

May 25, 2024

The General Manager

Corporate Relations Department Bombay Stock Exchange Limited 1st Floor, New Trading Ring Rotunda Building, P J Towers Dalal Street,Fort Mumbai – 400 001 Mr. K Hari

Listing Department
National Stock Exchange of India
Ltd. Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra
(E) Mumbai – 400 051

Scrip Code No. 532481

Scrip Code No. NOIDA TOLL EQ

Dear Sir/Madam

Sub: Newspaper publication of Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 47 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Company has duly published the Audited Financial Results for the quarter and financial year ended March 31, 2024, in the following newspapers on May 25, 2024;

- 1. Financial Express(English)- Delhi and Mumbai Edition
- 2. Jansatta (Hindi)- Delhi Edition

Please find enclosed copies of above stated newspaper advertisements for your information and records.

Thanking you

For Noida Toll Bridge Company Limited

GAGAN Digitally signed by GAGAN SINGHAL Date: 2024.05.25

SINGHAL 11:02:52 +05'30'

Gagan Singhal Company Secretary & Compliance Officer Mem No. F7525 Encl.A/A

Website: www.ntbcl.com Email: ntbcl@ntbcl.com CIN:L45101DL1996PLC315772

(1.70)

(1.70)

(1.89)

(1.89)



हिन्दुस्तान कॉपर लिमिटेड HINDUSTAN COPPER LIMITED

(A Government of India Enterprise)

31 मार्च, 2024 को समाप्त तिमाही एवं वर्ष के लिए समेकृत लेखापरीक्षित वितीय परिणामों का संक्षिप्त विवरण Extract of Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2024

		_	Quarter Ended	Year Ended		
250						11.11.11.11.11
SI. No.	Particulars	March 31, 2024 (Audited) (Note 4)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (Note 4)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
1	Total income	585.22	409.24	611.37	1771.74	1773.20
2	Net Profit/(Loss) for the period before tax and share in profit/(loss) of subsidiary and non-controlling interests (before exceptional and extraordinary items)	183.73	82.18	173.93	410.75	395.67
3	Net Profit/(Loss) for the period before tax and share in profit/(loss) of subsidiary and non-controlling interests (after exceptional and extraordinary items)	183.73	82.18	173.93	410.75	395.67
4	Net Profit /(Loss) for the period after tax and share in profit/(loss) of subsidiary & Joint Venture/Associate attributable to owners of the Company (after exceptional and extraordinary items)	124.33	63.00	132.31	295.31	295.46
5	Total income for the period (including other comprehensive income) attributable to owners of the Company	124.18	60.61	139.58	287.98	285.89
6	Paid-up equity share capital (face value of share ₹ 5/- each)	483.51	483.51	483.51	483:51	483.51
7	Other equity attributable to owners of the Company		-	-	1801.60	1598.66
8	Earnings Per Share (of ₹5/- each) (for continuing and discontinued operations) - 1. Basic (₹) 2. Diluted (₹)	1.29	0.65 0.65	1.37 1.37	3.05 3.05	3.06 3.06

 The standaione financial results are available on the Company's website viz. www.hindustancopper.com and on the websites of Stock Exchange viz. www.bseindia.com & www.nseindia.com

The specified items of the standalone financial results of the Company for the guarter and year ended March 31st, 2024 are given below: (₹ in crore except EPS)

		Quarter Ended		Year E	Ended
Particulars	March 31, 2024 (Audited) (Note 4)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (Note 4)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
Total income	585.22	409.24	611.37	1771.84	1773.20
Net Profit /(Loss) for the period (before tax, exceptional and extraordinary items)	183.29	82.18	173.90	410.43	395.66
Net Profit /(Loss) for the period before tax (after exceptional and extraordinary items)	183.29	82.18	173.90	410,43	395.66
Net Profit /(Loss) for the period after tax (after exceptional and extraordinary items)	124.31	63.00	132.14	295.41	295.31
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	124.16	60.61	139.41	288.08	285.74
Equity Share Capital	483.51	483.51	483.51	483.51	483.51
Other equity attributable to owners of the Company	-	1=		1801.58	1598.54
Earnings Per Share (of ₹5/- each) (for continuing and discontinued operations)	1000	5252	57625	100	00000
1. Basic (₹)	1.29	0.65	1.37	3.06	3.05
2. Diluted (₹)	1.29	0.65	1.37	3.06	3.05

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5,2016. The full format of the Quarterly Financial Results are available on the Stock Exchange websites (www.bseindia.com,www.nseindia.com) and on the company's website www.hindustancopper.com
- The above consolidated financial results have been reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on May 24, 2024. The statutory auditors have conducted audit of the above financial results. 4) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the
- published year to date figures upto the third quarter of the relevant financial year. The Group has manufacturing facilities of vertical copper production and is primarily engaged in the business of mining and processing of copper ore into Metal- In Concentrate, which has been grouped as a single segment in the above
- disclosures. The said treatment is in accordance with the 'Ind AS 108 Operating Segments' 5) The Group adopted Indian Accounting Standards ("Ind AS") from April 1,2016 and accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting
- Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. The above consolidated financial results for the quarter and year ended March 31, 2024 include financial results of holding company and one subsidiary company named Chhattisgarh Copper Limited (CCL). A Joint Venture Company (JVC) named Khanij Bidesh India Limited (KABIL) was formed on 01.08.2019 among National Aluminium Company (NALCO), Hindustan Copper Limited (HCL) and Mineral Exploration Corporation Limited (MECL) to identify, explore, acquire,

develop, process primarily strategic minerals overseas for supply to India for meeting domestic requirements and for sale

Figures for the previous period have been regrouped/rearranged wherever necessary.

to any other country for commercial use. HCL holds 30% equity in JVC.

For and on behalf of the Board of Directors

Place: Kolkata Date: 24.05.2024

(GHANSHYAM SHARMA) CHAIRMAN AND MANAGING DIRECTOR & CEO (Additional Charge), WHOLE TIME DIRECTOR (FINANCE) & CFO (DIN 07090008)

Regd. Office: Tamra Bhavan,1, Ashutosh Chowdhury Avenue, Kolkata - 700 019, Tel: (033) 22021000 / 35149550, E-mail: investors_cs@hindustancopper.com Website: www.hindustancopper.com, CIN: L27201WB1967GOI028825

PNC RAJASTHAN HIGHWAYS PRIVATE LIMITED

Registered Office: Cabin No. 5, NBCC Plaza, Tower II, 4th Floor, Pushp Vihar, Sector V, Saket, New Delhi-110017 CIN: U45203DL2016PTC304751, Email: pncgroup@rediffmail.com, cs1@pncinfratech.com Website: www.prhpl.com, Phone: 0562-4070000

Rs. in Lakhs (except EPS)

S.N.	Particulars	Quarter Ended (31.03.2024) Audited	Quarter Ended (31.12.2023) un-audited	Quarter Ended (31.03.2023) Audited	Year Ended (31.03. 2024) Audited	Year Ended (31.03.2023) Audited
1	Total Income from Operations	728.17	728.17	843.59	2,912.69	3,434.57
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(432.81)	(203.04)	(1,389.74)	(1,029.38)	(1,088.17)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(432.81)	(203.04)	(1,389.74)	(1,029.38)	(1,088.17)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(470.36)	(278.54)	(1,774.34)	(1,257.77)	(1,477.07)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(467.85)	(279.00)	(1,776.65)	(1,256.63)	(1,478.90)
6	Paid Up Equity Share Capital	2,643.00	2,643.00	2,643.00	2,643.00	2,643.00
7	Reserves (excluding Revaluation Reserve)	- 1	-	-	(2,019.46)	(762.83)
8	Securities Premium Account	-	-	-		- 3
9	Net Worth	4,527.54	4,995.39	5,784.17	4,527.54	5,784.17
10	Paid Up Debt Capital/Outstanding Debt	-	-	-	-	-
11	Outstanding Redeemable Preference Shares	NA	NA	NA	NA	NA
12	Debt Equity Ratio (in times)	4.94	5.52	4.94	4.06	4.94
13	"Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - Basic & Diluted"	(1.78) (not annualised)	(1.05) (not annualised)	(6.71) (not annualised)	(4.76) (not annualised)	(5.59) (not annualised)
14	Capital Redemption Reserve	NA	NA	NA	NA	NA
15	Debenture Redemption Reserve	NA	NA	NA	NA	NA
16	Debt Service Coverage Ratio (in times)	0.11	0.80	(0.56)	0.33	0.32
17	Interest Service Coverage Ratio (in times)	0.28	0.67	(1.23)	0.58	0.53

Place : Agra

Date: May 23, 2024

1) The above financial results for the year ended March 31, 2024 have been reviewed by the Board of Directors at its meetings held on May 23, 2024.

