

Date: May 18, 2024

Corporate Relations Department BSE Limited 1st Floor, New Trading Ring Rotunda Building, P J Tower, Dalal Street, Fort, Mumbai 400001 Scrip Code: 541700	Corporate Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No.C-1, G Block Bandra-Kurla Complex Bandra (East), Mumbai 400051. Symbol: TCNSBRANDS
--	--

Sub: Newspaper advertisement regarding financial results of the Company for the quarter and financial year ended March 31, 2024.

Ref: 1. Regulation 30 & 47(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Our intimation dated May 8, 2024.

Dear Sir/Madam,

Pursuant to the above referred, please find enclosed the copies of the advertisement with respect to the financial results of the Company for the quarter and financial year ended March 31, 2024 as published in the following newspapers:

- (i) Business Standard (English – All Editions) and;
- (ii) Navshakti (Marathi - Mumbai Edition).

The same are also available on website of the Company i.e. at <https://wforwoman.com/content/investor-relation>.

This is for your information and record.

Thanking you,
For and on behalf of **TCNS Clothing Co. Limited**

Sonia Bhandari
Company Secretary and Compliance Officer
M. No.: A20650

Place: New Delhi



TCNS CLOTHING CO. LIMITED

(a subsidiary of Aditya Birla Fashion and Retail Limited)

REGD. OFFICE: PIRAMAL AGASTYA CORPORATE PARK, BUILDING 'A', 4TH AND 5TH FLOOR, UNIT NO. 401, 403, 501, 502, L.B.S. ROAD, KURLA, MUMBAI, MAHARASHTRA – 400070, INDIA

CORP OFFICE: 119 & 127, W-HOUSE, NEELGAGAN TOWER, MANDI ROAD, SULTANPUR, MEHRAULI, NEW DELHI-110030, INDIA

PH: 011-42193193, Email: investors@tcnsclothing.com, www.wforwoman.com, www.shopforaurelia.com

CIN: L99999MH1997PLC417265

The Karur Vysya Bank Limited
 Regd. & Central Office, No. 20, Erode Road, Vadivel Nagar,
 L.N.S., Karur - 639002 [CIN No: L65110TN1916PLC001295]
 [E-mail: kvbiepf@kvbmail.com] [Website: www.kvb.co.in]
 [Tel No: 04324-269441] [Fax No: 04324-225700]

TRANSFER OF EQUITY SHARES IN RESPECT OF WHICH DIVIDEND HAS NOT BEEN CLAIMED FOR SEVEN CONSECUTIVE YEARS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)
 Notice is hereby given that in accordance with the provisions of Section 124(6) of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), as amended from time to time, the Bank is required to transfer all shares in respect of which dividend has not been claimed by the shareholders for a period of 7 (Seven) consecutive years to the Investor Education and Protection Fund ("IEPF").

A List of such shareholders, whose dividends remained unclaimed for seven consecutive years from the financial year 2016-17 are available in the Bank's website www.kvb.co.in.

Bank has sent individual communications to the concerned shareholders whose shares are liable to be transferred to IEPF Account. In the absence of receipt of a valid claim from the concerned shareholders on or before August 23, 2024 to Bank's Registrar and Share Transfer Agent M/s Link Intime India Pvt Limited or the Bank at its Registered & Central office, the Bank would proceed to transfer the said shares to IEPF account without further notice. All future benefits including dividends arising out of such shares would also be transferred to IEPF thereafter. Bank will not transfer any shares to the IEPF where there is a specific order of court / tribunal restraining any transfer of such shares.

Further as per the IEPF Rules, the dividend declared for the FY 2016-17 which remained unclaimed for a period of 7 years would also be transferred to IEPF on or after August 23, 2024.

Please note that no claim shall lie against the Bank in respect of unclaimed dividend amounts and such shares which are being transferred to IEPF account pursuant to the said IEPF Rules. However, the shareholders can claim their Shares and unclaimed dividends from IEPF by following the procedure as mentioned below:

- Make an online application in Form IEPF-5 available on the website www.iepf.gov.in as per the rules prescribed by the Central Government from time to time;
- Send a copy of the online application duly signed by him/her along with all documents mentioned in Form IEPF-5 to "The Nodal Officer, Investor Relations Cell, Registered & Central Office, No. 20, Erode Road, Vadivel Nagar, L.N.S., Karur-639002" for verification of his/her claim;
- The Bank shall, within 30 days of receipt of the claim, send a verification report to the IEPF Authority along with all documents submitted by the claimant;
- On verification, the IEPF Authority may release the shares directly to the claimant.

In case of any queries on the subject matter, concerned shareholder may write to Bank's Registrar and Share Transfer Agent M/s. Link Intime India Pvt Ltd. "Surya" 35, Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Road, Coimbatore - 641028 (Phone: +91 422 4958995, 2539835/836; e-Mail: coimbatore@linkintime.co.in) or The Karur Vysya Bank Limited, Investor Relations Cell, Regd. & Central Office, No. 20, Erode Road, Vadivel Nagar, L.N.S., Karur-639002 (e-mail to kvbiepf@kvbmail.com).

