(फार्म ए) सार्वजनिक घोषणा (भारतीय दिवाला और शोधन अक्षमता बोर्ड (कॉर्पोरेट व्यक्तियों के लिए दिवाला समाधान प्रक्रिया) विनियम, 2016 के विनियम 6 के अंतर्गत} फोक्स रीयलकॉन प्राईवेट लिमिटेड के लेनवारों के ध्यानार्थ संगत विवरण फोकस रीयलकॉन प्राईवेट लिमिटेड कॉर्पोरेट देनदार का नाम कॉर्पोरेट देनदार के गठन की तिथि प्राधिकरण जिसके अधीन कॉपॉरेट देनदार आरओसी दिल्ली और हरियाणा गवित/पंजीकृत है कॉर्पोरेट देनदार की कॉर्पोरेट पहचान संख्या / U70101DL2010PTC210013 सीमित दायित्य पहचान सं. कॉपॉरेट देनदार के पंजीकृत कार्यालय एवं एच. नं. 4-बी, ऑफिस नं. 25, फस्ट पलोर, आशीर्वाद कॉम्प्लेक्स, बिहाइन्ड शिवा मार्केट विलेज, पीतमपुरा नई प्रधान कार्यालय, यदि कोई हो का पता दिल्ली नॉर्ध वेस्ट डीए 110034 इन कॉर्पोरेट देनदार के संबंध में दिवाला प्रारंग दिवाला समाधान प्रक्रिया बंद होने की अनुमानित तिथि अंतरिंग रिजोल्युशन प्रोफेशनल के रूप में कार्य अजय कुमार शिवाच इन्सॉल्वेशी प्रोफेशनल करने के लिए इनसॉल्वेसी प्रोफेशनल का नाम | पंजीकरण सं. : IBBUIPA-002/IP-N00668/2018-19/12214 पता : पलैट नं. 504, रामा कृष्णा सोसाइटी सेक्टर-2 बोर्ड के साथ पंजीकृत अनुसार अंतरिम रिजाल्युशन प्रोफेशनल का पता एवं ई-मेल फरीदाबाद,-121004, ई-मेल: siwachajay@gmail.com अंतरिम रिजोल्युशन प्रोफशनल के साथ पत्राचार पता : एफ-58, लोजर ग्राउंड फ्लोर, फ्रंट सेकेंड हाफ बी के लिए उपयोग किया जाने वाला पता एवं ई कालकाजी, नई दिल्ली-110019 ई-मेल : irpfocus2022@gmail.com 11. दावों को जमा करने की अंतिम तिथि 27.09.2022 12. अतरिम रिजोल्यूशन प्रोफेशनल द्वारा निर्मारित लागू नहीं किये गये अनुसार धारा 21 की उपधारा (6ए)

एतद्द्वारा सुवित किया जाता है कि राष्ट्रीय कम्पनी विधि अधिकरण ने 14 सिवानर, 2022 फोकस रीयसकॉन प्राईवेट लिमिटेड के विरूद्ध कॉर्पोरेट दिवाला समाधान प्रक्रिया प्रारंभ करने का आदेश दिवा है। **कोकस रीवलकॉन प्राईवेट लिमिटेड** के लेनदारों को एतद्द्वारा नीचे मद 10 में वर्णित पते पर अंतरिम रिजोल्यूशन प्रोफेशनल को 27 सितम्बर, 2022 या उससे पूर्व अपने दावों के प्रमाण जमा करने के लिए सुवित किया जाता है। वितीय लेनदार केवल इलेक्ट्रॉनिक पद्धति हारा अपने दावों को जमा करेंगे। अन्य समी लेनदार अपने दावे व्यक्तिगत या डाक या इलेक्ट्रॉनिक मध्यम से जमा कर सकते हैं। प्रविष्टि सं. 12 के अधीन सूचीबद्ध अनुसार वर्ग से संबंधित वित्तीय लेनदार को फार्म सीए में वर्ग (वर्ग विनिर्दिष्ट करें) के अधिकृत प्रतिनिधि के रूप में काम करने के लिए प्रविध्ट सं. 13 के अधीन तीन रिजोल्यूशन प्रोफेशनल में से अपनी पसंद का एक अधिकृत प्रतिनिधि चुनना होगा।

संगत फार्म निम्नलिखित से डाउनलोड किया जा सकता ह

वेब लिंग : https://www.ibbi.gov.in/home/downloads

के अनुच्छेद (ख) के अधीन लेनदारों का वर्ग

तौर पर कार्य करने के लिए निर्धारित किये गर्य

इनसॉल्वेसी प्रोफशनल का नाम (प्रत्येक वर्ग में

(ख) अधिकृत प्रतिनिधि उपलब्ध रहने का

एक वर्ग में लेनदारों के अधिकृत प्रतिनिधि के लागू नहीं

यदि कोई हो

तीन नाम)

14. (क) संगत फार्म और

Framework.

