

www.spacapital.com

SPA Capital Services Ltd.

CIN: L65910DL1984PLC018749

25, C-Block Community Centre

Janak Puri, New Delhi-110 058 Tel.: 011-25517371, 45675500

Fax: 011-25572342

Email: info@spacapital.com

February 15, 2021

The BSE Ltd.

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Phones: 022 - 2272 1233

Fax: 91-22-22721919

corp.comm@bseindia.com

Security Code No.: 542376

<u>Sub</u>: Newspaper Advertisement - Intimation of Statement of Financial Results for the 3rd Quarter and Nine Months ended 31st December 2020

Dear Sir(s),

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith newspaper advertisement published in Financial Express (English National daily newspaper) and Jansatta (Hindi newspaper), both dated February 14, 2021, for the financial results (both on standalone and consolidated basis) of the Company for the 3rd quarter and Nine months ended December 31, 2020 as approved by the Board of Directors at their Board Meeting held on February 12, 2021.

Kindly acknowledge the receipt.

Thanking You.

Yours faithfully,

For SPA Capital Services Limited

Sukhjit Kaur

Company Secretary & Compliance Officer

SPA CAPITAL SERVICES LIMITED

Registered Office: 25, C- Block, Community Centre, Janakpuri, New Delhi - 110 058

Website: http://www.spacapital.com/CapitalServices/ CIN: L65910DL1984PLC018749, Tel No.: 011-45586600, 45675500, E-Mail Id: listing@spacapital.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020 (Rs. In crores except for Shares and EPS

Nine Months Nine Months Quarter Quarter Quarter Quaterly Year Quarter Nine Months Year **Particulars** Ended No Ended Ended ended ended ended Ended Ended ended ended March March December Septembe December December December Septembe December December 31, 2020 31, 2020 30, 2020 31, 2019 31, 2020 31, 2019 31, 2020 31, 2020 30, 2020 31, 2020 Unaudited Unaudited Unaudited Unaudited Unaudited Audited Unaudited **Jnaudited** Unaudited Audited 32.71 Total Income from Operations (net) 4.543 7.67 7.29 25.53 21.74 4.551 7.679 25.54 32.67 0.092 0.092 Net Profit / (Loss) for the period -0.1390.101 0.046 0.116 0.698-0.1390.046 0.690 (before Tax, Exceptional and/or Extraordinary items) Net Profit / (Loss) for the period before tax -0.1390.015 0.101 -0.0310.108 0.689 -0.1390.092 -0.0310.68 (after Exceptional and/or Extraordinary items) -0.027Net Profit / (Loss) for the period after tax -0.1390.015 0.068 -0.0560.058 0.158 -0.180-0.154-0.176(after Exceptional and/or Extraordinary items) -0.871 -0.027 Total Comprehensive Income for the period -0.1390.015 0.056 -0.880-0.781-0.180-0.788-0.176[Comprising Profits /(Loss) for the period (after tax) and other Comprehensive Income (after tax) 13.4 Reserves (excluding Revaluation Reserve) as shown 13.36 13.50 14.18 13.36 14.18 13.41 13.24 13.42 13.24 in the Audited Balance Sheet of the previous year Equity Share Capital (Face Value of Rs.10/- each) 30,74,225 30,74,225 30.74.225 30.74,225 30.74,225 30.74,225 30.74,225 30,74,225 30,74,225 30,74,225

Basic: Diluted

> NOTES: The above is an extract of the detailed format of Financial Results for the 3" quarter and Nine months ended December 31, 2020 of the Financial year 2020-21 filed with the Stock Exchanges under Regulation 33 of the SEBI Listing Regulations, 2015. The full format of the Financial Results for the 3" guarter and Nine Months ended December 31, 2020 of the Financial year 2020-21 is available on the website of Stock Exchange at (www.bseindia.com) as well as on the Company's Website at http://www.spacapital.com/CapitalServices/.

-2.833

-2.833

-0.182

-0.182

-2.863

-2.863

-2.540

-2.540

-0.454

-0.454

-0.049

-0.049

. The Financial Results of the Company for the 3rd quarter and Nine Months ended December 31, 2020 of the Financial year 2020-21 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2021 and the same have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requireemnts) Regulations, 2015.

For and on behalf of Board of Directors

-0.586

-0.586

-0.089

-0.089

Sandeep Parwal Chairman Cum Managing Director DIN: 00025803

-0.574

-0.574

-2.554

-2.554

अग्रवाल डुप्लैक्स बोर्ड मिल्स लिमिटेड

CIN: L99999DL1984PLC019052

पंजी. कार्यालयः 217, अग्रवाल प्रेस्टीज माल, प्लॉट नं. 2, कम्युनिटी सेंटर, रोड नं. 44 पर, पीतमपुरा, दिल्ली-110034, बोर्ड: + 91 11 47527700 फैक्स: + 91 11 47527777

31 दिसम्बर, 2020 को समाप्त तिमाही व नौ माही के लिए अनंकेक्षित वित्तीय परिणाम (स्टैंडएलॉन)

