

KERALA WATER AUTHORITY e-Tender Notice
Tender No: (1)18(2)103-104/2023-24/KWA/PH/CD/2/T/M/JM (1)
Andhra Pradesh and Odisha State Water Supply, laying, testing and commissioning of 200mm DI K9 Clear Water Pumping Main from WTP to 5.5 LT OHSR and 7.5 LT GLSR and 300mm DI K9 Clear Water Gravity Main from WTP to 9.5 LT OHSR at Pallivetta - (2) CWSS to Kallara - (3) AdJ Panchayaths-Construction of 15.5L GLSR at KT Kunnu - Vembayam, Transmission Main and main Distribution main from KT Kunnu - (3) Kullathoor GP - Construction of 15.5L OHSR at Kunnumpuram and providing transmission main from Charottukonam (Kunnumpuram, EMD: Rs. (1) 500000/- each (3) 200000/- Tender No: 19518/- each (3) 13010/- Last date for submitting Tender: 08-08-2023 03:00pm Phone: 04712322303 Website: www.kwa.kerala.gov.in

JCK INFRASTRUCTURE DEVELOPMENT LIMITED
CIN:L70102KA1979PLC003590
Regd Office: 309, First Floor, West Minster Building, 13 Cunningham Road, Bengaluru - 560 052
Extract of the Statement of Standalone Un-audited Financial Results for the quarter Ended 30th June 2023
(₹ in Lakhs Except EPS & Share Capital and Unless otherwise stated)

RACL Geartech Limited
Regd. Office: 15th Floor, Eros Corporate Tower, Nehru Place, New Delhi - 110019 (India)
Tel No.: 011-66155129 | Fax No.: 0120-4588513
Email: investor@raclegeartech.com
Website : www.raclegeartech.com
CIN : L34300DL1983PLC016136
NOTICE FOR THE LOSS OF SHARE CERTIFICATES
The public is hereby warned against purchasing or dealing in any way with the above share certificates. Any person(s) who has/have any claim(s) with the Company in respect of the said share certificates should lodge such claim at its Registered Office at the address given above within 15 days of the publication of this Notice, after which no claim will be entertained and the Company will proceed to issue Duplicate Share Certificates.

भारतीय कंटेनर निगम लिमिटेड
CONTAINER CORPORATION OF INDIA LTD.
Inland Container Depot, Tughlakabad, New Delhi - 110029
PUBLIC AUCTION/TENDER NOTICE
DISPOSAL OF UNCLEARED/UNCLAIMED IMPORTED CARGO THROUGH E-AUCTION

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
Extract of Un-Audited Consolidated Financial Results for the Quarter Ended 30th June, 2022

unitech
Advances to Suppliers 7,118.40 - 7,118.40
Security Deposits 52,612.89 934.04 51,678.86
Loans and advances to Subsidiaries 4,34,878.47 1,588.90 4,33,289.42
Loans to Joint Venture and Associates 8,381.00 - 8,381.00
Other Loans and advances 82,33.37 520.00 77,13.37
Advances for purchase of land and project pending commencement 612.87.37 300.00.00 312,87.37
Loans from Subsidiaries, Joint Venture and Associates 81,385.64 - 81,385.64
Security and other deposits payable 42,573.89 - 42,573.89
Staff Imprest 50.67 - 50.67
Inter Corporate Deposits 20,112.06 - 20,112.06
Other Assets 6,350.23 - 6,350.23

SI No. Particulars
1 Total Income from Operations 11,228.59
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items) (1,17,140.55)
3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items) (1,17,140.55)
4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) (1,17,152.12)
5 Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)) (1,16,853.62)
6 Equity Share Capital 52,326.02
7 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year -
8 Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized) (4.48)* (0.92)* (3.92)