Place : Karur
 Date : 17.05.2024

For The Karur Vysya Bank Limited
Srinivasa Rao M
 Company Secretary

TCNS CLOTHING CO. LIMITED
 CIN: L99999MH1997PLC417265
 Registered Office: Piralam Agastya Corporate Park, Building 'A', 4th and 5th Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai, Maharashtra - 400070

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024
 (All amounts in Rs. million except otherwise specified)

Sr. No.	PARTICULARS	Quarter Ended		Year Ended		
		31.03.2024	31.12.2023	31.03.2024	31.03.2023	
		Audited	Un-audited	Audited	Audited	
1.	Total Income from Operations	2,113.22	2,784.97	2,685.55	9,955.58	12,015.89
2.	Net profit/(loss) for the Period before tax	(842.19)	(568.03)	(445.78)	(3,674.98)	(312.14)
3.	Net profit/(loss) after tax for the period	(636.02)	(516.19)	(281.21)	(2,885.42)	(175.47)
4.	Total comprehensive income for the period	(640.69)	(516.01)	(286.46)	(2,887.27)	(166.99)
5.	Paid-up equity share capital (Face value Rs. 2 per share)	126.55	126.42	123.45	126.55	123.45
6.	Other equity including instruments entirely equity in nature				2,906.75	5,603.84
7.	Earnings Per Share (Face value Rs. 2 per share) (not annualised)					
	(a) Basic (Rs.)	(10.07)	(8.03)	(4.40)	(45.67)	(2.75)
	(b) Diluted (Rs.)	(10.07)	(8.03)	(4.40)	(45.67)	(2.75)

- Notes to the audited financial results:**
- The above audited financial results of the Company for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 16, 2024.
 - These audited financial results are extracted from the Audited Financial Statements, which are prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
 - These audited financial results include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figure up to the third quarter of the current financial year.
 - The Board of Directors at its meeting held on May 5, 2023, approved a draft Scheme of Amalgamation by way of merger by absorption ("Scheme") between TCNS Clothing Co. Limited (Transferor Company) and Aditya Birla Fashion and Retail Limited (Transferee Company) and their respective shareholders and creditors, under Sections 230 to 232 of the Companies Act, 2013. The Amalgamation is conditional upon and subject to Transferor Company and Transferee Company complying with the "Conditions Precedent to Effectiveness" as stated in clause 31 of the Scheme and receipt of requisite approvals from Statutory and Regulatory authorities, the respective shareholders and creditors, under applicable laws. On the scheme becoming effective, 11 fully paid-up equity shares of the face value of Rs. 10 of Transferee Company will be issued for every 6 fully paid-up equity shares of the face value of Rs. 2 of the Transferor Company. During the quarter ended September 30, 2023, the Transferee Company had acquired 18,712,577 equity shares by way of open offer and 14,195,748 equity shares by way of purchase of shares from erstwhile promoters of the Company, collectively representing 52.01% of the share capital of the Company. Pursuant to completion of the above, Aditya Birla Fashion and Retail Limited has acquired control with effect from September 26, 2023 and has become the Holding Company of the Company. The Company has received no objection from BSE Limited and National Stock Exchange of India Limited vide letter dated March 14, 2024 and March 15, 2024 respectively for the merger of the Company with Aditya Birla Fashion and Retail Limited ("ABFRL"). The Company and ABFRL have filed Joint Company Application on March 15, 2024 with Hon'ble National Company Law Tribunal ("NCLT") for further directions. Pursuant to the direction of NCLT, meeting of the equity shareholders is scheduled to be held on June 05, 2024.
 - Correction of error in estimation of inventories and trade receivables**
 At the time of account balance reconciliation of trade receivable balance as on March 31, 2024, it was discovered that the trade receivables pertaining to sales made on consignment basis were erroneously overstated and inventory / other current assets were understated relating to earlier periods. The same is required to be corrected and accordingly the opening balances as on April 1, 2022 have been restated as under:

Balance sheet (extract)	As at March 31, 2023 (as previously reported)	Increase / (decrease)	As at March 31, 2023 (restated)	As at March 31, 2022 (as previously reported)	Increase / (decrease)	As at April 01, 2022 (restated)
Current Assets						
Inventories	4,942.40	198.97	5,141.37	3,608.85	198.97	3,807.82
Trade receivables	2,582.41	(710.14)	1,872.27	1,738.13	(710.14)	1,027.99
Other current assets	607.00	121.43	728.43	396.08	121.43	517.51
Total Assets	8,131.81	(389.74)	7,742.07	5,743.06	(389.74)	5,353.32
Retained Earnings	1,832.60	(389.74)	1,442.86	1,999.59	(389.74)	1,609.85
Total equity	1,832.60	(389.74)	1,442.86	1,999.59	(389.74)	1,609.85

- The above correction did not have any impact on the revenue from operations, loss before tax, loss after tax and loss per share for the quarters ended March 31, 2024, December 31, 2023 and years ended March 31, 2024 and March 31, 2023 included in the audited financial results.
- During the year ended March 31, 2024, the Company has cancelled 4,001,853 employee stock options due to non-achievement of the market vesting conditions by the long-stop date (i.e. December 31, 2023) as specified in the Scheme and 60,000 employee stock options due to separation of the employee from the Company. The accumulated share based payment expense charged on these employee stock options, over the vesting period was Rs. 337.38 million. Upon cancellation of these employee stock options, the amount outstanding for these lapsed options has been transferred to General Reserve. Further, tax loss has decreased resulting in a reduction in the deferred tax asset balance (with a corresponding reduction in the deferred tax credit for the year ended March 31, 2024) by Rs. 84.91 million.
 - The Company has allotted 62,500 equity shares and 1,549,750 equity shares during the quarter and year ended March 31, 2024 respectively of face value of Rs. 2 per share arising from exercise of Employee Stock Options Plans (ESOPs), which were granted under "TCNS ESOP Scheme 2014-2017".
 - The Company is primarily engaged in the business of women apparel and accessories in India. Accordingly, the Company views its business activities as one business segment, therefore there are no separate reportable segments as per Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
 - The above is an extract of the detailed Audited Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed Audited Standalone Financial Results are available on the Stock Exchanges' websites i.e. www.bseindia.com and www.nseindia.com and also available on the Company's website i.e. www.wforwoman.com.

