### VIKAS WSP LIMITED

B-86/87, Udyog Vihar, RIICO, Industrial Area

Sriganganagar - 335 002 / INDIA

CIN: L24139HR1988PLC030300

E-mail: vikasvegan@yahoo.com, website: www.vikaswspltd.in

Telephone: 91(154) 2494512/2494552 Fax: 91(154) 2494361/2475376







May 10, 2024

To
The General Manager,
Bombay Stock Exchange
Corporate Relation Department,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001

Ref: Vikas WSP Limited Scrip Code-519307

**Subject:** -Published Audited Standalone Financial Results for the fourth Quarter(Q-4) and year to date ended 31<sup>st</sup> March, 2023, Unaudited Standalone Financial Results for the First Quarter (Q-1) ended as on 30<sup>th</sup> June, 2023, Unaudited Standalone Financial Results for the Quarter(Q-2) and six months ended 30<sup>th</sup> September, 2023 & Unaudited Standalone Financial Results for the Quarter(Q-3) and nine months ended on 31<sup>st</sup> December, 2023 in Two Newspaper (Business line and Pioneer)

### Dear Sir/Madam,

This is to inform that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Standalone Financial Results for the fourth Quarter(Q-4) and year to date ended 31<sup>st</sup> March, 2023, Unaudited Standalone Financial Results for the First Quarter (Q-1) ended as on 30<sup>th</sup> June, 2023, Unaudited Standalone Financial Results for the Quarter(Q-2) and six months ended 30<sup>th</sup> September, 2023 & Unaudited Standalone Financial Results for the Quarter(Q-3) and nine months ended on 31<sup>st</sup> December, 2023 considered, approved and taken record by the Directors (Board of directors suspended under CIRP), audit committee and Resolution Professional at their meeting held on 09<sup>th</sup> May, 2024 from 11.00 A.M. to 06.10 P.M. The Unaudited/audited Standalone Financial Results have been published pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in following two newspapers

- (1) Business line (English Edition)- 10.05.2024
- (2) Pioneer (Hindi Edition-10.05.2024

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We hereby enclose clipping of each advertisement published in aforesaid newspapers for your kind information and record. The aforesaid Newspaper Publication is also uploaded on Company's website.

We request you to take the same on record.

Thanking You,

Yours Faithfully, For VIKAS WSP LIMITED

### **Gunjan Kumar Karn**

Company Secretary cum compliance officer M.No.-A38298

(Vikas WSP Limited is under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. With effect from February 02, 2022, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Interim Resolution Professional, Mr. Darshan Singh Anand (IP Registration No. IBBI/IPA-002/IP-N00326/2017-2018/10931, appointed by the National Company Law Tribunal, Chandigarh Bench by order dated 02<sup>nd</sup> February, 2022 under the provisions of the code, which was published on the website of the Hon'ble National Company Law Tribunal, Chandigarh Bench on 02<sup>nd</sup> February, 2022 and continued as Resolution Professional by the 02<sup>nd</sup> committee of creditors(CoC) in its meeting held on 17<sup>th</sup> March, 2022 under the provisions of the Code.)

Encl: As above

# Byju's faces uphill sales battle

**TESTING TIMES.** Edtech major's recent shift to a sales revenue-driven salary model has raised concerns about its viability in a fiercely competitive market

Jyoti Banthia

Cash-strapped Byju's faces a disconcerting dilemma as the company's sales figures show no signs of improvement, according to people in the know.

This comes after the edtech major transitioned to a sales revenue-driven salary model, which raises concerns about Byju's financial viability and the effectiveness of its sales strategies in the competitive edtech market. It is also to be noted that April to June is the peak sales quarter for test prep companies.

"Many of us have not been able to convert leads to sales, as some of these leads have been in the system for too long and old now," said one the sources.

While another person close to the development said that staff are resigning due to low morale and salary being linked to generated sales.

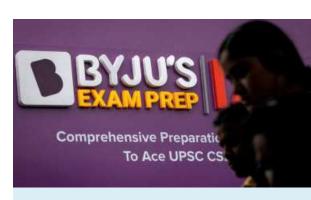
"Some teams were told last week that there won't be any further layoffs. But teams have already lost all faith in the management. Many people are resigning everyday across all teams," said a Byju's employee who works for the content team.

A detailed questionnaire sent to Byju's did not elicit any response.

### NEW SALES INITIATIVE

In a bid to acquire more learners, it has significantly reduced the prices of its products. The annual subscription fee for the Byju's Learning App now stands at ₹12,000 (inclusive of taxes) per year, while Byju's classes and Byju's Tuition Centres (BTC) are priced at ₹24,000 and ₹36,000, respectively, for a full year of classes, according to the sources.

In a candid meeting with over 1,500 sales associates and managers, Founder Byju Raveendran emphasised on sustainable and scalable model with empathetic selling approach to revive revenues. This stands in stark contrast to Byju's in the last



### **RECOVERY MEASURES**

- In a bid to acquire more learners, Byju's has significantly reduced the prices of its products
- In a meeting with sales associates and managers, Founder Byju Raveendran emphasised on sustainable and scalable model with empathetic selling approach
- Associates will have the flexibility to work on their own terms, with no tracking of the number of hours
- Byju's has implemented a new policy linking sales staff's salaries to the revenue they generate every

get not just your salary but

also clear your arrears. You

can earn many multiples of

your CTC through this

After clearing arrears, associ-

ates will receive 50 per cent of

sales closed, while managers

will receive 10 per cent.

Raveendran emphasised that

this "four-week experiment"

has the potential to become a

"forever model," citing the

exceptional response during

the first week, with some

sales team members already

clocking salaries commen-

surate with a ₹50 lakh per an-

been ever growing, with the

number of free users touch-

ing 250 million, there is no

dearth of interest in the

products and services. The

sales associates are encour-

aged to experience the

products themselves to un-

derstand their unparalleled

quality and market-leading

position. "I want you to un-

derstand what it means about

the quality of our content and

the power of our brand. So,

your job is not to sell, but to

As the top of the funnel has

num CTC.

model," Raveendran said.

'FOREVER MODEL'

few years, where aggressive selling became par for the

"Byju's has completed its transition from a push-based to a pull-based sales model, which is driven by love for learning rather than the fear of missing out. Managers will now act as coaches, focused on supporting and enabling the sales team rather than enforcing strict call quotas," said a source aware of the

Associates will have the flexibility to work on their own terms, with no tracking of the number of hours spent on calls. "If you can get results by spending just half an hour a day, please do that. Want to only work on the weekends? Why not?" Raveendran said, encourresults-driven aging approach.

While its sales associates will receive 100 per cent of the sales closed directly into their accounts the next working day, the managers will receive 20 per cent of the same from the company.

"The average sales salary is ₹40,000 per month. So, close a couple of sales and you can guide the students and parents who are already inclined towards the transformative learning that Byju's offers. You are not sales people; you are education counsellors, empowering students to become better learners" he

counsel. You just have to

In the new model, managers will have a role of a mentor and not of task masters. Employees are encouraged to report any ill-treatment, forced-sales or rude behaviour of managers directly to Raveendran.

### **NEW POLICY**

Byju's has implemented a new policy linking sales staff's salaries to the revenue they generate every week. According to a copy of an internal document, it has rolled out a new policy wherein the salaries of the sales staff are directly linked to the revenues they generate every week, amid the struggles that the edtech major is facing with a severe cash crunch and to cover the payroll of its employees. The policy, introduced on April 24, would be applicable for four weeks, to May 21, 2024.

the meeting, Raveendran highlighted the sustainable and scalable nature of this sales model, inviting associates to expand their teams by inviting friends to sell and act as their managers. He envisioned a 50,000-strong sales force within the next year, demonstrating its ambition and commitment to growth.

In a relief to employees, it has paid full salaries for April to all the staff, except the sales force, whose earnings are dependent on the revenue they generate every week. Byju's now has about 12,000 employees.

The delay stems from funds raised through a recent rights issue, which have been locked in a separate account due to the ongoing dispute with the investors. The total salary burn for the company ranges between ₹40 crore and ₹50 crore, according to

## 'NLC India will transform into an integrated clean energy conglomerate by 2030'

**b** interview

Rishi Ranjan Kala

Lignite-to-power producer NLC India Ltd (NLCIL) is charting a corporate strategy to expandits presence in coal and lignite mining, thermal power plants, renewables and energy storage, its Chairman and Managing Director Prasanna Kumar Motupalli noted. Speaking to businessline, he said the CPSU aims to invest more than ₹90,000 crore to transform

### What is NCL India's

into an integrated clean energy

behemoth by 2030. Excerpts:

Corporate Plan 2030? We aim to transform from just being a miner and power generator to an integrated energy company with presence across solar and wind power, energy storage systems (ESS), green hydrogen,

overburden-to-sand, lignite-to-methanol, etc. by 2030. NLCIL is already the first CPSU to add 1 gigawatt (GW) RE. We are also the first in India, in fact in Asia, of this scale to leverage specialised mining equipment (SME). In Neyveli, three big mines and four TPPs are in operation, but pollution is low. We planted over 3 crore trees. We also want to get into critical mineral exploration in India and abroad.

We also want to get into critical mineral exploration in India and abroad.

PRASANNA KUMAR MOTUPALLI, CMD, NLC India

### What are your expansion plans for thermal power capacities?

Overall, we have thermal capacity of 4.6 GW, which we aim to increase to 11.14 GW by 2030. Capex will be around ₹49,941 crore. Currently in Neyveli, we have around 4 GW of thermal capacity. We want to add 1,320 MW here and this will be the first lignite-based ultra supercritical boiler in India. I think Asia too. Tender process is on and in Q1 FY25 we expect to award. Completion will be before 2030. Ghatampur TPP first unit commercial operation declaration is expected within a month.

In Talabira (Odisha), near our mine, we are envisaging 3,200 MW thermal capacity. Of this, 2,400 MW has been awarded to BHEL. remaining, we are going for a tender process.

What are your plans for adding renewables?

have given contract for DPR

There is potential for 200 MW PSP here. In Phase-1 we will go for 35 MW. We will also for tender for electrolyser. Once that is received, we will have a pilot plant for making green hydrogen and it will be used in our TPPs for cooling.

### What are your plans for increasing mine output?

Our core competencies are in coal and lignite mining. Currently, mining capacity is 32.5 million tonnes per annum (mtpa), which is envisaged to reach 102.5 mtpa by 2030. Capex on this will be around ₹11,714 crore. It will be done in mine developer and operator (MDO) model.

I think Talabira was the first mine in India to have a successful MDO model Pachwara South coal block (Jharkhand) is expected to start production by July-August 2024. It's good quality coal mine with 9-10 MTPA capacity and will feed Ghatampur TPP.

We got a commercial coal mine (North Dadu in Jharkhand) and has 4 MTPA capacity. We can sell this coal in open market. In Neyveli, we will develop mine-3, but not immediately. This will be done after other expansions happen.