दावों के झुठे या मिथ्या प्रमाण जमा करने पर दण्डित किया जायेगा। दिनांक : 16.09.2022 अजय कुमार सिवाय अंतरिम रिजोल्युशन प्रोफेशनल स्थान : फरीदाबाद फोकस रीयलकॉन प्राईवेट लिमिटेड IBBI/IPA-002/IP-N00668/2018-19/12214 ई-मेल आई डी : irpfocus2022@gmail.com

प्रपत्र सं. आईएनसी-26 [कंपनी (निगमन) नियमावली, 2014 के

नियम 30 के अनुपालन में] क्षेत्रीय निदेशक (केन्द्र सरकार) उत्तरी क्षेत्र, नई दिल्ली कॉर्पोरेट कार्य मंत्रालय के समक्ष

कंपनी अधिनियम, 2013 की धारा 13 की उप-धारा (4) तथा, कम्पनी (निगमन) नियमावली, 2014 के नियम 30 के उप-नियम (5)के क्लॉज(ए) के मामले में

(CIN-U51109DL2006FTC151445) कम्पनी अधिनियम, 2013 के अंतर्गत निगमित कम्पनी जिसका पंजीकृत कार्यालय पी-7बी, बेरमेन्ट, ग्रीन पार्क एक्सटेंशन, नई दिल्ली दक्षिण दिल्ली, दिल्ली-110016 में स्थित है याचिकाकर्ता

कंपनी रजिस्ट्रार, दिल्ली, 4वा तल, आईएफसीआई टावर, 61, नेहरू प्लेस, नई दिल्ली-110019

एतदुद्वारा आम जनता को सुचित किया जाता है कि ''**दिल्ली संघ क्षेत्र''** से ''**महाराष्ट्र राज्य**' में मुंबई में उसके पंजीकृत कार्यालय को परिवर्तित करने के लिए कंपनी को सक्षम बनाने के लिए 9 अगस्त, 2022 को आयोजित वार्षिक आमसभा में पारित विशेष प्रस्ताव के अनुसार कंपनी के मेमोरैंडम ऑफ एसोसिएशन के परिवर्तन की पृष्टि के लिए कम्पनी अधिनियम, 2013 की धारा 13 के अंतर्गत यह कंपनी क्षेत्रीय निदेशक (केन्द्र सरकार) के पास आवेदन करने का प्रस्ताव करती है।

कंपनी के पंजीकृत कार्यालय के इस प्रस्तावित परिवर्तन से यदि किसी व्यक्ति का हित प्रभावित होता हो, वे एमसीए-21 पोर्टल (www.mca.gov.in) पर निवेशक शिकायत प्रपत्र दाखिल करें अथवा उसके ऊपर वर्णित पंजीकृत कार्यालय में आवेदक कंपनी को उसकी एक प्रति के साथ इस सूचना के प्रकाशन की तिथि से चौदह दिनों (14) के भीतर अपने हित की प्रकृति तथा आपत्ति के कारणों का उल्लेख करते हुए एक शपथ पत्र द्वारा समर्थित अपनी आपत्ति क्षेत्रीय निदेशक, उत्तरी क्षेत्र, बी-2 विंग, 2रा तल, पर्यावरण भवन, सीजीओ कॉम्प्लैक्स, नई दिल्ली-110003 में जमा करें या जमा कराएं या पंजीकृत डाक से भेजें:

> कृते एवं के लिये न्यूटेस्ट फूड एवं ड्रिंक लैब्स प्राईवेट लिमिटेड ( याचिकाकर्ता :

तिथि : 15 सितम्बर, 2022 स्थान : दिल्ली

मनु बजाज निदेशक

प्रपत्र ए

सार्वजनिक घोषणा भारतीय दिवाला और शोधन अक्षमता बोर्ड (कार्पोरेट व्यक्तियों के लिए ऋण शोध अक्षमता समाधान प्रक्रिया) विनियमावली, 2016 के विनियम 6 के अधीन

सम्यक मैटल्स प्राइवेट लिमिटेड के लेनदारों के ध्यानार्थ संबंधित विवरण सम्यक मैटल्स प्राइवेट लिमिटेड कार्पोरेट देनदार का नाम कार्पोरेट देनदार के निगमन की तिथि 03 जुलाई 2000 प्राधिकरण जिसके अधीन कार्पोरेट रजिस्टार ऑफ कम्पनीज-दिल्ली देनदार निगमित / पंजीकृत है कार्पोरेट देनदार की कार्पोरेट पहचान U72900DL2000PTC106569 संख्या / सीमित दायित्व पहचान संख्या कार्पोरेट देनदार के पंजीकृत कार्यालय तथा | 443, कमरा नंबर 1, कटरा नबी बक्स, सदर बाजार, दिल्ली-110006 प्रधान कार्यालय (यदि कोई) का पता कार्पोरेट देनदार के संबंध में ऋण शोध 14 सितंबर, 2022 अक्षमता आरंभन तिथि ऋण शोध अक्षमता समाधान प्रक्रिया के 13 मार्च 2023 समापन की पूर्वानुमानित तिथि अंतरिम समाधान प्रोफेशनल के रूप में अभिषेक आनंद कार्यरत ऋण शोध अक्षमता प्रोफेशनल पंजी. सं.: IBBI/IPA-002/IP-N00038/2016-2017/10077 का नाम और रजिस्ट्रेशन नम्बर अंतरिम समाधान प्रोफेशनल का पता और | ई-103, जीके एन्क्लेव, नई दिल्ली-110048 ई-मेल, जैसा कि बोर्ड में पंजीबद्ध है ई भेल : irpepoch@gmail.com अंतरिम समाधान प्रोफेशनल का, ई-103, जीके एन्क्लेव, नई दिल्ली-110048 पत्राचार हेत् प्रयुक्त, पता और ई-मेल ईमेल:irpepoch@gmail.com दावा प्रस्तुत करने हेतु अंतिम तिथि 28 सितंबर, 2022 अंतरिम समाधान प्रोफेशनल द्वाराधारा 21 की लागू नहीं 4 उप–धारा (६क) के क्लॉज (ख) के तहत अभिनिश्चित लेनदारों की श्रेणियां, यदि कोई किसी श्रेणी में लेनदारों के अधिकृत प्रतिनिधि के लागू नही