ई-मेलः agarwalduplex1984@gmail.com, वेबसाईटः www.agarwalduplex.net

31 दिस. 20 30 सित. 20 31 दिस. 19 31 दिस. 20 31 दिस. 19 31 मार्च, 20 3 महीने 3 महीने 3 महीने 9 महीने 9 महीने 12 महीने (अनंकेक्षित (अनंकेक्षित अनंकेक्षित अनंकेक्षित (अनंकेक्षित (अंकेक्षित) 3774.64 15347.64 2. अवधि के लिए शद्ध लाभ/(हानि) (कर, विशिष्ट एवं/ अथवा असाधारण मदों से पर्व 34.29 160.89 3. कर से पहले अवधि के लिए शुद्ध लाभ/(हानि) (विशिष्ट एवं/अथवा/ 46.65 160.89 के बाद) 4. कर के बाद अवधि के लिए शुद्ध लाभ/(हानि) (विशिष्ट एवं/अथवा असाधारण मद 72.00 114.16 5. अवधि के लिए कुल समग्र आय (अवधि (कर के बाद) के लिए समग्र लाभ/(हानि) 72.00 111.00 और अन्य समग्र आय (कर के बाद) से शामिल 6. इक्विटी शेयर पूंजी 1350.00 1350.00 1350.00 1350.00 1350.00 1350.00 7. आरक्षित (पुनर्मूल्यांकन आरक्षित को छोड़कर) 8. अर्जन प्रति शेयर (रु. 10/- प्रत्येक के ।. बेसिक 0.03 0.07 0.29 0.05 0.74 0.85 2. डायल्युटिड 0.03 0.07 0.74 0.85 0.29 0.05

नोटः

स्थानः दिल्ली

दिनांक: 13.2.2021

1. उक्त सेबी (सूचीबद्ध और अन्य देयताएं आवश्यकताओं) विनियम, 2015 के नियम 33 के अंतर्गत स्टॉक एक्सचेंजस के साथ दायर तिमाही व नौ माही अनंकेक्षित वित्तीय परिणामों का विस्तृत प्रारूप का सार है। तिमाही व नौ माही अनंकेक्षित वित्तीय परिणामों का पर्ण प्रारूप स्टॉक एक्सचेंज की वेबसाइट (www.msei.in) पर भी उपलब्ध है।

2. उक्त परिणामों की लेखा समिति द्वारा समीक्षा व सिफारिश की गई थी और 13.2.2021 को आयोजित निदेशक मंडल की बैठक में उनके द्वारा रिकॉर्ड में लिए गए थे और वैधानिक लेखा परीक्षकों ने उसकी सीमित समीक्षा की है।

फोकस इंडस्ट्रियल रिसोसेज लिमिटेड

सीआईएन: L15319DL1985PLC021348

पंजीकृत कार्यालयः 104, मुकंद हाऊस, कमर्शियल कॉम्पलैक्स, आजादपुर, दिल्ली—110033 ई—मेल आईडी: info@focuslimited.in | वेबसाइटः www.focuslimited.in | फोन नं: 011—27676399

को समाप्त

तिमाही के लिए

14.26

-38.72

-38.72

-38.72

1219.42

0.00

0.00

उपर्युक्त परिणाम निदेशक मंडल द्वारा 13 फरवरी, 2021 को आयोजित बैठक में रिकार्ड पर लिए गए।

एक्सचेंज में पेश किए तिमाही वित्तीय परिणामों के विस्तृत रूप का एक सार है।

और कंपनी की वेबसाइट (www.focuslimited.in) पर उपलब्ध है।

2. ऊपर सेबी (सूचीबृद्ध दायित्व और प्रकटन आवश्यकताएँ) विनियमावली, 2015 के विनियम 33 के तहत स्टॉक

तिमाही वित्तीय परिणामों का विस्तृत पूर्ण रूप स्टॉक एक्सचेंज की वेबसाइट (www.bseindia.com)

विवरण

(कर, विशिष्ट और / या असाधारण

(विशिष्ट और / या असाधारण

(विशिष्ट और / या असाधार

(पूर्व वर्ष के लेखापरीक्षित

लनपत्र में दशोए अनुसार)

7. प्रति शेयर अर्जन (रु. 10 / – प्रत्येक)

(चालू और बंद प्रचालनों के लिए)

4. कर पश्चात अवधि के लिए शद्ध ला

आरक्षित (पुनर्मुल्यांकन आरक्षित को छोड़कर

मदों से पूर्व)

मदों के बाद)

मदों के बाद)

5. इक्विटी शेयर पं

—डायल्युटेड

स्थानः नई दिल्ली

दिनांकः 13.02.2021

(0.31)

31.12.2019

को समाप्त

तिमाही के लिए

13.52

0.02

0.02

0.02

1219.42

0.00

0.00

31.12.2020

को समाप्त

नौ माह के लिए

अलेखापरीक्षि

39.39

-38.38

-38.38

-38.38

1219.42

0.00

निदेशक मंडल की ओर से व उन्हीं के लिए

फोकस इंडस्ट्रियल रिसॉर्सेज लिमिटेड

(ममता जिंदल)

प्रबंध निदेशक

डीआईएनः 00085096

31.03.2020

को समाप्त

पूर्व वर्ष

नेखापरीक्षि

56.43

-29.97

-29.97

-29.97

1219.42

928.05

0.00

0.00

अग्रवाल इप्लैक्स बोर्ड मिल्स लिमिटेड

हस्ता./

नीरज गोयल प्रबंध निदेशक

DIN: 00017498

न्यूटाइम इन्फ्रास्ट्रक्चर लि.

CIN: L24239HR1984PLC040797

पंजी. कार्या. : लोटस ग्रीन सिटी, सेक्टर-23

एवं 24, भिवाड़ी अलवर बाईपास 75 मी.

