



14<sup>th</sup> November, 2024

Corporate Relationship Department  
**BSE Ltd.**  
P.J. Towers,  
Dalal Street  
Mumbai-400 001

Listing Department  
**National Stock Exchange of India Ltd.**  
Exchange Plaza,  
Bandra-Kurla Complex,  
Bandra (East)  
Mumbai-400 051

**Scrip Code:502180**

**Symbol: SHREDIGCEM**

Dear Sir/Madam,

**Sub: Intimation to Stock Exchanges regarding Newspaper publication of Standalone and Consolidated Un-audited Financial Results for the quarter and six months ended 30<sup>th</sup> September, 2024.**

Pursuant to the provisions of Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), the Board of Directors of Shree Digvijay Cement Company Limited at its meeting held on Wednesday, 13<sup>th</sup> November, 2024 considered and approved the un-audited standalone and consolidated financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024.

Further, pursuant to provisions of Regulation 47 of SEBI LODR, the extract of the Un-audited standalone and consolidated results of the Company for quarter and half year ended 30<sup>th</sup> September, 2024 have been published by the Company in Financial Express- all India edition in English and Financial Express -Gujarati.

Copies of the same are attached for your information and record.

Furthermore, in terms of provisions of Regulation 46 of SEBI LODR, the aforesaid results are also uploaded on the website of the Company i.e. [www.digvijaycement.com](http://www.digvijaycement.com)

Yours truly,  
**For Shree Digvijay Cement Company Limited**

**Suresh Meher**  
**VP(Legal) & Company Secretary**

Encl. : As above



## Entertainment Network (India) Limited

Registered Office: 4th Floor, A-Wing, Matulya Centre, Senapati Bapat Marg, Lower Parel (West), Mumbai 400 013.  
Tel: 022 6662 0600, Fax: 022 6661 5030, E-mail: stakeholder.relations@timesgroup.com, Website: www.enil.co.in  
Corporate Identity Number: L2320MH1999PLC12057

### FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

(₹ In Lakhs)

Standalone							Consolidated						
3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended		3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended	
30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
10,950.77	10,946.34	11,291.05	21,897.11	21,514.48	51,977.00	1	11,354.59	11,349.61	11,745.81	22,704.20	22,428.13	53,843.37	
(175.54)	(719.23)	326.86	(894.77)	(363.57)	3,395.97	2	(182.31)	(721.44)	410.10	(903.75)	(62.30)	3,838.02	
(175.54)	(719.23)	304.43	(894.77)	(309.05)	3,450.49	3	(182.31)	(721.44)	410.10	(903.75)	69.26	3,970.58	
(387.40)	(536.56)	241.30	(923.98)	(344.36)	2,813.72	4	(402.98)	(544.84)	340.00	(947.82)	18.72	3,298.21	
(383.93)	(551.73)	255.41	(935.66)	(371.75)	2,735.18	5	(330.44)	(576.57)	345.36	(907.01)	(42.06)	3,193.33	
4,767.04	4,767.04	4,767.04	4,767.04	4,767.04	4,767.04	6	4,767.04	4,767.04	4,767.04	4,767.04	4,767.04	4,767.04	
					72,118.74	7						72,358.79	
						8							
(0.81)	(1.13)	0.51	(1.94)	(0.72)	5.89	a	(0.85)	(1.14)	0.71	(1.99)	0.04	6.92	
(0.81)	(1.13)	0.51	(1.94)	(0.72)	5.89	b	(0.85)	(1.14)	0.71	(1.99)	0.04	6.92	

**Notes:**

- The above is an extract of the detailed format for the Quarter ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended Financial Results are available on the Stock Exchange websites viz. www.nseindia.com and www.bseindia.com and also on the Company's website viz. www.enil.co.in
- The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on November 12, 2024.
- Exceptional items consist of: During the year ended March 31, 2024, the Ministry of Information Affairs, Government of Bahrain declared the results of the frequency bidding and the Company was awarded the license to operate the Entertainment Radio Channel Frequency for a period of five years. Accordingly, the Company in June 2023 recorded a partial reversal of excess provision for onerous liabilities (net of impairment on investment) of ₹ 76.95 lakhs and presented the same as an Exceptional Item. As of September 30, 2023, the Company carried out the recoverability assessment of loan amounting to ₹ 154,000 lakhs (given for payments in relation to license fees for Bahrain) and made an additional provision for impairment of ₹ 22.43 lakhs (after recording reversal of remaining provision towards onerous liabilities) on such loans, thereby, on a net basis, this had resulted in a write back of ₹ 54.52 lakhs for the year ended March 31, 2024.