2) The above is an extract of the detailed format of financial results filed with the Stock Exchange under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial result is uploaded on website, www.prhpl.com and also available on the stock exchange website, www.bseindia.com.

3) For the other line items referred in regulation 52 (4) of the LODR Regulation, pertinent disclosures have been made to the BSE Limited and accessed on www.bseindia.com.

4) No changes in accounting policies has been made.

For PNC Rajasthan Highways Pvt. Ltd.

Anil Kumar Rao **Managing Director**

(DIN: 01224525)

NOIDA TOLL BRIDGE COMPANY LIMITED

Regd. Office: Toll Plaza, Mayur Vihar Link Road, New Delhi – 110 091 Tel: 0120-2516495 Fax: 0120-2516440

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

CIN Number: L45101DL1996PLC315772 Website: www.ntbcl.com Email: ntbcl@ntbcl.com

	9					15					(Rs. in Lacs)
					CONSOLIDATED						
SI. No.	Particulars	Quarter ended			Year	ended	Quarter ended			Year ended	
NO.		31.03.2024		31.03.2023	31.03.2024		31.03.2024	31.12.2023	31.03.2023	31.03.2024	
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Ι	Total Income from Operations	1,061.67	468.19	522.85	2,395.99	2,681.83	1,061.81	468.46	523.38	2,396.55	2,682.84
II	Profit/(Loss) for the period before taxation	(542.10)	(832.50)	(1,010.52)	(3,180.33)	(3,527.51)	(536.99)	(822.56)	(1,008.69)	(3,165.89)	(3,512.90)
Ш	Net Profit/(Loss) from Continuing operations	(542.10)	(832.50)	(1,010.52)	(3,180.33)	(3,527.51)	(537.00)	(822.65)	(1,008.83)	(3,166.02)	(3,513.25)
IV	Total Other Comprehensive Income for the Year	(2.41)	0.25	(0.63)	(1.68)	1.16	(2.79)	0.28	(1.09)	(1.86)	1.51
٧	Total Comprehensive Income for the Year	(544.51)	(832.25)	(1,011.15)	(3,182.01)	(3,526.35)	(539.79)	(822.37)	(1,009.92)	(3,167.88)	(3,511.74)
VI	Paid-up equity share capital										
	(Face Value Rs 10)	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50
VII	Reserve (exculding Revaluation Reserve as										
	shown in the Balance Sheet of previous year)	N/A	N/A	N/A	1,821.12	5,003.13	N/A	N/A	N/A	1,823.59	4,998.40
VIII	Earning Per Share (Rs.)										

Notes to Financial Results

Basic

Diluted

1 The above results have been subjected to an audit by the statutory auditors of the Company, reviewed by the audit committee and approved by the Board of Directors at its meeting held on May 24, 2024.

(0.54)

(0.54)

(1.71)

(1.71)

(1.89)

(1.89)

(0.29)

(0.29)

(0.44)

(0.44)

(0.54)

(0.54)

(0.45)

(0.45)

(0.29)

(0.29)

2 The Hon'ble High Court of Allahabad had, vide its judgement dated October 26, 2016, on a Public Interest Litigation filed in 2012 (challenging the validity of the Concession Agreement and seeking the Concession Agreement to be quashed) directed the Company to stop collecting the user fee holding the two specific provisions relating to levy and collection of fee to be inoperative, but refused to guash the Concession Agreement. Consequently, collection of user fee from the users of the NOIDA bridge has been suspended from October 26, 2016, against which the Company has filed a Special Leave Petition (SLP) before the Hon'ble Supreme Court of India seeking an interim stay on the said

On November 11, 2016, the Hon'ble Supreme Court issued its Interim Order, denying the interim stay and sought assistance of CAG to verify whether the 'Total Cost' of the Project in terms of the Concession Agreement had been recovered or not by the Company. The CAG has submitted its report to the Hon'ble Supreme Court and the bench has on September 14, 2018, directed that the report submitted by the CAG be kept in a sealed cover.

The Special Leave Petition (SLP) is still pending for final adjudication in the Hon'ble Supreme Court. The Company has also notified NOIDA that the Judgement of the Hon'ble Allahabad High Court, read with the Interim Order of the Hon'ble Supreme Court of India constitutes a 'change in law' under the Concession Agreement and submitted a detailed proposal for modification of the Concession Agreement, so as to place the Company in substantially the same legal, commercial and economic position as it was prior to the said change in law. Since NOIDA did not act on the proposal, the Company had sent a notice of arbitration to NOIDA.

The Arbitral Tribunal has been constituted and both, the Company and NOIDA, have submitted their claims and counter claims. Further, NOIDA had filed an application under Section 16 of the Arbitration and Conciliation Act, 1961 on the maintainability of the arbitration proceedings which was rejected by the Arbitral Tribunal vide order dated August 10,

NOIDA had filed an application in the Hon'ble Delhi High Court, under Section 34 of the Arbitration and Conciliation Act, 1961, challenging the Arbitral Tribunal Order dated August 10, 2018, which has been disposed off by the Hon'ble Delhi High Court on January 31, 2019, without any relief to NOIDA. NOIDA has also filed an application for directions before the Hon'ble Supreme Court, seeking a stay on the arbitral proceedings. On April 12, 2019, the Hon'ble Supreme Court

directed a stay on the Arbitral proceedings. On January 31, 2020, the Company filed an application before the Hon'ble Supreme Court for vacation of the interim stay granted vide order dated April 12, 2019. In view of the outbreak of COVID-19, the functioning of the Hon'ble Supreme Court was limited to urgent matters only. Pursuant to the filling of letter of urgency, the matter was heard by the Hon'ble Supreme Court on September 21, 2020, October 5, 2020, November 18, 2020, January 20, 2021, March 16, 2021, April 15, 2021, July 26, 2021, August 10, 2021,

September 8, 2021 and subsequently posted for October 26, 2021. Meanwhile, the Company, on October 4, 2021, received a final notice of demand dated September 30, 2021, from NOIDA, wherein NOIDA raised an alleged demand of Rs 26.05 crores payable by the Company within three days of receipt thereof, failing which NOIDA threatened to remove all advertisement displays on the NOIDA side of the DND Flyway. On receipt of the said notice, the Company filed an interim application on October 4, 2021, before the Hon'ble Supreme Court. Based on the Letter of Urgency/ Mentioning filed by the Company, the matter was listed for hearing on October 26, 2021. Inspite of the Company informing all the developments at the Hon'ble Supreme Court to NOIDA, the NOIDA authorities unlawfully removed all the advertisement displays from the NOIDA side of the DND Flyway on October 14, 2021.

Further, on October 26, 2021, the matter was not taken up for hearing by the Hon'ble Supreme Court due to paucity of time. The Company once again physically mentioned the Urgency before the Hon'ble Supreme Court on October 28, 2021 and the matter was listed for hearing on November 9, 2021 and subsequently was posted for hearing on December 1, 2021 and December 7, 2021. Subsequently, on December 9, 2021, the matter was mentioned and was heard by the Hon'ble Supreme Court on December 15, 2021, January 6, 2022 and January 10, 2022. On January 19, 2022, the Hon'ble Supreme Court disposed the interim application filed on October 4, 2021, with the direction that the Company be permitted to put up outdoor advertisement on payment of Rs 125 per square feet per month, in advance, subject to the outcome of the SLP of 2016 filed by the

2023, but could not be taken up due to paucity of time on all ocassions. Subsequently, the matter was heard on July 27, 2023 wherein the Hon'ble Supreme Court has requested the learned Additional Solicitor General of India to examine the report submitted by the CAG and assist the Hon'ble Supreme Court on the said fixed date and the matter was posted for hearing on September 25, 2023. On September 25,2023 the Learned Bench of Hon'ble Supreme Court took note of the fact that the Respondents have been provided a copy of the CAG Report and thus directed the matter to be listed for final arguments on November 21, 2023.

