



**SANSEERA 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)

Sl. No.	Particulars	Quarter ended		Nine months ended		Year Ended
		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	-	-	-	-	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

**Note:**  
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 and www.nseindia.com and the Company i.e., www.sansera.in.  
b. Standalone Unaudited financial information of the Company pursuant to regulation 47(1)(b) of SEBI (LODR) Regulations, 2015

(Rs. in Million)

Particulars	Quarter ended		Nine months ended		Year Ended
	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
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

Sd/-

**S. Sekhar Vasani**

Chairman and Managing Director

DIN: 00361245

Date: 12 February 2024  
Place: Bangalore

Adfactors 588

**IL&FS | 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.ilfinsdia.com, Tel : 022 2653 3333  
Email : investor.relations@ilfinsdia.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
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.  
(2) 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.  
(3) 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 impounded 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  
(4) 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 IML 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.  
(6) Additional Information on Standalone Financial Results is as below:

(₹ in lakhs)

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 Revenue	44.64	155.73	2,398.71	470.50	2,975.40
(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

For the Order of the Board

Sd/-

**Susim Mukul Datta**

Chairman

Mumbai, February 13, 2024



**MAHANAGAR 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 : L32101DL1986GOI23501

**EXTRACT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31/12/2023**

(Rs. in Crore)

Particulars	STANDALONE						CONSOLIDATED					
	Three Months Ended		Nine Months Ended		Year Ended	Three Months Ended		Nine Months Ended		Year Ended		
	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	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		
	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)	(21,427.90)	(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	-	-	-	-	-	-	-	-	-	-		
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.)												
1. Basic :	(13.36)	(12.35)	(39.44)	(34.36)	(46.20)	(13.32)	(12.31)	(39.43)	(34.39)	(46.27)		
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	-	-	-	-	-	-	-	-	-	-		
15. Debenture Redemption Reserve	-	-	-	-	-	-	-	-	-	-		
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 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 and Nine Months Ended 31<sup>st</sup> December, 2023**

(Rs. in Lakhs except EPS)

Sl 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	Total Income from Operations	6,078.39	22,157.86	9,151.84
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(78,763.71)	(2,23,729.44)	(66,523.05)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(78,763.71)	(2,23,729.44)	(66,523.05)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(78,793.05)	(2,23,494.11)	(66,324.50)
5	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)
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	-	-	-
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) *(Not Annualized)	(2.54)*	(7.20)*	(2.53)*

**Notes:**  
I. The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held on 12<sup>th</sup> 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:  
1. 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 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.  
2. 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 Results. (refer Note 9(e) of the Consolidated Financial Results).  
3. 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 Consolidated Financial Results)  
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.  
4. 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)  
5. We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to 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).  
6. The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the financial results as on 31<sup>st</sup> 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 cannot be concluded upon.  
7. Amount recoverable from GNDA amounting Rs. 1,83,39.80 lakhs is subject to confirmation / reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results (refer note no 14 of Consolidated financial results).  
8. 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