The writer was in Neyveli on NLC's

### **VIKAS WSP LIMITED**

CIN: L24139HR1988PLC030300 Registered Office: Railway Road Siwani Haryana -127046 India Corporate Office: B-86/87, Udyog Vihar, RIICO, Industrial Area, Rajasthan-335002 Website: www.vikaswspltd.in; E-mail ID: csgunjanvikaswspltd1984@gmail.com Tel: 91(154) 2494512/2494552; Fax: 31(154) 2494361/2475376

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

		(	Quarter ende	d	Year ended		
SI. No	Particulars	March 31, 2023 (Audited)	December 31, 2022 (Unaudited)	March 31, 2022 (Audited)	March 31, 2023 Audited	March 31, 2022 Audited	
1.	Total Income from operations	7.10	9.50	0.43	24.97	2,309.97	
2.	Profit/(Loss) from ordinary						
	activities after finance costs but						
	before Exceptional Items	(936.09)	(875.47)	(3,960.94)	(3,592.00)	(8,647.65)	
3.	Profit/(Loss) from ordinary						
	activities before tax	(936.09)	(875.47)	(14,217.29)	(3,592.00)	(18,904.00)	
4.	Net Profit/(Loss) for the period/						
	year after Tax	(616.61)	(875.47)	(11,666.39)	(3,272.52)	(16,353.10)	
5.	Total Comprehensive income for						
	the period/year	(587.02)	(875.47)	(11,630.63)	(3,242.93)	(16,317.35)	
6.	Paid up equity share capital						
	(face value of share of Rs. 1/- each)	2044.40	2044.40	2044.40	2044.40	2044.40	
7.	Earnings/(Loss) per share						
	(Not annualized)						
	Basic(Rs.)	(0.29)	(0.43)	(5.69)	(1.59)	(7.98)	
	Diluted (Rs.)	(0.29)	(0.43)	(5.69)	(1.59)	(7.98	

### STATEMENT OF LINAUDITED "STANDALONE" FINANCIAL RESULTS FOR THE QUARTER

		Qı	arter ended		Year ended
SI. No	Particulars	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31,03,2023 (Audited)
1.	Total Income from operations(net)	5.81	7.10	0.01	24.97
2.	Profit/(Loss)from operations				
	before tax and exceptional items	(872.15)	(936.09)	(901.68)	(3,592.00)
3.	Profit/(Loss)from operations	(872.15)	(936.09)	(901.68)	(3,592.00)
	before tax and after exceptional				
	items				
4.	Net Profit/(Loss) for the period/				
	year after Tax	(872.15)	(616.61)	(901.68)	(3,272.52)
5.	Total Comprehensive income				
	for the period/year	(872.15)	(587.02)	(901.68)	(3,242.93)
6.	Paid up equity share capital				
	(face value of share of Rs. 1/- each)	2,044.40	2,044.40	2,044.40	2,044.40
7.	Earnings/(Loss) per share				
	(Not annualized)				
	Basic(Rs.)	(0.43)	(0.29)	(0.44)	(1.59)
	Diluted (Rs.)	(0.43)	(0.29)	(0.44)	(1.59)
╙	Dilutea (u.s.)	(0.43)	(0.29)	(0.44)	(1.59)

### STATEMENT OF UNAUDITED "STANDALONE" FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

SI. No.	Particulars	Quarter ended 30.09.2023 Unaudited	Quarter ended 30.06.2023 Unaudited		Half Year Ended 30.09.2023 Unaudited		Year Ended 31.03.2023 Audited
1.	Total Income from operations(net)	5.91	5.81	8.37	11.72	8.38	24.97
2.	Profit/(Loss)from operations before tax and exceptional items	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,592.00)
3.	Profit/(Loss)from operations before tax and after exceptional items	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,592.00)
4.	Net Profit/(Loss) for the period/year after Tax	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,272.52)
5.	Total Comprehensive income for the period/ vear	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,242.93)
6.	Paid up equity share capital (face value of share of Rs. 1/- each)	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40
7.	Earnings/(Loss) per share (Not annualized)						
	Basic(Rs.) Diluted (Rs.)	(0.43) (0.43)	(0.43) (0.43)	(0.43) (0.43)	(0.85) (0.85)	(0.87) (0.87)	(1.59) (1.59)

		dited Fina				nd	
	П	ine monti	is ended	as on 31.	12.2023	(	Rs. in Lacs)
SI.			Quarter ended Nine months ended Ye				Year ende
No	Particulars		30.09.2023				
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total Income from operations (net)	5.97	5.91	9.50	17.69	17.87	24.97
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00)
3.	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	, ,	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,272.53
5.	Total Comprehensive income for the period / year	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,242.95)
6. 7.	Paid up equity share capital (face value of share of Rs. 1/- each) Earnings/(Loss) per share (Not annualized)	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40
	Basic (Rs.) Diluted (Rs.)	(0.43) (0.43)	(0.43) (0.43)	(0.43) (0.43)	(1.28) (1.28)	(1.30) (1.30)	(1.59 (1.59

We have been early starters.

Currently we have 1.4 GW of

RE, of which 1.35 GW is solar

and 50 megawatt (MW) wind

energy. Our target is to take this

to 6.97 GW. The capex for this is

about ₹28,512 crore. Already,

over 2 GW is in pipeline.

Besides, there is a lot of

potential in Neyveli area to use

mine reclaimed land for solar.

We have awarded 50 MW solar

Once it is operational, it will

be the biggest solar plant in

reclaimed mine area in India.

There is potential for 2 GW

capacity in reclaimed land. This

will be after completion of 50

We also have a 20 MW solar

plant with 8 MWh battery

storage in Andaman and

Nicobar, which so far consumes

electricity from diesel. So, three

years back we set up this plant

and now it is saving a lot of diesel

and curbing emissions also. We

are also exploring pumped

storage projects (PSPs) in

mined out land in Neyveli. We

1. The National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide their order delivered of February 2nd, 2022 ("Insolvency Commencement Date") has admitted the petition filled by financial creditor of the company for initiation of Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the code") and has appointed Mr. Darshan Singh Anand. Registration No. IBBI/IPA-002/IP-N00326/2017-18/10931 as Interim Resolution Professional ("IRP") to manage the affairs of the company in accordance with the provisions of the code. In the secon meeting of Committee of Creditors ("COC") held on March 17th, 2022, Mr. Darshan Singh Anand has been confirmed as Resolution Professional ("RP") for the company. Pursuant to NCLT order for commencement of CIRP and in line with the provisions of the Code, the powers of the Board of

directors shall stand suspended and be exercised by RP.

We have been informed by RP that the record of the Company is not handed over to RP completely and hence application u/s 19(2) of the IBC has been submitted to NCLT. Further, as informed by the management at the time of finitiation of the CIRP proceedings vide email dated 15.02.2022 that due to ransomware attack the tally data, fixed assets register and other relevant records before 01.04.2021 were not available.

2. As mentioned in Note No. 1 above, upon an application of the financial creditors of the comp NCLT has admitted a petition to initiate insolvency proceedings against the company under the code As per the code, it is required that the company be managed as a going concern during CIRP. Further, under the CIRP, a resolution plan needs to be presented to and approved by the COC, post which it will need to be approved by NCLT to keep the company as a going concern.

The COC in its meeting dated 25thAugust 2022 have approved the Resolution plan submitted by M/s Arcbolt Space and Foods Private Limited. Pursuant pendency of its approval by the NCLT. While the long-term prospects of the company may be dependent upon expeditious completion of the CIRI process, in view of the above facts and continuing operations of the company, the financial statement have been prepared on going concern basis.

3. For the reasons mentioned in Note No. 2 above, the company has not taken into consideration an impact on the carrying value of tangible assets, if any, in the preparation of Financial Results as required by Ind-AS 10 on the "Events after the reporting period". Further, the company has also not made full assessment of its impairment in their fair value as required by Ind AS 36 on the impairment of assets, if any, as on 31st March 2023 in the value of tangible assets. The compa assets the impairment of the carrying value of the tangible assets.

4. For the reasons mentioned in Note No. 2 above, the company has not taken into consideration any adjustment required in the carrying amount of financial instruments and consequential impact, if any, on the reported losses for the period and year ended March 31st, 2023 pending comprehensive review of carrying amount of all assets (including balances lying under Goods & Service Tax and other statutory authorities) & liabilities including trade receivables, advances paid, trade payables, advances received, other short term liabilities, etc. as at 31st March, 2023 which are unconfirmed and no documentary evidence have been made available to verify/ confirm the same along with non-provision occumentary evidence have been make available to Verify committee same and with which provision for impairment of carrying value of the assets and write back of liabilities if any due to pending implementation of the approved resolution plan by NCLT. Non determination of fair value of financial assets & liabilities and impairment in carrying amount for other assets and liabilities are not in iments", Ind AS 10 "Events after the Reporting Period", In AS 36 "Impairment of Assets" and Ind AS 37 "Provisions, Contingent Liabilities & Contingent Assets". 5. Interest of Rs. 12428.45 Lacs has been provided in FY 2021-22 on the basis of claims received from Banks as on date of commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022. This

6. Capital WIP amounting to Rs.1156.33 Lacs has been written off in FY 2021-22 as non-exist date of commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022.

includes prior period interest amounting to Rs. 8706 53 Lacs.

7. Insurance Claim Receivable amounting to Rs. 222.77 Lacs has been written off in FY 2021-22 based on the email confirmation received from the insurance company as the amount has already bee rejected and non-existent as on the date of Corporate Insolvency Resolution Process on 02.02.2022. 8. The Resolution Professional appointed by Hon'ble NCLT had appointed Stock Auditor to verify the quantity and realisable value of stock as on the date of Commencement of Corporate Insolvency Resolution Process i.e., 02.02.2022. On the basis of such Stock Audit Report, closing stock has been considered as Rs.207.38 Lacs as on the date of commencement of Corporate Insolvency Resolution Process as well as on the end of current financial year as on 31.03.3023

9. The Resolution Professional has not been handed over Fixed Asset Register and previous details of depreciation, hence Depreciation is measured as per SLM basis and information available on record

10. The Resolution Professional has received the detail of Security Deposit from Jodhpur Vidyut Vitral inc. The resolution from the resolution of the resolution security Deposit has been taken as Rs. 2.82 Lacs. Hence Electricity Security Deposit has been taken as Rs. 2.82 Lacs. An amount of Rs. 109.74 Lacs has been adjusted with Electrity Expenses payable for previous periods and Rs. 47.64 Lacs has been written off as non-existent in FY 2021-22 as on date of

commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022.

11. The Resolution Professional has not received the title deeds of all the immovable properties. Hence detail of immovable properties (other than immovable properties where the Company is the lesses and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and Right of Use Assets are held in the name of

the Company as at the balance sheet date cannot be provided / disclosed. 12. Resolution Professional has not been supplied with much material information and documents b the erstwhile management of the Corporate Debtor and consequently, the Resolution Professional ha

not been able to submit some of the important information to the Statutory Auditors. The Resolution Professional to enforce his right to information and papers from the erstwhile management of the Corporate Debtor has filed an application with the Hon'ble National Company Law Tribunal Chandigarh Bench an Application under section 19(2) of the Indian Bankruptcy Code-2016 with application bearing IANo. 764/2022. 13. The financial results of the company have been prepared in accordance with Indian Accounting

Standards (Ind-AS) notified under Companies ("Indian Accounting Standards") Amendment Rules 2015 as amended by Companies (Indian Accounting Standards, Amendment Rules, 2016. 14. These financial results have been prepared in accordance with recognition and measure

principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued then under and other accounting principles generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by Resolution Professional of

15. The previous period's/year's figures have been re-grouped/re-arranged wherever considerer necessary to facilitate comparison and better presentation of the statements as per the financial

16. As per Regulation 33(3)(e) of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, figures for the quarter ended March 31, 2023, are the balancing figures between audited figures in respect of the full financial year ending March 31, 2023 and the unaudited published

year-to-date figures up to December 31, 2023, being the third quarter of the financial year.

17. No interest on the dues payables towards banks, institutions, other organizations have bee provided during the quarter in view of imposition of moratoriumby vide para 14 order of Honourable NCLT, Chandigarh Bench dated 02.02.2022.

18. The Resolution Professional is in receipt of workmen claim which is admitted for Rs. 49,62,72,600.

by the Committee of Creditor in voting concluded on 08.08.2023 however the liability of the compan shall be dependent and as per approval of the Resolution Plan by Hon'ble NCLT Chandigarh Bench. As per financial statements of the company amount payable to workmen is Rs. 23,34,76,371/-, hence the company has a contingent liability of Rs. 26,27,99,829/- as per detail as under: (Amount in Rs.)