The SLP was posted to March 29, 2022, for final disposal, and thereafter was posted on May 10, 2022, August 23, 2022, October 18, 2022, November 2, 2022 and January 10,

On November 21, 2023, the Learned Bench noted that service and pleadings in SLP(C) were complete and directed the matter to be listed on January 30, 2024, however, the matter was not taken up on January 30, 2024, February 6, 2024, February 20, 2024, March 5, 2024 and April 2, 2024. The next date of hearing is yet to be notified. Based on a legal opinion and reliance placed by the Board of Directors on the provisions of the Concession Agreement (relating to compensation and other recourses), the

Company is confident that the underlying values of the intangible and other assets are not impaired. The Company continues to fulfil its obligations as per the Concession Agreement, including maintenance of Project Assets.

A Public Interest Litigation, which was filed on October 31, 2015, before the Hon'ble High Court of Delhi by the Confederation of NCR Residents Welfare Association (Society) ("CONRWA") seeking quashing of the Memorandum of Understanding ("MoU") dated November 12, 1997, Support Agreement dated January 14, 1998 and all other consequential permissions granted to the Company for construction and operation of DND Flyway has been dismissed on February 1, 2024, by the Hon'ble High Court of Delhi. On September 20, 2021, the Company received an assessment order from the Income Tax Department u/s 143(3) r.w.s. 144B of the Income Tax Act, 1961, for Assessment Year

The Company has on September 30, 2021, requested the Assessing Officer to keep the penalty proceedings in abeyance and has filed an appeal on October 19, 2021, with the Commissioner of Income Tax (Appeals) and National Faceless Appeal Centre (NFAC), against the aforesaid assessment order. During December 2019, the Company had received an assessment order from the Income Tax Department u/s 143(3) of the Income Tax Act, 1961, for Assessment Years 2016-

2018-19, wherein a demand amounting to Rs. 46.23 crores has been raised, primarily on account of valuation of land, by treating land as a revenue subsidy.

17 and 2017-18, wherein a demand of Rs. 357 crores and Rs. 383.48 crores respectively was raised, based on the historical dispute with the Tax Department, which is primarily on account of addition of arrears of designated returns to be recovered in future, valuation of land and other recoveries. The Company has filed an appeal with the first level Appellate Authority. With the transition to Faceless Appeals, as introduced vide Faceless Appeal Scheme, 2020, both the appeals have been transferred to the NFAC.

The Company has also received a Show Cause Notice, dated May 15, 2021, u/s 270A of the Income Tax Act, 1961, from the NFAC for Assessment Years 2016-17 and 2017-18. However, the Company has requested that the penalty proceedings be kept in abeyance as the appeals on merits are currently pending before the Commissioner of Income Tax

The Income Tax Department has, in earlier years, raised a demand of Rs.1,340.03 crores, which was primarily on account of addition of arrears of designated returns to be

recovered in future from toll and revenue subsidy on account of allotment of land. Pursuant to the receipt of order from CIT(A) on April 25, 2018, the Company has received a notice of demand from the Assessing Officer, Income Tax Department, New Delhi, in respect of Assessment Years 2006-07 to 2014-15, giving effect to the said order from CIT(A), whereby an additional tax demand of Rs. 10,893.30 crores was raised. The enhancement of the demand was primarily on account of valuation of land. The Company has filed an appeal along with the stay application with Income Tax Appellate Tribunal (ITAT). The matter was heard by ITAT on December 19, 2018, January 2, 2019 and February 6, 2019 and based on NCLAT Order dated October 15, 2018, ITAT adjourned the matter sine die, with directions to maintain status quo. Further, in November 2018, the CIT(A), Noida, passed a penalty order for Assessment Years 2006-07 to 2014-15, based on which the Assessing Officer Delhi, imposed a penalty

was heard by the ITAT on March 29, 2019 and May 3, 2019, which has adjourned the matter sine die, with directions to maintain status quo. On April 21, 2022, the Company filed an application for early hearing before Hon'ble ITAT and subsequently the matter was heard by ITAT on May 6, 2022. The appeals on merits

amounting to Rs. 10,893.30 crores in December 2018. The Company has filed an appeal, along with a stay application with the Income Tax Appellate Tribunal (ITAT). The matter

along with the stay application were posted for hearing on July 21, 2022 and October 20, 2022, however the matter couldn't be taken up since the Special counsel appointed by the Department sought the adjournment and the matter was listed for hearing on January 25, 2023. On January 25, 2023 and March 15, 2023, the same Learned members of the Hon'ble ITAT were presiding for two different benches and due to the paucity of time the matter could

not be taken up. Since the appeals are covered by the stay, accordingly at the request of the Company's Counsel, the Hon'ble ITAT directed the department for no coercive action till the next date of hearing i.e June 5, 2023. The Company on June 5, 2023 requested the Hon'ble ITAT for two clear dates to argue the matter and requested for no coercive action till the next date of hearing i.e. July 26,

2023. Accordingly, the matter was heard, argued and counter argued on July 26, 2023. August 1, 2023 and was concluded on August 2, 2023. Consequently, vide its Order dated August 8, 2023, the Hon'ble ITAT has pronounced its judgment for Assessment Years 2006-07 to 2011-12, wherein the appeals of the Revenue were dismissed and appeal of Company was allowed, thus addressing about 72% of the total demand in appeal with the ITAT of Rs. 23,127 crores. For pending appeals pertaining to Assessment Years 2012-13 to 2014-15, October 11, 2023, was fixed as the date of hearing. However, on October 11, 2023, December 21, 2023 and February 13, 2024, the Department sought the adjournment and the hearing was posted for May 13, 2024. On May 13, 2024 & May 22, 2024 the hearing was concluded and the Company as well as the Department have been

"The Company on March 12, 2024 filed an application for early hearing in respect of the appeals on penalty imposed for Assessment Years 2006-07 to 2011-12, where in case of the demand raised against the Company, the ITAT has aleady passed its order on merits in favour of the Company while the appeal of the Revenue was dismissed. The matter in respect of AY 2006-07 to 2011-12 was argued on May 16, 2024 and the ITAT, basis its order dated August 8, 2023 deleted the penalty levied and the Stay Application was also dismissed as infructuous. Further, hearings relating to appeals against penalty and stay applications for AYs 2012-13, 2013-14 and 2014-15 have been adjourned to July 29,

5 In terms of an affidavit filed by the Ministry of Corporate Affairs with the Hon'ble National Company Law Appellate Tribunal (NCLAT) on May 21, 2019, the cut-off date of October 15, 2018 ("Cut-off date") was proposed. The Hon'ble NCLAT vide its Order dated March 12, 2020, has approved the revised Resolution Framework submitted by the New Board along with its amendments. In the said Order, Hon'ble NCLAT has also approved October 15, 2018 as the 'Cut Off' date for initiation of resolution process for IL&FS and its group companies, including the Company. Accordingly, the Company has not provided for any interest on all its loans and borrowings with effect from October 15, 2018 ("Cut-off date").

In terms of the License Agreement dated August 23, 2018 and November 1, 2018 and addendum thereto dated July 1, 2019, entered into with the erstwhile Licensee, the Company has terminated the said Contract as per the provisions thereof. The erstwhile Licensee has initiated an Arbitration proceeding against the Company. The matter with regard thereto has been heard by the Learned Arbitrator on December 6, 2022, December 9, 2022, December 15, 2022, January 21, 2023, February 1, 2023, February 13, 2023, March 3, 2023, March 11, 2023, May 4, 2023, July 7, 2023, August 17, 2023 and October 10, 2023. On October 10, 2023 arguments on the amendment application were concluded and on November 18, 2023, the Learned Arbitrator allowed the amendment application filed by the Company but rejected the amendment application filed by the erstwhile Licensee. Thereafter, the matter was posted for hearing on December 23, 2023, January 29, 2024, March 1,2024, April 29, 2024 and now has been posted for hearing

The Company also challenged the order of the Arbitrator dated March 3, 2023, requiring the Company to submit a fixed deposit of Rs. 5 crores with the Arbitrator till the final disposal of the matter, in the Hon'ble HC of Delhi and has been able to obtain a stay on the said order of the Arbitrator on April 12, 2023. Subsequently the matter was heard on August 9, 2023, October 16, 2023 and November 28, 2023. On November 28, 2023 the Hon'ble HC of Delhi allowed the Appeal of the Company and set aside the impugned Order dated March 3, 2023 of the Arbitrator, to the extent it directed the Company to make a deposit of Rs. 5 Crores. The erstwhile Licensee filed an SLP on February 26, 2024 before Hon'ble Supreme Court against the order dated November 28, 2023 passed by Hon'ble HC of Delhi in favour of

the Company. On April 8, 2024 the Hon'ble Supreme Court declined to interfere with the impungned order of Hon'ble HC of Delhi and accordingly the SLP filed by erstwhile The re-opening of the books of account, investigations by Serious Fraud Investigation Office ("SFIO") and other regulatory agencies and forensic examination by Grant Thornton

India LLP, which is under process for certain group entities does not have any impact on the financial statements/operations of the Company. 8 The Company has only one business segment and therefore reporting of segment wise information is not applicable.

