

बड़ी तादाद में जम्मू-कश्मीर पहुंच रहे सैलानी

श्रीनगर, 22 दिसंबर (भाषा)।

क्रिसमस और नववर्ष का जश्न मनाने के लिए पर्यटकों का जम्मू-कश्मीर पहुंचना जारी है और घाटी के प्रसिद्ध स्थलों के होटलों के कमरे आगामी हफ्तों के लिए बुक हो चुके हैं। पर्यटकों को खासकर बर्फबारी की उम्मीद है। अधिकारियों ने बताया कि पर्यटक कश्मीर घाटी, खासकर उत्तरी कश्मीर के बारामूला जिले में गुलमर्ग के प्रसिद्ध स्कीइंग रिसॉर्ट और दक्षिण कश्मीर के अनंतनाग में पहलगाम का रुख कर रहे हैं। पर्यटन सचिव सैयद आबिद शहीद शाह ने इसे सकारात्मक संकेत बताते हुए कहा कि उन्हें विश्वास है कि सर्दियों के महीने पर्यटन के मामले में कश्मीर के लिए अच्छे सावित होंगे। उन्होंने कहा, 'जिस

तरह से घरेलू और विदेशी पर्यटकों की संख्या बढ़ रही है और रुझान आ रहे हैं, मुझे उम्मीद है कि सर्दियां बेहद सफल होंगी।

गुलमर्ग और पहलगाम जैसे गंतव्यों के होटलों के कमरे पहले ही बुक हो चुके हैं। क्रिसमस और नववर्ष की पूर्व संख्या के लिए गुलमर्ग पूरी तरह बुक हो गया है। यह एक बहुत ही सकारात्मक संकेत है।' ग्रीष्मकालीन राजधानी श्रीनगर से 50 किमी उत्तर में 8,000 फुट की ऊंचाई पर स्थित पर्यटन स्थल गुलमर्ग को 'एशिया का स्विट्जरलैंड' भी कहा जाता है। शाह ने कहा कि कश्मीर के लोगों और सभी हितधारकों के गर्मजोशी भरे आतिथ्य ने पर्यटन को पुनर्जीवित करने में महत्वपूर्ण भूमिका निभाई है। पर्यटन विभाग ने नए साल का जश्न मनाने वालों के अनुभव को यादगार बनाने

के लिए विभिन्न गतिविधियों को योजना बनाई है, जिसमें एक संगीतमय शाम, आतिशबाजी शो, 'नाइट स्कीइंग और टारच स्कीइंग' शामिल हैं। घाटी में विभिन्न स्थानों पर होटल श्रृंखला 'अहद होटल्स एंड रिसॉर्ट्स' के प्रबंध निदेशक असिफ बुर्जा ने कहा कि हालिया बर्फबारी ने कश्मीर में पर्यटकों की आमद बढ़ा दी है।

बुर्जा ने बताया कि पर्यटकों का आगमन और बुकिंग बहुत अच्छी है। उन्होंने कहा कि गुलमर्ग में होटल पूरी तरह से बुक हो चुके हैं, जबकि पहलगाम और श्रीनगर में भी होटलों में पर्यटकों की आमद काफी है। उन्होंने कहा कि पर्यटन कारोबार से जुड़े हितधारकों को उम्मीद है कि आने वाले दिनों में बर्फबारी के साथ पर्यटकों की संख्या में और इजाफा होगा।

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Extract of Un-Audited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2023

(Rs. in Lakhs except EPS)

Quarter Ended	Half Year Ended	Quarter Ended
30.09.2023	30.09.2023	30.09.2022
(Un-audited)	(Un-audited)	(Un-audited)
8,133.47	17,242.67	11,713.05
(74,724.81)	(1,44,965.73)	(64,434.27)
(74,724.81)	(1,44,965.73)	(64,434.27)
(74,403.98)	(1,44,701.06)	(64,132.94)
(74,455.32)	(1,44,739.38)	(64,058.58)
52,326.02	52,326.02	52,326.02
(2.41)*	(4.66)*	(2.45)*

Further, the Holding Company has capitalized expenses to the tune of Rs. 1,998.45 Lakhs as construction expenses. The Same is in contravention of the provisions of Indian Accounting Standard 2 "Inventories" as construction activity for all the projects is stalled since last 5-6 years. This has resulted in understatement of current quarter loss by above said amount.

