



14th February, 2024

National Stock Exchange of India Ltd.

(Listing Compliance)

'Exchange Plaza', C/1, Block G,

Bandra-Kurla Complex,

Bandra (East),

Mumbai - 400 051

Symbol: UNITECH

BSE Limited

(Listing Compliance)

1st Floor, New Trading Ring,

Rotunda Building, P. J. Towers,

Dalal Street, Fort,

Mumbai - 400 001

Scrip Code: 507878

Subject: Compliance under Regulation 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

In compliance with regulation 30 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of newspaper publication of financial results of the Company for the quarter and nine months ended 31st December, 2023, published on 14th February, 2024 in all editions of 'Financial Express' and 'Jansatta' Delhi edition.

This information is being sent in compliance of the applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for your record.

Yours truly,

For Unitech Limited

Anuradha Mishra

Company Secretary & Compliance Officer

Encl: As above

FINANCIAL EXPRESS



SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105 Phone: 080 27839081/82/83; Fax: 080 27839309; Email: rajesh.modi@sansera.in; Website: www.sansera.in

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023

(Rs. in Million except EPS)

SI.		Quarte	r ended	Nine mon	ths ended	Year Ended	
No.	Particulars	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)	
1	Total Income from Operations	7,126.38	5,596.38	20,655.87	17,274.47	23,460.44	
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	666.21	440.78	1,912.98	1,546.29	2,032.32	
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	666.21	440.78	1,912.98	1,546.29	2,032.32	
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	483.73	312.65	1,410.84	1,129.22	1,483.42	
5	Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	484.23	326.90	1,412.78	1,102.81	1,463.81	
6	Equity Share Capital	107.17	105.80	107.17	105.80	105.86	
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	=	÷		890	11,573.48	
8	Earnings per share (of Rs. 2/- each)						
	1. Basic:	8.99	5.90	26.24	21.10	27.74	
	2. Diluted:	8.89	5.80	25.89	20.64	27.17	

- a. The above is an extract of the detailed format of unaudited quarterly and nine months financial results for period ended 31 December 2023 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the unaudited quarterly and nine months financial results for period ended 31 December 2023 are available on the websites of the stock exchange(s) i.e., www.bseindia.com/www.nseindia.com and the Company i.e., www.sansera.in.
- Standalone Unaudited financial information of the Company pursuant to regulation 47(1)(b) of SEBI (LODR) Regulations, 2015.

(Rs. in Million)

	Quarte	Nine mon	Year Ended		
Particulars		31-12-2022 (Unaudited)			
Total Income from Operations	6,436.76	4,942.45	18,623.08	15,493.17	20,991.69
Profit before Tax	679.11	447.12	1,882.12	1,525.40	2,026.31
Profit after Tax	501.67	324.35	1,397.89	1,129.13	1,502.00

For & on behalf of the Board of Directors

S. Sekhar Vasan

Date: 12 February 2024 Place: Bangalore

Chairman and Managing Director DIN: 00361245

Adfactors 588

△ILSFS | Private Equity

IL&FS INVESTMENT MANAGERS LIMITED

Registered Office: The IL&FS Financial Centre, Plot No. C-22, 'G' Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051 CIN: L65999MH1986PLC147981 Website: www.iimlindia.com, Tel: 022 2653 3333 Email: investor.relations@ilfsindia.com

EXTRACT OF CONSOLIDATED FINANCIAL RESULTS FOR THE **QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

(₹ in lakhs except for EPS)

Particulars	Quarter Ended 31.12.2023 (Unaudited)	Quarter Ended 30.09.2023 (Unaudited)	Quarter Ended 31.12.2022 (Unaudited)	Nine Months Ended 31.12.2023 (Unaudited)	Nine Months Ended 31.12.2022 (Unaudited)	Year Ended 31.03.2023 (Audited)
Total Income from Operations (net)	1,676.90	1,484.50	1,629.58	4,982.22	5,461.21	7,551.34
Net Profit for the period/year (before tax and Exceptional items)	230.04	176.41	376.61	944.57	1,449.94	1,842.44
Net Profit for the period/year before tax (after Exceptional items)	230.04	176.41	376.61	944.57	1,449.94	1,842.44
Net Profit for the period/year after tax (after Exceptional items)	223.56	175.20	228.40	708.42	1,015.70	1,380.51
Total Comprehensive Income for the period/year	237.49	254.18	662.46	789.83	1,981.50	2,331.38
Equity Share Capital	6,280.85	6,280.85	6,280.85	6,280.85	6,280.85	6,280.85
Earnings Per Share (Face Value of ₹ 2/- each) Basic and Diluted	0.04	0.07	0.14	0.17	0.30	0.38
Other Equity						15,360.91

Note:

- (1) The aforesaid consolidated financial results of IL&FS Investment Managers Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together constitute the "Group") and jointly controlled entities for the quarter and nine months ended December 31, 2023 along-with comparative period have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on February 13, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial results for the quarter and nine months ended December 31, 2023 have been subjected to Limited Review by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting, notified under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules 2015, as amended from time to time and other accounting principles generally accepted in India.
- The Ministry of Corporate Affairs (MCA), Government of India, has vide its letter dated October 1, 2018 initiated investigation by Serious Fraud Investigation Office (SFIO) against Infrastructure Leasing & Financial Services Limited (IL&FS), the Holding Company and its subsidiaries (including the Group) under Section 212(1) of the Companies Act, 2013. On December 3, 2018, MCA on the directions of the National Company Law Tribunal, Mumbai (NCLT) has impleaded various Group Companies of IL&FS (which includes the Group) as Respondents to the Petition filed by them on October 1, 2018. Further based on another petition of the MCA under Section 130 (1) of the Companies Act, 2013, the NCLT has, on January 1, 2019, ordered re-opening of books of accounts for the past financial year 2012-13 to financial year 2017-18 of 'IL&FS' ('the Ultimate Holding Company'), IL&FS Financial Services Limited ('IFIN' a fellow subsidiary) and IL&FS Transportation Networks Limited ('ITNL' a fellow subsidiary). The restatement has been completed. The independent agency entrusted to do such re-opening of the books of accounts and restatement for the Ultimate Holding Company and one of the fellow subsidiary, have confirmed that there is no impact on the financial information of the Company. In respect of other fellow subsidiary's reopening and restatement a similar assertion has been received from the fellow subsidiary
- The term of most of the existing funds being managed/advised by the Group has already been over. Other funds being managed/advised by the Group are approaching end of their term in near future which has resulted/is likely to result in significant reduction in the Group's fee revenue. Management expects that its future income from existing funds being managed/advised together with liquid assets held by the Group as at December 31, 2023 will be adequately sufficient to meet the Group's existing and future obligations arising over the next 12 months. Management believes that use of the going concern assumption for preparation of these financial results is appropriate. The IL&FS Board has been working on a resolution plan, with a view to enable value preservation for stakeholders of IL&FS Group. The resolution plan, inter alia, involves sale of assets/businesses/companies owned by IL&FS. And in this regard, the IL&FS Board has on December 21, 2023 invited a public Expression of Interest (EoI) for sale of its entire stake in the Company.
- (5) The Board of Directors of the Company at its meeting held on February 14, 2022 approved a Scheme of Amalgamation of its two wholly owned subsidiaries IL&FS Asian Infrastructure Managers Limited and IIML Asset Advisors Limited with the Company, subject to approval of shareholders and/or creditors of the respective companies and necessary regulatory approvals. The Appointed Date for the said Scheme of Amalgamation is scheduled to be April 1, 2022. The Company has filed an application for the same with National Company Law Tribunal, Mumbai for which approval is awaited.

Additional Information on Standalone Financial Results is as below:

Mumbai, February 13, 2024

(₹ in lakhs)

	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months	Nine Months	Year Ended
Particulars	31.12.2023	30.09.2023	31.12.2022	Ended 31.12.2023	Ended 31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue	44.64	155.73	2,398.71	470.50	2,975.40	3,521.20
(Loss)/Profit Before Tax	(152.22)	(68.87)	2,137.07	(287.71)	2,247.46	2,362.19
(Loss)/Profit after Tax	(158.12)	(20.24)	2,129.80	(247.53)	2,247.25	2,400.97
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For the Order of the Board Sd/-

> Susim Mukul Datta Chairman

MAHANAGAR TELEPHONE NIGAM LIMITED (A Govt. of India Enterprise)



Corporate & Registered Office: Mahanagar Doorsanchar Sadan, 5th Floor, 9, CGO Complex, Lodhi Road, New Delhi-110003

Website: www.mtnl.net.in, Phone (Off.): 011-24319020, Fax: 011-24324243, CIN: L32101DL1986G0I023501

EXTRACT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS

	(\$	STANDALONE	č.		CONSOLIDATED						
		Three Months Ended		Nine Mon	ths Ended	Year Ended	Three M	Ionths Ended	Nine Mon	ths Ended	Year Ended		
	Particulars	3 months ended 31/12/2023	Corresponding 3 months ended 31/12/2022 in the previous year	Year to date figures for Current period ended 31/12/2023	Year to date figures for previous period ended 31/12/2022	Previous year ended 31/03/2023	3 months ended 31/12/2023	Corresponding 3 months ended 31/12/2022 in the previous year	The second secon	Year to date figures for previous period ended 31/12/2022	Previous year ended 31/03/2023		
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED		
1.	Total Income from Operations	169.25	203.19	535.81	659.22	861.57	192.24	227.41	589.55	716.05	935.23		
2.	Net Profit/ (Loss) for the period before exceptional items & tax	(841.79)	(778.04)	(2,484.61)	(2,164.96)	(2,910.74)	(839.03)	(775.50)	(2,483.78)	(2,166.56)	(2,915.61)		
3.	Net Profit/ (Loss) for the period before Tax (after exceptional items)	(841.79)	(778.04)	(2,484.61)	(2,164.96)	(2,910.74)	(839.03)	(775.50)	(2,483.78)	(2,166.56)	(2,915.61)		
4.	Net Profit/ (Loss) for the period after Tax	(841.79)	(778.04)	(2,484.61)	(2,164.96)	(2,910.74)	(839.03)	(775.50)	(2,483.78)	(2,166.56)	(2,915.11)		
5.	Total Comprehensive Income for the period (Comprising net profit/ (loss) after tax and other comprehensive income after tax)	(842.92)	(776.83)	(2,488.00)	(2,161.34)	(2,915.22)	(836.92)	(772.06)	(2,487.86)	(2,158.69)	(2,915,46)		
6.	Paid up Equity Share Capital	630.00	630.00	630.00	630,00	630,00	630.00	630.00	630.00	630.00	630.00		
7.	Other Equity excluding Revaluation Reserves	(23,519,43)	(21,447.79)	(23,519.43)	(21,447.79)	(21,472.90)	(23,531.33)	(21,456.94)	(23,531.33)	(21,456.94)	(21,484.94)		
8.	Securities Premium Account	665.00	665.00	665.00	665.00	665.00	665.00	665.00	665.00	665.00	665.00		
9.	Net Worth	(22,889.43)	(20,817.79)	(22,889.43)	(20,817.79)	(20,842.90)	(22,901.33)	(20,826.94)	(22,901.33)	(20,826.94)	(20,854.94)		
10.	Paid up Debt Capital/ Outstanding Debt	25,253.57	23,159.85	25,253.57	23,159.85	23,499.69	25,253.57	23,159.85	25,253.57	23,159.85	23,499.69		
11.	Outstanding Redeemable Preference Shares	, §	28		-	82	. 55	19	8	100	l la		
12.	Debt Equity Ratio (in times)	(1.30)	(1.37)	(1.30)	(1.37)	(1.35)	(1.30)	(1.36)	(1.30)	(1.36)	(1.35)		
13.	Earnings Per Share (of Rs.10 each) for continuing and discontinued operations- (not annualised) (In Rs.)		* 0000000000	100000000000000000000000000000000000000									
	1. Basic :	(13.36)	(12.35)	(39.44)	(34.36)	(46.20)	(13.32)	(12.31)	(39.43)	(34.39)	(46.27)		
Ū	2. Diluted :	(13.36)	(12.35)	(39.44)	(34.36)	(46.20)	(13.32)	(12.31)	(39.43)	(34.39)	(46.27		
14.	Capital Redemption Reserve	9	無	115	8		1 19	102		100	6 8		
15.	Debenture Redemption Reserve	0 0		100	3	1 27	337	11*	25	11.9	8		
16.	Debt Service Coverage Ratio (DSCR) (in times)	0.00	(0.00)	0.00	0.01	0.02	0.01	(0.00)	0.00	0.01	0.02		
17.	Interest Service Coverage Ratio (ISCR) (in times)	0.02	(0.01)	0.01	0.05	0.07	0.03	(0.00)	0.01	0.06	0.07		