9 The figures for the guarters ended March 31, 2024 and March 31, 2023, are the balancing figures between the audited figures in respect of the full financial year and the published

vear to date figures upto the end of the third quarter of the relevant financial year, which figures were subjected to a limited review by the statutory auditors. 10 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirement) Regulation 2015. The full format of the Quarterly Financial Results are available on the websites of the Company, National Stock Exchange of India Limited and

BSE Limited at www.ntbcl.com, www.nseindia.com and www.bseindia.com respectively. 11 Previous period / year's figures have been regrouped / reclassified wherever necessary.

Place: Noida

For and on behalf of the Board of Directors **Dheeraj Kumar Executive Director** Rajiv Jain

Date: May 24, 2024 DIN No. 07046151 **Chief Financial Officer**











(Rs in Lacs)

FINANCIAL EXPRESS

PUBLIC NOTICE
FORM NO. INC-26
[Pursuant to rule 30 of the Companies
(Incorporation) Rules, 2014]
Advertisement to be published in the
newspaper for change of the Registered office
of the company from one state to another
Before the Central Government
Western Region, (Regional Director)
Everest, 5TH Floor, 100 Marine Drive,
Mumbai, Maharashtra-400002
In the matter of sub-section (4) of Section
13 of CompaniesAct, 2013 and clause (a)
of sub-rule (5) of rule 30 of the Companies

(Incorporation) Rules, 2014
AND
In the matter of AHINSA
INFRASTRUCTURE AND DEVELOPERS
LIMITED having its Registered Office at
60, Mulji Jetha Building, 3rd Floor,
185/187, Princess Street, Mumbai,
Maharashtra, India, 400002

185/187, Princess Street, Mumbal,
Maharashtra, India, 400002
.........APPLICANT
Notice is hereby given to the General Public
that the Company proposes to make
application to the Central Government under
Section 13 of the Companies Act, 2013
seeking confirmation of alteration of the
Memorandum of Association of the Company
in terms of the special resolution passed at
the Extra Ordinary General Meeting held on
29th April, 2024 to enable the company to
change its Registered Office from "State of
Maharashtra" to "State of Rajasthan".
Any person whose interest is likely to be
affected by the proposed change of the

registered office of the Company may deliver either on the MCA-21 portal (www.mca.gov.in) by filling investor complaint form or cause to be delivered or send by registered post of his/her objections

supported by an affidavits stating the nature

of his/ her interest and grounds of opposition

to the Regional Director, Western Region, Everest, 5TH Floor, 100 Marine Drive,

Mumbai, Maharashtra-400002 within

fourteen days from the date of publication of this notice with a copy of the applicant company at its registered office at the address mentioned below: Registered Office: 60, MULJI JETHA BUILDING, 3RD FLOOR, 185/187, PRINCESS STREET, MUMBAL.

MAHARASHTRA, INDIA, 400002

ASHOK KUMAR KOTHARI
Place: MUMBAI (Director)
Date: 25.05.2024 DIN: 00132801

For Ahinsa Infrastructure and Developers Ltd

CIN: U17110MH2002PLC134755

APEX FROZEN FOODS LIMITED

CIN: L15490AP2012PLC080067

3-160, Panasapadu, Kakinada - 533 005. Andhra Pradesh, India.

Email: cs@apexfrozenfoods.com Website: www.apexfrozenfoods.in

EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2024

(₹ In Lakhs except earnings per share basic and diluted)

OUR		QU	ARTER EN	DED	YEAR	ENDED
S. No.	PARTICULARS	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31-03-2023 (Audited)	31,03.2024 (Audited)	31-03-2023 (Audited)
1.	Total Income	16,313.11	14,862.60	20,723.56	80,729.16	1,07,202.25
2.	Net profit before tax	(49.12)	359.52	(290.87)	1,955.72	5,062.65
3.	Net profit after tax	(36.02)	297.41	(401.69)	1,459.92	3,587.41
4.	Total Comprehensive Income for the period [Comprising profit for the period(after tax) and Other Comprehensive Income (after tax)]		297.41	343.70	10	3603.88
5.	Paid-up equity share capital (Face Value ₹ 10/- each)	3,125.00	3,125.00	3,125.00	3,125.00	3,125.00
6.	Earnings Per Share (of ₹ 10/- each) in ₹ (not annualised)			0.		
	Basic	(0.12)	0.95	(1.29)	4.67	11.48
	Diluted	(0.12)	0.95	(1.29)	4.67	11.48

1 The

 The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange websites. (www.bseindia.com and www.nseindia.com) and on Company's website. (www.apexfrozenfoods.in)

The said financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Companyin its meeting held on 24th May, 2024

For and on behalf of Board of Directors of APEX FROZEN FOODS LIMITED

Place : Kakinada
Date : 24-05-2024

(Karuturi Satyanarayana Murthy)
Executive Chairman

UNITED DRILLING TOOLS LIMITED

REGD.OFFICE: 139 A, First Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, NEW DELHI-110001
CIN: L29199DL1985PLC015796 E-mail ID: compsect @ udtltd.com, Website: www.udtltd.com Phone No. 0120-4213490, Fax No. 0120-2462674
AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2024
(₹ in Lacs. Except EPS)

111				Standalone	6			C	onsolidate	d in Lacs, E	
	N ZOSHI INSTRU GIZANI	Quarter ended			Year ended		Quarter ended			Year ended	
S. No	Particulars	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
2080		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
t.	Total Revenue	4,330.18	3,791.18	2,235.89	13,807.56	12,091.38	4,303.46	3,766.20	2,236.59	13,056.31	12,042.42
11:	Profit before Exceptional and Extraordinary items and tax	449.82	346.39	418.83	1,349.78	1,464.60	456.09	348.79	426.07	1,378.92	1,480.81
III.	Profit before Extraordinary items and tax	449.82	346.39	418.83	1,349.78	1,464.60	456.09	348.79	426.07	1,378.92	1,480.81
IV.	Profit before Tax	449.82	346.39	418.83	1,349.78	1,464.60	456.09	348.79	426.07	1,378.92	1,480.81
٧	Net Profit after Tax	307.71	241.58	283.96	917.09	1,017.65	311.57	242.88	285.42	938.01	1,027.46
VF	Total Comprehensive Income for the period, net of tax	315.28	239.91	278.56	919.56	1,010.86	319.14	241.22	280.03	940.48	1,020.67
VII	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31
VIII	Other Equity	23,157.47	+	22,597.09	23,157.47	22,597.09	23,256.33		22,675.02	23,256.33	22,675,02
IX	Earning Per Share (for Continuing Operations) (a) Basic (b) Diluted	1.55 1.55	1.18 1.18	1.37 1.37	4.53 4.53	4.98 4.98	1.57 1.57	1,19	1.38 1.38	4.63 4.63	5.03 5.03

Notes:-

- The company and its substadiary's business activities falls within a single business segment (Engineering) in terms of Accounting Standard 17 of TCAI.

 The Statement includes the results of the following entities: (a) United Drilling Tools Ltd. (Parent) (b) P Mittal Manufacturing Pvt. Limited (wholly owned subsidiary).
- III Given the nature of business of the company and product mix in the respective quarter the result of any quarter may not be a true and/or proportionate reflection of the annual performance of the company. Further quarter to quarter results are also affected by the type of the products manufactured/sold during that quarter.

 IV The Board of Directors has recommended final dividend of Rs.0.6/- per fully paid up equity share of ₹ 10/- each for the financial year ended March 31, 2024. This payment of dividend
- is subject to approval of members of the Company at ensuing Annual General Meeting of the Company. With this, total dividend for the year (including interim dividend of Rs. 1.20 per equity share paid during the year) is Rs. 1.80 per share.