Place : Mumbai  
Date : November 12, 2024

Vineet Jain  
Chairman  
DIN: 0003962



## THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

(CIN: L17120MH1879PLC00037)

Registered Office: Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001

Contact Details: E-mail: grievance\_redressal\_cell@bombaydyeing.com; Phone: (91) (22) 66620000; Website: www.bombaydyeing.com

### Extract of Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024

(₹ In Crore)

Sr. No	Particulars	Standalone						Consolidated					
		Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Unaudited)
1	Total income from operations	410.15	473.10	457.12	883.25	961.42	1,799.42	410.15	473.10	457.12	883.25	961.42	1,799.42
2	Net Profit/(Loss) for the period (before share of profit of associates and exceptional items)	(28.25)	20.41	(123.99)	(7.84)	(236.85)	(295.97)	(28.25)	20.41	(123.99)	(7.84)	(236.85)	(295.97)
3	Net Profit/(Loss) for the period before tax (after Exceptional items)	473.74	20.41	(58.66)	494.15	(171.52)	3,649.90	473.87	20.48	(58.61)	494.35	(171.44)	3,650.09
4	Net Profit / (Loss) for the period from continuing operations after tax	392.88	15.47	(52.05)	408.35	(171.89)	2,948.42	393.01	15.54	(52.00)	408.55	(171.81)	2,948.61
5	Net Profit / (Loss) for the period from discontinued operations after tax	-	-	-	-	-	-	0.01	-	0.01	0.01	0.01	0.02
6	Net Profit/(Loss) for the period after tax	392.88	15.47	(52.05)	408.35	(171.89)	2,948.42	393.02	15.54	(51.99)	408.56	(171.80)	2,948.63
7	Other comprehensive income (net of tax)												
8	(i) Items that will not be reclassified to profit or loss	158.11	89.09	61.06	247.20	109.01	175.83	158.07	89.09	61.02	247.16	108.97	175.76
9	(ii) Items that will be reclassified to profit or loss	(0.35)	3.95	-	3.60	-	(4.38)	4.18	3.95	-	3.60	-	(4.38)
10	Total comprehensive income for the period	550.64	108.51	9.01	659.15	(62.88)	3,119.87	555.27	108.58	9.03	659.32	(62.83)	3,120.01
11	Paid-up Equity Share Capital (Face value per share: ₹ 2)	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31
12	Earnings per share (of ₹ 2 each) (Not Annualised)												
13	(a) Basic (₹)	19.02	0.75	(2.52)	19.77	(8.32)	142.76	19.03	0.75	(2.52)	19.78	(8.32)	142.77
14	(b) Diluted (₹)	19.02	0.75	(2.52)	19.77	(8.32)	142.76	19.03	0.75	(2.52)	19.78	(8.32)	142.77

The above is an extract of the detailed format of quarterly financial results filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results are available on the stock exchange websites viz. www.bseindia.com and www.nseindia.com. The same is also available on the Company's website viz. www.bombaydyeing.com

**Notes:**

- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 15, 2016 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 12, 2024. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and half year ended September 30, 2024 have been subjected to limited review by the Statutory Auditors.
- In terms of Ind AS 115 on "Revenue from Contract with Customers", Revenue from present real estate project of ICC Towers (ICC One and Two) is recognised at a point in time, that is, upon receipt of Occupancy Certificate. Occupancy Certificates for the first phase, second phase, third phase, fourth phase and fifth phase were received during the year ended March 31, 2019, March 31, 2020, March 31, 2022, March 31, 2023 and March 31, 2024, respectively. Revenue includes net income arising on cancellation of contracts on non-fulfillment of payment terms by customers, if any.
- Since the nature of real estate activities being carried out by the Company is such that profits/losses from transactions of such activities, do not necessarily accrue evenly over the year, results of a quarter may not be representative of profits/losses for the year.
- Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress is arrived at after write down of inventories to net realisable value by ₹ 14.65 crores & ₹ 14.92 crores during the quarter and half year ended September 30, 2024, respectively.
- Exceptional Items for the quarter and half year ended September 30, 2024 include the following:
  - ₹ 513.91 crores represents profit on sale of Land (net of Land and land improvements and direct related expenses) to Gousi Realty Private Ltd in Phase-II. The receipt of consideration of ₹ 537.78 crores, includes ₹ 96.91 crores as additional consideration towards sale of Land in Phase-I (realised upon completion of the conditions precedent in Phase-I).
  - Provision towards litigated matters of ₹ 11.92 crores, pertaining to Real Estate.
- Income tax expenses (Current Tax and/or Deferred Tax) for the interim period is recognised on the pre-tax income (or loss) using the separate tax rate that would be applicable on expected total annual income for each category of income ("effective annual tax rate"). For the purpose of recognising income tax expenses, the tax or reversal thereof on any income of non-recurring nature ("one-off items") is considered when they occur and the tax effect of such "one-off" items is not included in the effective annual tax rate. In terms of Section 115BA of the Income tax Act, 1961, the Company has opted for paying income tax at reduced rates as per the provisions/conditions defined in the said section (New Tax regime) with effect from March 31, 2024 and accordingly, the current tax and deferred tax assets and liabilities are provided at the rates given under the New Tax regime. Amounts accrued for income tax expense, including any reversal of deferred tax asset which would not be recoverable, in one interim period may have to be adjusted in subsequent interim period of that financial year, if the estimate of the annual effective income tax rate changes.
- Foreign Subsidiary PT Five Star Toilet Indonesia (PTFS) is included in consolidated results and consolidated segment assets and consolidated segment liabilities, which is classified as a discontinued operation in accordance with Ind AS 105 in "Non-Currency Assets Held for Sale and Discontinued Operations".
- On July 18, 2024, the Company executed the Share Purchase, Subscription and Shareholder's Agreement ("SPSPA") along with the Power Purchase Agreement and Option Agreement ("Transaction Documents") to acquire up to 26% equity stake in one or more tranches in AMP Energy C&I Twenty Seven Private Limited (a wholly owned subsidiary of AMP Energy C & I Private Limited), for setting up captive solar power project in Maharashtra. During the quarter ended September 30, 2024, as part of the first tranche, the Company has acquired 2,500 shares of ₹ 10/- each of AMP Energy C&I Twenty Seven Private Limited from AMP Energy Private Limited. The share acquisition under second tranche, which involves the subscription of 49,47,600 equity shares of ₹ 10/- each, is under process.
- The Securities and Exchange Board of India (SEBI) has issued an order dated October 21, 2022 pursuant to a show cause notice dated June 11, 2021 ("SEBI Order"). The SEBI Order makes certain observations inter alia on alleged inflation of revenue and profits by the Company in Financial Statements for the period from FY 2011-12 to 2017-18 and non-disclosure of material transactions, on the basis of SEBI's interpretation of MoUs executed by the Company with Sol Services Limited. The SEBI Order, inter alia, imposes penalty of ₹ 2.25 Crore on the Company, restrains the Company from accessing securities market for a period of 2 years, imposes penalties and restrictions on two of its present directors from accessing / being associated with securities market, including being a Director and Key Managerial Personnel of any listed entity, for a period of one year.
- The SEBI Order also categorically and positively finds that there was no diversion or misutilization or siphoning of assets of the Company, and no unfair gain was made or loss inflicted by reason of the violation alleged. The Company states that the Financial Statements from FY 2011-12 to FY 2017-18 were validly prepared, reviewed by the Audit Committee, approved by the Board, reported without any qualification by the Statutory Auditors and adopted by the Shareholders in each of the relevant years. The Company is firm in its view that all transactions were entirely legitimate and in compliance with law and applicable Accounting Standards.
- The Company had filed an appeal with Securities Appellate Tribunal (SAT) against the aforesaid SEBI Order and obtained a stay on operation of the said Order on November 10, 2022. The hearing on the subject matter is underway and the final order will be issued post conclusion of hearings in due course.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