Notes: 1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the website of the company at www.mtnl.net.in and on the Stock Exchange websites at www.bseindia.com and www.nseindia.com

2. The above results have been reviewed by the Audit Committee in their meeting held on 13.02,2024 and approved by the Board of Directors of the Company at their meeting held on the same date. 3. For the other line items referred in Regulation 52(4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, pertinent disclosures have been made

to the BSE & NSE and can be accessed on the Stock Exchange websites at www.bseindia.com and www.nseindia.com. 4. The company has prepared these financial results in accordance with the Companies (Indian Accounting Standards) Rules 2015 prescribed under Section 133 of the

Companies Act, 2013.

For and on behalf of the Board (P K Purwar)

Chairman & Managing Director

DIN: 06619060

Place: New Delhi Date: 13.02.2024

unitech

CIN: L74899DL1971PLC009720 Regd. Office: 6, Community Centre, Saket, New Delhi 110017

UNITECH LIMITED

Tele Fax: 011-26857338 E-mail: share.dept@unitechgroup.com | Web: www.unitechgroup.com

Extract of Un-Audited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Rs. in Lakhs except EPS) Nine Months | Quarter Ender Quarter Ended 31.12.2023 Ended 31.12.2022 **Particulars** (Un-audited) 31.12.2023 (Un-Audited) (Un-audited) 22,157.86 Total Income from Operations 6.078.39 9,151.84 Net Profit / (Loss) for the period (before Tax. Exceptional and/or Extraordinary Items) (78.763.71) (2,23,729.44) 166.523.05 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items) (78,763.71) (2,23,729.44) (66,523.05) Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items.) (78.793.05)(2,23,494.11) (66.324.50) Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] (78,810.52) (2,23,549.91)(66.319.32)52,326.02 52,326.02 52,326.02 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) (2.54)* $(7.20)^{*}$ (2.53)*Basic and Diluted (Rs.) *(Not Annualized)

- 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
- The Report of Statutory Auditors on Consolidated Financial Statements of United Limited for the period ended December 31, 2023, contains qualifications which are being summarized below: The Company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfil its obligations towards the construction of the projects and mee
- 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. 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. 593,27.76 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 Financia 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 associated
- 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'. (refer Note 9 (f) of the We are therefore unable to comment on the recoverability of the loans and trade receivables from joint ventures and associates, fair value of estimated loss allowance on loans and trade receivables
- and the consequential impact on the Consolidated financial results. 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. 1444.18.72 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 rivestments and its consequential impact on the Unaudited Consolidated Financial Results. (refer Note 9 (e) of the consolidated financial results) 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. 76,62.55 lakhs, trade receivables amounting Rs 688,97.71 lakhs, inter corporate deposit amounting to Rs. 247,34.63 lakhs and security deposits given amounting Rs. 206,10.67
- 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. (refer The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the financial results as on 31" December, 2023 on account of acquisition of subsidiary companies. The management has no
- 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 Unaudited Consolidated Financial Results 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 can not be concluded upon. Amount recoverable from GNIDA 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 consequentia impact of same on Consolidated financial results (refer note no 14 of Consolidated financial results).
- Sub-ledger records for advance received from home buyers and trade receivables are not reconciled with control figures in the books of accounts. In view of absence of the reconciliation, we are
- unable to conclude on the consequential impact of same on Consolidated Financial Results. Balance lying with Supreme Court registry, in the books of holding company, of Rs. 934.15 lakhs is subject to confirmation. In view of absence of the reconciliation, we are unable
- conclude on the consequential impact of same on Consolidated financial results, (refer Note 9 (a) of the Consolidated Financial Results) input credit receivable (GST), in the books of holding company, of Rs. 63,69.73 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). I
- view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results. Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102,46.88 lakhs, Professional Tax amounting Rs. 0.59 Lakhs, Employees Provident Funds and Miscellaneous Provisions Act, 1952 amounting to Ris. 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 levies, 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 financia
- results. (refer Note 10 of the Consolidated Financial Results) The Holding Company is not deducting tax at source at the time of booking/accrual of expense related to interest cost. Same is in contravention of the provisions of chapter XVIII of Income-tax Act
- 1961 which mandates deduction of tax at source at earlier of booking or payment. In view of the instances of noncompliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 8965,32.85 lakhs (including interest accrued of Rs 556,903.64 lakks). 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 statement and also on their consequential impact including potential tax liabilities 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. 7(g) of the Unaudited Consolidated Financial Results, 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. Provisions of paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers" specifies that an entity can recognise revenue over time if it satisfies any one of the following criteria: -
- The customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs.

with title deeds of the lands purchased by the erstwhile management is not available.