 V The above standalone and consolidated financial results have been reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on 24th May, 2024. The
- The above standaione and consolidated financial results have been reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on 24th May, 2024. The statutory auditor's report on review of standalone and consolidated financial results for the quarter and audit of standalone and consolidated financial results for the financial year ended March 31, 2024. These are being filed with the BSE Ltd. and National Stock Exchange of India Ltd. For more details on audited results, visit our website www.udttd.com.www.bseindia.com and www.nseindia.com
- VI The figures for the quarter ended 31st March 2024 being the balancing figure between audited figures in respect of the full financial year and published year to date figures up to the end of the third quarter of the relevant financial year.
- VII Previous period's and year to date figures have been regrouped/rearranged and reclassified; wherever necessary.

 VIII The Audited Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under section 133 of companies (Indian Accounting Standards).
- Accounting Standards) rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016 and the other accounting principles generally accepted in India.
- The above is an abstract of the detailed format of standalone and consolidated financial results for Quarter and Year ended 31st March, 2024 files with the stock exchanges under regulations 33 and other applicable regulations of SEBI regulations 2015 (LODR).

For United Drilling Tools Limited

Place: Noida
Pramod Kumar Gupta
Date: 24.05.2024
Managing Director



DIVGI TORQTRANSFER SYSTEMS LIMITED

(formerly known as DIVGI TORQTRANSFER SYSTEMS PRIVATE LIMITED)

CIN: L32201MH1964PLC013085

REGD OFFICE: P NO 75, GENERAL BLOCK, MIDC, BHOSARI, PUNE - 411026

Email ID: companysecretary@divgi-tts.com, Phone No. 020 63110114, Website: www.divgi-tts.com

ID: companysecretary@divgi-tts.com, Phone No. 020 63110114, Website: www.divgi-tts.com
EXTRACT OF STATEMENT OF AUDITED FINANCIAL RESULTS

FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in million, unless stated otherwise)

Sr.		Quarter ended (31.03.2024)	Quarter ended (31.12.2023)	Quarter ended (31.03.2023)	Year ended (31.03.2024)	Year ended (31.03.2023)
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Total income from operations	701.61	676.76	759.59	2,729.83	2,786.67
2	Net Profit / (Loss) for the period before Tax (before exceptional and/or extraordinary items)	123.51	126.38	181,09	535.32	688.31
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	123.51	126.38	181.09	535.32	688.31
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	92.07	93.72	134.50	397.35	511.62
5	Total comprehensive income for the period [Comprising profit for the period (after tax) and other comprehensive income (after tax)]	91.87	93.77	134.95	396.96	510.00
6	Paid-up Equity Share Capital	152.91	152.91	152.91	152.91	152.91
7	Other Equity (excluding Revaluation Reserve)				5,650.52	5,359.92
8	Earnings Per Share (Face value of Rs 5/- per share) (Not annualised for the quarters)					
	1. Basic	3.01	3.06	4.75	12.99	18.45
	2. Diluted	3.01	3.06	4.75	12.99	18.45

Notes:

- 1 The above is an extract of the detailed format of financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the website of the Company, BSE and NSE.
- 2 The above results were reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 24, 2024. The same has been audited by Statutory Auditors.

For Divgi TorqTransfer Systems Limited (formerly known as Divgi TorqTransfer Systems Private Limited)

Jitendra Bhaskar Divgi

Place: Pune Date: May 24, 2024

DIN: 00471531

Managing Director

NOIDA TOLL BRIDGE COMPANY LIMITED

Regd. Office: Toll Plaza, Mayur Vihar Link Road, New Delhi – 110 091

Tel: 0120-2516495 Fax: 0120-2516440

CIN Number: L45101DL1996PLC315772 Website: www.ntbcl.com Email: ntbcl@ntbcl.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

											(113. III Lacs)
	5			STANDALO	NE			C	ONSOLIDAT	ED	
SI. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
10.		31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited	31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
_		Auditeu	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Addited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L	Total Income from Operations	1,061.67	468.19	522.85	2,395.99	2,681.83	1,061.81	468.46	523.38	2,396.55	2,682.84
II	Profit/(Loss) for the period before taxation	(542.10)	(832.50)	(1,010.52)	(3,180.33)	(3,527.51)	(536.99)	(822.56)	(1,008.69)	(3,165.89)	(3,512.90)
Ш	Net Profit/(Loss) from Continuing operations	(542.10)	(832.50)	(1,010.52)	(3,180.33)	(3,527.51)	(537.00)	(822.65)	(1,008.83)	(3,166.02)	(3,513.25)
IV	Total Other Comprehensive Income for the Year	(2.41)	0.25	(0.63)	(1.68)	1.16	(2.79)	0.28	(1.09)	(1.86)	1.51
٧	Total Comprehensive Income for the Year	(544.51)	(832.25)	(1,011.15)	(3,182.01)	(3,526.35)	(539.79)	(822.37)	(1,009.92)	(3,167.88)	(3,511.74)
VI	Paid-up equity share capital										
	(Face Value Rs 10)	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50
VII	Reserve (exculding Revaluation Reserve as										
	shown in the Balance Sheet of previous year)	N/A	N/A	N/A	1,821.12	5,003.13	N/A	N/A	N/A	1,823.59	4,998.40
VIII	Earning Per Share (Rs.)										
	Basic	(0.29)	(0.45)	(0.54)	(1.71)	(1.89)	(0.29)	(0.44)	(0.54)	(1.70)	(1.89)
	Diluted	(0.29)	(0.45)	(0.54)	(1.71)	(1.89)	(0.29)	(0.44)	(0.54)	(1.70)	(1.89)

Notes to Financial Results

1 The above results have been subjected to an audit by the statutory auditors of the Company, reviewed by the audit committee and approved by the Board of Directors at its meeting held on May 24, 2024.

2 The Hon'ble High Court of Allahabad had, vide its judgement dated October 26, 2016, on a Public Interest Litigation filed in 2012 (challenging the validity of the Concession Agreement and seeking the Concession Agreement to be quashed) directed the Company to stop collecting the user fee holding the two specific provisions relating to levy and collection of fee to be inoperative, but refused to quash the Concession Agreement. Consequently, collection of user fee from the users of the NOIDA bridge has been suspended from October 26, 2016, against which the Company has filed a Special Leave Petition (SLP) before the Hon'ble Supreme Court of India seeking an interim stay on the said judgment.

On November 11, 2016, the Hon'ble Supreme Court issued its Interim Order, denying the interim stay and sought assistance of CAG to verify whether the 'Total Cost' of the Project in terms of the Concession Agreement had been recovered or not by the Company. The CAG has submitted its report to the Hon'ble Supreme Court and the bench has on September 14, 2018, directed that the report submitted by the CAG be kept in a sealed cover.

The Special Leave Petition (SLP) is still pending for final adjudication in the Hon'ble Supreme Court. The Company has also notified NOIDA that the Judgement of the Hon'ble Allahabad High Court, read with the Interim Order of the Hon'ble Supreme Court of India constitutes a 'change in law' under the Concession Agreement and submitted a detailed proposal for modification of the Concession Agreement, so as to place the Company in substantially the same legal, commercial and economic position as it was prior to the said change in law. Since NOIDA did not act on the proposal, the Company had sent a notice of arbitration to NOIDA.

The Arbitral Tribunal has been constituted and both, the Company and NOIDA, have submitted their claims and counter claims. Further, NOIDA had filed an application under Section 16 of the Arbitration and Conciliation Act, 1961 on the maintainability of the arbitration proceedings which was rejected by the Arbitral Tribunal vide order dated August 10, 2018.

NOIDA had filed an application in the Hon'ble Delhi High Court, under Section 34 of the Arbitration and Conciliation Act, 1961, challenging the Arbitral Tribunal Order dated August 10, 2018, which has been disposed off by the Hon'ble Delhi High Court on January 31, 2019, without any relief to NOIDA.

NOIDA has also filed an application for directions before the Hon'ble Supreme Court, seeking a stay on the arbitral proceedings. On April 12, 2019, the Hon'ble Supreme Court

directed a stay on the Arbitral proceedings.

On January 31, 2020, the Company filed an application before the Hon'ble Supreme Court for vacation of the interim stay granted vide order dated April 12, 2019. In view of the

outbreak of COVID-19, the functioning of the Hon'ble Supreme Court was limited to urgent matters only. Pursuant to the filing of letter of urgency, the matter was heard by the Hon'ble Supreme Court on September 21, 2020, October 5, 2020, November 18, 2020, January 20, 2021, March 16, 2021, April 15, 2021, July 26, 2021, August 10, 2021, September 8, 2021 and subsequently posted for October 26, 2021.

