



G.S. AUTO INTERNATIONAL LTD.



Ref: GSA: CS: 2023

Dated: 15.02.2023

Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 513059

SUB: COPY OF EXTRACTS OF RESULTS PUBLISHED IN NEWSPAPER

Dear Sir,

Pursuant to the provisions of Regulation 47 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the copy of the Extracts of Un-audited financial results for the quarter/nine months ended 31st December, 2022 published in the newspapers “Business Standard and “Desh Sewak” on 15th February, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

For G.S. AUTO INTERNATIONAL LIMITED

(Mani Saggi)
Company Secretary
& Compliance Officer

Encl.: As above

NOTICE



RECORD DATE FOR INCOME DISTRIBUTION CUM CAPITAL WITHDRAWAL (IDCW)

NOTICE is hereby given that Sundaram Trustee Company Limited, the Trustee to Sundaram Mutual Fund, has declared Income Distribution cum capital withdrawal (IDCW) on the face value of ₹ 10/- under the following schemes:

Scheme Name	Plan - Option	Record Date#	Amount of IDCW* (₹ per unit)	NAV per unit as on February 13, 2023 (₹)
Sundaram Aggressive Hybrid Fund	Regular Plan-Monthly IDCW	February 17, 2023	0.25	25.6064
	Direct Plan-Monthly IDCW		0.35	37.6217

Or subsequent business day if the specified date is a non-business day.

* Income Distribution will be done/IDCW will be paid, net of tax deducted at source, as applicable.

Pursuant to the payment of IDCW, the NAV of the scheme will fall to the extent of payout and statutory levy, if applicable. The IDCW payout will be to the extent of above mentioned IDCW per unit or to the extent of available distributable surplus, as on the Record Date mentioned above, whichever is lower. Past performance may or may not be sustained in future. All unitholders under the IDCW Option of the above-mentioned scheme, whose name appears on the Register of Unitholders on the aforesaid Record Date, will be entitled to receive the IDCW. The above stated quantum of IDCW and the Record Date were approved by the Board of Directors of Sundaram Trustee Company Limited on February 14, 2023.

For Sundaram Asset Management Company Ltd

Place: Chennai

Date: February 15, 2023

R Ajith Kumar
Secretary & Compliance Officer

For more information please contact:
Sundaram Asset Management Company Ltd
(Investment Manager to Sundaram Mutual Fund)
CIN: U93090TN1996PLC034615

Corporate Office: 1st & 2nd Floor, Sundaram Towers, 46, Whites Road, Royapettah, Chennai-14.
Contact No. (India) 1860 425 7237, (NRI) +91 40 2345 2215
Fax: +91 44 2841 8108. www.sundarammutual.com
Regd. Office: No. 21, Patullus Road, Chennai 600 002.

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

G.S. AUTO INTERNATIONAL LTD.
Regd. Office: G.S. Estate, G.T. Road, Ludhiana-141010 Ph. 0161-2511001-05 (5 Lines), Fax: 0161-2510885
CIN No.: L34300PB1973PLC003301 www.gsgruonline.com, E-mail: info@gsgruonline.com

Extract of Standalone Unaudited Financial Results for the Quarter and nine months ended 31st December, 2022 (₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended		Quarter Ended
		31-12-22 (Un-Audited)	31-12-21 (Un-Audited)	
1	Total Income from Operations	3238.92	9167.27	2672.65
2	Net Profit/(Loss) for the period (before tax, exceptional and/or Extraordinary items)	(72.70)	(221.96)	7.81
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(72.70)	(221.96)	7.81
4	Net Profit/(Loss) for the period after Tax (after exceptional and/or Extraordinary items)	(52.92)	(154.35)	(86.10)
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	(52.92)	(154.35)	(86.10)
6	Equity Share Capital (Face Value Rs. 5/- Each, fully paid up)	725.73	725.73	725.73
7	Earning Per Share (Face Value Rs. 5/- each) (Not Annualised)			
	(i) Basic & Diluted EPS before Extraordinary Items.(Rs.)	(0.36)	(1.06)	(0.96)
	(ii) Basic & Diluted EPS after Extraordinary items.(Rs.)	(0.36)	(1.06)	(0.96)