Particulars	As per Financial Statement as on 31.3.22	Amount admitted with approval of COC on 08.08.2023	Difference
Salary & Bonus Payable	19,51,90,451/-	40,85,85,898/-	21,33,95,447/-
Gratuity Payable	3,82,85,920/-	8,76,90,302/-	4,94,04,382/-
Total	23 34 76 371/-	49 62 76 200/-	26 27 99 829/-

19. Capital Advance and Advance to Suppliers amounting to Rs. 20.43 lacs and Rs. 6674.75 lacs respectively are subject to confirmation and recoverability of same is doubtful. No provision of the same has been done in the financial statements pending approval of the resolution plan submitted before Honourable NCLT, Chandigarh Bench.

20.VAT recoverable and GST credit receivable balance amounting to Rs. 129.44 lacs are subject to

21. Bank Balances to the extent of Rs. 1.73 lacs are unconfirmed and subject to reconciliation 22. The format of the quarterly financial results are available on the websites of Bombay Stoc Exchange and the website of the Company ("www.vikaswspltd.in")

For and on behalf of Vikas WSP Limite (Company under CIRP Darshan Singh Anano

CA-CAE

Resolution Professional IBB/IPA-002/IP-N00326/2017-18/10931 Place: Sri Ganganaga Date: 09.05.2024

### Retail market to surpass \$2.2 trillion by 2030: Report Strategies for D2C Brands stance, in sectors like jewinent example of this would

Our Bureau Bengaluru

India's retail market is poised to cross \$2.2 trillion by 2030, with approximately 90 per cent of sales expected to occur offline, according to the report by Accel, Fireside Ventures and Redseer Strategy Consultants. The report also finds that a substantial portion of all purchases are to be influenced by what consumers see online across categories.

The report titled 'The De-Omnichannel: coding

that Indians conducted nearly 24 billion online searches in different categories annually to learn more about a product before purchase, while 60 per cent of the total value concentrated in food and grocery, followed by fashion and lifestyle.

The report stated that consumers are moving across various channels at different stages of the purchase funnel. They are increasingly searching across categories before making a purchase online, and brands must be where their customers are. For inellery, customers browse online, but ultimately make their purchases offline, in stores, after accurately assessing factors like fit and style in person.

"We've seen the journey of Indian consumer brands over the last decade and a half where a lot of pioneer brands and platforms established online or offline. One prom-

### ESAF SFB posts 27% rise in total business in Q4

Our Bureau

ESAF Small Finance Bank has posted a 27 per cent growth in its total business in O4 of FY24 at ₹39,527 crore as compared to ₹30,997 crore in Q4 FY23.

However, the bank has allocated higher provisions, resulting in a profit after tax of ₹43 crore for the quarter compared to ₹101 crore in Q4FY23.

The bank witnessed a rise in Net Interest Income (NII), surging by 18.4 per cent yearon-year to ₹591 crore, compared to ₹499 crore in Q4FY23. Additionally, the Pre-provisioning operating profit for Q4FY24 grew by 40.7 per cent to ₹285 crore. showcasing an improvement from ₹219 crore in Q4FY23.

Deposits witnessed robust growth, with total deposits growing by 35.5 per cent to reach ₹19,868 crore in Q4FY24, compared to ₹14,666 crore in Q4FY23. Gross NPA stood at 4.8 per cent in Q4FY24 compared to 2.5 per cent in Q4FY23. Net NPA stood at 2.3 per cent of advances in Q4FY24.

online as a viable channel. With that accomplished, the players are evolving towards the next step of broadening their focus by serving consumers where they are, be it

be Mamaearth, which having started as an online D2C brand, is driving a significant chunk of its topline from offline retail stores. While some brands have shown the way, brands/platforms will have their unique journeys as they move omnichannel/multichannel and that'll include nuanced decisions on channel strategy across the consumer journey based on the product category and consumers' maturity," said Anil Kumar, founder and CEO of Strategy Redseer Consultants.

### SHANTHI GEARS LIMITED Shanthi Gears CIN: L29130TZ1972PLC000649 Regd. Office: 304-A, Trichy Road, Singanallur, Coimbatore-641 Tamil Nadu.Tel: +91-422-4545745 Fax: +91-422-4545700,

	ı		0			₹ Crore:
SI		31.03.2024	Quarter ended 31.12.2023	31.03.2023	Year e 31.03.2024	naea 31.03.2023
No	PARTICULARS	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited	Audited
1	Revenue from operations	153.64	125.54	123.40	536.05	445.65
	Other income	9.52	3.61	2.78	21.06	11.24
	Total income	163.16	129.15	126.18	557.11	456.89
2	Expenses					
	(a) Cost of materials consumed	74.21	66.57	57.10	262.26	214.18
	(b) Changes in inventories of finished goods and work-in-progress	(0.38)	(5.29)	1.87	(5.63)	0.12
	(c) Employee benefits expense	17.56	17.75	17.70	76.83	71.15
	(d) Depreciation and amortisation expense	4.22	3.01	2.88	13.21	10.88
	(e) Other expenses	35.64	23.16	20.08	100,80	70.37
	Total expenses	131.25	105.20	99.63	447.47	366.70
3	Profit before tax (1-2)	31.91	23.95	26.55	109.64	90.19
4	Tax expense					
	Current tax	6.82	6.75	8.98	28.04	25.40
	Deferred tax	(0.59)	(0.23)	(1.90)	(0.65)	(2.26)
	Total tax expense	6.23	6.52	7.08	27.39	23.14
5	Profit after tax (3-4)	25.68	17.43	19.47	82.25	67.05
6	Other comprehensive income (net of tax)					
	Items that will not be reclassified to statement of profit and loss in subsequent periods:					
	Re-measurement gain/(loss) on defined benefit/obligations (Net)	(2.45)	0.42	(1.69)	(1.20)	(2.21)
	Income tax relating to item that will not be reclassified to statement of profit and loss in subsequent periods	0.61	(0.10)	0.43	0.30	0.56
	Other comprehensive gain(loss) for the period / year	(1.84)	0.32	(1.26)	(0.90)	(1.65)
7	Total comprehensive income (5+6)	23.84	17.75	18.21	81.35	65.40
8	Paid up equity share capital (Face value of ₹ 1 each)	7.67	7.67	7.67	7.67	7.67
9	Reserves and surplus (i.e. Other equity)				337.64	294.68
10	Earnings Per Share (EPS) of Face value of ₹1 each (Not annualised for the quarters)					
_	Basic EPS ₹:	3.35	2,27	2.54	10.72	8.74
	Diluted EDS ₹	3 35	2 27	2.54	10.72	0.74

otes:
The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 09 May 2024 and ha

I. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 09 May 2024 and has been subjected to audit by the Statutory Auditors of the Company. These audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015, along with relevant amendment rules issued thereafter and other relevant provisions of the Act, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2. The Company's main business is manufacture of Gears and Gear Products. There are no separate reportable segments as per Ind AS 108 - Operating Segments

3. The figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

5. In the figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

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6. In the figures of the last quarter of the figures upto the third quarter of the respective financial years which were subjected to a limited review.

6. An Interim Dividend of ₹ 3 (Rupees Three only) per equity of ₹ 1/e each was declared by the Company at the meeting of the Board of Directors have recommended a final dividend of ₹ 2 (Rupees Two only) per equity of ₹ 1/e each for the financial year 2023-24 at their meeting held on 0.9 May 2024. yet to be notified and the related rules are yet to be finalised. The Company will evaluate the code and its rules, assess the impact, if any and account for the same once the

Previous period figures have been regrouped wherever necessary.

The above financial results are also available on our website www.shanthigears.com

For Shanthi Gears Limited

# Byju's faces uphill sales battle

**TESTING TIMES.** Edtech major's recent shift to a sales revenue-driven salary model has raised concerns about its viability in a fiercely competitive market

Jyoti Banthia

Cash-strapped Byju's faces a disconcerting dilemma as the company's sales figures show no signs of improvement, according to people in the know.

This comes after the edtech major transitioned to a sales revenue-driven salary model, which raises concerns about Byju's financial viability and the effectiveness of its sales strategies in the competitive edtech market. It is also to be noted that April to June is the peak sales quarter for test prep companies.

"Many of us have not been able to convert leads to sales, as some of these leads have been in the system for too long and old now," said one the sources.

While another person close to the development said that staff are resigning due to low morale and salary being linked to generated sales.

"Some teams were told last week that there won't be any further layoffs. But teams have already lost all faith in the management. Many people are resigning everyday across all teams," said a Byju's employee who works for the content team.

A detailed questionnaire sent to Byju's did not elicit any response.

### NEW SALES INITIATIVE

In a bid to acquire more learners, it has significantly reduced the prices of its products. The annual subscription fee for the Byju's Learning App now stands at ₹12,000 (inclusive of taxes) per year, while Byju's classes and Byju's Tuition Centres (BTC) are priced at ₹24,000 and ₹36,000, respectively, for a full year of classes, according to the sources.

In a candid meeting with over 1,500 sales associates and managers, Founder Byju Raveendran emphasised on sustainable and scalable model with empathetic selling approach to revive revenues. This stands in stark contrast to Byju's in the last

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Our Bureau

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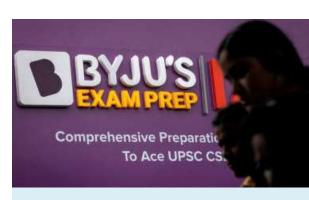
Omnichannel:

Our Bureau

Bengaluru

egories.

coding



### **RECOVERY MEASURES**

- In a bid to acquire more learners, Byju's has significantly reduced the prices of its products
- In a meeting with sales associates and managers, Founder Byju Raveendran emphasised on sustainable and scalable model with empathetic selling approach
- Associates will have the flexibility to work on their own terms, with no tracking of the number of hours
- Byju's has implemented a new policy linking sales staff's salaries to the revenue they generate every

get not just your salary but

also clear your arrears. You

can earn many multiples of

your CTC through this

After clearing arrears, associ-

ates will receive 50 per cent of

sales closed, while managers

will receive 10 per cent.

Raveendran emphasised that

this "four-week experiment"

has the potential to become a

"forever model," citing the

exceptional response during

the first week, with some

sales team members already

clocking salaries commen-

surate with a ₹50 lakh per an-

As the top of the funnel has

been ever growing, with the

number of free users touch-

ing 250 million, there is no

dearth of interest in the

products and services. The

sales associates are encour-

aged to experience the

products themselves to un-

derstand their unparalleled

quality and market-leading

position. "I want you to un-

derstand what it means about

the quality of our content and

the power of our brand. So,

your job is not to sell, but to

num CTC.

model," Raveendran said.

'FOREVER MODEL'

few years, where aggressive selling became par for the

"Byju's has completed its transition from a push-based to a pull-based sales model, which is driven by love for learning rather than the fear of missing out. Managers will now act as coaches, focused on supporting and enabling the sales team rather than enforcing strict call quotas," said a source aware of the

Associates will have the flexibility to work on their own terms, with no tracking of the number of hours spent on calls. "If you can get results by spending just half an hour a day, please do that. Want to only work on the weekends? Why not?" Raveendran said, encourresults-driven aging approach.

While its sales associates will receive 100 per cent of the sales closed directly into their accounts the next working day, the managers will receive 20 per cent of the same from the company.

"The average sales salary is ₹40,000 per month. So, close a couple of sales and you can

towards the transformative learning that Byju's offers. You are not sales people; you are education counsellors, empowering students to become better learners" he In the new model, man-

counsel. You just have to

guide the students and par-

ents who are already inclined

agers will have a role of a mentor and not of task masters. Employees are encouraged to report any ill-treatment, forced-sales or rude behaviour of managers directly to Raveendran.