एतदद्वारा सूचना दी जाती है कि राष्ट्रीय कम्पनी विधि न्यायाधिकरण ने दिनांक 14 सितंबर, 2022 को सम्यक **गैटल्स प्राइवेट लिमिटेड** के विरुद्ध कार्पोरेट ऋण शोध अक्षमता प्रक्रिया आरंभ करने का आदेश दिया है । सम्यक मैटल्स प्राइवेट लिमिटेड के लेनदारों को 28 सितंबर, 2022 को या उससे पहले अंतरिम समाधान प्रोफेशनल को प्रविध्टि संख्या 10 के खिलाफ उल्लिखित पते पर सबूत के साथ अपने दावे प्रस्तुत करने के लिए

रूप में कार्य करने हेत् चिहिनत ऋण शोध अक्षमता

प्रोफेशनल के नाम (प्रत्येक श्रेणी के लिए तीन नाम)

(ख) अधिकृत प्रतिनिधियों का विवरण पर

14. (क) संबंधित प्रपत्र उपलब्ध है

उपलब्ध है:

वित्तीय लेनदारों को अपने दावों का प्रमाण केवल इलेक्ट्रॉनिक साधनों द्वारा प्रस्तुत करना होगा । अन्य सभी लेनदार अपने दावों का प्रमाण व्यक्तिगत रूप से, डाक द्वारा अथवा इलेक्ट्रॉनिक साधनों प्रस्तुत कर सकते हैं । किसी श्रेणी के साथ सम्बन्धित वित्तीय लेनदार जैसा कि प्रविष्टि सं 12 के समक्ष सूचीबद्ध है, अधिकृत प्रतिनिधि के रूप में कार्य करने के लिए प्रविष्टि सं. 13 के समक्ष सूचीबद्ध तीन ऋण शोध अक्षमता प्रोफेशनल्स में से अपनी पसंद का अधिकृत प्रतिनिधि को प्रपत्र सीए में [श्रेणी का उल्लेख] निदर्शित करेगा—लागू नहीं है । दावे के फर्जी अथवा भ्रामक प्रमाण की प्रस्तृति दंडनीय होगी।

(ख) लागू नही

अभिषेक आनंद अंतरिम समाधान प्रोफेशनल, सम्यक मैटल्स प्राइवेट लिमिटेड दिनांक: 15.09.2022 स्थान: नई दिल्ली पंजीकरण सं.: IBBI/IPA-002/IP-N00038/2016-2017/10077

**BGIL FILMS & TECHNOLOGIES LIMITED** Regd. Office: 1203, Vijaya Building 17, Barakhamba Road,

**BGIL** Connaught Place, New Delhi-110001 Corporate Office: 8-66, Sector-60, Films & Technologies Ltd. Noida-201301 (Uttar Pradesh) E-mail: bgilfilms@bgilinfo.com, Website: www.bgilfilms.in Tel: 91 120 4227792 / CIN: L65993DL1989PLC035572

NOTICE

The 33rd Annual General Meeting ("AGM") of members of BGIL Films & Technologies Limited ("the Company") will be held through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM") on Friday 30th September, 2022 at 09:45 A.M. (IST) without physical presence of the members at common venue. In connection with the applicable provisions of the Companies Act, 2013 ("the Act") and the Rules made there-under and the SEBI (LODR) Regulations, 2015 read with General Circular No. 14/2020 dated April 08, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 05, 2020 and General Circular No. 02/2021 dated January 13, 2021. General Circular No. 19/2021 dated December 08, 2021, General Circular No. 21/2021 dated December 14, 2021, General Circular No. 02/2022 dated May 05, 2022 issued by the Ministry of Corporate Affairs (MCA) read with the Circular No. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 DATED May 12, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and the Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 issued by SEBI ("hereinafter referred as" Relevant circulars") to transact the business (es), as set out in the notice of AGM of the Company, which will be circulated for convening the AGM.

As per aforesaid circulars, the Notice of AGM along with the Annual Report for FY 2021-2022 has to be sent only by electronic mode to those Members whose E-mail Id are already registered with the Company/ Depositaries. The Company is also providing evoting and remote e-voting facility to all its Members similar to earlier practices.

