



May 30, 2024

**BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400 001**

**National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra East
Mumbai, Maharashtra – 400 051**

Scrip Code: 542729

Symbol: DCMNVL

Dear Sir/ Madam,

Sub: Intimation regarding Audited Standalone & consolidated Financial Results for the quarter and year ended March 31, 2024 published in Newspapers.

Pursuant to Regulation 47 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("**the Regulation**"), the Company hereby informs that the Audited Standalone and Consolidated Financial Results, in accordance with Regulation 33, for the quarter and year ended March 31, 2024 have been published in the English Newspaper "**Financial Express**" in English and "**Jansatta**" in Hindi on 30.05.2024. The copies of said publications are enclosed herewith.

This is for information and record.

Thanking you,

For DCM Nouvelle Limited

**Mohd Sagir
Company Secretary &
Compliance Officer**

Encl-a/a

B.P. CAPITAL LIMITED

CIN: L74899HR1994PLC0372042
Regd. Off.: Plot No. 138 ROZ KAMEO INDUSTRIAL AREA SONHA HARYANA, Mewat HR 122103 IN*

Table with 5 columns: Particulars, Quarter ended 31.03.2024 (Audited), Quarter ended 31.03.2023 (Audited), Year ended 31.03.2024 (Audited), Year ended 31.03.2023 (Audited)

NOTE: The above is an extract of the detailed format of Audited Financial Results for the Quarter and Financial Year ended March 31, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI

For and on behalf of the Board of Directors of B.P. Capital Limited
Sd/- Aditya Aggarwal
Managing Director
DIN: 08982957

DCM Nouvelle Limited

CIN: L17309DL2016PLC307204
Regd. Office: 407, Vikrant Tower, 4 Rajendra Place, New Delhi - 110008

Table with 5 columns: Particulars, Quarter Ended 31/03/2024 (Audited), Quarter Ended 31/03/2023 (Audited), Year Ended 31/03/2024 (Audited), Year Ended 31/03/2023 (Audited)

NOTE: The above is an extract of the detailed format of quarterly/annual financial results filed with Stock Exchanges under Regulation 33 of the SEBI

By order of the Board of Directors DCM Nouvelle Limited
Sd/- Hemant Bharat Ram
(Managing Director)

Table with 5 columns: Particulars, Quarter Ended 31/03/2024 (Audited), Quarter Ended 31/03/2023 (Audited), Year Ended 31/03/2024 (Audited), Year Ended 31/03/2023 (Audited)

NOTE: The above is an extract of the detailed format of quarterly/annual financial results filed with Stock Exchanges under Regulation 33 of the SEBI

By order of the Board of Directors DCM Nouvelle Limited
Sd/- Hemant Bharat Ram
(Managing Director)

Growthington Ventures India Limited

CIN NO. - L63090MH2010PLC363537
Reg office: Shiv Chamber, 4th Floor, Plot No 21, Sector 11, CBD Belapur, Navi Mumbai -400614, Maharashtra Tel No.: +91 22 49736901

Statement of standalone and Consolidated Audited Financial results for the Quarter and year Ended 31st March, 2024

Table with 10 columns: Sr. No., Particulars, Standalone (Quarter Ended, Year Ended), Consolidated (Quarter Ended, Year Ended)

NOTE: The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with the Stock Exchanges under Regulation of the SEBI

By order of Board of Directors For, Growthington Ventures India Limited
Sd/- Lokesh Patwa
Whole Time Director
DIN : 06456607

OPTIEMUS INFRACOM LIMITED

CIN: L64200DL1993PLC054086
Registered Office: K-20, Second Floor, Lajpat Nagar - II, New Delhi - 110024

EXTRACT OF AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2024

Table with 10 columns: S. No., Particulars, Standalone (Quarter Ended, Year Ended), Consolidated (Quarter Ended, Year Ended)

NOTE: The above is an extract of the detailed format of Audited Annual Financial Results filed with the Stock Exchanges under Reg. 33 of SEBI

For and on behalf of the Board Optiemus Infracom Limited
Sd/- Ashok Gupta
Executive Chairman

Place: Noida Date: 29.05.2024

LEXUS GRANITO (INDIA) LIMITED

Regd Office: Survey No. 800, Opp. Lakhdirpur Village Lakhdirpur Road, N. H. 8A, Tal. Morbi Lakhdirpur Rajkot GJ 363642 IN; CIN: L26914GJ2008PLC053838

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2024

Table with 6 columns: S. No., Particulars, Quarter ended 31.03.2024 (Audited), Quarter ended 31.12.2023 (Un-Audited), Quarter ended 31.03.2023 (Audited), Year ended 31.03.2024 (Audited), Year ended 31.03.2023 (Audited)

NOTE: The above audited financial results have been reviewed by the Audit Committee and thereafter approved, taken on record by the Board of Directors of the Company at their respective meeting held on Wednesday, May 29, 2024.