- The entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced
- The entity's performance does not create an asset with an alternative use to the entity and; the entity has an enforceable right to payment for performance completed to date. On perusal of various agreements entered by the Company with home buyers, it seems that the Company does not satisfy any of the conditions specified in paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers"
- In view of the same, we are unable to express a conclusion on the matter. We draw attention to Note no. 9 of the Unaudited Consolidated Financial Results, the 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" December, 2023 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. Inventory and project in progress No physical verification of the inventory and project in progress "PIP" have been conducted by the management during the period under review and also reconciliation of the land inventory
- The management has not conducted any assessment of net realisable value of the inventory and PIP amounting Rs. 2782,75.70 lakhs and Rs. 305,46,26.07 lakhs respectively which is required as required in paragraph 9 of Indian Accounting Standard 2 "inventories".
- In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereof. 14. As per the financial books, principal amount of deposit accepted for Rs. 534,87.75 lakhs is overdue for repayment. The Company has not created any provision for interest payable during nine
- month period amounting Rs. 49,17.32 lakhs (accumulated unaccounted interest is Rs. 467,12.77 lakhs). In our opinion, losses of the Company and value of public deposits are understated tr
- 15. The Holding Company has not conducted any physical verification of its inventory, project in progress, property plant and equipment and investment property. In absence of any physical verification, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results 16. We draw attention to Note no. 7 of the Unaudited Consolidated Financial Results, we did not review the financial results of 218 subsidiaries (including foreign subsidiaries) included in the Unauditer
- Consolidated Financial Results, whose unaudited financial results reflects total assets of Rs. 98,86,05.30 Lakhs, total revenue of Rs. 1,78,98.67 Lakhs, net loss after tax of Rs. 7,71,11.75 Lakhs and total comprehensive loss of Rs. 7,70,97,16 Lakhs for the guarter ended 31st December, 2023. For the purpose of consolidation, management has considered unaudited accounts available with In case of 32 foreign subsidiaries, the management has incorporated the last available financial information.

Further, no details are available with the Holding Company for 17 joint ventures and 4 associates for guarter ending 31st December, 2023 and year to date results from 1st April, 2023 to 31

December, 2023 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Statements, the

- 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 consist of 26.31% of the consolidated revenue, 63.16% of the consolidated assets and 65.50% of the consolidated loss that have been audited by auditors of holding company. Accordingly, the holding company is in noncompliance 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. 18. Material uncertainty related to going concern

(www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.

same are required to be consolidated in the financial results.

- The Statement has been prepared by the Management and Board of Directors of the Holding Company using the going concern assumption. The matters detailed in the above paragraphs may have a consequential implication on the Group's ability to continue as a going concern. We are therefore unable to comment on whether the going concern basis for preparation of the Consolidated financia
- On all of the items mentioned in this para, we had given a disclaimer of opinion on the Consolidated financial statements for the year ended 31" March, 2023 in respect of this matter. III. Key Standalone Financials are as follows:

(Rs. In Lakhs) Quarter Ended | Nine Months | Quarter Ende 31.12.2023 Ended 31.12.2022 **Particulars** 31.12.2023 (Un-audited) (Un-Audited) (Un-audited) Income from Operations (Turnover) 4,702.50 1.672.46 Profit/(Loss) Before Tax (1.46,382.35)(42,649.76)(50,886.25)(50,886.25) (1,46,382.35)(42.649.76) Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax) (50,902.26) (1,46,452.74) (42.634.01)W. The above is an extract of the detailed format of consolidated Financial Results for quarter&ninemonths ended 31"December, 2023 filed with the stock exchanges under Regulation 33 of the SEB

(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange website:

For Unitech Limited Yudhvir Singh Malik

Chairman & Managing Director

Place: Gurugram Dated: 12" February, 2024

financialexp.epapr.in

PRINCIPAL

1, साकेत, मेरठ-250 003 फोन: 0121-2648151, 2648152

ई-मेल: dhanvantrihospital@gmail.com

KENDRIYA VIDYALAYA

for Contractual Teachers (2024-25)

A Walk-in-Interview will be held in the Vidyalaya on 16th February, 2024 for the appointment of contractual

teachers for the session 2024-25 on the posts of PGTs.

TGTs. PRTs and Miscellaneous teachers(Computer

Instructor, Counsellor, Yoga Coach, Music Coach &

Special Educator). For detailed information kindly visit the

Regd. Office: 25/38, KARACHI KHANA, KANPUR, NTPC, BADARPUR, NEW DELHI-44 **UTTAR PRADESH - 208001** Website- https://badarpurntpc.kvs.ac.in CIN - L65993UP1986PLC007727, Contact No: 0512-2372665 Email- kvbtps@gmail.com Email id: vikalpsecuritieslimited@gmail.com Walk-in-Interview

Website: www.vikalpsecurities.com CORRIGENDUM TO EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE OUARTER ENDED ON 31st DECEMBER, 2023

VIKALP SECURITIES LIMITED

Reference to Advt. dated 13/02/2024 related to the heading mentioned or top to be read as the EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2023 instead of 30th DECEMBER, 2023 and signing date to be read as 12th Feburary, 2024 instead of 12th February, 2023.

एमपीएस फार्मा लिमिटेड

(पूर्व में एडविक लैबोरेटरीज लिमिटेड) CIN: L74899HR1994PLC038300 पंजी. कार्या.: 138, रोज का मेओ, इंडस्ट्रियल एरिया, सोहना, जिला मेवात (हरियाणा)-122103,

टेली. नं.: 011-4242884 फैक्स नं.: 011-43571047

चेबसाईट: www.mpspharamaa.com, ईमेल: info@mpspharmaa.com,

31 दिसम्बर, 2023 को समाप्त तिमाही एवं नौमाही के अनंकेक्षित स्टैंडएलॉन वित्तीय परिणामों का सार

31.12.2023

(अनंकेक्षित)

(22.06)

(22.06)

(21.47)

(21.08)

(0.11)

(0.11)

Date:-13th February, 2024

Place:- Kanpur

MPS

परिचालनों से कल आय

प्रचालनों के लिये) मूलः

स्थानः नई दिल्ली

तिथि: 13 फरवरी, 2023

अवधि के लिए शुद्ध लाभ/ (हानि)

कर से पर्व अवधि के लिए शुद्ध लाभ

एवं/ अथवा असाधारण मदों के बाद`

कर के बाद अवधि के लिए शुद्ध लाभ

अवधि हेत कल व्यापक आय (अवधि हेत (कर के बाद) लाभ (हानि) एवं अन्य व्यापक आय (कर के बाद) से शामिल)

आय प्रति शेयर (रु. 10/- प्रति का) (जारी तथा अवरु

वेबसाईट पर www.mpspharmaa.com पर उपलब्ध है।

|एवं अथवा असाधारण मदों के बाद)

For Vikalp Securities Limited

Arun Kejriwal **Managing Director** DIN: 00687890

31.12.2023

(अनंकेक्षित)

(60.58

(60.58

(58.71

(57.56)