रोड. धारुहेरा. रेवाडी-123401

Ph.: +91-7419885077

E-mail: newtimeinfra2010@gmail.com

Website: www.newtimeinfra.in

बोर्ड की बैठक की निलम्बन सुचना

एतदद्वारा सचित किया जाता है कि सेबी

(सचीयन दायित्व तथा उदघाटन अपेक्षा)

विनियमन, 2015 के विनियमन 47 के साथ

पठित विनियम 29 के अनपालन में कम्पनी के

निदेशक मंडल की बैठक जो आज. शक्रवार

12 फरवरी, 2021 को आयोजित की जानी थी

जिसमें अन्य विषयों के अलावे 31 दिसम्बर

2020 को समाप्त तिमाही एवं नौमाही के लिये

अनंकेक्षित स्टैंडएलॉन एवं समेकित वित्तीय

परिणामों पर विचार, अनुमोदन कर उसे

अभिलेख में लिया जाना था, को स्थगित कर

दिया गया है, तथा अब वह सोमवार, 15

उक्त सुचना कम्पनी की वेबसाईट

https://www.newtimeinfra.in/ तथा

बीएसई की वेबसाईट http://www.bsein-

न्युटाइम इन्फ्रास्ट्रक्चर लिमिटेड के लिये

आशीष पंडित

DIN: 00139001

(निदेशक)

dia.com पर भी देखी जा सकती है।

तिथि : 12.02.2021

स्थान : नई दिल्ली

फरवरी. 2021 को आयोजित की जायेगी।

(रु. लाख में

Earnings Per Share (Face Value of Rs.10/- each)

Place: New Delhi Dated: February 12, 2021

Parrticulars

tax)]

2. Diluted:

Place: New Delhi

Date: 13/02/2021

विवरण

अवधि के लिए लाभ/(हानि) (कर से पहले, विशिष्ट एवं/

अवधि के लिए लाभ/(हानि) कर से पहले (विशिष्ट एवं/

अवधि के लिए लाभ/(हानि) कर पश्चात (असाधारण एवं/

(कर पश्चात) एवं अन्य व्यापक आय (कर पश्चात)

अवधि के लिए कुल व्यापक आय (अवधि के लिए लाभ/(हानि)

परिचालन से कुल आय

अथवा विशेष-सामान्य मदों)

अथवा विशेष-सामान्य मदों के पश्चात)

अथवा विशेष-सामान्य मदों के पश्चात)

प्रदत्त इक्वीटी शेयर कैपीटल (नेट)

एकीकृत वित्तीय परिणामों पर टिप्पणियाँ

प्रति शेयर आय (रू० 10/- अंकित मूल्य)

अन्य इक्वीटी

(a) बेसिक

पर उपलब्ध है।

तिथि : 13/02/2021

स्थान : नई दिल्ली

Tasty @airy

(b) डायल्यूटेड

(1)

क्र सं.

2.

3.

No.

DHAMPURE SPECIALITY SUGARS LIMITED CIN-L24112UP1992PLC014478 Village Pallawala, Tehsil Dhampur, District Bijnor (U.P.)- 246761

FINANCIAL RESULTS FOR QUARTER & NINE MONTH ENDED 31TH DECEMBER 2020 (Rs. In Lacs) Standalone Consolidated Standalone Consolidated Nine Month Ended Quarter ended Nine Month Ended Year ended Quarter ended **Un-Audited Un-Audited Un-Audited** Un-Audited Audited 31.12.2020 30.09.2020 30.12.2019 31.12.2020 31.12.2019 31.12.2020 31.09.2020 31.12.2019 31.12.2020 31.12.2019 31.03.2020 31.03.2020 Total Income from Operations 441.20 258.67 285.52 948.57 599.61 467.76 300.25 285.52 1023.64 629.77 789.59 831.17 Net Profit / (Loss) for the period (before Tax, 24.73 86.00 23.23 130.24 8.30 30.57 120.50 23.23 177,46 36.05 27.63 61.97 Exceptional and/or Extraordinary items#) 23.23 130.24 30.57 120.50 177.46 27.63 24.73 8.30 23.23 36.05 61.97 Net Profit / (Loss) for the period before tax (after 86.00 Exceptional and/or Extraordinary items# 63.65 17.19 92.05 -0.1322.62 89.17 17.19 104.42 19.54 -57.05 -24.62 Net Profit / (Loss) for the period after tax (after 18.30 Exceptional and/or Extraordinary items# Total Comprehensive Income for the period 63.65 17.19 92.05 -0.1322.62 89.17 17.19 104.42 19.54 -57.05 -24.62 [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after 793.12 793.12 793.12 793.12 793.12 793.12 793.12 793.12 793.12 793.12 Equity Share Capital Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year 932.47 1058.67 Earnings Per Share (Equity Share of Rs. 10/- each) (for continuing and discontinued operations) -0.80 0.22 1.16 0.00 0.29 1.12 0.22 1.32 0.25 (0.72)(0.31)0.23 0.23 0.80 0.22 1.16 0.00 0.29 1.12 0.22 1.32 0.25 (0.72)

Notes: The above results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13.02.2021.

31.12.2020

(अनअंकेक्षित)

88.25

(114.52)

(114.52)

(109.88)

(109.88)

2,008.17

(0.55)

(0.55)

2 लेखा समिति द्वारा वित्तीय परिणामों की समीक्षा की गई एवं निदेशक मंडल द्वारा फरवरी 13, 2021 को सम्पन्न बैठक में अनुमोदित किया गये।

The Statutory Auditor of the company have issued an Limited review report on the Un-Audited standalone and consolidated financial result for the Quarter ended 31th December, 2020

मनीबौक्स फाईनेन्स लिमिटेड

CIN: L30007DL1994PLC260191

पंजीकृत कार्यालय: 523-ए,सोमदत्त चैम्बर्स-॥, १, भीकाजी कामा प्लेस, नई दिल्ली - 110066

31 दिसम्बर, 2020 को समाप्त तिमाही एवं नौमाही के उद्धरित वित्तीय परिणाम

समाप्त तिमाही

30.09.2020

(अनअंकेक्षित)

220.72

(44.53)

(44.53)

(48.61)

(48.61)

2.008.17

(0.24)

(0.24)

सेबी (लिस्टिंग दायित्वों एवं प्रकटीकरण आवश्यकताओं) नियमन, 2015 के विनियमन 33 के अन्तर्गत उपरोक्त उद्धरित वित्तीय परिणामों का विस्तारित उद्धरित स्वरूप स्टॉक एक्सचेन्जो में दाखिल किया गया। तिमाही वित्तीय परिणामों का पूर्ण स्वरूप स्टॉक एक्सचेन्ज की वेबसाइट (www.bseindia.com) एवं मनीबौक्स फाईनेन्स लिमिटेड की वेबसाइट (www.moneyboxxfinance.com)

दूरभाष: 011-45657452, ई—मेल आईडी: info@moneyboxxfinance.com, www.moneyboxxfinance.com

The figures for the quarters ended March 31, 2020 is the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year, which were only reviewed and not subject to audit.