For Lexus Granito (India) Limited
Sd/- Anilkumar Babul Detroja
Chairman and Managing Director
DIN: 03078203

Date: 30.05.2024 Place: Morbi

COMFORT INTECH LIMITED

CIN: L74110DD1994PLC001678
Registered Office: 106, Avkar Aljani Nagar, Kataria, Daman, DD-396210; Corporate Office: A-301, Hetal Arch, Opp. Naitraj Market, S.V. Road, Malad (West), Mumbai-400064;

EXTRACT OF THE AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2024

Table with 6 columns: Sr. No., Particulars, Quarter Ended 31.03.2024 (Audited), Quarter Ended 31.12.2023 (Un-Audited), Quarter Ended 31.03.2023 (Audited), Year Ended 31.03.2024 (Audited), Year Ended 31.03.2023 (Audited)

NOTE: The above is an extract of the detailed format of Audited Consolidated Financial Results for the quarter and financial year ended March 31, 2024

By order of the Board of Directors of Comfort Intech Limited
Sd/- Apeksha Kadam
Director
DIN: 08878724

Table with 6 columns: Sr. No., Particulars, Quarter Ended 31.03.2024 (Audited), Quarter Ended 31.12.2023 (Un-Audited), Quarter Ended 31.03.2023 (Audited), Year Ended 31.03.2024 (Audited), Year Ended 31.03.2023 (Audited)

NOTE: The above is an extract of the detailed format of Audited Consolidated Financial Results for the quarter and financial year ended March 31, 2024

By order of the Board of Directors of Comfort Intech Limited
Sd/- Apeksha Kadam
Director
DIN: 08878724

Date: May 29, 2024 Place: Mumbai

NEIL INDUSTRIES LIMITED

CIN: L51109WB1983PLC036091
R/o: 88B, (Ground Floor), Lake View Road, Kolkata-700029
Corporate Office: 14/113, Civil Lines, 402-403, Kan Chambers, Kanpur-208001

EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Table with 6 columns: Particulars, 3 Months ended on 31-Mar-2024 (Audited), Preceding 3 months ended on 31-Dec-2023 (Unaudited), 3 months ended in the previous year on 31-Mar-2023 (Audited), Year ended on 31-Mar-2024 (Audited), Year ended on 31-Mar-2023 (Audited)

NOTE: The above is an extract of the detailed format of Quarterly/Yearly Financial Results filed with the Stock Exchanges pursuant to Regulation 33 of SEBI

For NEIL INDUSTRIES LIMITED
Sd/- ARVIND KUMAR MITTAL
(MANAGING DIRECTOR)
DIN: 02010445

Date: 29.05.2024 Place: Kanpur

INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393
Regd. Office: Office No. 508, Fifth Floor, Priviera, Nehru Nagar, Ahmedabad -380 015, Gujarat, India
Tel No.: (079) 35217439; | Email: info@ifinservices.in; | Website: www.ifinservices.in;

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2024

Table with 6 columns: Sr. No., Particulars, Quarter Ended 31.03.2024 (Audited), Quarter Ended 31.12.2023 (Unaudited), Quarter Ended 31.03.2023 (Audited), Year Ended 31.03.2024 (Audited), Year Ended 31.03.2023 (Audited)

NOTE: The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI

For, Interactive Financial Services Limited
Pradip Sandhir
Managing Director
DIN: 06946411

Place: Ahmedabad Date: 29.05.2024

ARCHIES LIMITED

Regd. Office: Plot No. 191-F, Sector-4, I.M.T. Manesar, Gurugram, Haryana-122050
CIN: L36999HR1990PLC041175 Web: www.archiesonline.com & www.archiesinvestors.in
Email: archies@archiesonline.com, Tel: +91 124 4966666, Fax: +91 124 4966650

Extract of Audited financial results for the Quarter and Year ended 31 March 2024

Table with 5 columns: Particulars, Quarter Ended 31.03.2024 (Audited), Quarter Ended 31.12.2023 (Unaudited), Quarter Ended 31.03.2023 (Audited), Year Ended 31.03.2024 (Audited), Year Ended 31.03.2023 (Audited)

NOTE: The above is an extract of the detailed format of Quarterly/Year ended Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI

For and on behalf of the Board
Sd/- Anil Moolchandani
(Chairman and Managing Director)
DIN- 00022693

Date: 29 May 2024 Place: New Delhi

WALCHANDNAGAR INDUSTRIES LTD.