If your email ID is already registered with the Company/ Depositary, Notice of AGM along with annual report for FY 2021-2022 and login details for e-voting shall be sent to your registered email address. In case you have not registered your email ID with the Company/ Depositary, please follow below instructions to register your email ID for obtaining annual report for FY 2021-2022 and login details for e-voting.

> Send a request to Registrar and Share Transfer Agent of the Company, MAS Services Limited at info@masserv.com providing Folio number, Name of the shareholder, scanned copy of the share certificate (Front and Back), PAN (self-attested scanned copy of

PAN Card), AADHAR (self-attested scanned copy of Aadhar Card) for registering email address. Please send your bank detail with original cancelled cheque to our RTA (i.e. MAS Services Limited, T-34, 2nd Floor, Okhla Industrial Area, Phase-II, New Delhi 100020 along-with letter mentioning foliono. if not registered already.)

PLEASE UPDATE THE SAME ON OR BEFORE 23/09/2022. Demat Holding

Place: Delhi

Date: 09.09.2022

Please contact your Depositary Participant (DP) and register your email address as per the process advised by DP. Please also update your bank detail with your DP for dividend payment by NACH if declare by company. PLEASE UPDATE THE SAME ON OR BEFORE 23/09/2022.

The Notice of AGM and Annual Report for FY 2020-2021 will also be available on Company's website at www.bgilfilms.com and also on the Stock Exchanges websites at www.bseindia.com. Members attending the meeting through VC/ OAVM shall be

counted for the purpose of Quorum under Section 103 of the Companies Act, 2013. For BGIL Films & Technologies Limited

(Akhileshwar Singh)

Company Secretary

UNITECH LIMITED

**DIN**: 01673696

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

Extract of Un-Audited Consolidated Financial Results for the Quarter Ended 30th June, 2021

## unitech

\$I No.  1 2 3 4 5 6 7 8	Particulars	Quarter Ended 30.06.2021 (Un-audited)	Quarter Ended 30.06.2020 (Un-audited)	Year Ended 31.03.2021 (Audited)
8	Total Income from Operations	7,092.67	11,074.00	56,115.61
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items )	(24,010.23)	(23,106.46)	(97,823.74)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items )	(24,010.23)	(54,185.93)	(130,781.97)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items.)	(24,053.56)	(79,129.05)	(156,243.00)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(23,531.07)	(78,771.66)	(158,824.22)
6.	Equity Share Capital	52,326.02	52,326.02	52,326.02
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	13 <del>4</del>	(3)	251,246.16
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized)	(0.90)*	(3.01)*	(6.10)

14" September, 2022 II. The Report of Statutory auditors on the considered financial statements of Unitech Limited for the period ended June 30, 2021, contains qualifications which are being summarized below:

The financial results of 218 subsidiaries (including foreign subsidiaries) included in the Unaudited Consolidated Financial Results, whose unaudited financial results reflects total revenue of Rs. 5.869.88 Lakhs, net loss after tax of Rs. 1,377.67 Lakhs and total comprehensive loss of Rs. 1,358.58 Lakhs for the quarter ended 30" June, 2021. The management of Holding Company is in process of appointing auditors for these subsidiaries. As on the date of the report, for 101 Indian subsidiaries companies, auditors have been appointed and the appointed auditors are in the process of conducting their audit exercise. For remaining subsidiaries, management is in the process of appointing auditors. Also to mention here that 8 subsidiaries have less than the minimum number of directors as required under the provisions of the Companies Act, 2013. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. Also included in details of subsidiaries companies above are 32 foreign subsidiaries for which Holding Company is not having updated books of accounts available for these foreign subsidiaries and for the purpose of preparation of these Unaudited Consolidated Financial Results, last audited balance sheets, as available with the Holding Company, were used for these foreign subsidiaries. These last available audited balance sheets pertain to the financial year ending 31"March, 2017 (for 26 companies), 31"March, 2016 (for 1 company) and 31" March, 2010 (for 1 company), In case of 4 companies, last available unaudited details are used for preparation of these Unaudited Consolidated Financial Results.

Further, no details are available with the Holding Company for 4 associates and 17 joint ventures for guarter ending 30° June, 2021. Further, at the MCA 21 portal of Ministry of Corporate Affairs "MCA", the status of 8 subsidiaries as reflected as struck off. Based on the explanation provided by management, they are in the process of

initiating action to activate these companies. Unitech Limited ("the Holding Company") held its annual general meeting on 7" July, 2022 which was due on 30th November, 2021. The Holding Company had not applied for any extension for conducting

annual general meeting to the Registrar of Companies, NCT of Delhi & Haryana. The Holding Company is in the process of estimation of penalty and other implications due to delay in holding of annual Further, the Holding Company also delayed in filling of its quarterly and annual/year to date results with Security and Exchange Board of India "SEBI". The Holding Company has not taken any provision related to penalty on account of such delay and management is now planning to seek relief against such penalty from SEBI.

