KENDRIYA VIDYALAYA

NTPC, BADARPUR, NEW DELHI-44

Website- https://badarpurntpc.kvs.ac.in

Email- kvbtps@gmail.com

Walk-in-Interview

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

PRINCIPAL

1, साकेत, मेरठ-250 003

## VIKALP SECURITIES LIMITED

Regd. Office: 25/38, KARACHI KHANA, KANPUR, **UTTAR PRADESH - 208001** CIN - L65993UP1986PLC007727, Contact No: 0512-2372665 Email id: vikalpsecuritieslimited@gmail.com Website: www.vikalpsecurities.com

CORRIGENDUM TO EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2023 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 OUARTER ENDED ON 31st DECEMBER, 2023 instead of 30th DECEMBER, 2023 and signing date to be read as 12th

एमपीएस फामी 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

वेबसाईट: 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)

1911.14

(0.11)

(0.11)

**Date:-**13th February, 2024

**Place:-** Kanpur

अथवा असाधारण मदों से पूर्व)

एवं/ अथवा असाधारण मदों के बाद)

एवं अथवा असाधारण मदों के बाद)

प्रचालनों के लिये) मुलः

स्थानः नई दिल्ली

तिथि: 13 फरवरी, 2023

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

वेबसाईट पर www.mpspharmaa.com पर उपलब्ध है।

Feburary, 2024 instead of 12th February, 2023. For Vikalp Securities Limited

31.12.2023

( अनंकेक्षित )

(60.58)

(60.58)

(58.71

(57.56)

1911.14

(0.31)

(0.31)

निदेशक मंडल के लिये तथा उनकी ओर

(पर्व में एडविक लैबोरेटरीज लिमिटेड

एमपीएस फार्मा लिमिटेड

पीयूश कुमार अग्रवा

DIN: 00090423

**Arun Kejriwal Managing Director** DIN: 00687890

समाप्त तिमाही

31.12.2022

( अनंकेक्षित )

(26.30)

(26.30)

(25.91)

(25.48)

1911.14

(0.14)

(0.14)

हस्ता.

तिथि: 12.2.2024

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

बाई राइट इम्पेक्स लिमिटेड (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 31 दिसम्बर, 2023 को समाप्त तिमाही के लिए स्टैण्डएलॉन अनंकेक्षित वित्तीय परिणाम के विवरण का सार (रु लाख में)

	विवरण (नीचे टिप्पणी देखें)	समाप्त तिमाही 30.12.2023	समाप्त तिथि तक वर्ष के आंकड़े 30.09.2023 (अनंकेक्षित)	पूर्व वर्ष में समाप्त तत्स्थानीय 3 महीने 31.12.2022 (अनंकेक्षित)
1.	परिपालने में कुल आप अवधि के लिए शुद्ध लाभ/ (हानि) (कर, विशिष्ट एवं/अथवा	51.20	192.61	0.00
2.	अवाध के लिए शुद्ध लाम/ (हान) (कर, विशिष्ट एव/अथवा *) कर से पूर्व अविध के लिए शुद्ध लाभ/ (हानि) (विशिष्ट	11.38	17.48	-12.27
	एवं/अथवा असाधारण मदों के बाद*)	11.38	17.48	-12.27
4.	कर से बाद अविध के लिए शुद्ध लाभ/ (हानि) (विशिष्ट एवं अथवा असाधारण मदों के बाद)	8.52	13.78	-12.26
5.	अवधि हेतु कुल व्यापक आय (अवधि हेतु (कर के बाद) लाभ/ (हानि) एवं अन्य व्यापक आय (कर के बाद से शामिल)	8.52	13.78	-12.26
6.	प्रकटन तेया हुनी आरक्षित (पूर्व वर्ष के अंकेक्षित तुलन पत्र में दर्शाई गई	1641.06	1641.06	149.19
7.	पुनर्मूल्यांकन आरिक्षतों के अतिरिक्त आरिक्षत)		-	-
8.	प्राच के लिए) (वार्षिकीकृत नहीं) मूल एवं तरल	0.05	0.08	(0.74)

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

लेखा नीतियों में परिवर्तन के कारण शुद्ध लाभ हानि, कुल व्यापक आय अथवा किसी अन्य संबंधित वित्तीय मदों पर प्रभाव को फुटं नोट द्वारा उदघाटित किया जायेगा। s. # 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

> पद नामः पूर्ण-कालिक निदेशक DIN: 10051907

### **AUTO PINS (INDIA) LIMITED** Regd. Off: Premise No. 40, 1st Floor, India Mall, New Friends Colony,

टिप्पणी: उपरोक्त सेबी ( सुचीयन दायित्व तथा उदघाटन अपेक्षा), 2015 के विनियमन 33 के अन्तर्गत स्टॉक एक्स्चैंज में दाखिल कं

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

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

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

11	Quarte	rended	months Ended	rear 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	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 :	format of the	Described Fig	assial Pasulte	for the Third	

- 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 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 तिमादी तथा नौ मादी के अनंकेक्षित वित्तीय परिणाम का विवरण