Regd Office: 3, Walchand Terraces, Tardeo Road, Mumbai - 400 034.
CIN : L74999MH1908PLC000291
Tel.:(022) 23612195/96/97

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2024

Table with 6 columns: Sr. No., Particulars, Quarter Ended 31-03-2024 (Audited), Quarter Ended 31-12-2023 (Unaudited), Quarter Ended 31-03-2023 (Audited), Year Ended 31-03-2024 (Audited), Year Ended 31-03-2023 (Audited)

NOTE: The above is an extract of the detailed format of Quarter and Year ended Financial Results as on 31st March, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI

For Walchandnagar Industries Limited
Sd/- Chirag C. Doshi
Managing Director & CEO
DIN- 00181291

Date: May 28, 2024 Place: Mumbai

A Tradition of Engineering Excellence
New Delhi

| DR. M. INDUSCORP LIMITED | | | | | | |
|--|--|-------------------|------------|------------|----------------|------------|
| Regd. Office: 18B11, Ground Floor, Dev Nagar, D.B. Gupta Road, Karol Bagh, New Delhi-110005, Tel.: +91-11-28718806 CIN: L01195L1989PLC023498 Website: www.drmscorp.com ; Email: drms@drmail.com | | | | | | |
| Extract of the Standalone Audited Financial Results for the Quarter and Year Ended 31.03.2024 (Rs. in Lakhs) | | | | | | |
| Sl. No. | Particulars | For Quarter ended | | | For year ended | |
| | | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.2023 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| 1 | Total income from operations (Net) | 19.61 | 15.22 | 14.49 | 59.36 | 70.37 |
| 2 | Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) | 4.80 | 4.22 | 1.00 | 8.05 | 7.52 |
| 3 | Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items) | 4.80 | 4.22 | 1.00 | 8.05 | 7.52 |
| 4 | Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items) | 4.80 | 4.22 | 1.00 | 8.05 | 7.52 |
| 5 | Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)) | 4.80 | 4.22 | 1.00 | 8.05 | 7.52 |
| 6 | Equity Share Capital | 763.02 | 763.02 | 763.02 | 763.02 | 763.02 |
| 7 | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | 0.00 | 0.00 | 0.00 | -527.85 | -534.24 |
| 8 | Earnings per share: a) Basic b) Diluted | 0.06 | 0.05 | 0.01 | 0.10 | 0.09 |
| *The Share Capital includes amount of Rs. 7 Lacs against shares forfeited. | | | | | | |
| Notes: a) The above is an extract of the detailed format of the Statement of Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed Financial Results and the extract were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 25.05.2024. The full format of the Statement of Unaudited Financial Results is available on the Company's website (www.drmscorp.com) and on the website of Stock Exchange i.e. Metropolitan Stock Exchange of India Limited (www.mse.in). b) The Statutory Auditors of the Company have carried out an Audit of the Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2024 in terms of Regulation 34 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion. c) The figures of the previous period/periods has been regrouped/reclassified wherever considered necessary, to conform to the current year classifications. | | | | | | |
| By the Order of the Board Sd/- [PREM PRAKASH] Managing Director Date: 29.05.2024 | | | | | | |

"IMPORTANT"

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www.greenlamindustries.com

ग्रीनलैम इंडस्ट्रीज लिमिटेड

31 मार्च, 2024 को समाप्त तिमाही तथा वर्ष के लेखापरीक्षित वित्तीय परिणाम

(रु. लाख में)