1911.1

(0.31

(0.31

(रु. लाखों मे समाप्त तिमाही

31.12.2022

(अनंकेक्षित)

(26.30)

(26.30)

(25.91)

(25.48)

1911.14

(0.14)

(0.14)

एमपीएस फार्मा लिमिटेड

पीयश कमार अग्रवा

तिथि: 12.2.2024

(पूर्व में एडविक लैबोरेटरीज लिमिटेड

बाई राइट इम्पेक्स लिमिटेड

Vidyalaya website- www.badarpurntpc.kvs.ac.in

. (पूर्व बिकंघम इंडिस्ट्रीज लिमिटेड विदित) CIN No.: L22100DL1983PLC314401 पंजी. कार्य. : 38जी/एफ, रानी झांसी रोड, मोतिया खान, पहारगंज, दिल्ली-110055 ईमेल आईडी : buckingham1983@yahoo.com, Website: www.buyrightimpex.in

फोन नं. 0120-4039976 दिसम्बर, 2023 को समाप्त तिमाही के लिए स्टैण्डएलॉन अनेकेक्षित वित्तीय परिणाम के विवारण का सार

	विवरण (नीवे टिप्पणी देखें)	समाप्त तिमाही 30.12.2023 (अनेकेक्षित)	समाप्त तिथि तक वर्ष के आंकड़े 30.09.2023 (अनंकेक्षित)	पूर्व वर्ष में समाह तत्स्थानीय 3 महीने 31.12.2022 (अनेकेक्षित)
Τ.	परिचालची से कल आप अवधि के लिए शुद्ध लाभा (हानि) (कर, विशिष्ट एवं/अथवा	51.20	192.61	0.00
2.	अवाध के लिए शुद्ध लाम/ (हानि) (कर, विशेष्ट एव/अववा *) कर से पूर्व अवधि के लिए शुद्ध लाभ/ (हानि) (विशिष्ट	11.38	17.48	-12.27
3.	एवं/अथवा असाधारण मदों के बाद*)	11.38	17.48	-12.27
4.	कर से बाद अवधि के लिए शुद्ध लाभ/ (हानि) (विशिष्ट एवं अथवा असाधारण मदों के बाद) अवधि हेतु कुल व्यापक आय (अवधि हेतु (कर के बाद) लाभ/	8.52	13.78	-12.26
5.	(हानि) एवं अन्य व्यापक आय (कर के बाद से शामिल)	8.52	13.78	-12.26
6.	हिक्क्मी त्रीया पूजी आरक्षित (पूर्व वर्ष के अंकेक्षित तुलन पत्र में दर्शाई गई	1641.06	1641.06	149.19
7.	पुनर्मूल्यांकन आरिक्षतों के अतिरिक्त आरिक्षत)	-	-	-
8.	आप परि. लेक्टर (रू. 10% प्रति का) (जारी तथा अलह ह प्रचालनी के लिए) (वार्षिकीकृत नहीं) मूल एवं तरल	0.05	0.08	(0.74)

।. उपरोक्त विवरण सेबी (सुचीयन दायित्व तथा अन्य उदघाटन अपेक्षा) विनियमन, 2015 के विनिमयन 33 के अंतर्गत स्टॉक एक्सचेंज में दाखिल की गई तिमाही/वार्षिक वित्तीय परिणामों का संपूर्ण प्रारूप का सार है। समाप्त तिमाही के वित्तीय परिणामों का संपूर्ण प्रारूप स्टॉक एक्सचेंज तथा सचीयन सत्ता की वेबसाईट पर उपलब्ध है।

लेखा नीतियों में परिवर्तन के कारण शुद्ध लाभ हानि, कल व्यापक आय अथवा किसी अन्य संबंधित वित्तीय मदों पर प्रभाव को फटं निदेशक मंडल के लिये तथा उनकी ओर . # जो भी लागू हो, इंड-एएस नियमावली/ एएस नियमावली के अनुसार विशिष्ट एवं/ अथवा असाधारण मदों को लाभ तथा हानि के

विवरण में समायोजित किया गया है। बाई राइट इम्पेक्स लिमिटेड

नाम : रबि बिरला पद नाम: पूर्ण-कालिक निदेशक DIN: 10051907

AUTO PINS (INDIA) LIMITED

टिप्पणी: उपरोक्त सेबी (सूचीयन दायित्व तथा उद्घाटन अपेक्षा), 2015 के विनियमन 33 के अन्तर्गत स्टॉक एक्स्चैंज में दाखिल व

गई 31 दिसम्बर, 2023 को समाप्त तिमाही एवं नौमाही के अनंकेक्षित वित्तीय परिणामों के विस्तृत प्रारूप का सार है। उक्त तिमाही वित्ती

परिणामों का सम्पूर्ण प्रारूप स्टॉक एक्स्चैंज की वेबसाईट अर्थात् www.bseindia.com, www.aselindia.in तथा कम्पनी कं

New Delhi, South Delhi-110025 CIN: L34300DL1975PLC007994 Landline: 91-129-4155691/92 Email Id: autopinsdelhi@gmail.com; Website: https://www.autopinsindia.com Statement of Unaudited Standalone Financial Results for the Third Quarter & Nine Months ended 31st December, 2023 (Rs.in Lacs except per share data) Quarter ended Nine Year Ended

J.	Quarte	m.	months Ended		
Particulars	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	
Total Income from Operations	1756.43	1019.65	4660.72	4568.89	
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	44.21	19.65	110.13	84.55	
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	44.21	19.65	110.13	84.55	
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	44.21	19.65	110.13	84.55	
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	44.21	19.65	110.13	84.55	
Paid up Equity Share Capital (of Rs. 10/- each)	570.71	570.71	570.71	570.71	
Other Equity Excluding Revaluation Reserves Earnings Per Share (of Rs. 1/- each) (for continuing and discontinued operations)-	NA NA	N.A.	N.A.	150.07	
Basic Diluted:	0.77 0.77	0.34 0.34	1.93 1.93	1.48 1.48	
Notes:			00040040000	NOTES AND	

- The above is an extract of the detailed format of the Unaudited Financial Results for the Third Quarter and Nine Months ended 31st December, 2023 filed with the BSE under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the Unaudited Financial Results for the Third Quarter and Nine Months ended 31st December, 2023 is available on the BSE website (www.bseindia.com)and Company's website (https://www.autopinsindia.com).
- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directorsin its meeting held on 13th February, 2024.