The Resolution Framework (RF) for United group which has been prepared under the directions of the Board of Directors of United Limited appointed by the Central Government pursuant to the afore-said Hon'ble Supreme Court and approved by the Board of Directors in their Meeting held on June 17, 2020/ September 10, 2020, and which has been filed with the Hon'ble Supreme Court. Through RF, the holding 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 meet

As 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. Material uncertainty related to going concern

The Unaudited Consolidated Financial Results wherein the Group has represented that the Unaudited Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that, the Group has incurred losses, and has challenges in meeting its operational obligations, servicing its current liabilities including bank loans and public deposits. The Group also has various litigation matters which are pending before different forums, and various projects of the Group have stalled/slowed down. These conditions indicate the existence of material uncertainty that may cast significant doubt about Group's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Group's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution

The Holding Company had received a 'cancellation of lease deed' notice from Greater Noida Industrial Development Authority ("GNIDA") dated 18 November 2015. As per the Notice, GNIDA cancelled the lease deed in respect of Residential/ Group Housing plots on account of non-implementation of the project and non-payment of various dues amounting to Rs. 105,483.26 lakhs. The said land is also mortgaged and the Holding Company has registered such mortgage to a third party on behalf of lender for the Non-Convertible Debenture (NCD) facility extended to the Holding Company and, due to default in repayment of these NCDs, the debenture holders have served a notice to the Holding Company under section 13(4) of the SARFAESI Act and have also taken notional possession of this land. The Holding Company had contractually entered into agreements to sell with 352 buyers and has also received advances from such buyers amounting to Rs. 6,682.10 lakhs (net of repayment). No contract revenue has been recognized on this project.

GNIDA has, in the meanwhile, in terms of the Order of the Hon'ble Supreme Court dated 18.09.2018, deposited on behalf of the Holding Company, an amount of Rs. 7,436.35 lakhs (Rs. 6,682.10 lakhs and nterest @ 6% on the principal amount of Rs. 6,682.10 lakhs), out of the monies paid by the Holding Company, with the registry of the Hon'ble Supreme Court. During the year, GNIDA has adjusted Rs. 9,200,00 lakhs of Unitech group's liabilities towards the Holding Company's other projects with GNIDA and forfeited Rs. 13,893,42 lakhs.

The Holding Company had paid a sum of Rs. 34,221.90 lakhs, including Rs. 4,934.95 lakhs of stamp duty on the land for the said land. The matter in respect of the land is still pending before the Hon'ble High Court of Allahabad, and pending the final disposal, the Holding Company has, subsequently, shown the amount of Rs. 18,339.80 akhs as recoverable from GNIDA in its books of accounts including stamp duty of Rs. 4,934.95 lakhs and lease rent paid of Rs. 61,13.11 lakhs. Further, the Holding Company is also carrying

 a) Other construction costs amounting to Rs. 80,575.05 lakhs in respect of the projects to come upon the said land which also includes interest capitalised of Rs. 696,84.68 lakhs. b) Deferred liability on account of interest payable to GNIDA appearing in the books of accounts as on 30° June, 2021 amounting to Rs. 2,85,913.67 Lakhs (including Rs. 10,719,70 Lakhs booked or account of interest during the year ended 30° June, 2021). Out of the interest mentioned above Rs. 4,223.59 Lakhs has been capitalised in the books of accounts of the holding company. The same is in

contravention of the provisions of Indian Accounting Standards 23 "Borrowing Costs" The impact on the accounts viz. inventory, projects in progress, customer advances, amount payable to or receivable from GNIDA, cannot be ascertained, since the matter is still subjudice. Confirmations/reconciliations are pending in respect of amounts deposited by the Holding Company with the Hon'ble Supreme Court. As per books of account an amount of Rs. 45,800.63 lakhs deposite with the Hon'ble Supreme Court Registry ("Registry") is outstanding as at 30" June, 2021. Management has received certain details of payments made and monies received in the registry from the Court and is in process of reconciling the same with entries posted in books of accounts. The management has requested the learned amicus curiae to provide the relevant bank statement and balance

confirmations. In view of the reconciliation exercise still in process and absence of other statement of transactions and confirmation of balance from the Registry.

Holding Company has made investments and given loans to its joint ventures, associates and other. Details as on 30" June, 2021 are as follows:-

Amounts in Lakhs of Rs

Particulars	Amount invested	Impairment accounted for till 30.06.2021	Carrying amount
Equity investment - joint ventures	540,40.01		540,40.01
Equity investment – associates	2,99.25		2,99.25
Equity investment – others	310,40.70		310,40.70
Debenture investment	15,12.18		15,12.18
Investment - CIG	254,53.19		254,53.19
Corporate guarantees	8.70	*	8.70
Loans to Joint Ventures and Associates	83,81.00		83,81.00
Share Application Money	46.50	*	46.50

considering the fact that the accounts of these above mentioned foreign entities are not available with the management and for Indian entities, they are not audited since last 3-4 years plus also taking into accounts the factors such as accumulated losses in above said entities, substantial/full erosion of net worth, significant uncertainty on the future of these entities and significant uncertainty on recovery investments and loans, there are strong indicators of conducting impairment/ expected credit loss assessment for above mentioned investments and loans in accordance with the principles of Indian Accounting Standards 36, "impairment of assets" and Indian Accounting Standards 109 "financial instruments".