Meanwhile, the Company, on October 4, 2021, received a final notice of demand dated September 30, 2021, from NOIDA, wherein NOIDA raised an alleged demand of Rs 26.05

crores payable by the Company within three days of receipt thereof, failing which NOIDA threatened to remove all advertisement displays on the NOIDA side of the DND Flyway. On receipt of the said notice, the Company filed an interim application on October 4, 2021, before the Hon'ble Supreme Court. Based on the Letter of Urgency/ Mentioning filed by

the Company, the matter was listed for hearing on October 26, 2021. Inspite of the Company informing all the developments at the Hon'ble Supreme Court to NOIDA, the NOIDA authorities unlawfully removed all the advertisement displays from the NOIDA side of the DND Flyway on October 14, 2021.

Further, on October 26, 2021, the matter was not taken up for hearing by the Hon'ble Supreme Court due to paucity of time. The Company once again physically mentioned the Urgency before the Hon'ble Supreme Court on October 28, 2021 and the matter was listed for hearing on November 9, 2021 and subsequently was posted for hearing on December 1, 2021 and December 7, 2021. Subsequently, on December 9, 2021, the matter was mentioned and was heard by the Hon'ble Supreme Court on December 15, 2021, January 6, 2022 and January 10, 2022. On January 19, 2022, the Hon'ble Supreme Court disposed the interim application filed on October 4, 2021, with the direction that the

The SLP was posted to March 29, 2022, for final disposal, and thereafter was posted on May 10, 2022, August 23, 2022, October 18, 2022, November 2, 2022 and January 10, 2023, but could not be taken up due to paucity of time on all ocassions. Subsequently, the matter was heard on July 27, 2023 wherein the Hon'ble Supreme Court has requested the learned Additional Solicitor General of India to examine the report submitted by the CAG and assist the Hon'ble Supreme Court on the said fixed date and the matter was posted for hearing on September 25, 2023. On September 25,2023 the Learned Bench of Hon'ble Supreme Court took note of the fact that the Respondents have been provided a copy of the CAG Report and thus directed the matter to be listed for final arguments on November 21, 2023.

Company be permitted to put up outdoor advertisement on payment of Rs 125 per square feet per month, in advance, subject to the outcome of the SLP of 2016 filed by the

On November 21, 2023, the Learned Bench noted that service and pleadings in SLP(C) were complete and directed the matter to be listed on January 30, 2024, however, the matter was not taken up on January 30, 2024, February 6, 2024, February 20, 2024, March 5, 2024 and April 2, 2024. The next date of hearing is yet to be notified.

Based on a legal opinion and reliance placed by the Board of Directors on the provisions of the Concession Agreement (relating to compensation and other recourses), the

Company is confident that the underlying values of the intangible and other assets are not impaired.

The Company continues to fulfil its obligations as per the Concession Agreement, including maintenance of Project Assets.

A Public Interest Litigation, which was filed on October 31, 2015, before the Hon'ble High Court of Delhi by the Confederation of NCR Residents Welfare Association (Society) ("CONRWA") seeking quashing of the Memorandum of Understanding ("MoU") dated November 12, 1997, Support Agreement dated January 14, 1998 and all other consequential permissions granted to the Company for construction and operation of DND Flyway has been dismissed on February 1, 2024, by the Hon'ble High Court of Delhi.

4 On September 20, 2021, the Company received an assessment order from the Income Tax Department u/s 143(3) r.w.s. 144B of the Income Tax Act, 1961, for Assessment Year 2018-19, wherein a demand amounting to Rs. 46.23 crores has been raised, primarily on account of valuation of land, by treating land as a revenue subsidy.

The Company has on September 30, 2021, requested the Assessing Officer to keep the penalty proceedings in abeyance and has filed an appeal on October 19, 2021, with the

Commissioner of Income Tax (Appeals) and National Faceless Appeal Centre (NFAC), against the aforesaid assessment order.

During December 2019, the Company had received an assessment order from the Income Tax Department u/s 143(3) of the Income Tax Act, 1961, for Assessment Years 2016-17 and 2017-18, wherein a demand of Rs. 357 crores and Rs. 383.48 crores respectively was raised, based on the historical dispute with the Tax Department, which is primarily on

account of addition of arrears of designated returns to be recovered in future, valuation of land and other recoveries. The Company has filed an appeal with the first level Appellate Authority. With the transition to Faceless Appeals, as introduced vide Faceless Appeal Scheme, 2020, both the appeals have been transferred to the NFAC.

The Company has also received a Show Cause Notice, dated May 15, 2021, u/s 270A of the Income Tax Act, 1961, from the NFAC for Assessment Years 2016-17 and 2017-18. However, the Company has requested that the penalty proceedings be kept in abeyance as the appeals on merits are currently pending before the Commissioner of Income Tax

The Income Tax Department has, in earlier years, raised a demand of Rs.1,340.03 crores, which was primarily on account of addition of arrears of designated returns to be recovered in future from toll and revenue subsidy on account of allotment of land. Pursuant to the receipt of order from CIT(A) on April 25, 2018, the Company has received a notice of demand from the Assessing Officer, Income Tax Department, New Delhi, in respect of Assessment Years 2006-07 to 2014-15, giving effect to the said order from CIT(A), whereby an additional tax demand of Rs. 10,893.30 crores was raised. The enhancement of the demand was primarily on account of valuation of land. The Company has filed an appeal along with the stay application with Income Tax Appellate Tribunal (ITAT). The matter was heard by ITAT on December 19, 2018, January 2, 2019 and February 6, 2019 and based on NCLAT Order dated October 15, 2018, ITAT adjourned the matter sine die, with directions to maintain status quo.

Further, in November 2018, the CIT(A), Noida, passed a penalty order for Assessment Years 2006-07 to 2014-15, based on which the Assessing Officer Delhi, imposed a penalty amounting to Rs. 10,893.30 crores in December 2018. The Company has filed an appeal, along with a stay application with the Income Tax Appellate Tribunal (ITAT). The matter was heard by the ITAT on March 29, 2019 and May 3, 2019, which has adjourned the matter sine die, with directions to maintain status quo.

On April 21, 2022, the Company filed an application for early hearing before Hon'ble ITAT and subsequently the matter was heard by ITAT on May 6, 2022. The appeals on merits along with the stay application were posted for hearing on July 21, 2022 and October 20, 2022, however the matter couldn't be taken up since the Special counsel appointed by the Department sought the adjournment and the matter was listed for hearing on January 25, 2023.

On January 25, 2023 and March 15, 2023, the same Learned members of the Hon'ble ITAT were presiding for two different benches and due to the paucity of time the matter could

not be taken up. Since the appeals are covered by the stay, accordingly at the request of the Company's Counsel, the Hon'ble ITAT directed the department for no coercive action till the next date of hearing i.e June 5, 2023.

The Company on June 5, 2023 requested the Hon'ble ITAT for two clear dates to argue the matter and requested for no coercive action till the next date of hearing i.e. July 26, 2023. Accordingly, the matter was heard, argued and counter argued on July 26, 2023, August 1, 2023 and was concluded on August 2, 2023. Consequently, vide its Order dated August 8, 2023, the Hon'ble ITAT has pronounced its judgment for Assessment Years 2006-07 to 2011-12, wherein the appeals of the Revenue were dismissed and appeal of Company was allowed, thus addressing about 72% of the total demand in appeal with the ITAT of Rs. 23,127 crores. For pending appeals pertaining to Assessment Years 2012-13 to 2014-15, October 11, 2023, was fixed as the date of hearing. However, on October 11, 2023, December 21, 2023 and February 13, 2024, the Department sought the adjournment and the hearing was posted for May 13, 2024. On May 13, 2024 & May 22, 2024 the hearing was concluded and the Company as well as the Department have been directed to file the written submissions.

"The Company on March 12, 2024 filed an application for early hearing in respect of the appeals on penalty imposed for Assessment Years 2006-07 to 2011-12, where in case of the demand raised against the Company, the ITAT has aleady passed its order on merits in favour of the Company while the appeal of the Revenue was dismissed. The matter in respect of AY 2006-07 to 2011-12 was argued on May 16, 2024 and the ITAT, basis its order dated August 8, 2023 deleted the penalty levied and the Stay Application was also dismissed as infructuous. Further, hearings relating to appeals against penalty and stay applications for AYs 2012-13, 2013-14 and 2014-15 have been adjourned to July 29, 2024."