Notes:
1. The above un-audited financial results for the quarter/nine months ended Dec. 31, 2022, as reviewed by the Audit Committee of the Board, were approved and taken on record by the Board of Directors at their meeting held on February 14, 2023. The statutory auditors of the Company have carried out the limited review of the results.
2. Current tax in the previous year/Period includes Income Tax deposited in earlier years settled under "Vivad se Vishvas Scheme" and therefore Current period figures are not comparable with previous year/period.
3. The Company is operating in One Segment viz "Auto Components".
4. Previous period's/years figures have been regrouped & reclassified, wherever required.
For G.S. Auto International Limited
Sd/-
(Harkirat Singh Ryalit)
(Director)
Place : Ludhiana
Date : 14.02.2023
DIN No.: 07275740

James Warren Tea Limited
Corporate Identification Number (CIN) : L15491AS2009PLC008345
Registered Office : Dhoadam Tea Estate, P.O. Borahajpin, Dist. Tinsukia, Assam 786150, Tel: 03759-247822
Corporate Office : 21, Pretna Street, Kolkata 700071 Telephone: 91-33-40341000 Tele fax: 91-33-40341015
E-mail: sec@jwtea.in, Website: www.jameswarrentea.com

Extract of Unaudited Financial Results for the Quarter and Nine-Months Ended 31st December, 2022 (₹ in Lakhs)

Sl. No.	Particulars	Quarter ended on		Corresponding 3 months ended in the previous year
		31-12-2022 (Un-audited)	31-12-2021 (Un-audited)	
1	Total Income from operations	3,851.88	12,867.42	3,801.69
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(1,287.45)	2,434.10	(516.37)
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	(1,287.45)	2,434.10	(516.37)
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(1,286.83)	2,280.86	(470.56)
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	4.10	(11.02)	(22.51)
6	Equity Share Capital	440.00	440.00	524.27
7	Other Equity (excluding Revaluation Reserve)	-	-	-
8	Earnings per share (of Rs. 10/- each) (for continuing and discontinued operations)**			
	Basic	(28.11)	51.16	(8.98)
	Diluted	(28.11)	51.16	(8.98)

NOTES:
1. The above is an extract of the detailed format of the Un-audited Financial Results for the quarter and nine-months ended on 31st December, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the aforesaid Financial Results are available on the website of BSE (www.bseindia.com), CSE (www.cse-india.com) and on the Company's website (www.jameswarrentea.com).
2. The aforesaid Un-audited Financial Results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th February, 2023.
3. By Order of the Board of Directors
For James Warren Tea Limited
Sd/-
Bandip Das (Wholesale Director) DIN: 07597971
Place : Kolkata
Date : 14.02.2023

AVADH SUGAR & ENERGY LTD
CIN: L15122UP2015PLC069635
Registered Office: P.O. Hargaoon, Dist. Sitapur (U.P.), Pin - 261 121
Email: avadhsugar@birlasugar.org, Website: www.birla-sugar.com
Phone (05862) 256220 Fax (05862) 256225