31.12.2019

(अनअंकेक्षित)

117.16

(100.60)

(100.60)

(96.17)

(96.17)

1.841.78

(0.52)

(0.52)

The above is an extract of the details format of the Audited standalone & Consolidated financial result filled with Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the full format of the Audited standalone & Consolidated financial result are avillable on the website of the stock Exchange at www.bseindia.com and on the company's wesite www.sugarindia.com

समाप्त नौमाही

31.12.2019

(अनअंकेक्षित)

233.84

(189.49)

(189.49)

(179.46)

(179.46)

1.841.78

(0.97)

(0.97)

निदेशक मंडल की ओर से उनके लिए

मनीबौक्स फाईनेन्स लिमिटेड

31.12.2020

(अनअंकेक्षित)

720.34

(249.31)

(249.31)

(246.46)

(246.46)

2.008.17

(1.23)

(1.23)

For and on behalf of board For DHAMPURE SPECIALITY SUGARS LIMITED

Aneesh Jain Company Secretary

(रू० लाखों में)

समाप्त वार्षिक

31.03.2020

(अंकेक्षित)

417.01

(340.99)

(340.99)

(354.80)

(354.80)

2.008.17

704.46

(1.77)

(1.77)

हस्ता०/-

(दीपक अग्रवाल

DIN: 03140334

पूर्ण-कालिक निदेशक

KUMAR FOOD INDUSTRIES LIMITED

E-mail ID: cs@kumarfood.com Web: www.kumarfood.com CIN: L15310DL1991PLC043456 UNAUDITED QUATERLY FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31.12.2020

		0.0	AV 500-		KS	. In Lakn (e	xcept EPS)		
			Standalone		C	Consolidated			
S. No.	Particulars	Quarter Ending December 31, 2020 Un Audited	Quarter Ending December 31, 2019 Un Audited	30, 2020	Nine Months ended December 31, 2020 Un-Audited	Year ended March 31, 2019 Audited	Year ended March 31, 2020 Audited		
1.	Total Income from Operations	5430.10	6708.69	6366.11	19353.86	27977.13	28476.66		
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items#)	17.21	34.63	2.84	26.80	25.01	(189.52)		
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	17.21	34.63	2.84	26.80	25.01	(189.52)		
4.	Net Profit / (Loss) for the period after tax(after Exceptional and/or Extraordinary items#)	15.43	37.40	2.80	24.07	133.52	(180.42)		
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	16.01	41.49	2.75	25.79	135.77	(165.45)		
6.	Equity Share Capital	300.00	300.00	300.00	300.00	300.00	300.00		
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year								
8.	Earnings Per Share (equity share of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:	0.51 0.51	1.25 1.25	0.09 0.09	0.80 0.80	4.45 4.45	-6.01 -6.01		

Notes:

The above results were un-audited and reviwed by the statutory auditors and approved by the audit committee and taken on record by the Board of Directors in their meeting held today. The figures between audited figures in respect of full year

31.03.2020 and published year-to-date figures upto the second quarter of the current financial year are unaudited. 2. The results have been subjected to a limited review by the Statutory Auditor in terms of the Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before Board of Directors.

The Companies activities constitutes a single business segment as per AS 18 Income Tax Demand raised are disputed and appealed against are not provided in the books. As per return filed by a corporate

entity agreeing to pay the tax payable by the Company have been deducted from the amount dues from them in previous year. A related Company have been referred to the official liquidator by the Hon' able High Court of Delhi to whom an advance of

Rs 1175 Lakh was given against which no provision for doubtful debts are made in the books The certificate obtained from the Executive Director and CFO in respect of above results in terms of Regulation 33 of SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before Board of Directors.

The figures for the previous quarter have been regrouped/ rearranged wherever necessary For and on behalf of

Kumar Food Industries Limited

Dharminder Joshi Director (DIN 05186749)

TASTY DAIRY SPECIALITIES LIMITED

CIN-L15202UP1992PLC014593 Regd. Office: D-3, UPSIDC INDUSTRIAL AREA, JAINPUR KANPUR DEHAT-20911 (U.P.)

Tele. No. +91 512 4003999; Website: www.tastydairy.com; Email id: info@tastydairy.com

Extract of standalone un-audited financial results for the quarter and nine months ended 31" december, 2020 (Rs in Lacs except for Earning per share)