Also further, the Company, in its financial statements has bifurcated PIP under two headings - "Project in progress on which revenue is not recognized" and "Amount recoverable from project in progress (on which revenue is recognized)". We have not been provided with any basis on which this bifurcation is made.

In view of the absence of any NRV assessment by the management and absence of any physical verification report, capitalization of expenses and interest cost, and absence of any basis of bifurcation of projects in financial statements, we are unable to conclude upon the existence and adjustments, if any, that may be required to the carrying value of these inventories and PIP and its consequential impact on the Unaudited Consolidated Financial Results.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

12. External Confirmation

The Holding Company has not initiated the process of external confirmation for outstanding balances of following areas as on 30th September, 2023 are as follows:-

Particulars	Amount	Provision accounted for till 30.09.2023	Amounts in Lakhs of Rs.	
			Carrying amount	
Trade Receivable	77,510.19	31,521.87	45,988.32	
Trade Payable	81,963.25	386.34	81,576.91	
Advances received from Customers	10,94,993.14	-	10,94,993.14	
Advances to Suppliers	7,279.80	-	7,279.80	
Security Deposits	52,975.76	934.04	52,041.72	
Loans to Joint Venture and Associates	8,381.00	-	8,381.00	
Other Loans and advances	6,703.05	520.00	6,183.05	
Advances for purchase of land and project pending commencement	612,90.99	300,00.00	312,90.99	
Loans from Joint Venture and Associates	15,455.66	-	15,455.66	
Security and other deposits payable	42,979.26	-	42,979.26	
Staff Imprest	53.73	-	53.73	
Inter Corporate Deposits	13,853.66	-	13,853.66	
Other Assets	5,246.33	-	5,246.33	

The Unaudited Consolidated Financial Results, 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 view of non-existence of adequate supporting documents, we are unable to conclude upon completeness of the balances appearing in books of accounts of the Holding Company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

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, we are unable to comment upon completeness of the balances appearing in books of accounts of the Holding Company and adjustments, if any, that may be required to the books of accounts and its consequential impact on the Unaudited Consolidated Financial Results.

With respect to the loans and borrowing taken by the Holding Company amounting Rs. 2,78,961.09 Lakhs as on 30th September, 2023, no confirmation has been received till date of this report.

Further the Holding Company, is still in process of getting some statements from banks / financial institutions regarding its borrowings. In case of those loans where statements are not available, the Holding Company is accruing interest expense on the said loans 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.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

13. The Unaudited Consolidated Financial Results, Holding Company is in the process of estimating impact of its contingent liabilities which is subject to the decision of the Hon'ble Supreme Court of India on proposed resolution framework submitted by the Group. In the absence of the same, we are unable to express a conclusion on the impact of such contingent liabilities on the Holding Company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

14. 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. In view of the same, we are unable to express a conclusion on completeness of the impact of Indian Accounting Standard appearing in the books of account of the Company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

15. Revenue from real estate projects

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 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.

In view of the same, we are unable to express a conclusion on the matter mentioned above.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

16. The Holding Company has long outstanding statutory liabilities as on 30th September, 2023, 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 period ending 30th September, 2023 the Holding Company is not deducting tax at source at the time of booking of expenses / accounting entry but is deducting the same at the time of payment. 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 filling 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 September, 2023, the Holding Company has an accumulated balance of Rs. 12,823.43 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. 5,944.18 Lakhs as on 30th September, 2023. 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.

In view of the all of the above, we are unable to express an opinion on the matter.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

17. 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 31 st March 2023	Principal paid during the period (Rs. Lakhs)	Unpaid matured deposits (Principal amount) as at 30 th September 2023 (Rs. Lakhs)
Deposits that have matured on or before March 31, 2017	579,60.91	28,12.32	551,48.59
The total unpaid interest as on 30 th September, 2023 (including interest not provided in the books) amount to Rs. 62,950.73 lakhs.			
Further, the Holding Company has not provided for interest payable on public deposits which works out to Rs. 3,273.57 lakhs for the current period ended 30 th September 2023 (Cumulative upto 30 th September 2023 - Rs. 45,069.02 lakhs).			
Besides, the impact of non-provision of interest payable on public deposits of Rs. 3,273.57 lakhs for the half year ended 30 th September, 2023 on the profit and loss, we are unable to evaluate the ultimate likelihood of penalties/ structures 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. 22,138.68 Lakhs as on 30 th September, 2023. We have not been provided with any relevant agreement / document against which such security deposits have been received. Due to absence of any related details / document, we are in a position to comment on possible impact of the same on the Holding Company.			
We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31 st March, 2023 in respect of this matter.			