### **NEW POLICY**

Byju's has implemented a new policy linking sales staff's salaries to the revenue they generate every week. According to a copy of an internal document, it has rolled out a new policy wherein the salaries of the sales staff are directly linked to the revenues they generate every week, amid the struggles that the edtech major is facing with a severe cash crunch and to cover the payroll of its employees. The policy, introduced on April 24, would be applicable for four weeks, to May 21, 2024.

the meeting, Raveendran highlighted the sustainable and scalable nature of this sales model, inviting associates to expand their teams by inviting friends to sell and act as their managers. He envisioned a 50,000-strong sales force within the next year, demonstrating its ambition and commitment to growth.

In a relief to employees, it has paid full salaries for April to all the staff, except the sales force, whose earnings are dependent on the revenue they generate every week. Byju's now has about 12,000 employees.

The delay stems from funds raised through a recent rights issue, which have been locked in a separate account due to the ongoing dispute with the investors. The total salary burn for the company ranges between ₹40 crore and ₹50 crore, according to

## 'NLC India will transform into an integrated clean energy conglomerate by 2030'

**b** interview

Rishi Ranjan Kala

Lignite-to-power producer NLC India Ltd (NLCIL) is charting a corporate strategy to expandits presence in coal and lignite mining, thermal power plants, renewables and energy storage, its Chairman and Managing Director Prasanna Kumar Motupalli noted. Speaking to businessline, he said the CPSU aims to invest more than ₹90,000 crore to transform

### What is NCL India's

into an integrated clean energy

behemoth by 2030. Excerpts:

Corporate Plan 2030? We aim to transform from just being a miner and power generator to an integrated energy company with presence across solar and wind power, energy storage systems (ESS), green hydrogen,

overburden-to-sand, lignite-to-methanol, etc. by 2030. NLCIL is already the first CPSU to add 1 gigawatt (GW) RE. We are also the first in India, in fact in Asia, of this scale to leverage specialised mining equipment (SME). In Neyveli, three big mines and four TPPs are in operation, but pollution is low. We planted over 3 crore trees. We also want to get into critical mineral exploration in India and abroad.

We also want to get into critical mineral exploration in India and abroad.

PRASANNA KUMAR MOTUPALLI, CMD, NLC India

### What are your expansion plans for thermal power capacities?

Overall, we have thermal capacity of 4.6 GW, which we aim to increase to 11.14 GW by 2030. Capex will be around ₹49,941 crore. Currently in Neyveli, we have around 4 GW of thermal capacity. We want to add 1,320 MW here and this will be the first lignite-based ultra supercritical boiler in India. I think Asia too. Tender process is on and in Q1 FY25 we expect to award. Completion will be before 2030. Ghatampur TPP first unit commercial operation declaration is expected within a month.

In Talabira (Odisha), near our mine, we are envisaging 3,200 MW thermal capacity. Of this, 2,400 MW has been awarded to BHEL. remaining, we are going for a tender process.

What are your plans for adding renewables?

have given contract for DPR

There is potential for 200 MW PSP here. In Phase-1 we will go for 35 MW. We will also for tender for electrolyser. Once that is received, we will have a pilot plant for making green hydrogen and it will be used in our TPPs for cooling.

### What are your plans for increasing mine output?

Our core competencies are in coal and lignite mining. Currently, mining capacity is 32.5 million tonnes per annum (mtpa), which is envisaged to reach 102.5 mtpa by 2030. Capex on this will be around ₹11,714 crore. It will be done in mine developer and operator (MDO) model.

I think Talabira was the first mine in India to have a successful MDO model Pachwara South coal block (Jharkhand) is expected to start production by July-August 2024. It's good quality coal mine with 9-10 MTPA capacity and will feed Ghatampur TPP.

We got a commercial coal mine (North Dadu in Jharkhand) and has 4 MTPA capacity. We can sell this coal in open market. In Neyveli, we will develop mine-3, but not immediately. This will be done after other expansions happen.

The writer was in Neyveli on NLC's

### **VIKAS WSP LIMITED**

CIN: L24139HR1988PLC030300 Registered Office: Railway Road Siwani Haryana -127046 India Corporate Office: B-86/87, Udyog Vihar, RIICO, Industrial Area, Rajasthan-335002 Website: www.vikaswspltd.in; E-mail ID: csgunjanvikaswspltd1984@gmail.com Tel: 91(154) 2494512/2494552; Fax: 31(154) 2494361/2475376

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

		Quarter ended		Year ended		
SI. No	Particulars	March 31, 2023 (Audited)	December 31, 2022 (Unaudited)	31, 2022	March 31, 2023 Audited	March 31, 2022 Audited
1.	Total Income from operations	7.10	9.50	0.43	24.97	2,309.9
2.	Profit/(Loss) from ordinary					
	activities after finance costs but					
	before Exceptional Items	(936.09)	(875.47)	(3,960.94)	(3,592.00)	(8,647.65
3.	Profit/(Loss) from ordinary					
	activities before tax	(936.09)	(875.47)	(14,217.29)	(3,592.00)	(18,904.00
4.	Net Profit/(Loss) for the period/					
	year after Tax	(616.61)	(875.47)	(11,666.39)	(3,272.52)	(16,353.10
5.	Total Comprehensive income for					
	the period/year	(587.02)	(875.47)	(11,630.63)	(3,242.93)	(16,317.35
6.	Paid up equity share capital					
	(face value of share of Rs. 1/- each)	2044.40	2044.40	2044.40	2044.40	2044.4
7.	Earnings/(Loss) per share					
	(Not annualized)					
	Basic(Rs.)	(0.29)	(0.43)	(5.69)	(1.59)	(7.98
	Diluted (Rs.)	(0.29)	(0.43)	(5.69)	(1.59)	(7.98

### STATEMENT OF LINAUDITED "STANDALONE" FINANCIAL RESULTS FOR THE QUARTER

		Qı	arter ended		Year ended
SI. No	Particulars	30.06.2023 (Unaudited)	31,03,2023 (Audited)	30.06.2022 (Unaudited)	31,03,2023 (Audited)
1.	Total Income from operations(net)	5.81	7.10	0.01	24.97
2.	Profit/(Loss)from operations				
	before tax and exceptional items	(872.15)	(936.09)	(901.68)	(3,592.00)
3.	Profit/(Loss)from operations	(872.15)	(936.09)	(901.68)	(3,592.00)
	before tax and after exceptional				
	items				
4.	Net Profit/(Loss) for the period/				
	year after Tax	(872.15)	(616.61)	(901.68)	(3,272.52)
5.	Total Comprehensive income				
	for the period/year	(872.15)	(587.02)	(901.68)	(3,242.93)
6.	Paid up equity share capital				
	(face value of share of Rs. 1/- each)	2,044.40	2,044.40	2,044.40	2,044.40
7.	Earnings/(Loss) per share				
	(Not annualized)				
	Basic(Rs.)	(0.43)	(0.29)	(0.44)	(1.59)
	Diluted (Rs.)	(0.43)	(0.29)	(0.44)	(1.59)

### STATEMENT OF UNAUDITED "STANDALONE" FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

SI. No.	Particulars	Quarter ended 30.09.2023 Unaudited	Quarter ended 30.06.2023 Unaudited		Half Year Ended 30.09.2023 Unaudited		Year Ended 31.03.2023 Audited
1.	Total Income from operations(net)	5.91	5.81	8.37	11.72	8.38	24.97
2.	Profit/(Loss)from operations before tax and exceptional items	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,592.00)
3.	Profit/(Loss)from operations before tax and after exceptional items	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,592.00)
4.	Net Profit/(Loss) for the period/year after Tax	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,272.52)
5.	Total Comprehensive income for the period/ year	(871.26)	(872.15)	(878.75)	(1,743.41)	(1,780.42)	(3,242.93)
6.	Paid up equity share capital (face value of share of Rs. 1/- each)	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40
7.	Earnings/(Loss) per share (Not annualized)						
	Basic(Rs.) Diluted (Rs.)	(0.43) (0.43)	(0.43) (0.43)	(0.43) (0.43)	(0.85) (0.85)	(0.87) (0.87)	(1.59) (1.59)

SI.		0	uarter ende	d	Nine mon	ths ended	Year ende
No	Particulars		30.09.2023				
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total Income from	5.97	5.91	9.50	17.69	17.87	24.97
2.	operations (net) Net Profit / (Loss) for the period (before Tax,	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00)
3.	Exceptional and / or Extraordinary items Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00
4.	items) Net Profit / (Loss) for the period after tax (after Exceptional and	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,272.53)
5.	or Extraordinary items) Total Comprehensive income for the period vear	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,242.95)
6. 7.	Paid up equity share capital (face value of share of Rs. 1/- each) Earnings/(Loss) per	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40

1. The National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide their order delivered of

We have been early starters.

Currently we have 1.4 GW of

RE, of which 1.35 GW is solar

and 50 megawatt (MW) wind

energy. Our target is to take this

to 6.97 GW. The capex for this is

about ₹28,512 crore. Already,

over 2 GW is in pipeline.

Besides, there is a lot of

potential in Neyveli area to use

mine reclaimed land for solar.

We have awarded 50 MW solar

Once it is operational, it will

be the biggest solar plant in

reclaimed mine area in India.

There is potential for 2 GW

capacity in reclaimed land. This

will be after completion of 50

We also have a 20 MW solar

plant with 8 MWh battery

storage in Andaman and

Nicobar, which so far consumes

electricity from diesel. So, three

years back we set up this plant

and now it is saving a lot of diesel

and curbing emissions also. We

are also exploring pumped

storage projects (PSPs) in

mined out land in Neyveli. We

February 2nd, 2022 ("Insolvency Commencement Date") has admitted the petition filled by financial creditor of the company for initiation of Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the code") and has appointed Mr. Darshan Singh Anand. Registration No. IBBI/IPA-002/IP-N00326/2017-18/10931 as Interim Resolution Professional ("IRP") to manage the affairs of the company in accordance with the provisions of the code. In the secon meeting of Committee of Creditors ("COC") held on March 17th, 2022, Mr. Darshan Singh Anand has been confirmed as Resolution Professional ("RP") for the company. Pursuant to NCLT order for commencement of CIRP and in line with the provisions of the Code, the powers of the Board of

directors shall stand suspended and be exercised by RP.

We have been informed by RP that the record of the Company is not handed over to RP completely and hence application u/s 19(2) of the IBC has been submitted to NCLT. Further, as informed by the management at the time of finitiation of the CIRP proceedings vide email dated 15.02.2022 that due to ransomware attack the tally data, fixed assets register and other relevant records before 01.04.2021 were not available.

2. As mentioned in Note No. 1 above, upon an application of the financial creditors of the comp NCLT has admitted a petition to initiate insolvency proceedings against the company under the code As per the code, it is required that the company be managed as a going concern during CIRP. Further, under the CIRP, a resolution plan needs to be presented to and approved by the COC, post which it will need to be approved by NCLT to keep the company as a going concern.

The COC in its meeting dated 25thAugust 2022 have approved the Resolution plan submitted by M/s Arcbolt Space and Foods Private Limited. Pursuant pendency of its approval by the NCLT. While the long-term prospects of the company may be dependent upon expeditious completion of the CIRI process, in view of the above facts and continuing operations of the company, the financial statement have been prepared on going concern basis.

3. For the reasons mentioned in Note No. 2 above, the company has not taken into consideration an impact on the carrying value of tangible assets, if any, in the preparation of Financial Results as required by Ind-AS 10 on the "Events after the reporting period". Further, the company has also not made full assessment of its impairment in their fair value as required by Ind AS 36 on the impairment of assets, if any, as on 31st March 2023 in the value of tangible assets. The compa assets the impairment of the carrying value of the tangible assets.