| क्र. सं. | विवरण | स्टैंडवेलोन | | | | समेकित | | | |
|----------|---|---------------|------------|-------------|-------------|---------------|------------|-------------|-------------|
| | | समाप्त तिमाही | | समाप्त वर्ष | | समाप्त तिमाही | | समाप्त वर्ष | |
| | | 31.03.2024 | 31.03.2023 | 31.03.2024 | 31.03.2023 | 31.03.2024 | 31.03.2023 | 31.03.2024 | 31.03.2023 |
| 1. | प्रचलन से कुल आय | 57,113.48 | 48,914.49 | 2,12,349.57 | 1,85,106.81 | 62,409.23 | 53,392.24 | 2,30,634.86 | 2,02,595.80 |
| 2. | अवधि हेतु निवल लाभ (हानि) (कर तथा अपवर्धित मद से पूर्व) | 6,175.76 | 6,901.57 | 18,998.41 | 14,791.73 | 5,314.57 | 5,510.06 | 18,493.88 | 16,410.58 |
| 3. | अवधि हेतु निवल लाभ (हानि) (कर तथा अपवर्धित मद के परन्तु) | 6,175.76 | 6,901.57 | 18,998.41 | 14,791.73 | 5,314.57 | 5,510.06 | 18,493.88 | 16,410.58 |
| 4. | अवधि हेतु निवल लाभ (हानि) (कर परन्तु तथा अपवर्धित मद के परन्तु) | 5,007.74 | 5,309.88 | 14,599.11 | 12,090.60 | 4,078.99 | 4,596.05 | 13,800.77 | 12,850.83 |
| 5. | कुल व्ययक अर्थ | 4,886.15 | 5,275.51 | 14,459.38 | 12,057.73 | 3,838.40 | 4,527.24 | 13,766.73 | 13,384.47 |
| 6. | प्रदत्त इन्विंटी शेयर पूंजी | 1,275.74 | 1,269.93 | 1,275.74 | 1,269.93 | 1,275.74 | 1,269.93 | 1,275.74 | 1,269.93 |
| 7. | आवधिक (पुनर्मूल्यांकन आवधिक को छोड़कर) | - | - | 1,03,358.05 | 90,809.35 | - | - | 1,06,440.59 | 94,545.91 |
| 8. | प्रतिपूत प्रीमियम प्राप्त | - | - | - | - | - | - | - | - |
| 9. | नेट वर्क | 1,03,618.19 | 90,909.38 | 1,03,618.19 | 90,909.38 | 1,06,341.87 | 94,362.01 | 1,06,341.87 | 94,362.01 |
| 10. | प्रदत्त शेयर पूंजी/वकाय अर्थ | 9,900.00 | 9,900.00 | 9,900.00 | 9,900.00 | 23,403.00 | 9,900.00 | 23,400.00 | 9,900.00 |
| 11. | वकाय विनियमन अधिनियम के तहत | - | - | - | - | - | - | - | - |
| 12. | ज्वर इन्विंटी अनुपात | 0.25 | 0.19 | 0.25 | 0.19 | 0.77 | 0.33 | 0.77 | 0.33 |
| 13. | आय प्रति शेयर (रु. 1/- प्रमेक) (रु. में) | 3.93* | 2.16* | 11.44 | 9.67 | 3.20* | 3.64* | 10.82 | 10.27 |
| 14. | पूँजी रिटर्न | 3.93* | 2.16* | 11.44 | 9.62 | 3.20* | 3.63* | 10.82 | 10.23 |
| 15. | पूँजी रिटर्न (अवधि) | - | - | - | - | - | - | - | - |
| 16. | स्थापन रिटर्न (अवधि) | - | - | - | - | - | - | - | - |
| 17. | स्थापन सेवा करान्त अनुपात | 1.71 | 1.74 | 1.55 | 3.26 | 1.46 | 2.32 | 1.35 | 3.80 |
| 18. | प्लान सेवा करान्त अनुपात | 9.13 | 11.90 | 8.68 | 10.01 | 7.14 | 13.55 | 7.74 | 11.66 |
| 19. | कार्यशील पूंजी हेतु वार्षिकीकरण अनुपात (गुण) | 0.68 | 0.70 | 0.68 | 0.70 | 1.91 | 1.91 | 1.91 | 1.91 |
| 20. | प्लान अनुपात (गुण) | 1.24 | 1.57 | 1.24 | 1.57 | 1.21 | 1.53 | 1.21 | 1.53 |
| 21. | रकबा प्रप अनुपात के अन्तर्गत (रु. में) | 0.23 | 0.67 | 0.15 | 0.22 | 0.22 | 0.61 | 0.14 | 0.20 |
| 22. | प्लान सेवा अनुपात (गुण) | 0.36 | 0.36 | 0.36 | 0.32 | 0.33 | 0.32 | 0.33 | 0.32 |
| 23. | सकल आय के कुल अनुपात (%) | 21.24 | 23.20 | 21.24 | 23.20 | 36.51 | 27.92 | 36.51 | 27.92 |
| 24. | दैनिक का रकबा अनुपात (दिन) | 22.00 | 23.00 | 24.00 | 24.00 | 21.00 | 23.00 | 23.00 | 24.00 |
| 25. | दैनिकी रकबा अनुपात (दिन) | 74.00 | 84.00 | 89.00 | 89.00 | 82.00 | 88.00 | 89.00 | 92.00 |
| 26. | प्रचलन मरिस्ति (%) | 12.98 | 12.90 | 12.49 | 10.32 | 13.67 | 13.67 | 12.47 | 11.31 |
| 27. | निवल लाभ मरिस्ति (%) | 8.77 | 10.85 | 6.87 | 6.53 | 6.54 | 8.61 | 5.98 | 6.34 |

