
		YUKEN INDIA LIMITED An ISO 9001:2015 Company Manufacturers of Oil Hydraulic Equipment IN COLLABORATION WITH YUKEN KOGYO CO. LTD., JAPAN. CIN: L29150KA1976PLC003017			
Regd. Office:	No. 16-C, Doddanekundi Industrial Area II Phase, Mahadevapura, Bengaluru – 560 048.	Factory:	PB No. 5, Koppathimmanahalli Village, Malur-Hosur Main Road, Malur Taluk, Kolar District – 563 130.		
Phone	+91- 9731610341	Phone:	+91 9845191995		
Our Ref No:	YIL/Sec/2025	E-mail:	hmn_rao@yukenindia.com		
Date:	13/02/2025	Web:	www.yukenindia.com		

To,

**The General Manager,
Listing Compliance & Legal Regulatory,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai-400001.
BSE Script Code: 522108**

**The General Manager,
Listing Compliance & Legal Regulatory,
National Stock Exchange of India
Limited
Exchange Plaza, Plot no. C/1, G
Block, Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051
NSE Script Code: YUKEN**

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Request you to take the same on record.

Thanking you,

Yours faithfully,

For **Yuken India Limited**

**Suchithra R
Company Secretary & Compliance Officer**

A. Financial Results

Walker Chandio & Co LLP

Walker Chandio & Co LLP
5th Floor, No.65/2, Block "A",
Bagmane Tridib, Bagmane
Tech Park, C V Raman Nagar,
Bengaluru
560093
T +91 80 4243 0700
F +91 80 4126 1228

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Yuken India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Yuken India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates (refer Annexure 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended 31 December 2024 and the consolidated year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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5. We did not review the interim financial information of three subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 4,015.21 lakhs and ₹ 11,439.64 lakhs, total net profit after tax of ₹ 190.14 Lakhs and ₹ 446.59 lakhs, total comprehensive income of ₹ 190.14 lakhs and ₹ 446.59 lakhs, for the quarter and nine months period ended on 31 December 2024, respectively, as considered in the Statement. These interim financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the Group's share of net profit after tax of ₹ 26.11 lakhs and ₹ 41.22 lakhs, and total comprehensive income of ₹ 26.11 lakhs and ₹ 41.22 lakhs, for the quarter and nine months period ended on 31 December 2024 respectively, in respect of two associates, based on their interim financial information, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, are based solely on such unaudited financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

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Khemka

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Lokesh Khemka

Partner

Membership No. 067878

UDIN: 25067878BM00XJ8375

Place: Bengaluru

Date: 13 February 2025

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Annexure 1

List of entities included in the Statement

S. No	Name of the Company	Country of Incorporation	Subsidiary/Associate
1	Coretec Engineering India Private Limited	India	Subsidiary
2	Grotek Enterprises Private Limited	India	Subsidiary
3	Kolben Hydraulics Limited	India	Subsidiary
4	Sai India Limited	India	Associate
5	AEPL Grotek Renewable Energy Private Limited (Associate of Grotek Enterprises Private Limited)	India	Associate



Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31 December 2024

Particulars		Quarter ended			Nine months ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(₹ in lakhs, except per share data)							
I	Revenue from operations	10,684.65	11,565.71	10,745.04	33,270.53	30,330.45	42,253.62
II	Other income	123.78	82.71	96.65	279.71	358.80	509.09
III	Total income (I + II)	10,808.43	11,648.42	10,841.69	33,550.24	30,689.25	42,762.71
IV	EXPENSES						
(a)	Cost of materials consumed	4,500.27	4,987.57	4,935.77	14,436.45	13,515.39	18,676.00
(b)	Purchases of stock-in-trade	542.78	656.11	659.97	1,533.15	1,472.60	2,149.97
(c)	Changes in stock of finished goods, work-in-progress and stock-in-trade	(433.17)	(270.44)	(294.64)	(1,126.34)	(147.80)	(319.20)
(d)	Employee benefits expense	1,606.20	1,605.82	1,258.63	4,714.21	4,067.77	5,455.70
(e)	Finance costs	305.80	221.48	186.57	714.11	647.03	845.43
(f)	Depreciation and amortisation expense	459.69	328.56	368.92	1,200.86	1,080.02	1,464.34
(g)	Other expenses	3,185.32	3,337.77	2,926.43	9,865.02	8,462.60	11,812.45
	Total expenses (IV)	10,166.89	10,866.87	10,041.65	31,337.46	29,097.61	40,084.69
V	Profit before share of profit of associates (III - IV)	641.54	781.55	800.04	2,212.78	1,591.64	2,678.02
VI	Share of profit of associates	26.11	46.74	2.29	41.22	8.07	18.08
VII	Profit before tax (V + VI)	667.65	828.29	802.33	2,254.00	1,599.71	2,696.10
VIII	Tax expense						
(a)	Current tax	103.33	52.70	193.68	337.42	351.81	697.41
(b)	Current tax for earlier years	316.95	-	-	316.95	-	-
(c)	Deferred tax charge	119.07	74.93	53.36	246.60	162.66	120.14
(d)	Deferred tax income for earlier years	(322.47)	-	-	(322.47)	-	-
	Total tax expense (VIII)	216.88	127.63	247.04	578.50	514.47	817.55
IX	Profit after tax from operations (VII - VIII)	450.77	700.66	555.29	1,675.50	1,085.24	1,878.55
X	Total Net Profit attributable to :						
	Profit attributable to owners of parent	450.37	701.64	555.42	1,677.85	1,086.71	1,881.61
	Profit/(loss) attributable to non-controlling Interest	0.40	(0.98)	(0.13)	(2.35)	(1.47)	(3.06)
XI	Items that will not be reclassified to profit / (loss).	-	-	-	-	-	(73.09)
XII	Income tax effect on the above item	-	-	-	-	-	24.72
XIII	Other comprehensive income net of tax (XI-XII)	-	-	-	-	-	(48.37)
XIV	Total comprehensive income for the period (IX+XIII)	450.77	700.66	555.29	1,675.50	1,085.24	1,830.18
	Total comprehensive income attributable to owners of parent	450.37	701.64	555.42	1,677.85	1,086.71	1,833.24
	Total comprehensive income attributable to non-controlling interest	0.40	(0.98)	(0.13)	(2.35)	(1.47)	(3.06)
XV	Paid up equity share capital (13,000,000 shares of face value of ₹ 10 per share)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
XVI	Other equity						26,650.58
XVII	Earnings per equity share (not annualised) :						
(a)	Basic	3.46	5.40	4.27	12.91	8.57	14.75
(b)	Diluted	3.46	5.40	4.27	12.91	8.57	14.75

Notes to the consolidated financial results for the quarter and nine months ended 31 December 2024

- The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').
- The above unaudited consolidated financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 February 2025. The Statutory Auditors of the Company have carried out limited review of the above financial results.
- Prior period figures have been regrouped/ reclassified, wherever necessary, to conform to the current period/year's classification.
- During the period, Grotek Enterprises Private Limited, a wholly owned subsidiary of the Group, acquired additional 25% equity interest in AEPL Grotek Renewable Energy Private Limited, whereby increasing its equity holding to 51% without obtaining control over the Board and operations of AEPL Grotek Renewable Energy Private Limited. The Group account for its investments in AEPL Renewable Energy Private Limited using equity method as it continues to have significant influence over the investee following the principles of Ind AS 28- Investments in Associates and Joint Ventures.
- In the Annual General Meeting held on 5 September 2024, the members of the Company approved the dividend of ₹ 1.5 per equity share (15% of face value per share) as proposed by the Board of Directors in its meeting held on 22 May 2024 for the Financial Year ended 31 March 2024. Record date for payment of the above dividend is approved to be on 28 August 2024. Total cash outflows from payments of approved dividends in the month of September 2024 is ₹ 195 lakhs (Subject to unpaid dividend).