Sr. No	Particulars	Quarter ending 31.12.2020	Quarter Ending 30.09.2020	Quarter ending 31.12.2019	Nine months ended 31.12.2020	Nine months ended 31.12.2019	Year ended 31.03.2020
1	Total Income from Operations	10538.89	9826.22	10136.03	26580.24	30060.12	40380.9
2	Net Profit /(Loss) for the period (before Tax, exceptional and/or extraordinary item	90.21	300.65	157.92	415.51	628.82	654.38
3	Net Profit /(Loss) for the period before tax(After Exceptional and/or extraordinary items	90.21	300.65	157.92	415.51	628.82	586.38
4	Net Profit / (Loss) after Tax (After Exceptional and/or extraordinary items	62.59	202.11	141.39	280.37	480.31	410.92
5	Total Comprehensive income for the period comprising Profit/(Loss) for the period after tax and other compressive income (after tax)	62.85	202.42	144.02	280.03	487.03	415.98
6	Equity Share Capital	2043	2043	2043.00	2043.00	2043.00	2043
7	Reserves(excluding Revaluation Reserve) and shown in the balance sheet of the previous year				5481.83		5201.81
8	Earnings per share (Of Rs.10/-) each (for continuing and discontinuing operations						
	Basic	0.31	0.99	0.69	1.37	2.35	2.91
	Diluted	0.31	0.99	0.69	1.37	2.35	2.91

- The Company has adopted Indian Accounting Standards (IndAS) with the transaction date of 01.04.2019. Accordingly the financial for the quarter/nine months ended 31st December, 2019 and 31st December, 2020 have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation
- 2015 and SEBI circular dated 5th July, 2016. The unaudited financial results for the quarter and 9 months ended 31" December, 2020 were reviewed by the Audit Committee and approved
- by the Board of Directors of the Company at their meeting held on 13th February, 2021.
- SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the Stock Exchange website :- www.bseindia.com and on company's website:- www.tastydairy.com.

The above is an extract of the detailed format of Quarterly Financial Results filed with Stock Exchanges under Regulation 33 of the

Place: Kanpur

For Tasty Dairy Specialities Ltd. Sd/-Atul Mehra

VINTRON INFORMATICS LIMITED

CIN: L72100DL1991PLC045276 Registered Office: D-107 & 108, Okhla Industrial Area, Phase-I, New Delhi-110020

Phone: EPABX - 43740000: Fax: +91-11-43740040 Website: www.vintroninformatics.com; Email: vil_vintron@hotmail.com

EXTRACTS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2020

						(Rs. In Lakhs)
	FOR 1	HE QUARTER E	NDED	FOR THE PE	YEAR ENDED	
PARTICULARS	31/12/2020	30/9/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations (Net)	416.99	284.69	369.09	818.49	1,214.57	1,592.59
Net Profit / (Loss) before exceptional / extraordinary items and tax	(70.47)	(91.43)	(127.99)	(214.39)	(235.16)	(411.05)
Net Profit / (Loss) after exceptional / extraordinary items and tax	(70.47)	(91.43)	701.13	(214.39)	593.96	418.07
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(70.47)	(91.43)	701.13	(214.39)	593.96	418.07
Equity Share Capital	783.66	783.66	783.66	783.66	783.66	783.66
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of the Previous Year)	-	-	-	-	-	(1,447.28)
Earning Per Share (before extraordinary items) (of Re.1/- each)	8					
- Basic:	(0.09)	(0.12)	(0.16)	(0.27)	(0.30)	(0.52)
- Diluted:	(0.09)	(0.12)	(0.16)	(0.27)	(0.30)	(0.52)
Earning Per Share (after extraordinary items) (of Re.1/- each)	10. 03	10000	0. 10		1111 - 200	311 10
- Basic:	(0.09)	(0.12)	0.89	(0.27)	0.76	0.53
- Diluted:	(0.09)	(0.12)	0.89	(0.27)	0.76	0.53
NOTES	V.			7		

NOTES:

- The above unaudited financial results have been reviewed by the Audit Committee and the same have been approved by the Board of Directors at its meeting held on 13th February, 2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have been reviewed by the Statutory Auditors of the Company.
- Previous period's figures have been regrouped / rearranged wherever necessary.
- 3 The above is an extract of the detailed format of Quarterly / Yearly Unaudited Standalone Financial Results filed with the Stock Exchange/s under the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Standalone Financial Results are available on the Stock Exchange websites (www.bseindia.com/www.dseindia.org.in/www.cse-india.com) and on the Company's website (www.vintroninformatics.com)

For and on behalf of the Board VINTRON INFORMATICS LIMITED

DIN: 00012177

(ARVIND SHARMA) Managing Director

Place: New Delhi Date: 13.02.2021

Chairman & Whole time Director

Date: 14-02-2021

www.readwhere.com

Registered office: 71/1, Siraspur, Delhi-110042

Place: Delhi

Date: 13.02.2021

FE SUNDAY



McNally Bharat Engineering Company Limited

CIN: L45202WB1961PLC025181 Regd. Office: 4 Mangoe Lane, Kolkata 700 001 Web:www.mcnallybharat.com, Email id: mbecal@mbecl.co.in Phone no: (033) 6628-1111

Statement of unaudited Financial Results for the quarter and nine months ended 31st December, 2020

		Standalone				Consolidated				
Particulars	Three months ended		Nine mon	ths ended	Year ended	Three mor	ths ended	s ended Nine months ended		Year ended
C.1301300034	31.12.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1 Total Income from operations	7,304.94	12,748.92	21,284.65	46,020.05	56,760.07	12,049.33	16,423.75	32,648.20	59,297.03	73,004.67
Profit/(Loss) for the period (before tax, Exceptional items)	(2,115.30)	(15,158.21)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,481.38)	(38,769.04)
Profit/(Loss) for the period before tax (after Exceptional items)	(2,115.30)	(15,158.21)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,481.38)	(38,769.04)
Profit/(Loss) for the period after tax (after Exceptional items)	(2,115.30)	(1,553.43)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,456.16)	(38,743.82)
Other Comprehensive Income (net of tax)	0.23	(26.33)	4.70	(78.99)	8.94	(1.77)	(55.88)	(27.30)	(169.99)	(41.77)
5 Total Comprehensive Income for the period	(2,115.08)	(15,184.54)	(6,368.79)	(22,426.15)	(38,079.01)	(1,943.16)	(14,956.69)	(6,089.89)	(22,626.15)	(38,785.59)
7 Equity share Capital	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08
Reserves (excluding Revaluation Reserve)	. 84	. 82	1 12	, 57	(7,572.53)					(20,356.81)
9 Earning per Share (EPS) for the period (Face value Rs.10/- per share) - Basic (Rs.) - Diluted (Rs.)	(1.00) (1.00)	(8.66) (8.66)	(3.01)	(10.58) (10.58)	(18.00) (18.00)	(0.92) (0.92)	(7.06) (7.06)	(2.87) (2.87)	(10.68) (10.68)	(18.26) (18.26)