FOR AND ON BEHALF OF BOARD OF AUTO PINS (INDIA) LIMITED

RAJBIR SINGH MANAGING DIRECTOR Place: Delhi Date: 13.02, 2024 DIN: 00176574 लीडिंग लीजिंग फाइनांस एण्ड इन्वेस्टमेन्ट कम्पनी लिमिटेड CIN: L65910DL1983PLC016712 सी-233, जी/एफ, बैक साइड, वेस्ट पटेल नगर, नई दिल्ली-110008

ई-मेलः leadingleashing@gmail.com, वेबसाइटः www.llflltd.com, (O) 011-65632288 31 दिसम्बर, 2023 को समाप्त तिमाही तथा नौ माही के अनंकेक्षित वित्तीय परिणाम का विवरण

विवरण	समाप्त	समाप्त	समाप्त	समाप्त
	तिमाही	तिमाही	9 माही	🤊 माही
	(31.12.2023)	(31.12.2022)	(31.12.2023)	(31.12.2022)
ı. परिचालनों से कुल आय	105.48	84.9	312.71	273.38
2. अवधि के लिये शुद्ध लाभ/ (हानि) (कर, विशिष्ट	1 1			
एवं/अथवा असाधारण मदों से पूर्व*)	65.82	69.15	229.52	220.76
 कर से पूर्व अविध के लिए शुद्ध लाभ/(हानि) (विशिष 	리			
एवं/अथवा असाधारण मदों के बाद*)	65.82	69.15	229.52	220.76
 कर से बाद अवधि के लिये शुद्ध लाभ/(हानि) 	1 1			
(विशिष्ट एवं/अथवा असाधारण मदों के बाद)	44.89	50.33	166.04	162.51
s. अविध हेतु कुल व्यापक आय (अविध हेतु कर के	1 1			
बाद) लाभ/(हानि) एवं अन्य व्यापक आय (कर के	1 1			
बाद) से शामिल)	44.89	50.33	166.04	162.51
 इक्विटी शेयर पूंजी 	1067.00	533.50	533.30	533.5
 आरिक्षत (पुनर्मृल्यांकन आरिक्षतों को छोड़कर) जैसा 	1 1			
कि पूर्व वर्ष के अंकेक्षित तुलन पत्र में दर्शाया गया है	-	-	-	-
3. आय प्रति शेयर (रु. 1/- प्रति का) (जारी तथा	1 1			
अवरुद्ध प्रचालनों के लिये)	1 1			
1. मूल	0.42	0.94	1.56	3.05
2. तरल	0.42	0.94	1.56	3.05

।. उपरोक्त विवरण सेबी (सचीयन तथा अन्य उदघाटन अपेक्षा) विनियमन, 2015 के विनियमन 33 के अंतर्गत स्टॉक एक्सचेंज के पास दाखिल तिमाही वित्तीय परिणामों के विस्तृत प्रारूप का सारांश है। तिमाही वित्तीय परिणामों का संपूर्ण प्रारूप स्टॉक एक्सचेंज तथा सुचीबद्ध सत्ता की वेबसाइटों पर उपलब्ध है। लेखा नीतियों में परिवर्तनों के कारण शुद्ध लाभ/ हानि, कुल व्यापक आय अथवा किसी अन्य संबंधित वित्तीय मदों पर प्रभाव के

फुट नोट के द्वारा उद्घाटित किया जायेगा। . # जहां कहीं भी लागू हो, इंड एएस नियमावली/ एएस नियमावली के अनुसार विशिष्ट एवं/ अथवा असाधारण मद लाभ तथा हान्

के विवरण में समायोजित है। लीडिंग लीजिंग फाइनांस एण्ड इन्वेस्टमेन्ट लिमिटेड के लि

नामः एमि जिनेन शाह

पदनामः पूर्णकालिक निदेशक DIN: 06792048

SHARIKA ENTERPRISES LIMITED

स्थानः दिल्ली

तिथि: 12.2.2024

Reg. office add:- Plot number 550/551, School block part 2, Welcome pLaza, Shakarpur Delhi ,110092

CIN: L51311DL1998PLC093690 Email: info@sharikaindia.com Website:-www.sharikaindia.com STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

(₹ in lacs except per share data)

S.	Particulars		Quarter Ende	d	Nine Mont	Year Ended	
No.		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from operations	2,445.09	1,160.81	1,787.66	5,094.27	2,903.85	5,071.99
2.	Net Profit for the period (before tax and exceptional items)	(188.20)	(302.21)	(18.01)	(685.14)	(480.71)	(294.12)
3.	Net Profit for the period before tax (after exceptional items)	(188.20)	(302.21)	(18.01)	(685.14)	(480.71)	(294.12)
4.	Net Profit for the period after tax (after exceptional items)	(179.45)	(181.44)	(8.26)	(596.12)	(468.67)	(303.36)
5.	Total Comprehensive Income for the period [Comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(179.44)	(181.44)	(8.26)	(596.12)	(468.67)	(303.94)
6.	Paid-up Equity Capital (Face Value Rs.5 each)	2,165.00	2,165.00	2,165.00	2,165.00	2,165.00	2,165.00
7.	Other equity	948	9)	S		22	235.21
8.	Earnings Per Share (of Rs. 5/- each)						
	Basic:	(0.41)	(0.42)	(0.02)	(1.38)	(1.08)	(0.70)
	Diluted:	(0.41)	(0.42)	(0.02)	(1.38)	(1.08)	(0.70)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER. 2023 (₹ in lacs except per share data)

S.	Particulars	(Quarter Ende	d	Nine Mon	Year Ended	
No.		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1,	Total income from operations	2,445.09	1,160.81	1,787.66	5,094,27	2,914.60	5,072,53
2.	Net Profit for the period (before tax and exceptional items)	(196.33)	(309.33)	(27.76)	(706.54)	(481.10)	(320.83)
3.	Net Profit/loss for the period before tax(after exceptional items)	(196.33)	(309.33)	(27.76)	(706.54)	(481.10)	(320.83)
4.	Net Profit/(loss) for the period after tax(after exceptional items)	(187.58)	(188.56)	(18.01)	(617.52)	(469.06)	(332.27)
5.	Total Comprehensive Income for the period [Comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(187.58)	(188.56)	(18.01)	(617.52)	(469.06)	(332.85)
6.	Paid-up Equity Capital (Face Value Rs.5 each)	2,165.00	2,165.00	2,165.00	2,165.00	2,165.00	2,165.00
7.	Other equity	397		- 8			206.00
8.	Earnings Per Share (of Rs. 5/- each)						

Basic

Diluted:

The above unaudited standalone and consolidated results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 13th February, 2024 and have also been limited reviewed by Statutory Auditors of the Company.