Equity investment - others include investment made in M/s Carnoustie Management (India) Private Limited (Carnoustie) of Rs. 310,05.45 lakhs as on 30° June, 2021. Regarding this investment, the Holding Company has already filed an Intervention Application "IA" before Hon'ble Supreme Court of India wherein, the Holding Company has stated that erstwhile management has invested in equity shares of Carnoustie @ Rs. 1,000 - Rs. 1,500 per share including a premium of Rs. 990 - Rs. 1,490 per share. As per IA submitted by the Holding Company, there was no basis available with erstwhile management for such share valuation. Also, there were certain plots allotted to Carnoustie at a price lower than the market rate as on allotment date. Considering the nature of this investment, same is to be valued at fair value through other comprehensive income "FVTOCI" as required under Indian Accounting Standards 109 "financial instruments" but the Holding Company has decided to carry

investment made in Carnoustie at cost as the matter is subjudice. Investment - CIG - The Holding Company made investment of Rs. 254,53.19 lakhs in CIG realty fund for which no details are available with the Holding Company. As explained by management, the Holding Company is planning to file a separate Intervention Application "IA" before Hon'ble Supreme Court of India requesting Hon'ble Court to take up this matter. Management also explained that CIG funds are already under investigation by Enforcement Directorate (ED) and Serious Fraud Investigation Office (SFIO). Considering the nature of this investment, same is to be valued at fair value through other comprehensive income "FVTOCI" as required under Indian Accounting Standards 109 "financial instruments" but the Holding Company has decided to carry investment made in CIG funds at cost as the matter is under investigation by various authorities.

Impairment Assessment of Bank and Corporate Guarantees The holding company is having outstanding bank and corporate guarantee of Rs. 2736,22.31 as per its last audited financials for year ending 31"March, 2021. The company has not conducted any

"mpairment assessment on the same in accordance with the principles of Indian Accounting Standards 109 "financial instruments"

Trade receivables and other financial assets The Holding Company has trade receivable and other financial assets as on 30" June, 2021 are as follows: -

- Amounts in Lakhs of I					
Particulars	Amount	Provision accounted for till 30.06.2021	Carrying amount		
Trade Receivable	76,482.04	32,415.16	44,066.88		
Security Deposits	53,057.14	3,124.01	49,933.13		
Non-Current Loans and Advances	100.00	- Barcaneson	100.00		
Current Loans and Advances	576.24	520.00	56.24		
Advances for purchase of Shares	31,079.48	31,079.48			
Staff Imprest & Advances	112.08	4	112.08		
Advances to others	13.08		13.08		
The Holding company has not assessed loss allowance for expected credit losses on	financial assets in accordance with the prin	nciples of Indian Accounting Standards AS 109 - "Fir	nancial Instruments".		

nventory and project in progress The Holding Company, as on 30" June, 2021, has shown inventory of Rs. 62,515.58 Laichs and project in progress "PIP" of Rs. 17,16,748.22 Laichs. Holding Company is currently carrying these inventory and PIP items at cost which is computed based on percentage of completion method under Indian Accounting Standard 115 "Revenue from Contracts with Customers". In view of the fact that in majority of the projects of the Holding Company, construction and other operational activities are on hold since last 18-60 months, there are high indicators that such inventory and PIP assets should be

tested for evaluating their respective net realised value "NRV" in accordance with the requirement of Indian Accounting Standard 2 "inventories".

Further, management is in the process of verification of title documents for land and other immovable assets. As per the explanation provided by the management, pursuant to the approval of Hon'ble Supreme Court of India, Project Management Consultants (PMCs) have been appointed for the projects for estimation of work done till date, cost to be incurred further to complete the projects and to provide applicable completion timelines. These PMC's have also conducted actual physical assessment of the projects and submitted their reports. Management was earlier of the view that NRV assessment of inventory and PIP can be made only after the appointed PMCs complete their assessment of respective projects and submit their final reports but same is still awaited.

The Holding company has not initiated the process of external confirmation for outstanding balances of following areas as on 30° June, 2021 are as follow:

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 Amounts in Lakhs of Rs. **Particulars** Provision accounted for till 30.06.2021 Carrying amount 31,521.87 79,964.67 Trade Receivable 48,442.80 80.531.32 386.34 80.144.98 11.20.626.96 Advances received from Customers 11,20,626.96 Advances to Suppliers 7,283.83 7,283.83 Security Deposits 51,104.73 934.04 50,170.69 Loans and advances to Subsidiaries 4,45,457.29 1,588.90 4,43,868.39 8,381.00 8,381.00 Loans to Joint Venture and Associates 520.00 Other Loans and advances 676.24 156.24 612.87.37 300.00.00 312.87.37 Advances for purchase of land and project pending commencement 75,431.80 Loans from Subsidiaries, Joint Venture and Associates 75,431.80 Security and other deposits payable 42,538.15 42.538.15 47.47 47,47 Staff Imprest 13.853.66 13.853.66 Inter Corporate Deposits

Other Assets 5.743.70 5.743.70 The Holding company has expressed its inability to send confirmation requests in respect of above-mentioned areas due to uncertainty about the amount receivable and payable appearing in the books of accounts which are outstanding for significantly long period of time.