For and on behalf of the Board of Directors of
TCNS Clothing Co. Limited
 Sd/-
Anant Kumar Daga
 Managing Director

Place: New Delhi
 Date: May 16, 2024

Varroc Engineering Limited
 Registered and Corporate Office: L-4, MIDC Area, Waluj, Aurangabad 431 136, Maharashtra
 CIN : L28920MH1988PLC047335
 Tel : +91 240 6653 700/6653 699, Fax : +91 240 2564 540
 Web: www.varroc.com, E-mail : investors@varroc.com

Extract of Audited Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2024 (Rs. in Million)

Sr. No.	Particulars	Standalone		Year ended		Consolidated		Year ended		
		March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
1.	Total Income from operations									
	- from continuing operations	12,039.55	11,747.60	9,494.53	45,623.10	39,708.93	19,812.74	18,935.16	17,112.54	75,795.13
	- from discontinued operations	-	-	-	-	-	-	-	-	38,659.62
	- Total from continuing and discontinued operations	12,039.55	11,747.60	9,494.53	45,623.10	39,708.93	19,812.74	18,935.16	17,112.54	107,869.09
2.	Profit / (Loss) for the period before tax and exceptional item									
	- from continuing operations	1,002.81	209.91	(266.48)	1,101.67	(455.50)	1,049.54	707.51	411.32	3,148.60
	- from discontinued operations	-	-	-	-	-	-	-	-	(209.20)
	- Total from continuing and discontinued operations	1,002.81	209.91	(266.48)	1,101.67	(455.50)	1,049.54	707.51	411.32	2,939.40
3.	Profit / (Loss) for the period before tax									
	- from continuing operations	1,002.81	209.91	(348.38)	1,056.67	(13,777.40)	1,049.54	707.51	411.32	3,148.60
	- from discontinued operations	-	-	-	-	-	-	-	-	(209.20)
	- Total from continuing and discontinued operations	1,002.81	209.91	(348.38)	1,056.67	(13,777.40)	1,049.54	707.51	411.32	2,939.40
4.	Profit / (Loss) for the period									
	- from continuing operations	642.74	3,042.00	(277.77)	3,570.67	(13,867.94)	583.60	3,838.87	400.16	5,529.95
	- from discontinued operations	-	-	-	-	-	-	-	-	(209.20)
	- Total from continuing and discontinued operations	642.74	3,042.00	(277.77)	3,570.67	(13,867.94)	583.60	3,838.87	400.16	5,320.75
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))									
	- from continuing operations	632.95	3,042.00	(275.94)	3,560.88	(13,866.11)	544.03	4,107.13	519.28	5,477.23
	- from discontinued operations	-	-	-	-	-	-	-	-	(209.20)
	- Total from continuing and discontinued operations	632.95	3,042.00	(275.94)	3,560.88	(13,866.11)	544.03	4,107.13	519.28	5,268.03
6.	Paid-up equity share capital (face value of Re. 1)	152.79	152.79	152.79	152.79	152.79	152.79	152.79	152.79	152.79
7.	Reserves excluding revaluation reserve as per Balance Sheet	-	-	-	8,951.83	5,390.95	-	-	-	14,817.58
8.	Basic and diluted earning per equity share (Nominal value per share: Re. 1) (not annualised)									
	- from continuing operations	4.21	19.91	(1.82)	23.37	(90.76)	3.72	25.05	2.59	35.80
	- from discontinued operations	-	-	-	-	-	-	-	-	(1.37)
	- Total from continuing and discontinued operations	4.21	19.91	(1.82)	23.37	(90.76)	3.72	25.05	2.59	34.43