18. 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. 8,61,067.07 Lakhs as on 30th September, 2023. The lenders have initiated the action against the Holding Company under various acts). On account of the same, we are unable to determine the impact of the likely outcome of the said proceedings and hence we are unable to express conclusion on this matter.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

19. The Unaudited Consolidated Financial Results of the Holding Company as on 30th September, 2023 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. 6,000 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 deposits in the books of accounts on account of matter being subjudice. In view of the same, we are unable to express a conclusion on this matter.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

20. The group has goodwill amounting to Rs. 383.80.79 Lakhs appearing in the financial results as on 30th September, 2023 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".

In view of non-existence of any impairment study, we are unable to comment upon the adjustments, if any, in the carrying amount of goodwill and its consequential impact in the Unaudited Consolidated Financial Results.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

21. The Unaudited Consolidated Financial Results, the Holding Company is unable to correctly map the monies received with appropriate customer codes. Cumulative total of such receipts which are not identifiable is Rs. 685.42 Lakhs.

Due to non-availability of data and supporting documents, we are unable to express a conclusion on the same.

We had mentioned this matter under "other matter" on the Consolidated Financial Statements for the year ended 31st March, 2023.

22. With respect to opening balances appearing in the books of accounts of the Company as on 30th September, 2023, there are several old outstanding balances for which there is no information/ supporting documents available with the 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 joint ventures and associates amounting to Rs. 83.81.00 Lakhs
- Loans taken from joint ventures and associates amounting to Rs. 154,55.39 Lakhs
- Expenses payable amounting to Rs. 51,612.66 Lakhs
- Current Tax Assets amounting to Rs. 3004.64 Lakhs
- Deferred Liability amounting to Rs. 2,36,049.12 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 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
- Other Payables (Ind AS Adjustments) amounting to Rs. 7.19 Lakhs

Considering the significance of amounts involved in above mentioned areas, we are not in a position to express a conclusion on the Unaudited Consolidated Financial Results as on 30th September, 2023.

We had given a disclaimer of opinion on the consolidated financial statements for the year ended 31st March, 2023 in respect of this matter.

23. The Holding Company has not provided the complete details of pending litigations against the Holding Company, outstanding bank and corporate guarantees and commitments to be performed by the Holding Company.

In view of above, we are unable to express a conclusion on the same.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect of this matter.

III. Key Standalone Financials are as follows:

Sl. No.	Particulars	(Rs. In Lakhs)		
		Quarter Ended 30.09.2023 (Un-audited)	Half Year Ended 30.09.2023 (Un-audited)	Quarter Ended 30.09.2022 (Un-audited)
1	Income from Operations (Turnover)	1,997.69	4,141.97	2,098.94
2	Profit/(Loss) Before Tax	(49,316.39)	(95,496.10)	(41,563.73)
3	Profit/(Loss) After Tax	(49,316.39)	(95,496.10)	(41,563.73)
4	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(49,385.34)	(95,550.47)	(41,547.32)

IV. The above is an extract of the detailed format of consolidated financial results for quarter & half year ended 30th September, 2023 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.

For Unitech Limited

Sd/-

Yudhvir Singh Malik

Chairman & Managing Director

कैप्री ग्लोबल हाउसिंग फाइनेंस लिमिटेड
APRIGLOBAL HOUSING FINANCE LIMITED
 पंजीकृत एवं कांफिटे कार्यालय :- 502, टावर-ए, पेरिसुला बिजनेस पार्क, सेनापति बापट मार्ग, लोखर परत, मुंबई-400013 कॉर्पोरेट कार्यालय :- 8बी, द्वितीय तल, फ्ला रोड, नई दिल्ली-110060

पायलट IV कक्षा सूचना (अचल संपत्ति हेतु)