4. For the reasons mentioned in Note No. 2 above, the company has not taken into consideration any adjustment required in the carrying amount of financial instruments and consequential impact, if any, on the reported losses for the period and year ended March 31st, 2023 pending comprehensive review of carrying amount of all assets (including balances lying under Goods & Service Tax and other statutory authorities) & liabilities including trade receivables, advances paid, trade payables, advances received, other short term liabilities, etc. as at 31st March, 2023 which are unconfirmed and no documentary evidence have been made available to verify/ confirm the same along with non-provision occumentary evidence have been make available to Verify committee same and with which provision for impairment of carrying value of the assets and write back of liabilities if any due to pending implementation of the approved resolution plan by NCLT. Non determination of fair value of financial assets & liabilities and impairment in carrying amount for other assets and liabilities are not in iments", Ind AS 10 "Events after the Reporting Period", In AS 36 "Impairment of Assets" and Ind AS 37 "Provisions, Contingent Liabilities & Contingent Assets". 5. Interest of Rs. 12428.45 Lacs has been provided in FY 2021-22 on the basis of claims received from Banks as on date of commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022. This

6. Capital WIP amounting to Rs.1156.33 Lacs has been written off in FY 2021-22 as non-exist date of commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022.

includes prior period interest amounting to Rs. 8706 53 Lacs.

7. Insurance Claim Receivable amounting to Rs. 222.77 Lacs has been written off in FY 2021-22 based on the email confirmation received from the insurance company as the amount has already bee rejected and non-existent as on the date of Corporate Insolvency Resolution Process on 02.02.2022. 8. The Resolution Professional appointed by Hon'ble NCLT had appointed Stock Auditor to verify the quantity and realisable value of stock as on the date of Commencement of Corporate Insolvency Resolution Process i.e., 02.02.2022. On the basis of such Stock Audit Report, closing stock has been considered as Rs.207.38 Lacs as on the date of commencement of Corporate Insolvency Resolution Process as well as on the end of current financial year as on 31.03.3023

9. The Resolution Professional has not been handed over Fixed Asset Register and previous details of depreciation, hence Depreciation is measured as per SLM basis and information available on record

10. The Resolution Professional has received the detail of Security Deposit from Jodhpur Vidyut Vitral inc. The resolution from the resolution of the resolution security Deposit has been taken as Rs. 2.82 Lacs. Hence Electricity Security Deposit has been taken as Rs. 2.82 Lacs. An amount of Rs. 109.74 Lacs has been adjusted with Electrity Expenses payable for previous periods and Rs. 47.64 Lacs has been written off as non-existent in FY 2021-22 as on date of

commencement of Corporate Insolvency Resolution Process i.e. 02.02.2022.

11. The Resolution Professional has not received the title deeds of all the immovable properties. Hence detail of immovable properties (other than immovable properties where the Company is the lesses and the lease agreements are duly executed in favour of the Company) disclosed in the financial

statements included in property, plant and equipment and Right of Use Assets are held in the name of the Company as at the balance sheet date cannot be provided / disclosed 2. Resolution Professional has not been supplied with much material information and documents b he erstwhile management of the Corporate Debtor and consequently, the Resolution Professional ha

not been able to submit some of the important information to the Statutory Auditors. The Resolution Professional to enforce his right to information and papers from the erstwhile management of the Corporate Debtor has filed an application with the Hon'ble National Company Law Tribunal Chandigarh Bench an Application under section 19(2) of the Indian Bankruptcy Code-2016 with application bearing IANo. 764/2022. 3. The financial results of the company have been prepared in accordance with Indian Accounting

Standards (Ind-AS) notified under Companies ("Indian Accounting Standard") Amendment Rules 2015 as amended by Companies (Indian Accounting Standards, Amendment Rules, 2016.

4. These financial results have been prepared in accordance with recognition and measure orniciples laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting orescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued then under and other accounting principles generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by Resolution Professional of

15. The previous period's/year's figures have been re-grouped/re-arranged wherever considerencessary to facilitate comparison and better presentation of the statements as per the financial

for As per Regulation 33(3)(e) of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, figures for the quarter ended March 31, 2023, are the balancing figures between audited figures in respect of the fu**ll** financial year ending March 31, 2023 and the unaudited published

rear-to-date figures up to December 31, 2023, being the third quarter of the financial year.

17. No interest on the dues payables towards banks, institutions, other organizations have bee

provided during the quarter in view of imposition of moratoriumby vide para 14 order of Honourable NCLT, Chandigarh Bench dated 02.02.2022.

18. The Resolution Professional is in receipt of workmen claim which is admitted for Rs. 49,62,72,600.

by the Committee of Creditor in voting concluded on 08.08.2023 however the liability of the compan shall be dependent and as per approval of the Resolution Plan by Hon'ble NCLT Chandigarh Bench. As per financial statements of the company amount payable to workmen is Rs. 23,34,76,371/-, hence the company has a contingent liability of Rs. 26,27,99,829/- as per detail as under: (Amount in Rs.)

Particulars	As per Financial Statement as on 31.3.22	Amount admitted with approval of COC on 08.08.2023	Difference
Salary & Bonus Payable	19,51,90,451/-	40,85,85,898/-	21,33,95,447/-
Gratuity Payable	3,82,85,920/-	8,76,90,302/-	4,94,04,382/-
Total	23 34 76 371/-	49 62 76 200/-	26 27 99 829/-

19. Capital Advance and Advance to Suppliers amounting to Rs. 20.43 lacs and Rs. 6674.75 lacs respectively are subject to confirmation and recoverability of same is doubtful. No provision of the same has been done in the financial statements pending approval of the resolution plan submitted before Honourable NCLT, Chandigarh Bench.

20.VAT recoverable and GST credit receivable balance amounting to Rs. 129.44 lacs are subject to

21. Bank Balances to the extent of Rs. 1.73 lacs are unconfirmed and subject to reconciliation 22. The format of the quarterly financial results are available on the websites of Bombay Stoc Exchange and the website of the Company ("www.vikaswspltd.in")

For and on behalf of Vikas WSP Limite (Company under CIRP Darshan Singh Anano

BM-BME

Resolution Professional IBB/IPA-002/IP-N00326/2017-18/10931 Place: Sri Ganganaga Date: 09.05.2024

surging by 18.4 per cent yearon-year to ₹591 crore, compared to ₹499 crore in Q4FY23. Additionally, the Pre-provisioning operating profit for Q4FY24 grew by 40.7 per cent to ₹285 crore. showcasing an improvement from ₹219 crore in Q4FY23. Deposits witnessed robust growth, with total deposits growing by 35.5 per cent to

reach ₹19,868 crore in Q4FY24, compared to ₹14,666 crore in Q4FY23. Gross NPA stood at 4.8 per cent in Q4FY24 compared to 2.5 per cent in Q4FY23. Net NPA stood at 2.3 per cent of advances in Q4FY24.

Strategies for D2C Brands' that Indians conducted nearly 24 billion online searches in different categories annually to learn more about a product before purchase, while 60 per cent of the total value concentrated in food and grocery, followed by

fashion and lifestyle. The report stated that consumers are moving across various channels at different stages of the purchase funnel. They are increasingly searching across categories before making a purchase online, and brands must be where their customers are. For instance, in sectors like jewellery, customers browse online, but ultimately make their purchases offline, in stores, after accurately assessing factors like fit and style in person.

"We've seen the journey of Indian consumer brands over the last decade and a half where a lot of pioneer brands and platforms established online as a viable channel. With that accomplished, the players are evolving towards the next step of broadening their focus by serving consumers where they are, be it online or offline. One prominent example of this would be Mamaearth, which having started as an online D2C brand, is driving a significant chunk of its topline from offline retail stores. While some brands have shown the way, brands/platforms will have their unique journeys as they move omnichannel/multichannel and that'll include nuanced decisions on channel strategy across the consumer journey based on the product category and consumers' maturity," said Anil Kumar, founder and CEO of Redseer Strategy Consultants.

### SHANTHI GEARS LIMITED **Shanthi** Gears CIN: L29130TZ1972PLC000649 Regd. Office: 304-A, Trichy Road, Singanallur, Coimbatore-641 Tamil Nadu.Tel: +91-422-4545745 Fax: +91-422-4545700,

Retail market to surpass \$2.2 trillion by 2030: Report

Statement of Financial Results for the Quarter and Year Ended 31 March 2024

			Quarter ended	1	Year e	ndad
SI		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.202
No	PARTICULARS	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited	Audite
1	Revenue from operations	153.64	125.54	123.40	536.05	445.65
	Other income	9.52	3.61	2.78	21.06	11.24
	Total income	163.16	129.15	126.18	557.11	456.8
2	Expenses					
	(a) Cost of materials consumed	74.21	66.57	57.10	262.26	214.1
	(b) Changes in inventories of finished goods and work-in-progress	(0.38)	(5.29)	1.87	(5.63)	0.1
	(c) Employee benefits expense	17.56	17.75	17.70	76.83	71.1
	(d) Depreciation and amortisation expense	4.22	3.01	2.88	13.21	10.8
	(e) Other expenses	35.64	23.16	20.08	100.80	70.3
	Total expenses	131.25	105.20	99.63	447.47	366.7
3	Profit before tax (1-2)	31.91	23.95	26.55	109.64	90.1
4	Tax expense					
	Current tax	6.82	6.75	8.98	28.04	25.4
	Deferred tax	(0.59)	(0.23)	(1.90)	(0.65)	(2.2
	Total tax expense	6.23	6.52	7.08	27.39	23.1
5	Profit after tax (3-4)	25.68	17.43	19.47	82.25	67.0
6	Other comprehensive income (net of tax)					
	Items that will not be reclassified to statement of profit and loss in subsequent periods:					
	Re-measurement gain/(loss) on defined benefit/obligations (Net)	(2.45)	0.42	(1.69)	(1.20)	(2.2
	Income tax relating to item that will not be reclassified to statement of profit and loss in subsequent periods	0.61	(0.10)	0.43	0.30	0.5
	Other comprehensive gain(loss) for the period / year	(1.84)	0.32	(1.26)	(0.90)	(1.6
7	Total comprehensive income (5+6)	23.84	17.75	18.21	81.35	65.4
8	Paid up equity share capital (Face value of ₹ 1 each)	7.67	7.67	7.67	7.67	7.6
9	Reserves and surplus (i.e. Other equity)				337.64	294.6
10	Earnings Per Share (EPS) of Face value of ₹1 each (Not annualised for the quarters)					
	Basic EPS ₹:	3.35	2,27	2.54	10.72	8.7
	Diluted EPS ₹:	3.35	2.27	2.54	10.72	8.7

The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 09 May 2024 and ha

I. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 09 May 2024 and has been subjected to audit by the Statutory Auditors of the Company. These audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015, along with relevant amendment rules issued thereafter and other relevant provisions of the Act, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2. The Company's main business is manufacture of Gears and Gear Products. There are no separate reportable segments as per Ind AS 108 - Operating Segments

3. The figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

5. In the figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

6. In the figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

6. In the figures of the last quarter of the financial years ending March 31, 2024 and March 31, 2023 are balancing figures between the audited figures in respect of the full

6. In the figures of the last quarter of the figures upto the third quarter of the respective financial years which were subjected to a limited review.

6. An Interim Dividend of ₹ 3 (Rupees Three only) per equity of ₹ 1/e each was declared by the Company at the meeting of the Board of Directors have recommended a final dividend of ₹ 2 (Rupees Two only) per equity of ₹ 1/e each for the financial year 2023-24 at their meeting held on 0.9 May 2024. yet to be notified and the related rules are yet to be finalised. The Company will evaluate the code and its rules, assess the impact, if any and account for the same once the

Previous period figures have been regrouped wherever necessary.