In respect to confirmations of bank balances, margin money balance and term deposits, the Holding Company has not sent the confirmation requests to any of the banks. In view of non-existence of

supporting related to bank balances.

With respect to the loans and borrowing taken by the Holding Company amounting Rs. 2.81,552.31 Lakhs as on 30" June, 2021, no confirmation has been received till date of this report. Interest expense on the said loans is accrued at a provisional rate of interest. Such provisional rate of interest is based on the details available with the Holding Company regarding interest rates charged by banks / financial institutions and the same are 4-5 years old.

The Holding Company is in the process of estimating impact of its contingent liabilities which is subject to the decision of Hon'ble Supreme Court of India on proposed resolution framework submitted by the Group.

The holding company has made many adjustments in accordance with Indian Accounting Standards applicable to the company as on 31 March, 2020. The holding company is in the process of identifying the impact already incorporated in the books of accounts in previous years. Revenue from real estate projects

As per 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 is 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 Holding Company with home buyers, it seems that the Holding Company does not satisfies any of the condition specified in paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers". Based on the explanation provided by the management, they are in agreement with our understanding and are in the process of evaluation its impact on the present and earlier presented periods.

The Holding Company has long outstanding statutory liabilities as on 30" June, 2021, details of which are as follows:-

Nature of dues Principal amount outstanding (Rs. in lakhs) Outstanding since 102,46.88 Financial Year 2014 - 2015 Income tax deducted at source Financial Year 2018 - 2019 Professional Tax 24,42.87 Provident Fund Financial Year 2015 - 2016 As per the Unaudited Consolidated Financial Results, Also, with respect to goods and services tax, the holding company has revoked the cancellation of its GST Registration in the state of Haryana, Tamilnadu, Punjab, Kerala, Karnataka and Odisha during the year. The holding company is in discussion with the authorities to release cancellation on its registration numbers in other states and is in

process of filing returns with the authorities. As per the Unaudited Consolidated Financial Results, The Holding Company has failed to repay deposits accepted by it including interest thereon in respect of the following deposits: **Particulars** Unpaid matured deposits (Principal amount) Principal paid during the Unpaid matured deposits (Principal amount)

as at 31" March 2021 current quarter (Rs. Lakhs) as at 30th June 2021 (Rs. Lakhs)

Deposits that have matured on or before March 31, 2017 579.92.40 31.49 579.60.91 The total unpaid interest as on 30" June, 2021 (including interest not provided in the books) amount to Rs. 479,45.55 lakhs. Further, the Holding Company has not provided for interest payable on public deposits which works out to Rs. 1,678.08 lakhs for the current period ended 30" June 2021 (Cumulative upto 30" June 2021 Rs. 300.63.84 lakhs).

Besides, the impact of non-provision of interest payable on public deposits of Rs. 1,678.08 lakhs for the guarter ended 30" June 2021 on the profit and loss. As per the Unaudited Consolidated Financial Results, there have been delays in the payment of dues of non-convertible debentures, term loans & working capital loans (including principal, interest and/or other charges as the case may be) to the lenders of the Holding company and the total of such outstanding amount to Rs. 5.45,916.72 Lakhs as on 30" June, 2021. The lenders have initiated the action against the Holding company under various acts

As per the Unaudited Consolidated Financial Results of the Holding Company as on 30" June, 2021 which contains the details of Intervention Application "IA" before Hon'ble Supreme Court of India wherein, the Holding Company has stated that erstwhile management has invested in the state of Hyderabad through a collaboration agreement with M/s Dandamundi Estate and Mr. D.A. Kumar and deposited an amount of Rs. 481,31.00 lakhs (out of which an amount of Rs. 6,00.00 lakhs got adjusted on account of some dues of M/s Dandamundi Estate). Now the new management, is trying to recover the amounts deposited with M/s Dandamundi Estate and Mr. D.A. Kumar along with interest @ 18% pa and has not created any provision against said deposit in the books of accounts on account. The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the financial results as on 30" June, 2021 on account of its investment made in subsidiaries. The books of accounts of the subsidiaries are either not available with the Holding Company or if available, they are not audited since last 3-4 years. There are accumulated losses in the subsidiaries and also substantial/full erosion of net worth and hence the recoverability of goodwill could not be ascertained. These are strong indicators of conducting impairment assessment for Goodwill in accordance with the principles of Indian

Accounting Standard 36 - "Impairment of Assets". The holding company had entered into Joint Development Agreement with many of the other entities based on which holding company is recognising its proportionate interest in the agreement. As per the terms of the agreement, interest of each party shall be determined in the ratio of their respective shareholding in the respective lands. With respect to these agreements, we have not been provided with

relevant documents/ details based on which land ratio/ interest of respective parties are determined. With respect to opening balances appearing in the books of accounts of the Holding Company as on 01 April, 2021, there is no information / supporting documents available with the Holding Company related to following accounts: -