जबकि, अयोध्याहासरी ने कैप्री ग्लोबल हाउसिंग फाइनेंस लिमिटेड (सीजीएफएफएल) के प्राधिकृत अधिकारी के रूप में वित्तीय आस्तियों का प्रतिक्रमण एवं पुनर्निर्माण तथा प्रतिभूति हित प्रवर्तन अधिनियम, 2002 के अधीन और प्रतिभूति हित (प्रवर्तन) नियमावली 2002 के नियम 3 के साथ पठित धारा 13 (12) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित कर्जदार(सी) / गारंटर(सी) को नोचे दिए विवरण के अनुसार मांग सूचना(ए) जारी की थी, जिनमें उनसे सूचना में वर्णित बकाया राशि का भुगतान उक्त सूचना की प्राप्ति की तिथि से 60 दिन के भीतर करने की मांग की गई थी। कर्जदारों उक्त राशि चुकाने में असफल रहे हैं, एतद्वारा कर्जदार(सी) / गारंटर(सी) और जनसाधारण को सूचना दी जाती है कि अयोध्याहासरी ने प्रतिभूति हित (प्रवर्तन) नियमावली 2002 के नियम 3 के साथ पठित उक्त अधिनियम की धारा 13 की उप-धारा (4) के तहत उसको प्रदत्त शक्तियों का प्रयोग करते हुए यहां नीचे वर्णित संपत्ति का कब्जा प्राप्त कर लिया है। कर्जदारों का ध्यान, प्रत्यक्ष आस्तियों को छुड़ाने के लिए, उपलब्ध समय के संबंध में, अधिनियम की धारा 13 की उप-धारा (6) के प्रावधान की ओर आकृष्ट किया जाता है। कर्जदारों को विशेष रूप से तथा जनसाधारण को सामान्य रूप से इस संपत्ति के संबंध में संव्यवहार नहीं करने हेतु सावधान किया जाता है और संपत्ति के संबंध में कोई भी संव्यवहार कर्जदारों पर सीजीएफएफएल की बकाया राशि तथा उस पर ब्याज का भुगतान करने के बाद ही किया जा सकता है।

क्र. सं.	कर्जदार(सी) / गारंटर(सी) का नाम	प्रत्यक्ष आस्ति (अचल संपत्ति) का वर्णन	मांग सूचना तिथि और राशि	कक्षा की तिथि
1	(कृपण खाता सं. LNHLAGR000063524 आगरा धारक) रिजु जैन (कर्जदार) राजेश जैन (साह-कर्जदार)	संपत्ति के समी अंग एवं खंड : प्लॉट नंबर 304, क्षेत्रांक परियोजना 93.71 वर्ग मीटर, शिवा लोकापतन, खसरा नंबर 39, मुमुना विहार, हरिप्रसन्न वाड, आगरा, उत्तर प्रदेश-282001. चौकद्वार : पूर्व : खुला आकाश, पश्चिम : प्लॉट नंबर 303, उत्तरत : कॉमन कोरीडोर तथा निकारा, दक्षिण : खुला आकाश	11-10-2023 रु. 21,88,635/-	19-12-2023

स्थान : दिल्ली / एनडीहासरी तिथि : 28-12-2023 हस्ता / - (प्राधिकृत अधिकारी) वासे कैप्री ग्लोबल हाउसिंग फाइनेंस लिमिटेड (सीजीएफएफएल)

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 21st December, 2023

II. The Report of Statutory auditors on the consolidated financial statements of Unitech Limited for the period ended September 30, 2023, contains qualifications which are being summarized below:

1. 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. 9,88,905.96 Lakhs, total revenue of Rs. 13,100.69 Lakhs, net loss after tax of Rs. 49,204.96 Lakhs and total comprehensive loss of Rs. 49,188.90 Lakhs for the quarter ended 30th September, 2023. The management of Holding Company is in process of appointing auditors for these subsidiaries. As on the date of the report, for 138 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 there are few subsidiaries wherein directors are less than the minimum threshold limit prescribed under 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 31st March, 2017 (for 26 companies), 31st March, 2016 (for 1 Company) and 31st March, 2010 (for 1 Company). In case of 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 quarter ending 30th September, 2023 and year to date results from 1st April, 2023 to 30th September, 2023 and accordingly the same have not been considered for consolidation.

Further, at the MCA21 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.

In view of the above, we have not applied any review procedures on any of the subsidiaries, associates or joint venture and hence cannot express a conclusion on the same.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2023 in respect