The above financial results are also available on our website www.shanthigears.com For Shanthi Gears Limited

# आपराधिक रिकॉर्ड मीडिया में प्रसारित व प्रकाशित कराएं प्रत्याशीः उपायुक्त

🔵 विज्ञापन जारी करने के बाद जिला निर्वाचन अधिकारी कार्यालय में जमा करनी होगी इसकी रिपोर्ट और बिल

पायनियर समाचार सेवा। गुरुग्राम

नामांकन की प्रक्रिया पूरी होने तथा चुनाव निशान आवंटित होने के बाद जिस किसी उम्मीदवार के खिलाफ कोई आपराधिक मामला दर्ज है, उसे मतदान की तारीख से दो दिन पहले तक तीन दफा इलेक्ट्रोनिक मीडिया और प्रिंट मीडिया में इसकी सचना प्रकाशित करवानी होगी।

विकास डब्ल्यूएसपी लिमिटेड

सीआईएनः L24139HR1988PLC030300

पंजीकृत कार्यालयः रेलवे रोड सिवानी हरियाणा-127046 भारत

कॉर्पोरेट कार्यालयः बी-86/87, उद्योग विहार, रीको, औद्योगिक क्षेत्र, राजस्थान-335002

वेबसाइटः www.vikaswspltd.in; ई-मेल आईडीः csgujanvikaswspltd1984@gmail.com

फोनः 91(154) 2494512/2494552, फैक्सः 31(154) 2494361/2475376 31 मार्च, 2023 को तिमाही और वर्ष समाप्ति हेतु

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अलेखापरीक्षित "स्टैंडअलोन" वित्तीय परिणामों का विवरण

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उम्मीदवार किसी राजनैतिक पार्टी का है तो उसे पार्टी मुख्यालय को भी इस सचना से अवगत करवाना आवश्यक है, ताकि पार्टी अपनी आपराधिक मामलों की जानकारी दे सके। गुडगांव लोकसभा क्षेत्र के निर्वाचन अधिकारी एवं डीसी निशांत कुमार यादव ने बताया कि गुरुवार नौ मई को नामांकन प्रक्रिया का कार्य

यित लागत के बाद लेकिन अर

कर पूर्व सामान्य गतिविधियों

कर पश्चात अवधि/वर्ष हेत

प्रदत्त इक्विटी शेयर कैपिटल (प्रत्येव

अवधि /वर्ष हेतु कुल

आय/(हानि) प्रति शेयर

परिचालन से कुल आय (शुद्ध

कर पश्चात् अवधि/वर्ष हेतु शुद्ध

प्रदत्त हक्किटी शेयर कैपिटल (प्रत्येव

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कर पूर्व और आपवादिव

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आय/(हानि) प्रति शेवर

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डीसी निशांत कमार यादव

तक की अवधि में जिस किसी इसकी सूचना प्रमुख समाचार-पत्रों व टी.वी. चैनलों पर कम से कम तीन बार अलग-अलग तारीख में प्रसारित

उन्होंने बताया कि नामांकन के दौरान निर्वाचन आयोग के फार्म 26 उम्मीदवार अपनी चल-अचल संपत्ति. देनदारी व आपराधिक मामले के बारे में विवरण देता है। सर्वोच्च न्यायालय के इस विषय में आदेश के बाद वर्ष 2018 में भारत निर्वाचन आयोग ने निर्देश जारी किए थे कि चुनाव प्रचार के दौरान आपराधिक

31, 2022

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बैठक से पहले अनुमति लें प्रत्याशीः यादव

गुरुग्राम। भारत निर्वाचन आयोग ने उम्मीदवारों व राजनीतिक दलों के लिए चुनाव के दौरान क्या करना है और क्या नहीं (ड्रज एंड डॉन्ट) के दिशा-निर्देश जारी किए हैं। इन दिशा-निर्देशों का चुनाव की प्रक्रिया पूरी होने तक अनुपालन किया जाना आवश्यक है। गुडगांव संसदीय क्षेत्र के रिटर्निंग अधिकारी एवं गुरुग्राम के डीसी निशांत कुमार यादव ने बताया कि चुनाव के दौरान, अन्य राजनीतिक दलों और उम्मीदवारों की आलोचना केवल उनकी नीतियों कार्यक्रमों, पिछले रिकॉर्ड और कार्यों तक ही सीमित रहनी चाहिए। इसके अलावा, शांतिपूर्ण और अविवेकपूर्ण घरेलू जीवन के लिए प्रत्येक व्यक्ति के अधिकार की पूरी तरह से रक्षा की जानी चाहिए। रिटर्निंग अधिकारी ने कहा कि चुनाव लड़ रहे सभी प्रत्याशियों को प्रस्तावित बैठक के समय व स्थान की आवश्यक अनुमति समय रहते सही तरीके से ली जानी चाहिए। प्रस्तावित बैठक के स्थान पर यदि कोई प्रतिबंधात्मक या निषेधात्मक आदेश लागू है तो उन आदेशों का सम्मान किया जाना चाहिए। इसी प्रकार प्रस्तावित बैठकों के लिए लाउडस्पीकर या ऐसी किसी अन्य सुविधा के उपयोग के लिए अनुमति प्राप्त की जानी चाहिए। उन्होंने बताया कि जुलूस शुरू करने और समाप्त करने

को इस बारे में तीन बार उम्मीदवार के मामलों के बारे में सी-1 फोर्मेंट में सूचना समाचार-पत्रों में प्रकाशित होगी। इसी इलेक्ट्रोनिक मीडिया में भी यह सूचना तीन बार प्रसारित की जाएगी।

निर्वाचन अधिकारी ने बताया कि आपराधिक रिकार्ड का ब्यौरा प्रकाशित होने के बाद इसकी रिपोर्ट

में उम्मीदवार को जमा करवानी है। जनप्रतिनिधित्व अधिनियम की धारा 78 के तहत उम्मीदवार को प्रकाशित करवाई गई इस घोषणा के विज्ञापन का बिल भी देना होगा, ताकि उसे उम्मीदवार के चनावी खर्च में जोडा जा सके। अखबार में इस विज्ञापन को कम से कम 12 फोंट के साईज

### तिथि") को दिए गए अपने आदेश के तहत कॉर्पोरेट दिवाला समाधान प्रक्रिया ("सीआईआरपी") शुरू करने व लिए कंपनी के वित्तीय ऋणदाता द्वारा दायर याचिका को स्वीकार कर लिया है। दिवालियापन और दिवालियाप हता, 2016 (''कोड'') की धारा 7 के तहत और श्री दर्शन सिंह आनंद, पंजीकरण सं. IBBI/IPA-002/IP N00326/2017-18/10931 को अंतरिम समाधान पेशेवर ("आईआरपी") के रूप में, संविता के प्रावधा अनुसार कंपनी के मामलों का प्रबंधन करने के लिए नियुक्त किया है। 17 मार्च, 2022 को आयोजित लेनदा (''सीओसी'') की दूसरी बैठक में श्री दर्शन सिंह आनंद को कंपनी के लिए समाधान पेशेव ) के रूप में नियुक्त किया गया है। सीआईआरपी शुरू करने के लिए एनसीएलटी के आदेश के अनुसा और कोड के प्रावधानों के अनुरूप, निदेशक मंडल की शक्तियाँ निलंबित रहेंगी और आरपी द्वारा प्रयोग की ज हमें आरपी द्वारा सचित किया गया है कि कंपनी का रिकॉर्ड पूरी तरह से आरपी को नहीं सींपा गया है और इसलि आईबीसी की धारा 19(2) के तहत आवेदन पर्पसीएलटी की प्रस्तुत किया गया है। इसके अलावा, तैसा कि 15-02-2022 को ईमेल द्वारा सीआरपी कार्यवाही शुरू होने के समय प्रबंधन द्वारा सुबित किया गया था कि रैनसमवेदर हमले के कारण 01-04-2021 से पहले टैली डेटा, अबल संपत्ति रजिस्टर और अन्य प्रासंगिक रिकोर्ड 31, 2023 31, 2022

सींहता के तहत कंपनी के खिलाफ दिवालिया कार्ययाही शुरू करने के लिए एक याचिका स्वीकार की है। कोड वें अनुसार, यह आवश्यक है कि कंपनी को सीआईआरपी के वीरान एक गोईंग कोन्सर्न के रूप में प्रवंधित किया जाए के अलावा. सीआईआरपी के तहत. सीओसी को एक समाधान योजना प्रस्तत करने और अनुमोदित करने की

त्रीओसी ने 25 अगस्त 2022 की अपनी बैठक में मेससं आर्कबोल्ट स्पेस एंड फूड्स प्राइवेट लिमिटेड द्वारा प्रस्तुत माधान बोजना को मंजूरी दे दी है। एनसीएलटी द्वारा इसकी मंजूरी के लोंबत रहने के बाद। हालाँकि कंपनी ब धंकालिक संभावनाएँ सीआईआरपी प्रक्रिया के शीघ्र पूरा होने पर निर्भर हो सकती हैं, उपरोक्त तथ्यों और कंपन हे सतत संचालन को ब्यान में रखते हुए, वित्तीय विवरण चालू चिंता के आधार पर तैयार किए गए हैं।

ऊपर नोट संख्या -2 में उल्लिखित कारणों के लिए, कंपनी ने "रिपोर्टिंग अवधि के बाद की घटनाओं" च्यान में नहीं रखा है, यदि कोई हो। इसके अलावा, कंपनी ने मूर्त परिसंपत्तियों के मूल्य में 31 मार्च 2023 को वांकन भी नहीं किया है। कंपनी मुर्त परिसंपत्तियों के वहन मृत्य की हानि का आकलन करना जारी नहीं रखत

ो समायोजन और परिणामी प्रभाव, यदि कोई हो, को 31 मार्च, 2023 को समाप्त अवधि और वर्ष के लिए रिपोर केए गए नकसान पर विचार नहीं किया है, जो सभी परिसंपत्तियों की वहन राशि की व्यापक समीक्षा लॉबेत है (माल मार्च, 2023 तक भुगतान किए गए अग्रिम, व्यापार देयता, प्राप्त अग्रिम, अन्य अल्पकालिक देनदारियां आं वहन मुख्य की हानि और देनदारियों को वापस लिखने के लिए गैर-प्रावधान के साथ-साथ परिसंपत्तियों के वह की हानि के लिए गैर-प्रावधान के साथ कोई दस्तावेजी साक्ष्य उपलब्ध नहीं कराया गया है। वित्तीय आि र देयताओं के उचित मुख्य का निर्धारण न करना और अन्य आस्तियों और देयताओं के लिए वहन राशि वह रने में हानि इंड-एएस-109 ''वित्तीय साधन'', इंड-एएस-10 ''रिपोर्टिंग अवधि के बाद की घटनाएं इंड-एएस-36 ''आस्तियों की हानि'' और इंड-एएस-37 ''प्रावधान, आकस्मिक देनदारियां और आकस्

कॉपीरेट दिवाला समाधान प्रक्रिया शुरू होने की तिथि अर्थात 02.02.2022 को वैंकों से प्राप्त दावों के आधार वित्त वर्ष 2021-22 में 12428-45 लाख रुपये का ब्याज प्रदान किया गया है। इसमें 8706.53 लाख रुपये की पू

 1156.33 लाख की पूंजी डब्ल्युआईपी को वित्त वर्ष 2021-22 में कॉर्पोरेट दिवाला समाधान प्रक्रिया शुरू होने की तिथि अर्थात 02.02.2022 के अनुसार गैर-मीजूद के रूप में बट्टे खाते में डाल दिया गया है।

बीमा कंपनी से प्राप्त ईमेल पुष्टि के आधार पर वित्त वर्ष 2021-22 में 222.77 लाख रुपये की प्राप्त राशि का बीमा द्यावा खारिज कर दिया गया है क्योंकि राशि पहले ही खारिज कर दी गई है और 02-02-2022 को कॉपोरेट दिवालियापन समावान प्रक्रिया की नारीख तक अस्तित्व में नहीं है।

माननीय एनसीएलटी द्वारा नियुक्त समायान पेशेवर ने कॉर्पोरेट दिवाला समायान प्रक्रिया अर्थात 02-02-2022 वे शुरू होने की तारीख़ को स्टॉक की मात्रा और वसूली योग्य मूल्य को सत्यापित करने के लिए स्टॉक ऑडिटर नियुर किया था। ऐसी स्टॉक ऑडिट रिपोर्ट के आधार पर, कॉपॉरेट दिवाला समायान प्रक्रिया शुरू होने की तारीख़ साथ-साथ चालू वित्तीय वर्ष के अंत में 31-03-3023 तक क्लोजिंग स्टॉक को रु. 207. 38 लाख माना गया है। समाधान पेशेवर को निश्चित संपत्ति रजिस्टर और मुल्यहास के पिछले विवरण नहीं सीपे गए हैं, इसलिए मुल्यहा

एसएलएम आधार पर मापा जाता है और रिकॉर्ड पर उपलब्ध जानकारी और मिन्न हो सकती है रिजाल्यूशन प्रोफेशनल को जोधपुर विद्युत वितरण निगम लिमिटेड-(जेवीवीएनएल) से 2.82 लाख रुपये के रूप मे सुरता जमा का विवरण प्राप्त हुआ है। इसलिए विद्युत सुरता जमा राशि को रु. 2.82 लाख के रूप में लिया गया है। रु. 109.74 लाख की राशि को पिछली अविंय के लिए देय वियुत्तीकरण व्यय के साथ समायोजित किया गया है और कॉर्मेरेट दिवाला समायान प्रक्रिया शुरू होने की तिथि अर्थात 02.02.2022 को वित्त वर्ष 2021-22 में रु.