Consolidated segment-wise revenue, results, assets and liabilities for the quarter and nine months ended 31 December 2024

Particulars	Quarter ended			Nine months ended		(₹ in lakhs)
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue (sales and other operating income)						
(a) Hydraulic business	9,227.86	9,761.38	9,282.11	28,616.86	26,096.12	36,596.97
(b) Foundry business	2,168.98	2,556.18	2,356.00	6,808.48	6,301.28	8,543.14
Total segment revenue	11,396.84	12,317.56	11,638.11	35,425.34	32,397.40	45,140.11
Less: Inter segment revenue	712.19	751.85	893.07	2,154.81	2,066.95	2,886.49
Net segment revenue	10,684.65	11,565.71	10,745.04	33,270.53	30,330.45	42,253.62
Other income	123.78	82.71	96.65	279.71	358.80	509.09
Total income	10,808.43	11,648.42	10,841.69	33,550.24	30,689.25	42,762.71
Segment results (Profit before tax, interest)						
(a) Hydraulic business	1,543.91	1,527.87	1,458.40	4,728.39	3,913.26	5,776.63
(b) Foundry business	258.42	367.51	233.00	806.81	541.90	787.17
Total segment results	1,802.33	1,895.38	1,691.40	5,535.20	4,455.16	6,563.80
Less: Inter segment eliminations	(10.48)	(6.16)	(15.21)	(18.23)	(67.67)	(81.54)
Net segment results	1,791.85	1,889.22	1,676.19	5,516.97	4,387.49	6,482.26
Less: Finance costs	305.80	221.48	186.57	714.11	647.03	845.43
Less: Other unallocable expense	844.51	886.19	689.58	2,590.08	2,148.82	2,958.81
Total profit before tax	641.54	781.55	800.04	2,212.78	1,591.64	2,678.02

Notes on segment information:

- The Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, "Operating Segments." The CODM evaluates the Company performance and allocates resources based on hydraulic business performance and foundry business performance. Accordingly the segment information has been presented.
- Assets and liabilities used in the Company's business are not identified to any of the operating segments, as they can be used interchangeably between segments.
- Segment revenue and segment results represent amounts identifiable to each of the segments. Segment revenue includes revenue from operations, other operating income and other income. Other "unallocable expense" mainly includes expenses on common services and corporate expenses not directly identifiable to individual segments.
- The Company has presented the consolidated segment information. Accordingly, in terms of Paragraph 4 of Ind AS 108 'Operating Segments', no disclosures related to segments are presented for the standalone financial results.
- Prior period figures have been regrouped/ reclassified, wherever necessary, to conform to the current periods' presentation.

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C P Rangachar
Managing Director

Place: Bengaluru
Date: 13 February 2025

Walker ChandioK &Co LLP

Walker ChandioK & Co LLP
5th Floor, No.65/2, Block "A",
Bagmane Tridib, Bagmane
Tech Park, C V Raman Nagar,
Bengaluru
560093
T +91 80 4243 0700
F +91 80 4126 1228

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Yuken India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Yuken India Limited ('the Company') for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations')
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

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Lokesh Khemka

Partner

Membership No. 067878

UDIN: 25067878BMOOXK7959

Place: Bengaluru

Date: 13 February 2025

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India



YUKEN INDIA LIMITED
Registered office: No 16-C, Doddanekundi Industrial Area II Phase, Mahadevapura, Bangalore - 560 048, India.
Corporate office: PB No, 5, Koppalthimmanahalli Village, Malur-Hosur Main Road, Malur Taluk, Kolar District - 563 130, India.
CIN: L29150KA1976PLC003017
Website: www.yukenindia.com



Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31 December 2024

(₹ in lakhs, except per share data)

Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	9,356.82	9,858.05	9,366.82	29,007.75	26,011.38	36,396.92
II Other income	147.50	98.99	207.20	338.32	477.10	700.86
III Total income (I + II)	9,504.32	9,957.04	9,574.02	29,346.07	26,488.48	37,097.78
IV EXPENSES						
(a) Cost of materials consumed	4,840.72	4,760.26	5,165.99	14,666.87	13,733.81	19,304.63
(b) Purchases of stock-in-trade	542.79	656.11	659.97	1,533.15	1,472.60	2,149.97
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	(286.30)	69.23	(245.50)	(252.37)	(119.06)	(515.79)
(d) Employee benefits expense	1,287.42	1,309.13	988.99	3,806.93	3,273.33	4,379.12
(e) Finance costs	242.73	147.50	123.46	526.47	496.00	619.07
(f) Depreciation and amortisation expense	323.02	311.93	236.63	918.35	692.12	944.00
(g) Other expenses	2,158.42	2,302.84	2,039.05	6,884.65	5,749.63	8,121.11
Total expenses (IV)	9,108.80	9,556.99	8,968.59	28,084.05	25,298.43	35,002.11
V Profit before tax (III - IV)	395.52	400.05	605.43	1,262.02	1,190.05	2,095.67
VI Tax expense						
(a) Current tax	58.51	8.91	142.56	224.39	257.89	446.86
(b) Current tax for earlier years	316.95	-	-	316.95	-	-
(c) Deferred tax charge	95.75	85.91	29.99	163.88	115.11	189.52
(d) Deferred tax income for earlier years	(322.47)	-	-	(322.47)	-	-
Total tax expense (VI)	148.74	94.82	172.55	382.75	373.00	636.38
VII Profit after tax from operations (V - VI)	246.78	305.23	432.88	879.27	817.05	1,459.29
VIII Remeasurement losses on defined benefit plans	-	-	-	-	-	53.47
IX Income tax effect on the above item	-	-	-	-	-	(19.26)
X Other comprehensive loss net of tax(VIII + IX)	-	-	-	-	-	34.21
XI Total comprehensive income for the period (VII-X)	246.78	305.23	432.88	879.27	817.05	1,425.08
XII Paid up equity share capital (13,000,000 shares of face value of ₹ 10 per share)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
XIII Other equity						26,230.36
XIV Earnings per equity share (not annualised) :						
(a) Basic	1.90	2.35	3.33	6.76	6.45	11.44
(b) Diluted	1.90	2.35	3.33	6.76	6.45	11.44

Notes to the Standalone financial results for the quarter and nine months ended 31 December 2024

- The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the companies (Indian Accounting Standards) Rules,2015, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').
- The above unaudited standalone financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 February 2025. The Statutory Auditors of the Company have carried out limited review of the above financial results.
- Prior period figures have been regrouped/ reclassified, wherever necessary, to conform to the current period/year's classification.
- The Company has presented the segment information in its consolidated financial results in accordance with Paragraph 4 of Ind AS 108 'Operating Segments'. Thus, no disclosures related to segment information are presented in its standalone financial results.
- In the Annual General Meeting held on 5 September 2024, the members of the Company approved the dividend of ₹ 1.5 per equity share (15% of face value per share) as proposed by the Board of Directors in its meeting held on 22 May 2024 for the Financial Year ended 31 March 2024. Record date for payment of the above dividend is approved to be on 28 August 2024. Total cash outflows from payments of approved dividends in the month of September 2024 is ₹ 195 lakhs (Subject to unpaid dividend).

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C P Rangachar
Managing Director

Place: Bengaluru
Date: 13 February 2025

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: Not Applicable.

C. Format for disclosing outstanding default on loans and debt securities:

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	76.11
B	Of the total amount outstanding, amount of default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Not Applicable
B	Of the total amount outstanding, amount of default as on date	Not Applicable
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	76.11

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable

E. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter): Not Applicable