1. 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 and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the website of BSE (www.bseindia.com) & NSE (www.nseindia.com) and shall also be available on website of the company (www.mcnallybharat.com)

For McNally Bharat Engineering Company Limited

Place: Kolkata Date : 13-02-2021

Srinivash Singh Managing Director DIN: 00789624

SPA CAPITAL SERVICES LIMITED

Registered Office: 25, C- Block, Community Centre, Janakpuri, New Delhi - 110 058 Website: http://www.spacapital.com/CapitalServices/ CIN: L65910DL1984PLC018749, Tel No.: 011-45586600, 45675500, E-Mail Id: listing@spacapital.com

> STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020 (Rs. In crores except for Shares and EPS)

		1 17		Stand	lalone		31 3	Consolidated			
SI No	Particulars	Quarter Ended December 31, 2020	Quarter Ended September 30, 2020	Ended December 31, 2019	Nine Months ended December 31, 2020	ended December 31, 2019	ended March 31, 2020	31, 2020	Quarter Ended September 30, 2020	Nine Months ended December 31, 2020	ended March 31, 2020
-		Unaudited		Unaudited		Unaudited	Audited	Unaudited		Unaudited	Audited
1	Total Income from Operations (net)	4.543	7.67	7.29	25.53	21.74	32.71	4.551	7.679	25.54	32.674
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-0.139	0.092	0.101	0.046	0.116	0.698	-0.139	0.092	0.046	0.698
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-0.139	0.015	0.101	-0.031	0.108	0.689	-0.139	0.092	-0.031	0.689
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-0.139	0.015	0.068	-0.056	0.058	0.158	-0.180	-0.027	-0.176	-0.154
5	Total Comprehensive Income for the period [Comprising Profits /(Loss) for the period (after tax) and other Comprehensive Income (after tax)	-0.139	0.015	-0.871	0.056	-0.880	-0.781	-0.180	-0.027	-0.176	-0.785
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	13,36	13.50	14.18	13.36	14.18	13.41	13.24	13.42	13.24	13.41
7	Equity Share Capital (Face Value of Rs.10/- each)	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225
8	Earnings Per Share (Face Value of Rs.10/- each) Basic: Diluted:	-0.454 -0.454	-0.049 -0.049	-2.833 -2.833	P. (USE OF SERVE)	-2.863 -2.863	-2.540 -2.540	-0.586 -0.586	-0.089 -0.089	-0.574 -0.574	-2.554 -2.554

- 1. The above is an extract of the detailed format of Financial Results for the 3" quarter and Nine months ended December 31, 2020 of the Financial year 2020-21 filed with the Stock Exchanges under Regulation 33 of the SEBI Listing Regulations, 2015. The full format of the Financial Results for the 3" quarter and Nine Months ended December 31, 2020 of the
- 2. The Financial Results of the Company for the 3rd quarter and Nine Months ended December 31, 2020 of the Financial year 2020-21 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2021 and the same have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requireemnts) Regulations, 2015.

Financial year 2020-21 is available on the website of Stock Exchange at (www.bseindia.com) as well as on the Company's Website at http://www.spacapital.com/CapitalServices/.

For and on behalf of Board of Directors

(Rs. in lakhs except as otherwise stated)

Place: New Delhi Dated: February 12, 2021

Sandeep Parwal Chairman Cum Managing Director DIN: 00025803



एण्डु यूल एण्ड कम्पनी लिमिटेड **ANDREW YULE & COMPANY LIMITED** (A Government of India Enterprise) CIN: L63090WB1919GOI003229

Registered Office: "Yule House", 8, Dr. Rajendra Prasad Sarani, Kolkata-700 001, Ph.: (033) 2242-8210 / 8550, Fax No.: (033) 2242-9770,

Extract of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2020

E-mail:com.sec@andrewyule.com, Website: www.andrewyule.com

SL	Particulars		Standalone			Consolidated			
NO.	Particulars	3 Months Ended 31.12.2020	9 Months Ended 31.12.2020	Corresponding 3 Months Ended 31.12.2019	3 Months Ended 31,12,2020	9 Months Ended 31.12.2020	Corresponding 3 Months Ended 31,12,2019		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
1.	Total income from operations (net)	11918.41	30096.38	9716.30	11918.41	30096.38	9716.30		
2.	Net Profit / (Loss) for the period before tax	887.36	4544.44	375.59	1247.98	5169.98	370.76		
3.	Net Profit / (Loss) for the period after tax	887.36	4544.44	375.59	1247.98	5169.98	370.76		
4.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1070.45	4726.50	(250.48)	1431.07	5352.04	(255.32)		
5.	Paid-up Equity Share Capital (Face value Rs. 2/- per Equity Share)	9779.02	9779.02	9779.02	9779.02	9779.02	9779.02		
6.	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year	-	_	-	-	===	-		
7.	Earnings per Share (Face value Rs. 2/- per Equity Share) - Basic (Rs.)	0.18	0.93	0.08	0.26	1.06	0.08		
	- Diluted (Rs.)	0.18	0.93	0.08	0.26	1.06	0.08		

 The standalone and consolidated financial results have been reviewed by the Audit Committee at their meetings held on 11th February. 2021 and 12th February, 2021, respectively, and approved by the Board of Directors at their meeting held on 12th February, 2021.

