)	2.75	1.29	(0.20)	3.35

**Notes:**

- The above is an extract of the detailed format of the Quarterly/ Half Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/ Half Yearly Financial Results is available on the website of Stock Exchange, BSE Limited, www.bseindia.com and Company's website, www.hbportfolio.com
- The aforesaid results were placed before and reviewed by the Audit Committee at its meeting held on 9th November, 2022 and approved by the Board of Directors at its meeting held on the same date.

For **HB Portfolio Limited**  
Sd/-  
**ANIL GOYAL**  
(Managing Director)  
DIN: 00001938

Place : Gurugram  
Date : 09/11/2022