विवरण	समाप्त	समाप्त	समाप्त	समाप
	तिमाही ( 31.12.2023 )	तिमाही ( 31.12.2022 )	9 माही (31.12.2023)	
. परिचालनों से कुल आय	105.48	84.9	312.71	273.3
2. अविध के लिये शुद्ध लाभ/ (हानि) (कर, विशिष्ट				
एवं/अथवा असाधारण मदों से पूर्व*)	65.82	69.15	229.52	220.7
<ol> <li>कर से पूर्व अविध के लिए शुद्ध लाभ/(हानि) (विशिष्ट</li> </ol>	:			
एवं/अथवा असाधारण मदों के बाद*)	65.82	69.15	229.52	220.7
. कर से बाद अवधि के लिये शुद्ध लाभ/(हानि)				
(विशिष्ट एवं/अथवा असाधारण मदों के बाद)	44.89	50.33	166.04	162.5
s. अविध हेतु कुल व्यापक आय (अविध हेतु कर के				
बाद) लाभ/(हानि) एवं अन्य व्यापक आय (कर के				
बाद) से शामिल)	44.89	50.33	166.04	162.5
. इिक्वटी शेयर पूंजी	1067.00	533.50	533.30	533
<ul> <li>आरिक्षत (पुनर्मूल्यांकन आरिक्षतों को छोड़कर) जैसा</li> </ul>				
कि पूर्व वर्ष के अंकेक्षित तुलन पत्र में दर्शाया गया है	-	-	-	
. आय प्रति शेयर (रु. 1/- प्रति का) (जारी तथा				
अवरुद्ध प्रचालनों के लिये)				
1. मूल	0.42	0.94	1.56	3.0
2. तरल	0.42	0.94	1.56	3.0

. उपरोक्त विवरण सेबी (सूचीयन तथा अन्य उद्घाटन 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 को फुट नोट के द्वारा उद्घाटित किया जायेगा।

. # जहां कहीं भी लागु हो, इंड एएस नियमावली/ एएस नियमावली के अनुसार विशिष्ट एवं/ अथवा असाधारण मद लाभ तथा हानि के विवरण में समायोजित है। लीडिंग लीजिंग फाइनांस एण्ड इन्वेस्टमेन्ट लिमिटेड के लि

नामः एमि जिनेन शाह

पदनामः पूर्णकालिक निदेशक DIN: 06792048



Place: Delhi

Date: 13.02, 2024

# SHARIKA ENTERPRISES LIMITED

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

स्थानः दिल्ली

तिथि: 12.2.2024

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

S.	Particulars	Quarter Ended			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	9433	( )		[ 8]	<b>1</b>	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 Ended			Nine Mon	Year Ended	
No.	Particulars	31.12.2023		31.12.2022	31.12.2023	31.12.2022 Unaudited	31.03.2023
		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	597		S .	8		206.00
8.	Earnings Per Share (of Rs. 5/- each)						
	Basic :	(0.43)	(0.44)	(0.04)	(1.43)	(1.08)	(0.77)

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.

(0.44)

(0.04)

(1.43)

(0.43)

The above is an extract of the detailed format of unaudited Standalone and Consolidated Financial Results for the Quarter ended 31st December 2023 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations 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

(1.08)

Date: 13th February, 2024 Place: Noida

Rajinder Kaul Managing Director



फोन: 0121-2648151, 2648152 ई-मेल: dhanvantrihospital@gmail.com वेबसाईट: www.djrl.org.in

कता ज्यान में (पनि षोगर अंक को फोडकर)

रुपए लाख म (प्रांत शयर र							श कार्लकर)
क्र. सं.	विवरण	31.12.2023 को समाप्त तिमाही	31.12.2022 को समाप्त पिछले वर्ष की इसी अवधि की तिमाही	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
1.	संचालन से कुल आय	515	465	490	1,503	1,272	1,768
2.	अवधि हेतु शुद्ध लाम/(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)	1941	-	1001		_	-
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)

स्थानः मेरठ

तिथि: 13.02.2024

- 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 एक्सचैंज 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) Nine Months | Quarter Ended Quarter Ended

31.12.2023 Ended 31.12.2022 **Particulars** 31.12.2023 (Un-audited) (Un-Audited) (Un-audited) 22,157.86 9,151.84 Total Income from Operations Net Profit / (Loss) for the period (before Tax. Exceptional and/or Extraordinary Items.) (78,763,71) (2,23,729,44) (66.523.05) (78,763.71) (2,23,729.44) (66.523.05) Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items ) Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items.) 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 Unitech Limited at their respective meetings held

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 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. 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)

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 lakks and trade receivables from joint ventures and associates amounting to Rs. 18.68.59 lakks 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 consequential 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.

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

 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. b) 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. . 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. 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,

Standard 115 "revenue from contracts with customers".

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

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 (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results (www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.			

For Unitech Limited

Yudhvir Singh Malik Chairman & Managing Director

Place: Gurugram

Dated: 12" February, 2024

(0.77)