NOTICE OF POSTAL BALLOT
Pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014 and the Circulars issued by the Ministry of Corporate Affairs, Government of India, an Ordinary Resolution for re-appointment of Mr. Devendra Kumar Sharma as a Wholetime Director of the Company, as set out in the Notice dated 6th February, 2023, is proposed to be passed through Postal Ballot by voting through electronic means (remote e-voting). In this connection Members are hereby informed that dispatch of the Postal Ballot Notice along with the Explanatory Statement was completed on 14th February, 2023.
The Notice is available on the Company's website www.birla-sugar.com; on the website of National Securities Depository Limited (NSDL - www.evoting.nsdl.com) and on the website of BSE Limited (BSE - www.bseindia.com) and National Stock Exchange of India Limited (NSE - www.nseindia.com) where the Company's shares are listed.
The Company has engaged the services of NSDL as the agency to provide e-voting facility. In accordance with the regulatory requirements, Members can vote on the Ordinary Resolution only through remote e-voting which commences at 9:00 a.m. (IST) on February 15, 2023 and will end at 5:00 p.m. (IST) on Thursday, March 16, 2023, when the remote e-voting module shall be disabled by NSDL. Only those Members, whose names were recorded in the Register of Members/List of Beneficial Owners maintained by the Depositories as on the cut-off date i.e. 10th February, 2023, are entitled to cast their votes on the Resolution.
Manner of registering/updating e-mail address:
a) Members who hold the shares in physical mode and have not registered/updated their e-mail address with the Company, can register/update the same by sending email to kolkata@linkintime.co.in giving details of folio number, e-mail address and self-attested copy of PAN Card, AADHAAR Card.
b) Members holding shares in dematerialised mode and have not registered / updated their e-mail address, can register / update their e-mail address with the Depository Participant(s) where they maintain their demat accounts.
In case of any query or if the Members require any technical assistance with respect to remote e-voting, Members may refer to the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022-4886 7000 and 022- 2499 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.co.in
The Results of remote e-voting will be declared on or before Saturday 18th March, 2023 and will be displayed on the Company's website www.birla-sugar.com and communicated to the Stock Exchanges and Depositories. The Company will also display the results of the Postal Ballot at its Registered Office.
By Order of the Board
For Avadh Sugar & Energy Limited
Devinder Kumar Jain
Company Secretary
Place : Kolkata
Date : 14.02.2023

ATC Telecom Infrastructure Private Limited
Regd Office: 404, 4th Floor, Skyline Icon, Andheri Kurla Road, Andheri East, Mumbai - 400059, Maharashtra, India
Corporate office : Plot No 14-A, Sector 18, Maruti Industrial Complex, Gurgaon - 122015, Tel + 91 124 4464000
CIN : U74110MH2004PTC289328, Tel + 91 22 40082700, Fax + 91 22 40082852, Website: www.atclow.in

Extract of Standalone Financial Results for the Quarter Ended December 31, 2022 (All amounts in Rupees crores, unless stated otherwise)

Sl. No.	Particulars	Quarter Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	
01	Total Revenue from operations (Refer note 4)	1,958.74	1,968.15	2,292.57
02	Net Profit/(loss) for the period (Refer note 4) (before Tax, Exceptional &/or Extraordinary Item)	(3,320.89)	54.47	333.61
03	Net Profit/(loss) for the period before Tax (after Exceptional and/or Extraordinary Item)	(3,320.89)	54.47	333.61
04	Net Profit/(loss) for the period after Tax (after Exceptional and/or Extraordinary Item)	(2,496.02)	42.47	222.17
05	Total Comprehensive income/(loss) for the period (comprising profit) after tax for the period and other comprehensive income after tax)	(2,496.01)	42.67	221.67
06	Paid up Equity Share Capital	883.52	883.52	883.52
07	Compulsory convertible debentures	1,053.96	1,053.96	1,053.96
08	Reserves (excluding Reserve created on Amalgamation)	5,495.69	7,991.70	7,716.02
09	Securities Premium Account (included in 8 above)	3,493.54	3,493.54	3,493.54
10	Net Worth (6+7+8)	7,433.17	9,929.18	9,552.57
11	Paid up Debt Capital/Outstanding Debt	8,265.90	8,265.90	8,443.10
12	Debt Equity Ratio (11/10)	1.11	0.83	0.88
13	Earning per share (equity shares, par value of Rs. 10/- (absolute amount))- not annualised			
	- Basic (in Rs.) (absolute amount)	(26.77)	0.46	2.38
	- Diluted (in Rs.) (absolute amount)	(26.77)	0.46	2.38
14	Capital Redemption Reserve	166.67	166.67	166.67
15	Debt Redemption Reserve	271.77	271.77	227.30
16	Debt Service Coverage Ratio*	n/a	n/a	n/a
17	Interest Service Coverage Ratio	3.85	3.35	4.89