In terms of an affidavit filed by the Ministry of Corporate Affairs with the Hon'ble National Company Law Appellate Tribunal (NCLAT) on May 21, 2019, the cut-off date of October 15, 2018 ("Cut-off date") was proposed. The Hon'ble NCLAT vide its Order dated March 12, 2020, has approved the revised Resolution Framework submitted by the New Board along with its amendments. In the said Order, Hon'ble NCLAT has also approved October 15, 2018 as the 'Cut Off' date for initiation of resolution process for IL&FS and its group companies, including the Company. Accordingly, the Company has not provided for any interest on all its loans and borrowings with effect from October 15, 2018 ("Cut-off date").

In terms of the License Agreement dated August 23, 2018 and November 1, 2018 and addendum thereto dated July 1, 2019, entered into with the erstwhile Licensee, the Company has terminated the said Contract as per the provisions thereof. The erstwhile Licensee has initiated an Arbitration proceeding against the Company. The matter with regard thereto has been heard by the Learned Arbitrator on December 6, 2022, December 9, 2022, December 15, 2022, January 21, 2023, February 1, 2023, February 13, 2023, March 3, 2023, March 11, 2023, May 4, 2023, July 7, 2023, August 17, 2023 and October 10, 2023. On October 10, 2023 arguments on the amendment application were concluded and on November 18, 2023, the Learned Arbitrator allowed the amendment application filed by the Company but rejected the amendment application filed by the erstwhile Licensee. Thereafter, the matter was posted for hearing on December 23, 2023, January 29, 2024, March 1,2024, April 29,2024 and now has been posted for hearing on May 28, 2024.

The Company also challenged the order of the Arbitrator dated March 3, 2023, requiring the Company to submit a fixed deposit of Rs. 5 crores with the Arbitrator till the final disposal of the matter, in the Hon'ble HC of Delhi and has been able to obtain a stay on the said order of the Arbitrator on April 12, 2023. Subsequently the matter was heard on August 9, 2023, October 16, 2023 and November 28, 2023. On November 28, 2023 the Hon'ble HC of Delhi allowed the Appeal of the Company and set aside the impugned Order dated March 3, 2023 of the Arbitrator, to the extent it directed the Company to make a deposit of Rs. 5 Crores.

The erstwhile Licensee filed an SLP on February 26, 2024 before Hon'ble Supreme Court against the order dated November 28, 2023 passed by Hon'ble HC of Delhi in favour of

the Company. On April 8, 2024 the Hon'ble Supreme Court declined to interfere with the impungned order of Hon'ble HC of Delhi and accordingly the SLP filed by erstwhile

License was dismissed.
The re-opening of the books of account, investigations by Serious Fraud Investigation Office ("SFIO") and other regulatory agencies and forensic examination by Grant Thornton

India LLP, which is under process for certain group entities does not have any impact on the financial statements/operations of the Company.

8 The Company has only one business segment and therefore reporting of segment wise information is not applicable.

9 The figures for the quarters ended March 31, 2024 and March 31, 2023, are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year, which figures were subjected to a limited review by the statutory auditors.

year to date figures upto the end of the third quarter of the relevant financial year, which figures were subjected to a limited review by the statutory auditors.

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirement) Regulation 2015. The full format of the Quarterly Financial Results are available on the websites of the Company, National Stock Exchange of India Limited and BSE Limited at www.ntbcl.com, www.nseindia.com and www.bseindia.com respectively.

11 Previous period / year's figures have been regrouped / reclassified wherever necessary.

For and on behalf of the Board of Directors

Dheeraj Kumar

Place: Noida

Date: May 24, 2024

For and on behalf of the Board of Directors

Dheeraj Kumar

Executive Director Rajiv Jain

Chief Financial Officer

Adfactors 386





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नोएडा टोल ब्रिज कंपनी लिमिटेड

रिज. कार्यालयः टोल प्लाजा, मयूर विहार लिंक रोड, नई दिल्ली - 110 091 फोनः 0120-2516495 फैक्सः 0120-2516440

सीआईएन नंबर: L45101DL1996PLC315772 वेबसाइट: www.ntbcl.com ईमेल: ntbcl@ntbcl.com

31 मार्च 2024 को समाप्त तिमाही और वर्ष के लिए अंकेबित वित्तीय परिणामों का विवरण

(लाख रूपरो में)

क्र				स्टॅंडअलो	न						
सं	विवरण		तिमाही स	माप्ति :	वर्ष सर	गणि		तिमाही समाप्ति		वर्ष स	माप्ति
		31.03,2024 (लेखापरीक्षित)	31.12.2023 (अनअंकेंचित)	31.03.2023 (लेखापरीक्षित)	31.03.2024 (लेखापरीक्षित)	31.03.2023 (लेखापरीकित)	31,03,2024 (लेखापरीक्रित)	91.12.2023 (अगर्अकेखित)	31.03.2023 (लेखापरीक्रित)	31.03.2024 (लेखापरीवित)	31.03.2023 (लेखापरीक्रित)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	संचालन से कुल आय	1.061.67	458.19	522.85	2,395.99	2,681.83	1,051.81	468.46	523.38	2,396.55	2.682.84
1	कराधान से पहले की अवधि के लिए लाम/(हानि)।	(542.10)	(832.50)	(1.010.52)	(3,180.33)	(3,527.51)	(536.99)	(822.56)	(1,008.69)	(3,165.89)	(3,512.90)
11	सतत संचालन से शुद्ध लाम/(हानि)।	(542.10)	(832.50)	(1.010.52)	(3,180.33)	(3,527.51)	(537.00)	(822.65)	(1,008.83)	(3,166.02)	(3,513.25)
W	वर्ष के लिए कुल अन्य व्यापक आय	(2.41)	0.25	(0.63)	(1.68)	1.15	[2.79]	0.28	(1.09)	(1.86)	1.51
V.	वर्ष के लिए कुल व्यापक आय	(544.51)	(832.25)	(1,011.15)	(3,182:01)	(3,526.35)	(539.79)	(822.37)	(1,009.92)	(3,167.88)	(3,511.74)
VI.	प्रयत्त इविवटी शेवर पूंजी (अंकित मूल्य 10 रु.)	18,619.50	18,619.50	18,619,50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50
۷I	रिजर्व (पिछले वर्ष की बैलेंस शीट में दिखाए गए पुनर्मूल्यांकन रिजर्व को छोड़कर)	NA	N/A	N/A	1,821.12	5,003.13	N/A	N/A	NA	1,823.59	4,998.40
VIII	प्रति शेयर आव (रुपये)										
	बुनियादी	(0.29)	(0.45)	(0.54)	(1.71)	(1.89)	(0.29)	(0.44)	(0.54)	(1.70)	(1.89
	तरल	(0.29)	(0.45)	(0.54)	(1.71)	(1,89)	(0.29)	(0.44)	(0.54)	(1.70)	(1.89)