2) The above is an extract of the detailed format of the Unaudited Standalone and Consolidated Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The full format of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2020 are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.andrewyule.com).

For and on behalf of Andrew Yule & Company Limited

(Sanjoy Bhattacharya) Chairman & Managing Director



Place: Kolkata

Date: 12th February, 2021

Date: 13-02-2021

financialexp.epapr.in

Place: Ludhiana

SEL Manufacturing Company Limited

(CIN: L51909PB2000PLC023679) Regd. Office: 274, Dhandari Khurd, G.T. Road, Ludhiana-141014 (Punjab) Ph.: +91-161-7111117, Fax: +91-161-7111118, Website: www.selindia.in

Extracts of Consolidated Audited Financial Results for the Quarter and Financial Year Ended March 31, 2020

Particulars	1	Consolida	ated	1	
Particulars	Quarter ended 31.03.2020 Audited	Quarter ended	Quarter ended 31.03.2019 Audited	Financial Year ended 31.03.2020 Audited	Financial Yea ended 31.03.2019 Audited
Total Income from operations	15,708.19	10,217.12	14,490.12	45,164.57	69,841.59
2. Net Profit(+)/ (Loss)(-) for the period (before Tax, Exceptional and/or Extraordinary items)	2,204.02	(3,947.46)	(5,821.37)	(13,211.39)	(12,362.74)
3. Net Profit(+)/ (Loss)(-) for the period before Tax (after Exceptional and/or Extraordinary items)	(6,798.51)	(5,024.26)	(13,100.33)	(58,736.18)	(37,246.98)
4. Net Profit(+) /(Loss)(-) for the period after tax (after Exceptional and/or Extraordinary items)	(6,798.51)	(5,024.26)	(13,100.30)	(58,736.18)	(37,246.94)
 Total Comprehensive Income(+)/(Loss)(-) for the period [Comprising Profit/ (Loss) for the period (after tax) after Minority Interest and Other Comprehensive Income (after tax)] 	(7,186.17)	(5,235.48)	(13,272.09)	(59,787.20)	(37,554.07)
6. Equity Share Capital	33,134.70	33,134.70	33,134.70	33,134.70	33,134.70
7. Earning per Share (EPS) (of Rs.10/- each) (in Rs.) (not annualised)				(369,154.74)	(309,367.55)
a) Basic	B- (2.05)	B- (1.52)	B- (3.95)	B- (17.73)	B- (11.24)
b) Diluted	D- (2.05)	D- (1.52)	D- (3.95)	D- (17.73)	D-(11.24)

Notes: 1 The above is an extract of the detailed format of Quarterly/Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Yearly Financial Results for the guarter and financial year ended 31.03.2020 is available on the Stock Exchange websites i.e. www.bseindia.com, www.nseindia.com and is also available on the website of the

Company viz. www.selindia.in 2. Key Standalone financial information is given below:

Quarter ended 31.12.2019 Un-audited	Quarter ended 31.03.2019 Audited	Financial Year ended 31.03.2020 Audited	Financial Year ended 31.03.2019 Audited
8,530.11	11,103.73	36,764.08	53,450.39
(3,544.34)	(10,583.58)	(254,101.36)	(23,596.54)
(3,544.34)	(10,583.58)	(254,101.36)	(23,596.54)
L	(5)5	(5)5.1 (55.7)	(e)e · · · e · · / (c · · · · · · · · · · · · · · · · · ·

3. The above results were signed on 13.02.2021. Audit of the financial results for the guarter and financial year ended 31.03.2020 have been carried out by the Statutory Auditors.

For and on behalf of SEL Manufacturing Company Limited

Navneet Gupta Director & CFO

(Rs. in Lakhs)



IL&FS Engineering and Construction Company Limited CIN: L45201TG1988PLC008624

Regd. Office: D.No.8-2-120/113, B-Block,1st Floor, Sanali Info Park, Road No. 2, Banjara Hills, Hyderabad - 500033 Ph: 040-40409333; Fax: 040-40409444; Email: cs@ilfsengg.com; Web: www.ilfsengg.com

Statement of Unaudited Consolidated financial results for the Quarter and Nine months ended December 31, 2020