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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.
Bank confirmations
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 borrowings taken by the Holding Company amounting to Rs. 2,79,974.88 Lakhs as on 30th June, 2022, no confirmation requests have been sent till date of this report.
The Holding Company is accruing interest expense on the said loans as 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, has before the date of approval of financial results for the quarter ended 30th June, 2022, obtained statement of accounts from several banks/ financial institutions regarding its borrowings. The Holding Company analysed the statements, obtained from banks/ financial institutions, and additional liability, related to interest and penal interest, was identified to the tune of Rs. 907.77.98 Lakhs. The Holding Company accrued the additional liability in the quarter ending 30th June, 2022 whereas the interest/ penal interest pertained to the earlier periods also. Non accounting of interest/ penal interest in earlier period, as part of error accounting, is in contravention to the provisions of Indian Accounting Standard 8 "Accounting policies, changes in accounting estimates and errors". The Holding Company, is still in process of getting these statements from remaining banks/ financial institutions.
i) 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.
m) The Holding company has made many adjustments in accordance with Indian Accounting Standards applicable to the company as on 31st March, 2020. The holding company is in the process of identifying the impact already incorporated in the books of accounts in previous years.
n) 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 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 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.
o) The Holding Company has long outstanding statutory liabilities as on 30th June, 2022, details of which are as follows:-
Nature of dues Principal amount outstanding (Rs. in lakhs) Outstanding since
Income tax deducted at source 102.46.88 Financial Year 2014 - 2015
Professional Tax 0.59 Financial Year 2018 - 2019
Provident Fund 24.42.87 Financial Year 2015 - 2016
Regarding tax deducted at source, the Holding Company has decided not to deposit outstanding amount of tax deducted at source till 20th January, 2020 i.e. period before the date when court appointed management took over. Accordingly, the same are still outstanding in the books of accounts of the Holding Company.
During quarter ending 30th June, 2022, 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.
The Holding Company is filing its GST returns in the states wherein it has obtained registration. However, there is no reconciliation available with the Holding Company for the sales /input tax credit. "ITC" appearing as per books of accounts and details filed in the GST returns.
As on 30th June, 2022, the Holding Company has an accumulated balance of Rs. 11,731.74 Lakhs pertaining to input tax credit "ITC" receivable under Goods and Services Tax Act, 2017. The Holding Company does not have any ITC register and has also not provided any reconciliation between "ITC balance appearing in books" and "balance appearing in GST department's portal". In absence of any such detail and reconciliation, we are unable to comment on accuracy or completeness of the same.
Further, the holding company has long outstanding dues payable to employees amounting to Rs. 6,028.51 Lakhs as on 30th June, 2022. The holding company is in the process of evaluating the period from which dues to employees are outstanding and also in settlement of full and final amount payable to past employees of the holding company.
p) 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) as at 31st March, 2022 (Rs. Lakhs) Principal paid during the current quarter (Rs. Lakhs) Unpaid matured deposits (Principal amount) as at 30th June 2022 (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 30th June, 2022 (including interest not provided in the books) amount to Rs. 54,676.40 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 30th June, 2022 (Cumulative upto 30th June, 2022 - Rs. 36,794.69 Lakhs).
Besides, the impact of non-provision of interest payable on public deposits of Rs. 1,678.08 lakhs for the quarter ended 30th June, 2022 on the profit and loss, we are unable to evaluate the ultimate likelihood of penalties/ strictures or further liabilities, if any on the Holding Company. Accordingly, impact, if any of the indeterminate liabilities on these Unaudited Consolidated Financial Results is currently not ascertainable, and hence we are unable to express a conclusion on this matter.
Further, the Holding Company has also accepted security deposits from various entities amounting to Rs. 22,127.38 Lakhs as on 30th June, 2022.