- Notes:**
- The above Audited Standalone and Consolidated Financial Information of the Company for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 17, 2024.
 - Varroc Engineering Limited ("VEL") and VarrocCorp Holding BV, Netherlands ("VCHBV", wholly owned subsidiary of VEL) (together referred to as "Sellers") entered into a Securities Purchase Agreement dated April 29, 2022 as amended dated July 01, 2022, October 05, 2022 and May 12, 2023 (collectively referred to as "SPA") with Compagnie Plastic Omnium SE, France (referred to as "Buyer"), to divest the Sellers' Wheelier lighting business in the Americas and Europe ("VLS Business"). The SPA was approved by the Board of Directors of the Company on July 11, 2022 and accordingly the loss on sale of VLS Business was recognised during the quarter ended September 30, 2022 and had been included in the profit/loss from discontinued operations for the year ended March 31, 2023. The Buyer submitted the final adjustments but failed to provide the necessary supporting details to enable the Sellers to understand these adjustments. Hence, Sellers sent a Dispute Notice in accordance with the SPA disputing the proposed adjustments. Subsequently, both the Buyer and the Sellers have entered into Settlement Agreement on July 14, 2023 whereby both the parties have agreed to settle the disagreements on closing adjustments and the final equity value agreed under the Settlement Agreement is Euro 54.5 million. Accordingly, VCHBV has received the remaining consideration amount of Euro 13 million on July 17, 2023 pursuant to this final settlement with Buyer. Profit/loss from discontinued operations for the year ended March 31, 2024 pertains to adjustments pursuant to revised equity value as per above settlement agreement and expenses directly related to sale of investment in VLS business. Further, the management assessed that such sale of VLS business satisfies the criteria prescribed under Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations" for classification as discontinued operation. The income and expenses of continuing operations include transactions with discontinued operation, which does not have impact on "Profit / (loss) for the period from continuing and discontinued operations" as disclosed in consolidated financial results.
 - During the quarter ended December 31, 2023, Varroc Engineering Limited ("VEL") and Varroc Polymers Limited ("VPL") have derecognised (written-off) loans given to VarrocCorp Holding BV ("VCHBV"), Netherlands including interest on such loans aggregating to Rs. 13,533.33 million after making requisite submissions to AD Bank. The Group has claimed this write-off of loans as an allowable business loss, considering that these loans extended to VCHBV were in the nature of trade investments to derive benefits for the Group's businesses rather than for earning dividend/capital appreciation. The Group has obtained legal opinions from two independent senior counsels who have supported their view on claiming this write-off of loans as an allowable business loss. Accordingly, the group has considered this loss as tax deductible for computation of current tax payable to the extent of Rs. 437.14 million and for recognition of deferred tax asset of Rs. 2,968.93 million towards the loss as at December 31, 2023. These loans pertain to funding of Varroc Lighting Systems ("VLS") entities (erstwhile subsidiaries of VCHBV) which were fully provided for during the period ended September 30, 2022, in respective standalone financial statements of VEL and VPL when the VLS business was sold to Compagnie Plastic Omnium SE, France. Further, VEL has decided to shift to new tax regime under section 115BAA of Income Tax Act, 1961 from current financial year ended March 31, 2024. As a result, MAT credit of Rs. 265.34 million has been written off and deferred tax liability to the extent of Rs. 254.54 million has been reversed on account of lower tax rate under new regime, which has been included in the total tax expense for the quarter ended December 31, 2023 and year ended March 31, 2024.
 - In the current quarter, the Company received eligibility certificates (ECs) in respect of three plants in Aurangabad/Pune under the Maharashtra Electronic Policy 2016 effective from April 1, 2022 and valid for 10 years. Under these ECs, the Company is eligible to claim incentive in the form of taxes payable under SGST on finished goods eligible for incentives from the respective plants. The Company has considered these as grants related to income under Ind AS 20 by recognising the same as income in profit and loss based on SGST collected for the period/year. The amount of income recognised in the current quarter in respect of the aforesaid ECs is Rs. 989.71 million pertaining to the period April 1, 2022 to March 31, 2024. The Group had also changed the presentation of government grants in the Statement of profit and loss from "Other income" to "Other operating revenue" (included within "Revenue from operations") in the previous quarter. Accordingly, grant income of Rs. 90.57 million and Rs. 281.47 million for the quarter and year ended March 31, 2023 respectively have been presented under Other operating revenue.
 - The Board of Directors of the Holding Company at its meeting dated May 17, 2024 have approved the draft scheme of amalgamation of Varroc Polymers Limited (a wholly owned subsidiary of the Holding Company) with the Holding Company under sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") subject to the requisite approvals under the Act and the sanction of the scheme by National Company Law Tribunal ("NCLT"). The appointed date of the said scheme is April 01, 2024 or such other date as may be approved by the NCLT or any other competent authority.
 - Additional information on Standalone Financial Results is as follows:

Particulars	Quarter ended on		Year ended on	
	March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)
Securities Premium Account	13,315.38	13,315.38	13,315.38	13,315.38
Net worth	9,104.62	8,471.67	5,543.74	9,104.62
Paid up Debt Capital/ Outstanding Debt	12,469.47	13,011.27	16,459.83	12,469.47
Capital Redemption Reserve	-	-	-	-
Debt Redemption Reserve	-	-	-	-
Debt Equity Ratio (No. of times)	1.37	1.54	2.97	1.37
Debt Service Coverage Ratio (No. of times)	1.58	1.22	0.92	0.94
Interest Service Coverage Ratio (No. of times)	4.43	2.63	1.62	2.72

- The above is an extract of the detailed format of Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024, filed with the Stock Exchange under Regulation 30, 33, 47 and 52 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The full format of Standalone including disclosures under Regulation 52(4) and Consolidated Audited Financial Results are available on the Stock Exchange Websites, i.e. www.nseindia.com and www.bseindia.com and on the Company's website i.e. www.varroc.com.


For and on behalf of
Varroc Engineering Limited
 Sd/-
Tarung Jain
 Chairman and Managing Director
 DIN : 00027505

Date : May 17, 2024
 Place : Pune

Muthoot Vehicle & Asset Finance Ltd
 CIN: U65910KL1992PLC006544

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024
 ₹ in lakhs

Particulars	For the quarter ended		For the quarter ended	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Audited	Audited	Audited
1. Total Income	1,677.51	1,786.75	5,990.29	6,199.85
2. Net Profit for the period (before Tax, Exceptional and Extraordinary items)	669.57	1,142.99	1,593.27	1,429.71
3. Net Profit for the period before Tax (after Exceptional and Extraordinary items)	669.57	1,142.99	1,593.27	1,429.71
4. Net Profit for the period after Tax (after Exceptional and Extraordinary items)	542.08	884.33	1,229.27	1,414.88
5. Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	535.87	882.25	1,222.25	1,413.27
6. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	2,500.00	2,500.00	2,500.00	2,500.00
7. Other Equity excluding Revaluation Reserves	8,406.83	7,184.58	8,406.83	7,184.58
8. Securities Premium Account	-	-	-	-
9. Net Worth	10,906.83	9,684.58	10,906.83	9,684.58
10. Paid up Debt Capital / Outstanding Debt	19,583.08	22,217.66	19,583.08	22,217.66
11. Outstanding Redeemable Preference Shares	-	-	-	-
12. Debt Equity Ratio	1.80	2.29	1.80	2.29
13. Earnings per equity share (Face Value of Rs. 10/- Each) (for continuing and discontinued operations)				
Basic (Rs.)*	2.17	3.53	4.92	5.66
Diluted (Rs.)*	2.17	3.53		