47.64 लाख को गैर-मीजूद के रूप में बर्ट्टे खाते में डाल दिया गया है। समापान पेशेवर को सभी अवल संपत्तियों के मालिकाना हक के दस्तावेज नहीं मिले हैं। अत अवल संपत्तियों क रामाच्या रक्षार का रामा अच्छा रामाच्या के माराकामा के कि चरताच्या गता गता ने ना व्यवस्था रामाच्या क व्योग (अक्ट संपत्तियों के अलावा जातं कंपनी पट्टेबर है और पट्टा करार कंपनी के श्रव में विधिवत निम्मादित किया जाते हैं) संपत्ति, संयंत्र और उपकरणों और उपयोग के अधिकार में शामिल वित्तीय विवरणों में शामिल है । वैलेंस

कॉपोरेट देनदार के पूर्ववती प्रवंधन द्वारा रिजाल्यूशन प्रोफेशनल को अधिक सामग्री जानकारी और दस्तावेज उपलब्ध नहीं कराए गए हैं और परिणामस्वरूप, समाधान पेशेवर वैधानिक लेखा परीक्षकों को कुछ महत्वपूर्ण जानकारी प्रस्तुत करने में सक्षम नहीं है। क,पॉरेट देनदार के पूर्ववर्ती प्रबंधन से सूचना और कागजात के अपने अधिकार को लाग करने के लिए समाधान पेशेवर ने भारतीय दिवालियापन सहिता-2016 की धारा 19 (2) व तहत माननीय राष्ट्रीय कंपनी कानून ट्रिब्यूनल चंडीगढ़ वेंच के साथ एक आवेदन, आवेदन पत्र IA.NO.

कंपनी के वित्तीय परिणाम कंपनी ("भारतीय लेखा मानक") संशीधन नियम, 2015 के तहत अधिसुचित भारतीय तेखा मानको (आईएनडी-एएस) के अनुसार तैयार किए गए हैं, जैसा कि कंपनी (भारतीय लेखा मानक, संशोधन नियम 2016) डारा संशोधित किया गया है।

ये वित्तीय परिणाम भारतीय लेखा मानक 34 (आईएनडी-34) में निर्धारित मान्यता और माप सिद्धांती के अनुसा तैयार किए गए हैं, कंपनी अधिनियम, 2013 की धारा 133 के तहत निर्चारित ''अंतरिम विनीय रिपोर्टिंग'' इसकें तहत जारी प्रासंगिक नियमों के साथ पटित और अन्य लेखा सिद्धांत आमतौर पर भारत में स्वीकार किए जाते हैं, परिपत्र के साथ पठित कंपनी के प्रबंधन की जिम्मेदारी है और कंपनी के समाधान पेशेवर द्वारा अनुमोदित किया

न्या थ. वित्तीव रिपोर्टिंग ढांचे के अनुसार तुलना की सुविधा और विवरणों की वेडतर प्रस्तुति के लिए जड़ां भी आवश् समझा गया, पिछली अववि ∕वर्ष के आंकड़ी को फिर से समूहीत ∕पुनः व्यवस्थित किया गया है।

मार्च 31, 2023 को समाप्त तिमाही के लिए SEBI (लिस्टिंग दायित्वीं और प्रकटीकरण आवश्यकताओं) विनियम भाव 31, 2023 का समाप्त तिमाल के लिए QLD (लिस्टिन सामाप्त की तिनाय को के संबंध में ऑडिट किए गए के विनियमन 33 (3) (ई) के अनुसार, मार्च को समाप्त होने वाले पुण वित्तीय वर्ष के संबंध में ऑडिट किए गए आंकड़ों के बीच संतुलन के आंकड़े हैं। 31 मार्च 2023 और 31 दिसंबर, 2023, वित्तीय वर्ष की तीसरी निमाती

माननीय एनसीएलटी-चंडीगढ़ पीठ के दिनांक 02-02-2022 के आदेश के पैरा 14 द्वारा अधिस्थनन लगाए जां के मद्देनजर तिमाही के दौरान वैकों, संस्थानीं-अन्य संगठनों को देय बकाया राशि पर कोई ब्याज नहीं दिया गया है समाधान पेशेवर को श्रमिकों का दावा प्राप्त हुआ है, जिसे ऋणदाता समिति द्वारा 08-08-2023 को संपन्न मतदान में 49,62,72,600 रुपये के लिए स्वीकार किया गया है – हालांकि कंपनी की देनदारी इस पर निर्भर होगी और एलटी चंडीगढ़ पीठ द्वारा समाधान योजना की मंजूरी के अनुसार। कंपनी के वित्तीय विवरण के अनुसार श्रमिकों को देय राशि 23,34,76,371 रुपये हैं, इसलिए कंपनी पर 26,27,99,829 रुपये की आकरिम

31.12.2023 को तिमाही और नौ माह समाप्ति हेतु अलेखापरीबित वित्तीय परिणामों का विवरण (रु. लाख में)								माननाय एनसाएलटा । अनुसार श्रमिकों को देर
क. सं.		तिमाही समाप्ति			नी माह समाप्ति		वर्ष समाप्ति (राशि रु. में)	
		31.12.2023 अलेखापरीक्षित	30.09.2023 अलेगापगेतिल	31.12.2022	31.12.2023	31.12.2022 अलेखाप्रशीवन	31.03.2023 लेखापरीक्षित	(1141 0. 4)
1.	परिचालन से कुल आय	5.97	5.91	9.50	17.69	17.87	24.97	विवरण
2.	(शुळ) अवधि हेतु शुळ लाम/(हामि) (कर पूर्व, आपवादिक और/ या असाधारण मदें)	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00)	Salary & Bonus Payal Gratuity Payable Total
3.	कर पूर्व अवधि हेतु शुद्ध लाम/(हानि) (आपवादिक और/या असाधारण मर्दे पश्चात्)	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,592.00)	<ol> <li>आपूर्तिकर्ताओं को अधिम पुष्टि के अधि प्रस्तुत समाधान यो</li> </ol>
4.	कर पश्चात् अवधि हेतु शुख लाभ/(हानि) (आपवादिक और/ या असाधारण मर्दे पश्चातु)	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,272.53)	किया गया है। 20. वैट वसूली योग्य अं अधीन है।
5.	अवधि∕वर्ष हेतु कुल व्यापक आय	(871.14)	(871.26)	(875.47)	(2,614.55)	(2,655.91)	(3,242.95)	<ol> <li>रुपये 1.73 लाख व</li> <li>त्रैमासिक वित्तीय प्रा</li> </ol>
6. 7.	प्रदत्त इंक्विटी शेयर कैंपिटल (प्रत्येक रु. 1/- के शेयर का अंकित मूल्य) आयं/(ठानि) प्रति शेयर	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	2,044.40	("www.vikaswsp
	(वार्षिकृत नहीं) मूलभूत (रु.) तरलीकृत (रु.)	(0.43) (0.43)	(0.43) (0.43)	(0.43) (0.43)	(1.28) (1.28)	(1.30) (1.30)	(1.59) (1.59)	स्थान : श्री गंगानगर दिनांक : 09.05.2024

### नांक 08-08-2023 व 31-03-2022 के वित्तीय विवरण के सीओसी के अनुमोदन से स्वीकृत राशि अनुसार Salary & Bonus Payable 8,76,90,302/-3.82.85.920 4.94.04.382/ 23.34.76.371/ 49.62.76.200/-26.27.99.829/ आपूर्तिकर्ताओं को क्रमशः 20.43 लाख रुपये और 6674.75 लाख रुपये की पूंजीगत अग्रिम और अग्रिम पुष्टि के अधीन है और इसकी वसूली संदिग्ध है। माननीय एनसीएलटी-चंडीगढ़ पीठ के समक्ष

प्रस्तुत समाधान योजना के अनुमोदन के लिए लंबित वित्तीय विवरणों में इसका कोई प्रावधान नही

 रुपये 1.73 लाख की सीमा तक वैंक शेष की पुष्टि नहीं की गई है और यह समाधान के अधीन है। त्रैमासिक वित्तीय परिणामों का प्रारूप बॉम्बे स्टॉक एक्सचेंज की वेबसाइट और कंपनी की वेबसाइ ("www.vikaswspitd.in") पर उपलब्ध है। विकास डब्ल्यूएसपी लिमिटेड

(सीआईआरपी के तहत कंपनी) हेतु और उसकी ओर से

हस्त / स्थानों का चयन कर लिया गया। दर्शन सिंह आनंद रिजोल्यशन प्रोफेशनल IBB/IPA-002/IP-N00326/2017-18/10931



# मॉक ड्रिल कर परखीं सुरक्षा एजेंसियों की सजगता

गुरुग्राम पुलिस द्वारा आपातकालीन सुरक्षा, बम का पता लगाने के लिए गुरुवार को कोर्ट परिसर में मॉक ड्रिल की गई। गुरुग्राम पुलिस की बम डिस्पोजल, डॉग स्क्वयाड, अपराध

🗕 पुलिस से जुड़ी कई टीमों ने लिया हिस्सा

शाखा सेक्टर-39, सेक्टर-10, सेक्टर-40, कोर्ट सर्विलेंस टीम, सिविल डिफेंस की टीमों द्वारा इस मॉक ड्रिल में हिस्सा लिया गया

न्यायिक परिसर में सुरक्षा व्यवस्था का लेना, न्यायिक परिसर से कैदियों के भागने या कैदियों को भगाने के प्रयासों को निरस्त करने सहित पुलिस तथा अन्य एजेंसियों की सजगता तथा तत्परता की जांच करना था। न्यायिक परिसर में कैदियों की

संबंध में की गई इस मॉक डिल में गुरुग्राम पुलिस की अपराध शाखाओं, कोर्ट सर्विलेंस, बॉम्ब डिस्पोजल की टीमें मौजूद रही।

गुरुग्राम पुलिस किसी भी आकस्मिक परिस्थिति से निपटने के लिए पूर्ण रूप से सक्षम हैं।