	9/1/1/20/00/00/2019	è	Quarter ended		Nine mon	Year ended	
	Particulars	31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)
1.	Income						
	(a) Revenue from operations	7,646	6,949	9,608	17,928	38,541	56,239
Т	(b) Other income	437	816	950	1,754	3,204	4,550
Tot	al Income	8,083	7,765	10,558	19,682	41,745	60,789
2.	Expenses						
	(a) Cost of materials consumed	2,420	1,799	1,867	5,145	9,595	14,179
П	(b) Subcontracting expense	3,982	3,023	6,164	8,547	19,222	24,351
П	(c) Employee benefits expense	1,169	1,246	1,275	3,669	4,867	6,681
Т	(d) Finance cost	631	384	147	1,518	870	2,611
П	(e) Depreciation and amortization	410	519	734	1,421	2,361	3,219
	(f) Other expenses	788	3,352	1,731	4,936	5,690	10,429
Tot	al expenses	9,400	10,323	11,918	25,236	42,605	61,470
3.	Profit / (loss) before Exceptional Items and tax (1-2)	(1,317)	(2,558)	(1,360)	(5,554)	(860)	(681)
4.	Exceptional items (net) (Refer note 14)	J=:	4,758	-	4,758	38,426	39,945
5.	Profit/(Loss) before tax (3-4)	(1,317)	(7,316)	(1,360)	(10,312)	(39,286)	(40,626)
6.	Tax (expense) / credit						
	-Current Tax	25 1			55 - 22	125	- 22
	-Deferred Tax	85			85		87
7.	Share of profit in joint ventures accounted for using the equity method	- 0		2	027	138	121
8.	Net Profit /(loss) after Exceptional Items and tax (5+6+7)	(1,317)	(7,316)	(1,360)	(10,312)	(39,148)	(40,505)
Att	ributable to:			7.57.52.7			
Т	Shareholder of the Company	12			723		- 52
Т	Non controlling interests	10				82	
9.	Other Comprehensive Income/(expense)(net of tax)	. 8					
Att	ributable to:	- 4					
Iter	ms that will be reclassified to profit or loss	8					
	a) Remeasurements of the defined benefit plan	9				- 8	- 99
	b) Income tax relating to the items that will not be						
rec	lassified to profit or loss	72				12	164
	Shareholder of the Company	2	į.			12	5,4
	Non controlling interests					84	554
10.	Total comprehensive income for the period (8+9)	(1,317)	(7,316)	(1,360)	(10,312)	(39,148)	(40,505)
Att	ributable to:			9			
1	Shareholder of the Company	W					584
	Non controlling interests	- 4	1				352
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 of previous year			333.11.17.17.1			(2,44,269)
13.	Earnings per equity share (of Rs . 10/- each) (not annualised):						
	a. Basic	(1.00)	(5.58)	(1.04)	(7.86)	(29.86)	(30.89)
	b. Diluted	(1.00)	(5.58)	(1.04)	(7.86)	(29.86)	(30.89)
See	accompanying notes to the Financial Results		1	2			

Notes:

 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges, BSE & NSE under Regulation 33 of the SEBI (Listing Obligations) & Disclosure Requirements) Regulations, 2015. The detailed Financial Results and this extract were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13 February, 2021. The full format of the Quarterly Financial Results is available on the website of stock exchanges at www.bseindia.com and www.nseindia.com and also on the Company's website at www.ilfsengg.com.

By Order of the Board For IL&FS Engineering and Construction Company Limited

Date: 13.02.2021 Place: Hyderabad C S Rajan Director

5.P. APPARELS LIMITED CIN: L18101TZ2005PLC012295

Regd. Office: 39-A, Extention Street, Kaikattipudur, Avinashi-641654, Tirupur, Tamilnadu

Tel: +91-4296-714000, Fax: +91-4296-714280, 714281 E-mail: csoffice@s-p-apparels.com, Website: www.spapparels.com

Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2020 (Rupees in millions except EPS and unless otherwise stated)

SLNo.	Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine months ended Dec 31, 2020 (Unaudited)	Nine months ended Dec 31, 2019 (Unaudited)	For the year ended March 31, 2020 (Audited)
1	Total Income from operations	2,097.67	1,902.43	1,815.91	4,616.38	6,631.50	8,326.73
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	541.40
3	Net Profit / (Loss) for the period before Tax, (after, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	444.09
4	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	196.54	187.83	18.95	326.15	441.10	469.19
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	157.66	204.11	(33.21)	337.31	378.58	395.01
6	Paid-up equity share capital (face value Rs. 10/-) [Amount]	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	100	90	8	4,975.29
8	'Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share	7.65	7.31	0.74	12.69	17.17	18.26
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

See accompanying notes to the Financial Results

retrospective approach.

- 1. The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2021.
- 2. This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Standards 34 "Interim Financial
- Reporting" [IND AS 34], prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. 3. The company operates in one segment (i.e.,) Textile business, which in the context of Indian Accounting standard (IND AS)108 - operating
- segment, is considered as the only reportable operating segment of the company. 4. Effective 01.04.2019, the Company has adopted Ind AS 116-leases, applied to its existing lease contracts on April 1, 2019 using the modified
- 5. Pursuant to the amendment in the Income Tax Act, 1961 effective 20.09.2019, which provides for an option to Domestic Companies to pay Income Tax at reduced rates, the current tax expenses of the Company reduced by Rs.40.18 Million and the deferred tax income of the company increased by Rs.128.31 Million for the year ended March 31, 2020.
- 6. The results for the quarter ended December 31, 2020 is the balancing figures between consolidated unaudited figures of the nine months ended December 31, 2020 and the published unaudited results of half year ended September 30, 2020 of the current financial year were subjected to limited review.
- derecognized in the Quarter ended December 31, 2019 in order give effect to Notification dated January 14, 2020 of Ministry of Textiles withdrawing MEIS retrospectively from March 07, 2019.
- 8. As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10983 OF 2020 dated June 12, 2020, Company has negotiated & entered into settlement with the employees for non-payment of salary during factory lockdown period from April 01, 2020 to May 11, 2020. The Company have communicated their steps to the employees and there have been no denial from employees. 9. In March 2020, the World Health Organisation declared Covid -19 to be a pandemic. The Company has adopted measures to curb the spread of
- infection in order to protect the health of its employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventory and other current / non current assets (net of provisions established) for any possible impact on the consolidated financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, the carrying amount of the assets will be recovered and no material adjustments is required in the preparation of consolidated financial results. The Management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2020-21. In this regard, the Company will continue to closely monitor any material changes to future economic conditions
- 10. The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020, which could impact the contributions by the company towards Provident Fund, Gratuity and other social security. The effective date from which the changes are applicable is yet to be notified, and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in period of notification of the relevant provisions.
- Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.

For S.P.Apparels Limited P.Sundararajan Chairman & Managing Director DIN: 00003380

Place: Avinashi Date: February 13, 2021

New Delhi

7. Exceptional item relates to Merchandise Export from India Scheme (MEIS) export incentive accounted as Income in earlier quarters which was