टीसीएनएस क्लोदींग कं. लिमिटेड

सीआयएन: एल१९९९एमएच१९९७पीएलसी१७२६५

नोंदणीकृत कार्यालय: पिरामल अगस्त्य कॉर्पोरेट पार्क, बिल्डिंग 'ए', ४था व ५वा मजला, युनिट नं. ४०१, ४०३, ५०१, ५०२, एल. बी. ए. रोड, कुर्ला, मुंबई, महाराष्ट्र-४०००७०

३१ मार्च, २०२४ रोजी संपलेल्या तिमाही आणि वर्षासाठी लेखापरीक्षित वित्तीय निष्कर्ष
(अन्य प्रकारे विनिर्दिष्ट केलेल्या खेरीज सर्व रकमा रु. दशलक्ष मध्ये)

अनु. क्र.	वर्णनात्मक	संपलेली तिमाही		संपलेले वर्ष	
		३१.०३.२०२४	३१.०३.२०२३	३१.०३.२०२४	३१.०३.२०२३
		लेखापरीक्षित	अ-लेखापरीक्षित	लेखापरीक्षित	लेखापरीक्षित
१.	प्रवर्तनातून एकूण उत्पन्न	२,११३.२२	२,७८४.९७	२,६८५.५५	९,५९५.५८
२.	कालावधीसाठी करपूर्व निव्वळ नफा/(तोटा)	(८४२.१९)	(५६८.०३)	(४४५.७८)	(३,६७४.९८)
३.	कालावधीसाठी करोत्तर निव्वळ नफा/(तोटा)	(६३६.०२)	(५१६.९९)	(२८१.२१)	(२,८८५.४२)
४.	कालावधीसाठी एकूण सर्वसमावेशक उत्पन्न	(६४०.६९)	(५१६.०१)	(२८६.४६)	(२,८८७.२७)
५.	भरणा झालेले समभाग भांडवल (दरिणी मूल्य रु. २ प्रति समभाग)	१२६.५५	१२६.४२	१२३.४५	१२६.५५
६.	संपूर्णणे इक्विटी स्वक्यातील संश्लेषण इतर इक्विटी				२,९०६.७५
७.	प्रति समभाग प्रामा (दरिणी मूल्य रु. २ प्रति समभाग) (अवार्शिक)	(१०.०७)	(८.०३)	(४.४०)	(४५.६७)
८.	(ए) मूलभूत (रु.)	(१०.०७)	(८.०३)	(४.४०)	(४५.६७)
९.	(बी) सीमिकृत (रु.)	(१०.०७)	(८.०३)	(४.४०)	(४५.६७)

लेखापरीक्षित वित्तीय निष्कर्षासाठी टीपा:

- ३१ मार्च, २०२४ रोजी संपलेल्या तिमाही आणि वर्षासाठी कंपनीचे वरील लेखापरीक्षित वित्तीय निष्कर्ष १६ मे, २०२४ रोजी झालेल्या तंत्र्या संबंधित बैठकांमध्ये लेखापरीक्षण समितीने पुनर्विचारित केले आणि संचालक मंडळाने मंजूर केले.
- कंपनी अधिनियम, २०१३ च्या कलम १३३ अंतर्गत विहित केलेल्या इंडियन अकाउंटिंग स्टैंडर्ड्स ('इंड एस') सहवाता त्याअंतर्गत जारी केलेले संबंधित नियम आणि भारतीय सर्वसमावेशक स्वीकृत अन्य लेखा तत्वांनुसार बनवलेल्या लेखापरीक्षित वित्तीय विवरणांमधून घेतलेला सारांश म्हणजे हे लेखापरीक्षित वित्तीय निष्कर्ष आहेत.
- ह्या लेखापरीक्षित वित्तीय निष्कर्षांमध्ये संपूर्ण आर्थिक वर्षाच्या संबंधातील लेखापरीक्षित आकडेवारी आणि चालू आर्थिक वर्षाच्या तिसऱ्या तिमाही पर्यंत अलेखापरीक्षित ताखेपर्वत वार्षिक आकडेवारी दरम्यानची तालिका आकडेवारी असलेले ३१ मार्च, २०२४ रोजी संपलेल्या तिमाही साठीचे निष्कर्ष समाविष्ट आहेत.
- ५ मे, २०२३ रोजी झालेल्या तंत्र्या बैठकीत संचालक मंडळाने कंपनी अधिनियम, २०१३ च्या कलम २३० ते २३२ अंतर्गत टीसीएनएस क्लोदींग कं. लिमिटेड (हस्तांतरक कंपनी) आणि आदित्य बिरला फंडा अँड टिसेल लिमिटेड (हस्तांतरित कंपनी) आणि त्यांचे संबंधित भागधारक व धनको यांच्यातील अंतर्लवनाचे विलनीकरणाला माध्यमातून एकरिकणाच्या योजना मसुद्याला ('योजना') मंजुरी दिली. सदर एकरिकण सरात आणि योजनेच्या खंड ३१ मध्ये सांगितलेल्या 'कंडिशनस प्रिसेडेंट टु इक्विटीहोल्डर्स' चे अनुपालन हस्तांतरक कंपनी आणि हस्तांतरित कंपनीने करण्याच्या व वैधानिक आणि नियामक प्राधिकरणे, प्रयोज्य कायद्यान्वये संबंधित भागधारक आणि धनकोंच्या आवश्यक मंजुर्या प्राप्त करण्याच्या अधीन असले. योजना परिणामस्वरूप झाल्यावर, हस्तांतरक कंपनीच्या रु. २ दरिणी मूल्याच्या दर ६ संपूर्ण भरणा झालेल्या समभागांसाठी हस्तांतरित कंपनीचे रु. १० दरिणी मूल्याचे ११ संपूर्ण भरणा झालेले समभाग जारी केले जातील.
- ३० सप्टेंबर, २०२३ रोजी संपलेल्या तिमाहीमध्ये, हस्तांतरित कंपनीच्या भाग भांडवलाच्या एकूण ५२-०.१% इतके होणारे, ओपन ऑफरच्या स्वरूपात १८,७९२,५७७ समभाग संचालित केले. वरील प्रमाणे पूर्णता केल्याच्या अनुषंगाने, आदित्य बिरला फंडा अँड टिसेल लिमिटेडने २६ सप्टेंबर, २०२३ पासून निव्वळण हातात घेतले आणि कंपनीची होल्डिंग कंपनी बनली. कंपनीला आदित्य बिरला फंडा अँड टिसेल लिमिटेड ('एबीएफआरएल') शी कंपनीच्या विलनीकरणासाठी अनुक्रमे १४ मार्च, २०२४ व १५ मार्च, २०२४ दिनांकित पत्रांद्वारे बीएसई लिमिटेड आणि नॅशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेडकडून 'ना-हस्तगत' प्राप्त झाले. कंपनी आणि एबीएफआरएल यांनी पुढील निर्देशांसाठी नामदार राष्ट्रीय कंपनी विधी न्यायाधिकरण ('एनसीएलटी') कडे १५ मार्च, २०२४ रोजी संयुक्त कंपनी अर्ज दाखल केला. एनसीएलटीच्या निर्देशानुसार, ०५ जून, २०२४ रोजी समभागधारकांची सभा आयोजित केली जाणार आहे.
- वस्तुसूची आणि व्यापारी वेपण्याच्या अंदाजातील त्रुटीची दुरुस्ती**
३१ मार्च, २०२४ रोजीच्या व्यापारी वेगे शिड्डकच्या पुनर्मूल्यमापन शिल्लकीच्या हिशोबाच्यावेळी असे आढळून आले की, आधीच्या कालावधीशी संबंधित कन्साईमेंट बेसिसवर केलेल्या विक्रीच्या संदर्भातील व्यापारी वेगे चुकीने जास्त दाखवली होती आणि वस्तुसूची/इतर विवरणाने मत्ता कमी दाखवल्या होत्या. त्यामध्ये त्रुस्ती करणे गरजेचे आहे, आणि त्यानुसार १ एप्रिल, २०२२ रोजीस प्रारंभिक शिल्लकी खाताप्रमाणे पुनर्विचार केले जाणारे आहेत:


ताखेवंद (सारांश)	३१ मार्च, २०२३ रोजीस (आधी कळवण्याप्रमाणे)	वाढ/ (घट)	३१ मार्च, २०२३ रोजीस (पुनर्विचारित)	३१ मार्च, २०२२ रोजीस (आधी कळवण्याप्रमाणे)	वाढ/ (घट)	०१ एप्रिल, २०२२ रोजीस (पुनर्विचारित)
विवरण मत्ता						
वस्तुसूची	४,९४२.४०	१९८.९७	५,१४१.३७	३,६०८.८५	१९८.९७	३,८०७.८२
व्यापारी वेगे	२,५८२.४१	(७९०.१४)	१,८७२.२७	१,७३८.१३	(७९०.१४)	१,०८२.९९
इतर विवरण मत्ता	६०७.००	१२९.४३	७३६.४३	३९६.०८	१२९.४३	५२५.५१
एकूण मत्ता	८,१३१.८१	(३८९.७४)	७,७४२.०७	५,७४३.०६	(३८९.७४)	५,३५३.३२
धारण प्रामा	१,८३२.६०	(३८९.७४)	१,४४२.८६	१,९९९.५९	(३८९.७४)	१,६०९.८५
एकूण इक्विटी	६,३०९.२१	(३८९.७४)	५,९१९.४७	३,७४३.४७	(३८९.७४)	३,७४३.४७

वरील त्रुस्तीच्या लेखापरीक्षित वित्तीय निष्कर्षांमध्ये समाविष्ट केलेल्या ३१ मार्च, २०२४, ३१ डिसेंबर, २०२३ व ३१ मार्च, २०२३ रोजी संपलेल्या तिमाही साठी आणि ३१ मार्च, २०२४ आणि ३१ मार्च, २०२३ रोजी संपलेल्या वर्षासाठी च्या प्रवर्तनातून महसूल, कर पूर्व तोटा, करोसर तोटा आणि प्रती भाग तोटा यावर कोणताही परिणाम झालेला नाही.