सार्थक-अमेजन के प्रयास

से ६००० दिव्यांगों को

मिला रोजगार

गरुग्राम । अमेजन इंडिया मई 2024

माह के दौरान अपना वार्षिक वैश्विक

स्वयंसेवी माह (जीएमवी) चला रही है। कर्मचारी शिक्षा, खाद्य सुरक्षा,

वहनीयता और महिला सशक्तिकरण

पर केंद्रित विभिन्न स्वयंसेवी

## गुरुग्राम सीट पर ३ प्रत्याशियों ने नाम लिए वापस, २३ के बीच होगा मुकाबला

 रिटर्निंग अधिकारी निशांत कुमार यादव ने आवंटित किए चुनाव चिन्ह

पायनियर समाचार सेवा। गुरुग्राम

गुडगांव संसदीय निर्वाचन क्षेत्र से नाम वापसी के अंतिम दिन तीन प्रत्याशियों ने अपना नाम वापस लिया। अब कुल 23 प्रत्याशी चुनाव मैदान में हैं। रिटर्निंग अधिकारी निशांत कुमार यादव ने गुरुवार को लघु सचिवालय स्थित डीसी कोर्ट में उपस्थित सभी प्रत्याशियों व उनके इलेक्शन एजेंट को दोपहर तीन बजे के उपरांत चुनाव चिन्ह भी आवंटित किए।

चुनाव मैदान में मान्यता प्राप्त राष्ट्रीय और राज्य राजनैतिक दलों के पांच प्रत्याशी के अलावा 9 रजिस्टर्ड राजनीतिक दलों के उम्मीदवार और 9 निर्दलीय प्रत्याशी चुनाव लड़ रहे हैं।

गुरुवार को अपना नामांकन वापिस लेने वाले उम्मीदवारों में



नामांकन वापसी व चुनाव निशान आवंटन के दौरान मौजूद राजनीतिक दलों के प्रतिनिधि।

### ऑब्जर्वर की प्रत्याशियों के साथ बैठक आज

रिटर्निंग अधिकारी ने बताया कि गुरुग्राम संसदीय सीट की जनरल ऑब्जर्वर डॉ. दिलराज कौर, पुलिस ऑब्जर्वर शंकर चौधरी, व्यय ऑब्जर्वर दुर्गादत्त व सौरभ कुमार शुक्रवार को लघु सचिवालय स्थित कॉन्फ्रेंस हॉल में सभी 23 प्रत्याशियों व उनके एजेंट के साथ बैठक करेंगे। जिसमें आदर्श चुनाव आचार सिहंता, चुनावी खर्च के लेजर तैयार करने, पोलिंग व काउंटिंग एजेंट के विषय में चर्चा कर उन्हें भारत निर्वाचन आयोग द्वारा निर्धारित नियमों की जानकारी भी देंगे। इसके साथ ही जिला प्रशासन द्वारा चुनावों को लेकर क्या तैयारियां की गई है, इसकी भी जानकारी दी जाएगी।

लड़ रहे सभी 23 उम्मीदवारों के नाम बलवान सिंह, राहुल ठाकरान व सोनी बैलेट पेपर व ईवीएम में हिंदी हेमलता का नाम शामिल है। चुनाव वर्णमाला के क्रमनुसार सूचीबद्ध

किया जाएगा। जिसकी सूचना जिला निर्वाचन अधिकारी कार्यालय में नोटिस बोर्ड पर चस्पा की जाएगी।

गतिविधियों में भाग ले सकते हैं। सार्थक एजुकेशन ट्रस्ट के सहयोग से अमेजन इंडिया ने दिव्यांगों को सशक्त बनाने के लिए ग्लोबल रिसोर्स सेंटर (जीआरसी) लॉन्च किया। जीआरसी प्रशिक्षण, परामर्श

और नौकरी प्लेसमेंट सेवाएं प्रदान करता है। अमेजन और सार्थक के संयुक्त प्रयास से 10,000 से अधिक दिव्यांगों को प्रशिक्षित किया जा चुका है। पिछले 6 महीनों में 6,000 से अधिक लोगों को रोजगार के अवसर प्रदान किए गए। जीएमवी एक विश्वव्यापी कार्यक्रम है, जिसके तहत अमेजन का शीर्ष नेतृत्व, कर्मचारी, भागीदार और यहां तक कि ग्राहक विभिन्न मुद्दों के निदान के समर्थन के लिए एकजुट होते हैं। जीएमवी का भारत में अब तीसरा साल है और जीएमवी 2024 चार प्रमुख विषयों पर केंद्रित है-शिक्षा, खाद्य सुरक्षा, वहनीयता और महिला सशक्तिकरण।

## रंग के आधार पर भारतीयों का अपमान कर रही कांग्रेसः धनखड़ आवेदन प्रक्रिया शुरू

भाजपा के राष्ट्रीय सचिव ओम प्रकाश धनखड़ ने सैम पित्रोदा के नस्लभेदी बयानों की कड़ी भर्त्सना की। उन्होंने राहुल गांधी, सोनिया गांधी और प्रियंका वाड्रा को भी घेरा। वे गुरुवार को यहां भाजपा कार्यालय में पत्रकारों से बात कर रहे थे।

ओम प्रकाश धनखड़ ने कहा कि कांग्रेस रंग-रूप के आधार पर भारतीयों का अपमान कर रही है। उन्होंने कहा कि सैम पित्रोदा के बयान पर कांग्रेस के शीर्ष नेताओं की चुप्पी साबित करती है कि कांग्रेस लोगों को नस्ल, धर्म और जाति के नाम पर आपस में लड़ाकर देश के टुकड़े-टुकड़े करना चाहती है। इस मौके पर जिला अध्यक्ष कमल यादव, जिला उपाध्यक्ष अजीत यादव और जिला सह मीडिया प्रमुख पवन यादव मौजूद रहे। धनखड़ ने कहा कि कांग्रेस की मोहब्बत की धनखड़ ने कहा कि देश की जनता कांग्रेस शर्मनाक और दुर्भाग्यपूर्ण है।

गुरुग्राम में १०० स्थानों

पर तैयार की जाएंगी

वॉल ऑफ डेमोक्रेसी

**गुरुग्राम।** लोकसभा आम चुनाव

2024 के छठे चरण के लिए 25 मई

को होने वाले मतदान का प्रतिशत

बढ़ाने में जिला प्रशासन, गुरुग्राम द्वारा व्यापक प्रयास किए गए है। इसी

कड़ी में गुरुग्राम जिला में 100 प्रमुख स्थानों पर वॉल ऑफ डेमोऋेसी तैयार

की जाएगी। इन वॉल ऑफ डेमोक्रेसी

पर मतदाता हस्ताक्षर कर लोकतांत्रिक

प्रक्रिया से जुड़ाव महसूस करेंगे।

इसके साथ ही 10 स्थानों पर ईवीएम,

वीवीपैट और कंट्रोल यूनिट की

करीब 8 फीट बड़ी डमी भी लगाई

जाएंगी। जिला निर्वाचन अधिकारी

एवं डीसी निशांत कुमार यादव की

पहल पर स्वीप कार्यक्रम के नोडल

अधिकारी एवं एडीसी हितेश कुमार

मीणा ने बताया कि गुरुग्राम के सभी

विधानसभा क्षेत्रों पटौदी, सोहना,

बादशाहपुर व गुड़गांव के प्रमुख

जहां पर वॉल ऑफ डेमोक्रेसी तथा

ईवीएम की डमी लगाई जाएंगी।



की काली करतूतों को समझती है और लोकसभा चुनाव में कांग्रेस का सूपड़ा साफ कर सबक सिखाएगी।

ओम प्रकाश धनखड़ ने कहा कि प्रधानमंत्री नरेंद्र मोदी के नेतृत्व में देश विश्व गुरू और विकसित बनने की दिशा में तेजी से आगे बढ़ रहा है। ऐसे समय में भारत के लोगों की रंग और नस्ल के आधार पर दूसरे देशों के नागरिकों से तुलना कर भारत को आगे बढ़ने से रोकने का कांग्रेस प्रयास कर रही है। धनखड़ ने कहा कि राहुल गांधी के राजनीतिक सलाहकार सैम पित्रोदा का रंग-दुकान में नफरत का सामान बिखरा पड़ा है। रूप के आधार पर टिप्पणी करना बेहद

प्रा**म।** 12वा क बाद स्नातक पाठ्यक्रमा म प्रवेश लेने की सोच रहे छात्र-छात्राओं के लिए एक अच्छी ख़बर है। गुरुग्राम विश्वविद्यालय ने नए शैक्षणिक सत्र 2024-25 के लिए नई शिक्षा नीति 2020 के तहत स्नातक पाठ्यक्रमों में दाखिले के लिए ऑनलाइन रजिस्ट्रेशन की प्रक्रिया शुरू कर दी है।

यूजी पाठयक्रमों में दाखिला लेने के इच्छुक छात्र 9 मई से गुरुग्राम विश्वविद्यालय की आधिकारिक वेबसाइट पर जाकर आवेदन कर सकतें है। गुरुग्राम यूनिवर्सिटी के कुलपति प्रो. दिनेश कुमार ने बताया कि जीयू ने 12 स्नातक पाठ्यक्रमों की 460 सीटों पर दाखिले के लिए ऑनलाइन आवेदन प्रक्रिया शुरू कर दी है। उन्होंने बताया कि बैचलर ऑफ़ फिजियोथेरेपी (बीपीटी), बैचलर ऑफ़ डिजाइन इन इंटीरियर डिजाइन, मास्टर ऑफ कंप्यूटर एप्लीकेशन (इंटीग्रेटेड ), एमबीए (इंटीग्रेटेड ),मास्टर ऑफ कॉमर्स (इंटीग्रेटेड), बैचलर ऑफ़ साइंस (एनीमेशन एंड मल्टीमीडिया), मास्टर ऑफ आर्ट्स (जर्निलज्म एंड मास कम्युनिकेशन), (इंटीग्रेटेड ), मास्टर ऑफ आर्ट्स (डेवलपमेंट स्टडीज) (इंटीग्रेटेड ),मास्टर ऑफ आर्ट्स (लिबरल आर्ट्स) (इंटीग्रेटेड), डिप्लोमा इन डांसेज ऑफ भारत, डिप्लोमा इन म्यूजिक ऑफ भारत और डिप्लोमा इन योगा जैसे स्किल ओरिएंटेड कोर्सेज में दाखिला लेने के इच्छुक छात्र 26 मई तक ऑनलाइन आवेदन कर सकते हैं।

गुरुग्राम के अस्पताल में विश्व थैलेसीमिया दिवस पर जागरुकता कार्यक्रम में भाग लेते लोग।

## खून की कमी से पीड़ित मरीजों का इलाज संभव' 🕨 विश्व थैलेसीमिया

पायनियर समाचार सेवा। गुरुग्राम

काफी कष्ट होता है।

दिवस पर जागरुकता विश्व थैलेसीमिया दिवस के अवसर कार्यक्रम में बोले सीएमओ पर सीएमओ डा. वीरेंद्र यादव ने कहा कि रक्त की कमी एक ऐसा रोग है, जिसमें मरीज को शारीरिक रूप से

चाहिए और पौष्टिक आहार ग्रहण करना चाहिए। गुरुग्राम के सेक्टर-10 इस बीमारी से बचाव के लिए स्थित सिविल अस्पताल, स्वास्थ्य योग्य चिकित्सकों की देखरेख में केंद्र एवं स्कूलों विश्व थैलेसीमिया मरीज का अपना इलाज करवाना दिवस के अवसर पर सामाजिक

जागरुकता कार्यक्रम का किया गया। सीएमओ डा. वीरेंद्र यादव ने बताया कि थैलेसीमिया में मरीज का खून कम हो जाता है। यह रोग वंशानुगत भी हो सकता है। उन्होंने बताया कि सेक्टर-10 के सिविल अस्पताल में थैलेसीमिया बीमारी का संपूर्ण उपचार किया जाता है। इस साल 1400 महिलाओं की थैलेसीमिया जांच की गई है।