- *वार्षिकीकरण नहीं
1. उपरोक्त सेबी (सूचीबद्धता बाध्यताएं और प्रकटीकरण अपेक्षाएं) विनियम, 2015 के विनियम 33 और 52 के तहत स्टॉक एक्सचेंजों के साथ दाखिल तिमाही/वार्षिक वित्तीय परिणामों के विस्तृत प्रारूप का उद्घरण है। तिमाही/वार्षिक वित्तीय परिणामों का पूर्ण प्रारूप परिणाम स्टॉक एक्सचेंज की वेबसाइट यानी www.bseindia.com और www.nseindia.com और कंपनी की वेबसाइट www.greenlamindustries.com पर भी उपलब्ध हैं।
2. सेबी (सूचीबद्धता बाध्यताएं और प्रकटीकरण अपेक्षाएं) विनियम, 2015 के विनियम 52(4) में संदर्भित अन्य लाइन मदों के लिए स्टॉक एक्सचेंजों को प्रासंगिक प्रकटन किए गए हैं और ऊपर बताई गई उनको वेबसाइटों से एक्सेस किया जा सकता है।
3. कंपनी के पास उपरोक्त अवधि के दौरान रिपोर्ट करने के लिए कोई असाधारण मद नहीं है।
4. उपरोक्त अवधि के दौरान कंपनी ने अपना कोई भी परिचालन बंद नहीं किया है।

स्थान: नई दिल्ली
दिनांक : 28 मई, 2024

बोर्ड के आदेशानुसार
सौरभ मित्तल
प्रबंध निदेशक और सीईओ
[डिजाइन: 00273917]

कॉर्पोरेट पहचान संख्या : L2101 6DL2013PLC386045

पंजीकृत एवं कॉर्पोरेट कार्यालय : 203, 2रसा तल, वेस्ट विंग, चन्द्रमार्क 1, एयोरिडि, आईजीआई एयरोपोर्ट,

हॉस्पिटैलिटी डिस्ट्रिक्ट, नई दिल्ली-110073, भारत

दूरभाष : +91-11-42791399;

ई-मेल : investor.relations@greenlam.com; वेबसाइट : www.greenlamindustries.com



| सम्मन वास्ते कराखाद उमूर तनकीह तलब (आदेश 5 कायदा 1 व 5) | | | | |
|---|--|-----------------|--|--|
| सम्मन-न्यायलय पीठासीन अधिकारी, कमर्शियल कोर्ट सं-2, भूलत, जिला पंचायत भवन, कारना गौतमबुद्धनगर | | बाद सं-480/2015 | | |
| इन्विंटी शेयर, कॉर्पोरेट निकाय है, जो बैकिंग कंपनी (उपक्रमों का अधिग्रहण और हस्तांतरण) अधिनियम, 1970 के तहत गठित है, प्रधान कार्यालय पीबी नं- 5555, 254-260, अवर्क शंभुम ग्लास, रोयापेट्टा, चेन्नई-600014, तमिलनाडु, भारत और इलाहाबाद बैंक के उत्तराधिकारी, इलाहाबाद बैंक के समालेन की योजना द्वारा बैकिंग कंपनी (उपक्रमों का अधिग्रहण और हस्तांतरण) अधिनियम, 1980 की धारा 9 के तहत केंद्र सरकार द्वारा पारित नवयुग मार्किट गाजियाबाद में इसकी एक शाखा के माध्यम से शाखा प्रबन्धकवादी | | | | |
| 1. श्री करन रामचन्द्रानी, नि-0-डी-36 सं-49 नोएडा - 201301 | | | | |
| 2. श्री निरंजन रामचन्द्रानी पुत्र श्री चेलू रामचन्द्रानी, नि-0-डी-36 सं-49 नोएडा-201301 | | | | |
| द्वितीय पता- आईसीडी नं-8000/05, सेक्टर 13 इन्विंटी शेयर, इन्विंटी शेयर डिपॉजिट, नोर्टन रोडवेज, हेड क्वार्टर्स आफिस, बड़ीदा हाउस, नई दिल्ली-110001 | | | | |
|प्रतिवादीगण | | | | |
| यह कि वादी उपरोक्त ने उक्त वाद आप प्रतिवादीगण के विरुद्ध वाद वास्ते धनवसूली अंके रु.6,36,889/- हेतु संस्थित किया है / आवेदन दाखिल किया है। अतः आप को इस न्यायालय में तारीख 08.07.2024 को दिन में 10 बजे प्रातः उत्तर देने के लिए व्यक्तिगत रूप से या अधिवक्ता द्वारा उत्तर देने के लिये उपसंज्ञात होने के लिये सम्मन किया जाता है जिसमें असफल रहने पर वाद / आवेदन का एकपक्षीय निस्तारण किया जाएगा। | | | | |
| आज यह तारीख 24.05.2024 को मेरे हस्ताक्षर से और न्यायालय की मुद्रा लगाकर दिया गया। | | | | |
| आदेशानुसार | | | | |
| मुत्सरिम, कमर्शियल कोर्ट-2, भूलत जिला पंचायत भवन कारना गौतमबुद्धनगर | | | | |