- ३१ मार्च, २०२४ रोजी संपलेल्या वर्षांमध्ये, कंपनीने योजनेमध्ये विनिर्दिष्ट केलेल्या प्रामा-स्टॉप डेट (म्हणजेच ३१ डिसेंबर, २०२३) पर्यंत मार्केट व्हॅल्यूमधील विलनीकरण विलनीकरणाने ४,००१.८५३ एंजली स्टॉक ऑफरिंग कर केले आणि कंपनीकडून कर्माचाचं विभाजन झाल्यामुळे ६,००० एंजली स्टॉक ऑफरिंग कर केले. निहित कालावधीवर ह्या एंजली स्टॉक ऑफरिंगवर भारभूत संचित भाग आपारित प्रदान खर्च रु. ३३७.३८ द्यालक्ष होता. हे एंजली स्टॉक ऑफरिंग कर केल्यावर, ह्या मुदतबाध ऑफरिंगसाठी बकीत रकम सामान्य राखीव मध्ये हस्तांतरित केली. पुढे, कर तोटा कमी झाल्याच्या परिणामी स्थगित कर मत्ता शिड्डक मध्ये रु. ८४.९१ दशलक्ष नी घट झाली (३१ मार्च, २०२४ रोजी संपलेल्या वर्षासाठी स्थगित कर जमा मधील संलग्न घटी शी).
- कंपनीने 'टीसीएनएस इएसओपी स्कीम २०१४-२०१७' अंतर्गत मंजूर झालेल्या एंजली स्टॉक ऑफरिंग प्लानस (इएसओपी) वापरून उद्भवलेल्या प्रती भाग रु. २ दरिणी मूल्याचे ६२,५०० समभाग आणि १,५४९,७५० समभाग अनुक्रमे ३१ मार्च, २०२४ रोजी संपलेल्या तिमाही आणि वर्षांमध्ये वाटले.
- कंपनी प्रामुख्याने भारतामध्ये युनेसको अँड अँडरल आणि ऑक्सिडीज च्या व्यवसायात कार्यरत आहे. त्यानुसार, कंपनी एकाच व्यवसाय विभागात कार्य करते, म्हणून इंडियन अकाउंटिंग स्टैंडर्ड्स (इंड एस) १०८- 'प्रवर्तनीय विभाग' प्रमाणे वेगवेगळे अहवालयोग्य विभाग नाहीत.
- वरील माहिती म्हणजे विस्तृत विवरण (लिस्टिंग ऑब्लिगेशन्स अँड डिस्क्लोजर फ्रॉममॅट) येथे देण्यात आले आहे. २०१५ च्या रेग्युलेशन्स ३३ अंतर्गत स्टॉक एक्सचेंजकडे सादर केलेल्या तपशिलवार अहवाल लेखापरीक्षित वित्तीय निष्कर्षांचा एक उतारा आहे. तपशिलवार लेखापरीक्षित अहवाल वित्तीय निष्कर्ष स्टॉक एक्सचेंजच्या वेबसाइटसह म्हणजेच www.bseindia.com आणि www.nseindia.com वर तसेच कंपनीची वेबसाइट म्हणजेच www.wforwoman.com वर उपलब्ध आहेत.

टीसीएनएस क्लोदींग कं. लिमिटेड
च्या संचालक मंडळाच्या वतीने आणि साठी
सह/-
अनंत कुमार हागा
व्यवस्थापकीय संचालक

दिनांक: नवी दिल्ली
दिनांक: १६ मे, २०२४



CIN : L27102MH1994PLC152925

Registered Office: JSW Centre, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051
Tel.: 91 22 42861000 Fax: 91 22 42863000 Email: jswsl.investor@jsw.in Website: www.jsw.in

Extract of Standalone Financial Results for the quarter and year ended 31 March 2024 (Rs. in Crores)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Total income from operations	35,341	33,310	37,153	1,35,180	1,31,687
Net Profit / (Loss) for the period (before Tax, Exceptional)	1,864	3,263	3,938	12,141	6,968
Net Profit / (Loss) for the period before tax (after Exceptional)	1,624	3,263	3,938	12,102	6,968
Net Profit / (Loss) for the period after tax(after Exceptional)	1,007	2,416	2,838	8,041	4,937
Total Comprehensive Income for the period(Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1,746	2,132	2,590	9,938	4,057
Paid up Equity Share Capital	244	244	240	244	240
Paid up Debt Capital #	10,875	10,715	11,715	10,875	11,715
Reserves (excluding Revaluation Reserve) as on	74,978	73,171	63,358	74,978	63,358
Net Worth	67,903	66,655	58,031	67,903	58,031
Earnings Per Share (of Re.1 each)(not annualised)					
Basic (Rs.)	4.13	9.92	11.81	33.16	20.56
Diluted (Rs.)	4.12	9.88	11.74	33.01	20.42
Capital Redemption Reseve	774	774	774	774	774
Securities Premium	7,742	7,742	5,439	7,742	5,439
Debt Service Coverage Ratio	2.41	2.76	4.83	3.05	1.89
Interest Service Coverage Ratio	3.79	4.72	5.52	4.71	4.16
Debt-Equity Ratio	0.78	0.89	0.87	0.78	0.87

represents Listed Debentures

Extract of Consolidated Financial Results for the quarter and year ended 31 March 2024 (Rs. in Crores)


Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Total income from operations	46,269	41,940	46,962	1,75,006	1,65,960
Net Profit / (Loss) for the period (before Tax, Exceptional)	2,012	3,303	4,249	12,791	5,064
Net Profit / (Loss) for the period before tax (after Exceptional)	2,012	3,303	4,249	13,380	5,655
Net Profit / (Loss) for the period after tax (after Exceptional)	1,322	2,450	3,741	8,973	4,139
Total Comprehensive Income for the period(Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	2,204	2,098	3,446	11,050	2,235
Paid up Equity Share Capital	244	244	240	244	240
Paid up Debt Capital #	10,875	10,715	11,715	10,875	11,715
Reserves (excluding Revaluation Reserve) as on	77,364	75,120	65,394	77,364	65,394
Net Worth	69,669	68,114	59,588	69,669	59,588
Earnings Per Share (of Re.1 each)(not annualised)					
Basic (Rs.)	5.33	9.92	15.24	36.34	17.25
Diluted (Rs.)	5.31	9.88	15.16	36.17	17.14
Capital Redemption Reseve	774	774	774	774	774
Securities Premium	7,720	7,720	5,417	7,720	5,417
Debt Service Coverage Ratio	0.83	2.46	3.45	1.83	1.52
Interest Service Coverage Ratio	3.28	3.94	4.32	3.89	3.00
Debt-Equity Ratio	1.07	1.17	1.18	1.07	1.18

represents Listed Debentures

Note: The above is an extract of detailed format of quarterly / yearly Financial Results filed with Stock Exchanges under regulation 33 of the SEBI (Listing obligations and disclosure requirements) regulations, 2015. The Full format of quarterly / yearly Financial Results along with other items referred in regulation 52(4) of the LODR Regulations are available on the Stock Exchange Websites (www.bseindia.com & www.nseindia.com) and Company's Website (www.jsw.in)

Date : 17 May 2024
Place : Mumbai

For JSW Steel Limited
JAYANT ACHARYA
Jt. Managing Director & CEO



ZEE ENTERTAINMENT ENTERPRISES LIMITED

CIN: L92132MH1982PLC028767

Regd. Office: 18th Floor, 'A' Wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai- 400013
Tel:-91-22-7106 1234 Fax:-91-22-2300 2107 Website: www.zee.com

Financial Results for the quarter and year ended 31 March 2024 (₹ in lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter ended on 31/03/2024 Refer note 3 below	Quarter ended on 31/03/2023 Refer note 3 below	Year ended on 31/03/2024 Audited	Year ended on 31/03/2023 Audited	Quarter ended on 31/03/2024 Refer note 3 below	Quarter ended on 31/03/2023 Refer note 3 below	Year ended on 31/03/2024 Audited	Year ended on 31/03/2023 Audited
		1	Total income from operations from continuing operations*	202,907	193,422	807,499	742,191	216,992	211,211
2	Profit for the period/year from continuing operations (before Tax, Exceptional and/or Extraordinary items)	15,304	9,173	74,434	101,984	14,160	4,308	65,945	80,355
3	Profit/(loss) for the period/year before tax from continuing operations (after Exceptional and/or Extraordinary items)	12,541	(32,962)	43,147	35,298	11,397	(4,689)	38,109	46,807
4	Loss for the period/year before tax from discontinuing operations	-	-	-	-	(10)	(12,387)	(5,911)	(20,690)
5	Profit/(loss) for the period/year after Tax from continuing operations (after Exceptional and/or Extraordinary items)	8,418	(35,101)	30,158	16,388	1,218	(7,289)	19,927	25,138
6	Profit/(loss) for the period/year after tax from discontinuing operations	-	-	-	-	117	(12,314)	(5,784)	(20,359)
7	Profit/(loss) for the period/year (5 + 6)	8,418	(35,101)	30,158	16,388	1,335	(19,603)	14,143	4,779
8	Total Comprehensive Income for the period/year [Comprising Profit / (Loss) for the period/year (after tax) and Other Comprehensive Income (after tax)]	8,661	(35,185)	29,508	15,180	1,483	(20,425)	15,094	14,477
9	Equity Share Capital	9,606	9,606	9,606	9,606	9,606	9,606	9,606	9,606
10	Other equity (excluding revaluation reserves)			991,021	961,518			1,077,684	1,062,581
11	Networth			1,000,627	971,124			1,087,290	1,072,187
12	Earnings per Share (of Rs. 1/- each) (for continuing operations)								
	Basic (Rs.) (Not Annualised)	0.88	(3.65)	3.14	1.71	0.12	(0.76)	2.07	2.62
	Diluted (Rs.) (Not Annualised)	0.88	(3.65)	3.14	1.71	0.12	(0.76)	2.07	2.62
13	Earnings per Share (of Rs. 1/- each) (for discontinuing operations)								
	Basic (Rs.) (Not Annualised)	-	-	-	-	0.01	(1.28)	(0.60)	(2.12)
	Diluted (Rs.) (Not Annualised)	-	-	-	-	0.01	(1.28)	(0.60)	(2.12)
14	Earnings per Share (of Rs. 1/- each) (for total operations)								
	Basic (Rs.) (Not Annualised)	0.88	(3.65)	3.14	1.71	0.13	(2.04)	1.47	0.50
	Diluted (Rs.) (Not Annualised)	0.88	(3.65)	3.14	1.71	0.13	(2.04)	1.47	0.50

*Excludes other income

Notes :

- The above is an extract of the detailed format of Financial Results filed by the Company with the Stock Exchanges under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange websites. (www.bseindia.com and www.nseindia.com) and also on Company's website at www.zee.com.
- This financial statement has been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- The figures for the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year.

Place: Mumbai
Date: 17 May 2024

For and on behalf of the Board
Punit Goenka
Managing Director & CEO