*DSCR is computed on annual basis on repayment of scheduled annual loan instalments, hence not computed for quarterly results.
Notes:
1. The above is an extract of the detailed format of quarterly unaudited standalone financial results filed with National Stock Exchange of India Limited under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The full format of the quarterly unaudited and yearly audited financial results are available on the website of National Stock Exchange of India Limited at www.nseindia.com and on the Company's website at www.atclow.in.
2. The above standalone financial results for the quarter ended December 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2023.
3. The above results of the Company have 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, and the other accounting principles generally accepted in India.
4. During the quarter ended September 30, 2022, one of the customer indicated to the Company that it would make a partial payment of its contractual amounts owed to the Company under tenant leases for the remainder of calendar year 2022, including amounts owed for the three months ended September 30, 2022. The said customer had communicated its intent to fulfill the full amount of its contractual obligations commencing January 1, 2023. However, in January 2023, the said customer communicated that it would not be able to resume payments in full of its contractual obligations owed to the Company, and that it would instead continue to make partial payments. For the six months ended December 31, 2022, the Company has deferred recognition of revenue aggregated to Rs. 720.88 until payments received.
Further, the Company has considered the above developments, the uncertainty with respect to amounts owed under tenant leases on the cash flow projections as at December 31, 2022, to assess the carrying amount of its tangible and intangible assets for impairment on that date. As a result, the Company determined that certain of its property, plant and equipment (PP&E), Intangible assets (including customer relationship) and revenue recognition reserve have been impaired and an impairment charge of Rs. 3,277.08 is recognized on these assets during the quarter ended December 31, 2022.
5. Previous year/periods figures have been regrouped/rearranged wherever necessary to confirm to the current period grouping.
For ATC Telecom Infrastructure Private Limited
Sandeep Girotra
Managing Director and Chief Executive Officer
Place: Gurugram
Date : February 13, 2023
DIN: 51418622

Nucleus Software Exports Limited
CIN : L74899DL1989PLC034594
Registered Office: 33-35, Thyagraj Nagar Market, New Delhi - 110003
Tel : +91 - 120 - 4031400; Fax : +91 - 120 - 4031672
Email : investorrelations@nucleussoftware.com, Website: www.nucleussoftware.com

EXTRACT OF INTERIM FINANCIAL RESULTS OF NUCLEUS SOFTWARE EXPORTS LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2022 (Amount in Rupees Lacs unless otherwise stated)

Sl. No.	Particulars	CONSOLIDATED					STANDALONE				
		Quarter ended		Nine months ended		For the year ended	Quarter ended		Nine months ended		For the year ended
		31 December 2022 (Unaudited)	31 December 2021 (Unaudited)	31 December 2022 (Unaudited)	31 December 2021 (Unaudited)	31 March 2022 (Audited)	31 December 2022 (Unaudited)	31 December 2021 (Unaudited)	31 December 2022 (Unaudited)	31 December 2021 (Unaudited)	31 March 2022 (Audited)
1	Total income from operations (net)	16,933	12,159	42,826	34,415	49,719	15,612	10,932	39,228	30,734	44,806
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items)	5,200	943	8,248	2,949	5,550	5,218	1,020	8,581	2,980	5,686
3	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items)	5,200	943	8,248	2,949	5,550	5,218	1,020	8,581	2,980	5,686
4	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items)	3,834	804	6,014	2,262	4,091	3,856	882	6,357	2,338	4,210
5	Total Comprehensive Income for the period (Comprising Profit/ (loss) for the period (after tax) and Other Comprehensive Income (after tax))	4,179	760	6,539	1,755	3,012	4,045	836	6,757	1,826	3,092
6	Equity Share Capital	2,677	2,904	2,677	2,904	2,677	2,677	2,904	2,677	2,904	2,677
7	Reserves	-	-	-	-	46,683	-	-	-	-	44,255
8	Earnings Per Share - (of Rs. 10/- each) (for continuing and discontinued operations) (Not annualised for quarters)										
	Basic (INR)	14.32	2.77	22.46	7.79	14.28	14.40	3.04	23.74	8.05	14.70
	Diluted (INR)	14.32	2.77	22.46	7.79	14.28	14.40	3.04	23.74	8.05	14.70