| UNITECH LIMITED CIN: L74899DL1971PLC009720 Regd. Office: 6, Community Centre, Saket, New Delhi 110017 Tel Fax: 011-26857338 E-mail: share.dept@unitechgroup.com Web: www.unitechgroup.com | | | | | | |
|--|--|----------------------|-------------------------|----------------------|----------------------|----------------------|
| Extract of Audited Consolidated Financial Results for the Quarter and Year Ended 31 st March, 2024 | | | | | | |
| SI No. | Particulars | Quarter Ended | | | Year Ended | |
| | | 31.03.2024 (Audited) | 31.12.2023 (Un-audited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1 | Total Income from Operations | 27,252.49 | 7,047.42 | 16,479.78 | 51,542.57 | 49,195.57 |
| 2 | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) | (158,563.25) | (78,763.71) | (63,277.90) | (382,292.69) | (311,375.76) |
| 3 | Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items) | (158,563.25) | (78,763.71) | (63,277.90) | (382,292.69) | (311,375.76) |
| 4 | Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items) | (157,234.91) | (78,793.05) | (62,719.08) | (380,728.02) | (310,328.64) |
| 5 | Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)) | (157,234.91) | (78,793.05) | (62,719.08) | (380,728.02) | (310,328.64) |
| 6 | Equity Share Capital | 52326.02 | 52326.02 | 52,326.02 | 52,326.02 | 52,326.02 |
| 7 | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | - | - | - | - | (137,769.00) |
| 8 | Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized) | (5.52) | (2.54) | (1.53) | (12.72) | (10.65) |
| Notes: | | | | | | |
| I. The above financial results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held on 28 th May, 2024. | | | | | | |
| II. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year upto 31.03.2024 and the unaudited published year-to-date figures upto 31.12.2023, being the date of end of third quarter of financial year which were subject to limited review by the Statutory Auditors. | | | | | | |
| III. The Report of Statutory Auditors on Consolidated Financial Statements of Unitech Limited for the period ended March 31, 2024, contains qualifications which are summarized below: A) We did not audit the financial results of 218 subsidiaries (including foreign subsidiaries) included in the audited Consolidated Financial Results, whose unaudited financial results reflect total assets of Rs. 205,200.15,32.23 Lakhs (63.19% of consolidated assets), total revenue of Rs. 322.85,46 Lakhs (37.36% of consolidated revenue), net loss after tax of Rs. 1244.47,08 Lakhs (67.31% of consolidated loss after tax) and total comprehensive loss of Rs. 1244.66,54 Lakhs (67.31% of consolidated total comprehensive loss) for the year ended 31 st March, 2024. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. In case of 32 foreign subsidiaries, the management has incorporated the last available financial information. B) No details are available with the Holding Company for 17 joint ventures and 4 associates for year ended 31 st March 2024 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Results, the same are required to be consolidated in the financial results. C) Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarterly consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to limited review. The consolidated financial results of the holding company and two audited subsidiary company consist of 37.36% of the consolidated revenue, 64.50% of the consolidated assets and 67.31% of the consolidated loss that have been audited by auditors of holding company. Accordingly, the holding company is in non-compliance of the requirements of Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India. In view of the above, we are unable to express an opinion on this matter. 2. We draw attention to Consolidated Financial Statements, which have made references to the Resolution Framework (RF) for Unitech group. The company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfill its obligations towards the construction of the projects and meet other liabilities. Since the RF has not yet been approved by the Hon'ble Supreme Court, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts. 3. Material uncertainty related to going concern The management has represented that the Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that the Holding Company has eroded its net worth and has incurred losses, both in the current and previous year, and has challenges in meeting its obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums, and further, various projects of the Holding Company has stalled/ slowed down. In compliance of the directions of the Hon'ble Supreme Court, as contained in court's order dated 20 th January 2020, the appointed Board of Directors has requested the Hon'ble Supreme Court to grant certain concessions and reliefs so that the Holding Company is able to fulfill its obligations towards the construction and completion of in-complete projects and meet other liabilities. These conditions indicate the existence of material uncertainty that may cast significant doubt about Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework. Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats. Considering the above, we are unable to express an opinion on this matter. 