q) 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. 7,029.827 Lakhs as on 30th June, 2022. The lenders have initiated the action against the Holding company under various acts.
r) As per the Unaudited Consolidated Financial Results of the Holding Company as on 30th June, 2022 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 Dandamudi Estate and Mr. D. A. Kumar and deposited an amount of Rs. 493.31.00 lakhs (out of which an amount of Rs. 6,00.00 lakhs got adjusted on account of some dues of M/s Dandamudi Estate). Now the new management, is trying to recover the amounts deposited with M/s Dandamudi 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.
s) The group has goodwill amounting to Rs. 383.80.79 Lakhs appearing in the financial results as on 30th June, 2022 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".
t) The Unaudited Consolidated Financial Results, the holding company has shown income from maintenance charges amounting to Rs. 1,022.03 Lakhs during the quarter ended 30th June, 2022. We have not been provided with the relevant supporting documents to verify completeness and accuracy of said income.
Further, the Holding Company is unable to correctly map the monies received with appropriate customer codes. Due to this, Rs. 162.89 Lakhs have been accounted for under advance from customer during the quarter ending 30th June, 2022. Cumulative total of such receipts which are not identifiable is Rs. 2,577.05 Lakhs.
u) With respect to below mentioned areas appearing in the books of accounts of the Holding Company as on 30th June, 2022. There are several old outstanding balances for which there is no information/ supporting documents available with the Holding Company:-
• Other comprehensive income / (loss) amounting Rs. (523.31.93) lakhs
• Provision for bad and doubtful debts/ trade receivables amounting Rs. 323.73.95 lakhs
• Allowances for bad and doubtful loans and advances to related parties amounting to Rs. 15,89.04 lakhs
• Other loans and advance amounting to Rs. 82,33.37 Lakhs and provision made against the same amounting to Rs. 520.00 lakhs
• Trade receivables and advances received from customers amounting Rs. 11930.75.62 Lakhs
• Loans/ advances given to subsidiaries, joint ventures and associates amounting to Rs. 4689.32.90 Lakhs
• Loans taken from subsidiaries, joint ventures and associates amounting to Rs. 74,192.20 Lakhs
• Expenses payable amounting to Rs. 51,612.66 Lakhs
• Current Tax Assets amounting to Rs. 3004.64 Lakhs
• Deferred Liability amounting to Rs. 2,36,49.12 Lakhs
• Advance given for purchase of land amounting to 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 Subsidiary - Corporate Guarantee amounting to Rs. 8.70 Lakhs
• Trade payable amounting to Rs. 80,043.06 lakhs
• Advances to suppliers amounting to Rs. 7,118.40 Lakhs
• Security deposits receivable amounting to Rs. 51,678.86 Lakhs
• Security deposits payable amounting to Rs. 42,573.89 Lakhs
• Staff imprest amounting to Rs. 50.67 Lakhs
• Inter corporate deposits amounting to Rs. 20,112.06 Lakhs
• Other assets amounting to Rs. 6,350.23 Lakhs
• Investment in CIC 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
• Loans to Subsidiaries (Ind AS Adjustments) amounting to Rs. 50,730.57 Lakhs
• Term loans from bank and Financial Institution (Ind AS Adjustments) amounting to Rs. 63.93 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
v) The Holding Company has received an arbitral award dated 6th 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 Kershush Investment Ltd. (Mauritius) at the overall value of USD 298,382,949.34 (Previous year ended 31st March 2022 - USD 298,382,949.34) 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 Kershush Investments Ltd. (Mauritius). The decree of the aforesaid award against the Holding company is pending for execution.
w) 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 ascertained only after the same is obtained.
x) 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 lakhs (Previous year 2021-22 Rs. 13,28.47 Lakhs) as at 30th June, 2022 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 holding company has also made provision against all assets of Rs. 13,28.47 Lakhs (Previous year 2021-22 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.
III. Key Standalone Financials are as follows:
(Rs. In Lakhs)
SI No. Particulars Quarter Ended 30.06.2022 (Un-audited) Quarter Ended 30.06.2021 (Un-audited) Year Ended 31.03.2022 (Audited)
1 Income from Operations (Turnover) 1,976.46 1,222.79 6,114.76
2 Profit/(Loss) Before Tax (1,16,601.55) (22,258.72) (94,713.64)
3 Profit/(Loss) After Tax (1,16,601.55) (22,258.72) (94,713.64)
4 Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)) (1,16,603.75) (22,172.49) (94,513.36)
IV. The above is an extract of the detailed format of consolidated financial Results for quarter June 30, 2022 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.unitechgroup.com.