Notes:
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 Stock Exchange websites of BSE and NSE at www.bseindia.com and www.nseindia.com respectively and on Company's website at www.nucleussoftware.com.
2. The consolidated and the standalone interim financial results for the quarter and nine months ended 31 December 2022 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 14 February 2023. The statutory auditors have issued unmodified audit report on these results.
3. Financial results for all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
By Order of the Board
For Nucleus Software Exports Limited
Sd/-
VISHNU R DUSAD
Managing Director
Corporate Office: Noida
Date: 14 February 2023

BHARAT FORGE
EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022 (₹ in Million)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter ended	Nine months ended	Quarter ended	Year ended	Quarter ended	Nine months ended	Quarter ended	Year ended
		December 31, 2022 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)	December 31, 2022 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Total income from operations	19,898.48	56,868.47	16,379.11	64,221.14	33,899.50	93,962.65	24,286.41	106,569.78
2	Net Profit/(loss) for the period (before tax and exceptional items #)	3,800.70	10,667.66	3,287.34	13,641.40	1,808.26	6,554.03	3,327.70	12,881.09
3	Net Profit/(loss) for the period before tax (after exceptional items #)	3,843.51	10,673.94	4,246.61	13,959.43	1,808.08	6,501.70	4,999.52	13,805.14
4	Net Profit/(loss) for the period after tax (after exceptional items #)	2,891.79	8,009.53	3,373.97	10,778.03	787.19	3,806.45	4,220.01	10,770.61
5	Total comprehensive income/(loss) for the period [comprising profit/(loss) for the period (after tax) and other comprehensive income/(loss) (after tax)]	1,955.65	6,353.05	4,106.64	13,241.04	(395.81)	1,958.19	4,842.27	13,122.02
6	Paid up equity share capital (Face Value ₹ 2/- each)	931.27	931.27	931.27	931.27	931.27	931.27	931.27	931.27
7	Reserves (excluding Revaluation Reserve)	73,260.40	73,260.40	66,553.85	70,166.48	64,427.37	64,427.37	61,475.75	64,775.47
8	Securities premium account	6,930.89	6,930.89	6,930.89	6,930.89	6,930.89	6,930.89	6,930.89	6,930.89
9	Net worth	74,191.67	74,191.67	67,485.12	71,097.75	65,358.64	65,358.64	62,407.02	65,706.74
10	Paid up debt capital / outstanding debt	6,972.54	6,972.54	4,966.62	4,966.62	6,972.54	6,972.54	4,966.62	4,966.62
11	Outstanding redeemable preference shares	-	-	-	-	-	-	-	-
12	Debt equity ratio	0.60	0.60	0.57	0.55	1.02	1.02	0.88	0.86
13	Earning per share (Face Value ₹ 2/- each) (For continuing and discontinued operations) - Basic and diluted (in ₹) (not annualised)	6.21	17.20	7.25	23.15	1.78	8.44	9.05	23.23
14	Capital redemption reserve	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
15	Debt redemption reserve	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
16	Debt service coverage ratio	1.74	2.21	2.88	3.83	1.21	1.70	4.06	2.93
17	Interest service coverage ratio	6.47	9.88	36.60	16.40	4.10	6.34	24.71	11.93

- Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules / AS Rules, whichever is applicable.
Notes:
1. Above is an extract of the detailed format of standalone and consolidated financial results for the quarter and nine months ended December 31, 2022 filed with the Stock Exchanges under Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The