4. The Management of the Company has not conducted any impairment assessment for the investments made by the erstwhile management in joint venture and associates having aggregate carrying value of Rs. 458,75.35 lakhs, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, 'Impairment of Assets'. In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. 5. We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to joint ventures and associates amounting to Rs. 83,81.00 lakhs and trade receivables from joint ventures and associates amounting to Rs. 18,68.59 lakhs as required by Ind AS 109, 'Financial Instruments'. We are therefore unable to express an opinion on the recoverability of the loans and trade receivables from subsidiary, joint ventures and associates, fair value of estimated loss allowance on loans, trade receivables and the consequential impact on the Consolidated Financial Results. 6. We draw attention to the details of corporate and bank guarantees issued by the erstwhile management for its joint ventures. We have not been provided sufficient evidence regarding recognition of fair value of the estimated loss allowance on corporate guarantee given by erstwhile management on behalf of its subsidiary, joint ventures and associates amounting to express an opinion on the fair value of estimated loss allowance on corporate and bank guarantee. 7. The Management of the Company has not conducted any impairment assessment for the investments made and advances given for purchase of land by the erstwhile management in unrelated companies / entities having aggregate carrying value of Rs. 483.57,46 lakhs and Rs. 785,46.62 lakhs respectively, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, 'Impairment of Assets'. In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. 8. We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to unrelated companies / entities amounting to Rs. 76,30.73 lakhs, trade receivables amounting Rs. 662,95.32 lakhs, inter corporate deposit amounting to Rs. 247,98.45 lakhs and security deposits given amounting Rs. 206,92.64 lakhs, as required by Ind AS 109, 'Financial Instruments'. We are therefore unable to comment on the recoverability of the loans given, trade receivables and security deposits given from unrelated companies / entities, fair value of estimated loss allowance on loans given, trade receivables and security deposits given, and the consequential impact on the Consolidated financial results. 9. The company has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the consolidated financial results as on 31 st March, 2024 on account of acquisition of subsidiary companies. The management has not conducted any impairment assessment for said goodwill which is required pursuant to the provisions of Indian Accounting Standard 36 – 'Impairment of Assets'. In absence thereof, we are unable to comment upon the appropriateness of the carrying value of goodwill and its consequential impact on the audited Consolidated Financial Results. Further, non-controlling interest includes gain of Rs. 114,70.61 lakhs for which no underlying documents were made available to us. It was explained to us that this was pertaining to the period of erstwhile management. In absence of proper explanation and underlying documents, we are unable to comment upon the correctness of non-controlling interest and aggregate losses of the group. 10. Balance of amounts due to / from trade receivables, trade payables, bank balances, borrowings, advance received from customers, advance to suppliers, security deposits, other loans and advances, advance for purchase of land, inter corporate deposits and other assets are pending for reconciliation / confirmation. The overall impact of the above and the consequential impact of same on Consolidated financial results are not ascertainable and cannot be concluded upon. 11. Amount recoverable from OMDA amounting Rs. 1,83,39.80 lakhs is subject to confirmation / reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results. 12. Variation of Rs. 934.15 lakhs has been observed between balance lying with Supreme Court registry and books of accounts and the same is under reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results. 13. A) Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102,46.88 lakhs, Professional Tax amounting Rs. 6,59 Lakhs, Employees Provident funds and Miscellaneous Provisions Act, 1952 amounting to Rs. 24,42.87 lakhs pertaining to the period of erstwhile management, are unpaid since long. In view of non-payment of statutory dues, possibility of fines, some penalties by the respective departments cannot be ruled out. On account of the above, we are unable to conclude on the consequential impact of same on Consolidated financial results. B) In certain cases, we observed that Tax Deducted at Source (TDS) has not been deducted on estimated liability created by the Holding Company based on memorandum statement of accounts received from lenders other than banks. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of booking or payment. C) Input credit receivable (GST), in the books of holding company, of Rs. 6,140.53 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results. 