NUSLI N. WADIA  
CHAIRMAN  
(DIN-00015731)

Mumbai: November 12, 2024

## Shree Digvijay Cement Company Limited

Regd. Office: Digvijaygram 361140 (Gujarat)

Phone: 0288-2344272-75 Fax: 0288-2344092, Email: investors\_sdccl@digvijaycement.com

CIN: L26940GJ1944PLC000749, Website: www.digvijaycement.com

### STATEMENT OF STANDALONE AND CONSOLIDATED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter ended		Six Months Ended		Year Ended		Quarter ended		Six Months Ended		Year Ended	
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income from operations (net)	14,601.14	17,897.48	18,561.83	32,498.62	38,019.74	80,097.34	14,602.33	17,900.76	18,571.94	32,503.09	38,044.31	80,144.61
Profit / (loss) for the period (before tax)	74.43	1,502.46	1,044.83	1,576.89	3,326.46	11,820.67	74.30	1,502.48	1,045.29	1,576.78	3,288.33	11,824.21
Profit / (loss) for the period	39.61	1,127.23	739.32	1,166.84	2,463.27	8,775.71	39.48	1,127.25	739.78	1,166.73	2,465.14	8,778.36
Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and other Comprehensive Income (after tax))	(18.40)	1,101.87	682.89	1,085.47	2,403.47	8,783.57	(18.53)	1,101.89	683.35	1,083.36	2,405.34	8,786.22
Equity Share Capital	14,740.75	14,740.75	14,677.10	14,740.75	14,677.10	14,740.75	14,740.75	14,740.75	14,677.10	14,740.75	14,677.10	14,740.75
Other equity excluding revaluation reserves						23,379.91						23,414.66
Earnings Per share (of Rs. 10/- each) (not annualised)						-						-
Basic earning per Share (In Rs.)	0.03	0.76	0.51	0.79	1.70	6.01	0.03	0.76	0.51	0.79	1.70	6.01
Diluted earning per Share (In Rs.)	0.03	0.76	0.50	0.79	1.67	6.00	0.03	0.76	0.50	0.79	1.67	6.00

The above is an extract of the detailed format of standalone and consolidated Statement of financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The detailed format of the standalone and consolidated statement of financial results are available on the Stock Exchange websites at www.bseindia.com, www.nseindia.com and at company's website at www.digvijaycement.com

For Shree Digvijay Cement Company Limited

Krishna Kumar Ramamujan  
CEO & Managing Director  
(DIN: 10412896)

Place: Digvijaygram  
Date: November 13, 2024

Ahmedabad