The above is an extract of the detailed format of unaudited Standalone and Consolidated Financial Results for the Quarter ended 31st December

(0.43)

(0.43)

2023 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited Financial Results are available on the Stock Exchange websites, www.bseindia.com, and on the company website www.sharikaindia.com For and on behalf of the Board

SD/-

(1.08)

(1.08)

(0.04)

(0.04)

(1.43)

(1.43)

Rajinder Kaul



वेबसाईट : www.djrl.org.in 31 दिसम्बर 2023 को समाप्त तिमाही / नौ माह के लिए पुनरीक्षित अलेखापरीक्षित वित्तीय परिणामों का विवरण रुपए लाख में (प्रति शेयर अंक को छोडकर)

क्र. सं.	विवरण	31.12.2023 को समाप्त तिमाही	31.12.2022 को समाप्त पिछले वर्ष की इसी अवधि की तिमाडी	30.09.2023 को समाप्त तिमाही	चालू वर्ष की 31.12.2023 को समाप्त नौ माह की अवधि	गत वर्ष की 31.12.2022 को समाप्त नौ माह की अवधि	31.03.2023 को समाप्त वर्ष की अवधि
		पुनरीक्षित	पुनरीक्षित	पुनरीक्षित	पुनरीक्षित	पुनरीक्षित	अंकेक्षित
l.	संचालन से कुल आय	515	465	490	1,503	1,272	1,768
2.	अवधि हेतु शुद्ध लाभ/(हानि) (अपवाद मद व कर से पूर्व)	36	2	(15)	26	(20)	(14)
3.	अवधि हेतु शुद्ध लाभ/(हानि) तथा कर पूर्व (अपवाद मद के पश्चात)	36	2	(15)	26	(20)	(14)
4.	अवधि हेतु कर उपरांत शुद्ध लाभ/(हानि) (अपवाद स्वरूप और/ या असाधारण वस्तुओं के उपरांत)	36	2	(15)	26	(20)	(22)
5.	अवधि हेतु संपूर्ण सम्यक आय [अवधि हेतु (करउपरांत) लाभ/ (हानि) और अन्य सकल आय (करउपरांत) शामिल]	36	2	(15)	26	(20)	(22)
6.	इक्विटी शेयर पूंजी	410	410	410	410	410	410
7'	पिछले वर्ष की अंकेक्षित बेलैंस शीट के अनुसार रिजर्वस (पुनर्मूल्यांकन रिजर्व शामिल नहीं)	240	(C=)	1040	-	-	
8.	आय प्रति शेयर (मूल्य प्रति 10 रु०) (निरंतर व अनियमित संचालन हेतु) (अ) मूलभूत (ब) द्रव्य	0.88 0.88	0.05 0.05	(0.36) (0.36)	0.64 0.64	(0.49) (0.49)	(0.54) (0.54)

टिप्पणियाँ--

स्थानः मेरठ

तिथि: 13.02.2024

Results. (refer Note 9(e) of the Consolidated Financial Results)

- दिसंबर 2023 को समाप्त तिमाही व नौ माह की अवधि के लिए सेबी (सूचीबद्धता दायित्व एवं प्रकटीकरण आवश्यकताएं) नियमन 2015 के नियम 33 के अधीन स्टाक एक्सचेंज में दर्ज तिमाही अलेखापरीक्षित वित्तीय परिणामों के विस्तृत प्रारूप का उपरोक्त विवरण सार है। 31 दिसंबर 2023 को समाप्त तिमाही व नौ माह की अवधि के वित्तीय परिणामों का संपूर्ण प्रारूप स्टाक एक्सचैज की वेबसाईट (www.bseindia.com) और कंपनी की वेबसाईट पर
- उपरोक्त परिणाम निदेशकों की अंकेक्षण समिति द्वारा स्वीकृत किए गए थे। कंपनी के वैधानिक अंकेक्षक द्वारा पुनरीक्षित और निदेशक मंडल द्वारा 13.02.2024 की बैठक में रिकार्ड पर लिए गए थे। वास्ते एवं ओर से निदेशक मंडल

धनवंतरी जीवन रेखा लि0

(पी.एस. कश्यप) डिन: 01664811

UNITECH LIMITED CIN: L74899DL1971PLC009720

Regd. Office: 6, Community Centre, Saket, New Delhi 110017 Tele Fax: 011-26857338 E-mail: share.dept@unitechgroup.com | Web: www.unitechgroup.com unitech

Extract of Un-Audited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2023 (Rs. in Lakhs except EPS)

Quarter Ended Nine Months | Quarter Ended 31.12.2023 Ended 31.12.2022 **Particulars** (Un-audited) 31.12.2023 (Un-Audited) (Un-audited) 22,157.86 9.151.84 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) (2,23,729.44) (66.523.05) Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items.) (78,763.71) (2,23,729.44) (66,523.05) Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items.) (78,793.05) (2,23,494.11) (66,324.50) Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax) (78,810.52) (2,23,549.91) 52,326.02 52,326.02 52,326.02 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) (2.54)* $(7.20)^4$ (2.53)* Basic and Diluted (Rs.) *(Not Annualized)

The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of United Limited at their respective meetings held

on 12° February, 2024 II. The Report of Statutory Auditors on Consolidated Financial Statements of Unitech Limited for the period ended December 31, 2023, contains qualifications which are being summarized below: 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. 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. 593,27.76 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

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', (refer Note 9 (f) of the

We are therefore unable to comment on the recoverability of the loans and trade receivables from joint ventures and associates, fair value of estimated loss allowance on loans and trade receivables and the consequential impact on the Consolidated financial results.