14. In view of the instances of non-compliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the Holding Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 9337.02,50 lakhs (including interest accrued of Rs. 5930.97,85 lakhs). In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amounts reflected in the Consolidated financial Results and also on their consequential impact including potential tax liabilities. 15. Non-compliance of provisions of Indian Accounting Standards "IND AS" as prescribed under Section 133 of the Companies Act 2013:- A) Revenue from real estate projects (IND AS 115) We draw attention to Note no. 10 (iv) of the Consolidated Financial Result, stating that the Holding Company is accounting for revenue under real estate projects using percentage of completion method (POCM) with an understanding that performance obligations are satisfied over time whereas, the terms of the agreements entered by the Holding Company with buyers of the property does not satisfy the conditions specified in paragraph 35 of Indian Accounting Standard 115 'revenue from contracts with customers' in all the cases. B) We draw attention to Note no. 24 of the Unaudited Consolidated Financial Results, the Holding Company has accounted for its investment in one of its subsidiary M/s Unitech Power Transmission Limited, as non-current assets held for sale. Cost of investment as on 31 st March, 2024 is Rs. 42.26,26 lakhs. Non determination of fair value for asset held on sale, as on the date of reporting, is not in compliance with the provisions of Indian Accounting Standard 105 'Non-Current Assets Held for Sale and Discontinued Operations'. Accordingly, we are unable to comment upon the consequential impact, if any, on the carrying value of the asset held for sale and on the reported loss in the Consolidated financial results. C) Inventory and project in progress. i) The Holding Company has not conducted any assessment of net realisable value of the inventory amounting Rs. 625,17,96 lakhs respectively which is required as required in paragraph 9 of Indian Accounting Standard 2 'inventories'. ii) Reconciliation of sub-ledger records for advance received from home buyers and trade receivables is in progress. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated Financial Results. iii) Project wise breakup of expenditure incurred on project covered under 'project in progress on which revenue is not recognized' not made available to us by the Holding Company. Hence, we are unable to comment upon the accuracy of the amount disclosed thereunder. Also, aggregate figure of net revenue accounted for as per financial books does not reconcile with the consolidated figure of project wise working of revenue recognition under percentage of completion method. iv) We draw attention to note no. 16 of the Consolidated Financial Statements 'Other Current Assets' which include Amount Recoverable from Project in Progress (on which revenue is Recognized) wherein no underlying documents for Rs. 107,08,78 lakhs, recognised as profit on sold property by erstwhile management, of the Holding Company, is available for verification. In absence of the same, we are unable to comment on the correctness of the profit recognised on sold property. In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereon. 16. In respect of default in repayment of public deposits accepted by erstwhile management of Holding Company. As per the financial books, principal amount of deposit accepted for Rs. 534,87.75 lakhs is overdue for repayment. The Holding Company has not created any provision for interest payable during nine-month period for Rs. 65,26,69 lakhs (accumulated unaccounted interests Rs. 483,22,14 lakhs). In our opinion, losses of the Holding Company and value of public deposits are understated to extent of Rs. 483,22,14 lakhs. 17. The Holding Company has conducted physical verification of its property plant and equipment and the reconciliation of the same with books of accounts is in progress. In absence of the reconciliation, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results. 18. The Holding Company has 2,456 litigation pending in Hon'ble Supreme Court of India. Based on the explanation provided by the Holding Company, considering the number of litigations pending, it is not possible for the Holding Company to compute the possible impact of the same. In view of above, we are unable to express an opinion on the accounting of potential liability on account of pending case and completeness of disclosure of contingent liability made by the group in the consolidated financial Results. | | | | | | |
| IV. Key Standalone Financials are as follows: | | | | | | |
| SI No. | Particulars | Quarter Ended | | | Year Ended | |
| | | 31.03.2024 (Audited) | 31.12.2023 (Un-audited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1 | Income from Operations (Turnover) | 12,865.70 | 2,249.44 | 6,978.61 | 19,257.11 | 13,213.61 |
| 2 | Profit/(Loss) Before Tax | (109,885.93) | (50,886.25) | (40,105.95) | (256,268.28) | (240,920.99) |
| 3 | Profit/(Loss) After Tax | (109,885.93) | (50,886.25) | (40,105.95) | (256,268.28) | (240,920.99) |
| 4 | Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)) | (109,885.10 | | | | |