Other comprehensive income / (loss) amounting Rs. (523,31.93) lakhs: Provision for bad and doubtful debts / trade receivables amounting Rs. 323,73.95 lakhs Other loans and advance amounting Rs. 520.00 lakhs

Trade receivables and advance received from customers amounting Rs. 11930.75.62 Lakhs Loans/Advances given to joint ventures and associates amounting to Rs. 83,81.00 Lakhs

Current Tax Assets amounting to Rs. 3004.64 Lakhs

Loans taken from joint ventures and associates amounting Rs. 154,55.39 Lakhs Advance for purchase of shares amounting Rs. 310,79.48 Lakhs Expenses payable amounting Rs. 51,612.66 Lakhs

Deferred Liability amounting Rs. 2,36,049.12 Lakhs Advance given for purchase of land amounting Rs. 61,287,37 Lakhs and its Ind AS adjustments amounting to Rs. 43,65.00 Lakhs

Provision for doubtful advance given for purchase of land amounting Rs. 30,000.00 Lakhs Investment in CIG Funds (Ind AS Adjustments) amounting to Rs. 9,60.83 Lakhs.

Security Deposits receivables (Ind AS Adjustments) amounting to Rs. 2,867.51 Lakhs Prepaid Expenses (Ind AS Adjustments) amounting to Rs. 17.84 Lakhs.

Term loans from bank and Financial Institution (Ind AS Adjustments) amounting to Rs. 63.93 Lakhs.

Security Deposit payable (Ind AS Adjustments) amounting to Rs. 13.87 Lakhs.

Statutory Dues (Ind AS Adjustments) amounting to Rs. 8.06 Lakhs.

Other Payables (Ind AS Adjustments) amounting to Rs. 121.85.67 Lakhs

Advance from Customers (Ind AS Adjustments) amounting to Rs. 121,70.42 Lakhs

The Holding Company had received an arbitral award dated 6" July 2012 passed by the London Court of International Arbitration (LCIA) wherein the arbitration tribunal has directed the Holding Company to purchase the investment of Cruz City 1 (a company owned by Lehman Bros.) in Kerrush Investment Ltd. (Mauritius) at the overall value of USD 298.382,949.34 (Previous year ended 31st March 2019 -USD 298,382,949.34) equivalent to Rs. 224,085.59 lakhs (Previous year ended 31" March 2019 -Rs. 206,839.06 lakhs). The High Court of Justice, Queen's Bench Division, Commercial Court London had confirmed the said award.

Further, consequent to the order passed by the Hon'ble High Court of Delhi in the case instant, the Holding company is required to make the aforesaid investment into Kerrush Investments Ltd. (Mauritius). The decree of the aforesaid amount against the Holding company is pending for execution.

A forensic audit of the Holding Company was conducted as per directions of the Hon'ble Supreme Court, and the report on the forensic audit was submitted in a sealed envelope to the Hon'ble Supreme Court, We have been informed that the report on the forensic audit is not available with the Holding Company or its Board of Directors; hence impact of observations in the forensic audit report can be

We did not audit the financial statements/information of Libya branch office, included in the Consolidated financial statements of the Holding Company, whose financial statements/information reflect total assets of Rs. 13,28.47 takhs (Previous year 2020-21 Rs. 13,28.47 takhs) as at 30" June, 2021 and total revenues of Rs. NIL (Previous year Rs. NIL) for the year ended on that date, as considered in the Consolidated financial statements and described above. The company has also made provision against all assets of Rs. 13,28.47 Lakhs (Previous year 2020-21 Rs. 13,28.47 Lakhs). The financial statements/information of this branch have not yet been audited by the branch auditor due to the adverse political situation prevailing in Libya.

The holding company has also not applied for necessary approvals from AD category - 1 bank to write off all the assets and write back all the liabilities in the books of accounts

As per the unaudited consolidated Financial Results, the company has shown income from maintenance charges amounting to Rs. 757.29 Lakhs during the year ended 30" June, 2021. Key Standalone Financials are as follows: (Rs. In Lakhs)

Particulars	Quarter Ended 30.06.2021 (Un-audited)	Quarter Ended 30.06.2020 (Un-audited)	Year Ended 31.03.2021 (Audited)
Income from Operations (Turnover)	1,222.79	2,456.26	9,171.02
Profit/(Loss) Before Tax	(22,258.72)	(1,13,854.96)	(172,932.59)
Profit/(Loss) After Tax	(22,258.72)	(1,38,566.44)	(197,680.28)
Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(22,172.49)	(1,38,563.47)	(197,096.10)
The should be an extract of the datailed format of connected to an exist for quester lune 20, 2021 filed with the stock evaluation and a De-	audation 22 of the CE	91 / Leting Obligation	e and Disclosure

IV. | The above is an extract of the detailed format of consolidated Financial Results for quarter June 30, 2021 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange websites (www.bseindia.com/www.nseindia.com) and Company's website www.unitechgourp.com.

> Yudhvir Singh Malik Chairman & Managing Director

For Unitech Limited

Dated: 14" September, 2022

Place: Gurugram