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. 1444,18.72 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. (refer Note 9 (e) of the consolidated financial results) 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. 76,62.55 lakhs, trade receivables amounting Rs 688,97.71 lakhs, inter corporate deposit amounting to Rs. 247,34.63 lakhs and security deposits given amounting Rs. 206,10.67 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. (refer Note 9 (f) of the Consolidated financial results). The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the financial results as on 31" December, 2023 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 Unaudited Consolidated Financial Results. 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 can not be concluded upon. Amount recoverable from GNIDA 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 consequentia

impact of same on Consolidated financial results (refer note no 14 of Consolidated financial results). Sub-ledger records for advance received from home buyers and trade receivables are not reconciled with control figures in the books of accounts. In view of absence of the reconciliation, we are

unable to conclude on the consequential impact of same on Consolidated Financial Results. Balance lying with Supreme Court registry, in the books of holding company, of Rs. 934.15 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. (refer Note 9 (a) of the Consolidated Financial Results) Input credit receivable (GST), in the books of holding company, of Rs. 63.69.73 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.

Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs., 102,46.88 lakhs, Professional Tax amounting Rs., 0.59 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 levies, 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. (refer Note 10 of the Consolidated Financial Results) The Holding Company is not deducting tax at source at the time of booking/accrual of expense related to interest cost. 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. In view of the instances of noncompliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the

Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 8965,32.85 lakhs (including interest accrued of Rs. 556,903.64 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 statement and also on their consequential impact including potential tax liabilities.

13. Non-compliance of provisions of Indian Accounting Standards "IND AS" as prescribed under Section 133 of the Companies Act, 2013:-

Standard 115 "revenue from contracts with customers".

 Revenue from real estate projects (IND AS 115) We draw attention to Note no. 7(g) of the Unaudited Consolidated Financial Results, 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. Provisions of paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with

customers' specifies that an entity can recognise revenue over time if it satisfies any one of the following criteria: -

 The customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs. The entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced The entity's performance does not create an asset with an alternative use to the entity and; the entity has an enforceable right to payment for performance completed to date.

On perusal of various agreements entered by the Company with home buyers, it seems that the Company does not satisfy any of the conditions specified in paragraph 35 of Indian Accounting

In view of the same, we are unable to express a conclusion on the matter. We draw attention to Note no. 9 of the Unaudited Consolidated Financial Results, the 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" December, 2023 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

. No physical verification of the inventory and project in progress "PIP" have been conducted by the management during the period under review and also reconciliation of the land inventory with title deeds of the lands purchased by the erstwhile management is not available. The management has not conducted any assessment of net realisable value of the inventory and PIP amounting Rs. 2782,75.70 lakhs and Rs. 305,46,26.07 lakhs respectively which is required as required in paragraph 9 of Indian Accounting Standard 2 "inventories".

In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereof. As per the financial books, principal amount of deposit accepted for Rs. 534,87.75 lakhs is overdue for repayment. The Company has not created any provision for interest payable during ninemonth period amounting Rs. 49,17.32 lakhs (accumulated unaccounted interest is Rs. 467,12.77 lakhs). In our opinion, losses of the Company and value of public deposits are understated to

extent of Rs. 467,12.77 lakhs. 15. The Holding Company has not conducted any physical verification of its inventory, project in progress, property plant and equipment and investment property. In absence of any physical verification, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results.

We draw attention to Note no. 7 of the Unaudited Consolidated Financial Results, we did not review the financial results of 218 subsidiaries (including foreign subsidiaries) included in the Unaudited Consolidated Financial Results, whose unaudited financial results reflects total assets of Rs. 98,86,05.30 Lakhs, total revenue of Rs. 1,78,98.67 Lakhs, net loss after tax of Rs. 7,71,11.75 Lakhs and total comprehensive loss of Rs. 7,70,97.16 Lakhs for the quarter ended 31st December, 2023. 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.

Further, no details are available with the Holding Company for 17 joint ventures and 4 associates for quarter ending 31st December, 2023 and year to date results from 1st April, 2023 to 31°

December, 2023 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Statements, the same are required to be consolidated in the financial results. 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 consist of 26.31% of the consolidated revenue, 63.16% of the consolidated assets and 65.50% of the consolidated loss. that have been audited by auditors of holding company. Accordingly, the holding company is in noncompliance 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. Material uncertainty related to going concern The Statement has been prepared by the Management and Board of Directors of the Holding Company using the going concern assumption. The matters detailed in the above paragraphs may have a

consequential implication on the Group's ability to continue as a going concern. We are therefore unable to comment on whether the going concern basis for preparation of the Consolidated financial statement is appropriate

On all of the items mentioned in this para, we had given a disclaimer of opinion on the Consolidated financial statements for the year ended 31° March, 2023 in respect of this matter. III. Key Standalone Financials are as follows:

				(Rs. In Lakhs)
SI No	Particulars	Quarter Ended 31.12.2023 (Un-audited)	Nine Months Ended 31.12.2023 (Un-audited)	Quarter Ended 31.12.2022 (Un-Audited)
1	Income from Operations (Turnover)	1,429.41	4,702.50	1,672.46
2	Profit/(Loss) Before Tax	(50,886.25)	(1,46,382.35)	(42,649.76)
3	Profit/(Loss) After Tax	(50,886.25)	(1,46,382.35)	(42,649.76)
4	Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(50,902.26)	(1,46,452.74)	(42,634.01)
IV.	The above is an extract of the detailed format of consolidated Financial Results for quarter&ninemonths ended 31"December, 2023 filed with the Utisting Obligations, and Disclosure Requirements). Regulations, 2015. The full format of the Standalone and Consolidated Financial Results.			CHARLEST FOUR ON FOUR SCORE STURY OF THE

(www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.

For Unitech Limited Yudhvir Singh Malik

Managing Director

(0.44)

(0.44)

Date: 13th February, 2024

Place: Noida

(0.77)

(0.77)

Dated: 12th February, 2024

Place: Gurugram

Chairman & Managing Director