- 1. उपरोक्त परिणामों को कंपनी के वैद्यानिक लेखा परीक्षकों द्वारा ऑडिट के अधीन किया गया है, ऑडिट समिति द्वारा समीक्षा की गई और 24 मई, 2024 को आयोजित बैठक में निदेशक मंडल द्वारा अनुमोदित किया गया।
- माननीय इलाहाबाद उच्च न्यायालय ने 2012 में दायर एक जनहित याचिका (रियायत समझीते की वैधता को चुनीती देने और रियायत समझीते को रह करने की मांग करते हुए) पर 26 अक्टूबर, 2016 को अपने फैसले में कंपनी को काम बंद करने का निर्देश दिया था। शुल्क लगाने और संग्रह करने से संबंधित दो विशिष्ट प्रावधानी को निष्क्रिय मानते हुए उपयोगकर्ता शुल्क एकत्र करना, लेकिन रियायत समझौते को रद करने से इनकार कर दिया। परिणामस्वरूप, नोएडा बिज के उपयोगकर्ताओं से उपयोगकर्ता शुल्क की वसूली निलंबित कर दी गई है 26 अक्टूबर 2016 से, जिसके खिलाफ कंपनी ने भारत के माननीय सर्वोच्च न्यायालय के समक्ष एक विशेष अनुमति याचिका (एसएलपी) दायर की है और उक्त फैसले पर अंतरिम रोक लगाने की मांग की है।
- 11 नवंबर, 2016 को, माननीय सबींच्य न्यायालय ने अंतरिम रोक से इनकार करते हुए अपना अंतरिम आदेश जारी किया और यह सत्यापित करने के लिए सीएजी से सहायता मांगी कि क्या रियायत समझीते के संदर्भ में परियोजना की उकुल लागतर वसूल की गई थी या नहीं। कपनी। धळ ने अपनी रिपोर्ट माननीय सर्वोच्च न्यायालय को सीप दी है और पीठ ने 14 सितंबर, 2018 को निर्देश दिया है कि सीएजी द्वारा प्रस्तुत रिपोर्ट को सीलबंद कवर में रखा जाए।
- विशेष अनुमति याचिका (एसएलपी) अभी भी माननीय सर्वोच्च न्यायालय में अंतिम निर्णय के लिए लबित है। कंपनी ने नोएडा को यह भी सुचित किया है कि माननीय इलाहाबाद उच्च न्यायालय का निर्णय, भारत के माननीय सर्वोच्च न्यायालय के अंतरिम आदेश के साथ पढ़ा जाए तो यह रियायत समझीते के तहत श्कानून में बदलावश है और संशोधन के लिए एक विस्तृत प्रस्ताव प्रस्तुत किया है। रियायत समझौते का, ताकि कंपनी को कापी हद तक उसी कानूनी, वाणिजियक और आर्थिक स्थिति में रखा जा सके, जैसा वह कानून में उक्त बदलाव से पहले थी। धूंकि नोएडा ने प्रस्ताव पर कार्रवाई
- नहीं की, इसलिए कंपनी ने नोएडा को मध्यरधता का नोटिस भेजा था। मध्यस्थता न्यायाधिकरण का गतन किया गया है और कंपनी और नोएडा दोनों ने अपने दावे और प्रतिदावे प्रस्तुत किए हैं। इसके अलावा, नोएडा ने मध्यस्थता कार्यवाही की रखरखाव पर मध्यस्थता और सुलह अधिशियम, 1961 की धारा 16 के तहत एक आवेदन दायर किया था, जिसे मध्यस्थता न्यायाधिकरण ने 10 अगस्त, 2018 के आदेश के तहत खारिज कर दिया था।
- नोएडा ने मध्यस्थता और सुलह अधिनियम, 1961 की धारा 34 के तहत माननीय दिल्ली उच्च न्यायालय में एक आवेदन दायर किया था, जिसमें 10 अगस्त, 2018 के मध्यस्थ न्यायाधिकरण के आदेश को चुनौती दी गई थी, जिसका माननीय दिल्ली उच्च न्यायालय ने निपटारा कर दिया है। 31 जनवरी, 2019 को नोएडा को कोई राहत नहीं मिली।
- नोएडा ने माननीय सर्वोच्च न्यायालय के समक्ष निर्देश के लिए एक आवेदन भी दायर किया है, जिसमें मध्यरथवा कार्यवाही पर रोक लगाने की मांग की गई है। 12 अप्रैल, 2019 को माननीय सर्वोच्च न्यायालय ने मध्यस्थता कार्यवाही पर रोज लगाने का निर्देश दिया। 31 जनवरी, 2020 को. कंपनी ने 12 अप्रैल, 2019 के आदेश के तहत दी गई अंतरिम रोक को हटाने के लिए माननीय सर्वोध्य न्यायालय के समझ एक आवेदन दायर किया। ब्रटप्य--19 के प्रकोप को
- वेखते हुए माननीय की कार्यप्रणाली सुप्रीम कोर्ट केवल अत्यावश्यक मामलों तक ही सीमित था। तात्कालिकता पत्र दाखिल करने के अनुसरण में, माननीय सर्वोच्च न्यायालय द्वारा 21 सितंबर, 2020, 6 अक्टूबर, 2020, 18 नवंबर, 2020, 20 जनवरी, 2021, 16 मार्च, 2021, 15 अप्रैल, 2021 को मामले की सुनवाई की गई। , 26 जुलाई, 2021, 10 अगस्त, 2021, 8 सितंबर, 2021 और उसके बाद 26
- इस बीच, कंपनी को 4 अक्टूबर, 2021 को नोएडा से 30 सिलंबर, 2021 की मांग का ऑतिम नोटिस प्राप्त हुआ, जिसमें नोएडा ने प्राप्ति के तीन दिनों के मीतर कंपनी द्वारा देय 26.05 करोड़ रुपये की कथित मांग उठाई, जिसमें विफल रहने पर नीएडा डीएनडी फ्लाईवे के नीएडा साइड पर लगे सभी विज्ञापन हटाने की धमकी दी गई।
- उक्त नोटिस प्राप्त होने पर, कंपनी ने 4 अक्टूबर, 2021 को माननीय सर्वोच्च न्यायालय के समक्ष एक अंतरिम आवेदन दायर किया। कंपनी द्वारा दायर अत्यादश्यकता / उल्लेख पत्र के आधार पर, मामले को 26 अक्टूबर, 2021 को सुनदाई के लिए सुपीबद्ध किया गया था। कंपनी द्वारा माननीय सर्वोध्य न्यायालय में सभी घटनाक्रमों की जानकारी नोएडा को देने के बावजूद, नोएडा अधिकारियों ने गैरकानूनी तरीके से सभी को इटा दिया। 14 अक्टूबर, 2021 को डीएनडी पलाईवे के नीएडा की ओर से विकापन प्रदर्शित किया गया।
- इसके अलावा, 26 अक्टूबर, 2021 की समय की कमी के कारण मामले को माननीय सर्वोच्च न्यायालय द्वारा सुनवाई के लिए नहीं लिया गया। कंपनी ने 28 अक्टूबर, 2021 को एक बार फिर माननीय सर्वोच्च न्यायालय के समक्ष तत्कालता का उल्लेख किया और मामले को 9 नवंबर, 2021 को सुनवाई के लिए सुनीबद्ध किया गया और बाद में 1 दिसंबर, 2021 और 7 दिसंबर, 2021 को सुनवाई के लिए पोस्ट किया गया। 9 दिसंबर, 2021 को मामले का उल्लेख किया गया और माननीय सर्वोच्च न्यायालय द्वारा 15 दिसंबर, 2021, 8 जनवरी, 2022 और 10 जनवरी, 2022 को सुनवाई की गई। 19 जनवरी, 2022 को माननीय सर्वोच्च न्यायालय ने इसका निपटारा किया। 4 अक्टूबर, 2021 को दायर अंतरिम आवेदन, इस निर्देश के साथ कि कंपनी को अग्रिम रूप से 126 रुपये प्रति वर्ग फुट प्रति माह के भुगतान पर आउटडोर विज्ञापन लगाने की अनुमति दी जाए, जो कंपनी द्वारा दायर 2016 की एसएलपी के परिणाम के अधीन है।
- एसएलपी को अंतिम निपदान के लिए 29 मार्च, 2022 को पोस्ट किया गया था, और उसके बाद 10 मई, 2022, 23 अगस्त, 2022, 18 अक्टूबर, 2022, 2 नवंबर, 2022 और 10 जनवरी, 2023 को पोस्ट किया गया था. लेकिन इसे लिया नहीं जा सका। सभी अवसरों पर समय की कमी के कारण। इसके बाद, मामले की सुनवाई 27 जुलाई, 2023 को हुई, जिसमें माननीय सर्वोध्य न्यायालय ने भारत के विद्वान अतिरिक्त सोंलिसिटर जनरल से सीएजी द्वारा प्रस्तुत रिपोर्ट की जांच करने और उक्त निश्चित तिथि पर माननीय सर्वोच्च न्यायालय की सहायता करने का अनुरोध किया। मामले को 26 सितंबर, 2023 को सुनवाई के लिए पोस्ट किया गया था। 25 सितंबर, 2023 को माननीय सर्वोच्च न्यायालय की विद्वान पीठ ने इस तथ्य पर ध्यान दिया कि प्रतिवादियों को सीएजी रिपोर्ट की एक प्रति प्रदान
- की गई है और इस प्रकार मामले को निपटाने का निर्देश दिया गया है। 21 नवंबर, 2023 को अंतिम बहस के लिए सूचीबद्ध। 21 नवंबर, 2023 को, विद्वान पीठ ने नोट किया कि एसएलपी (सी) में सेवा और दलीलें पूरी हो चुकी थीं और मामले को 30 जनवरी, 2024 को सूचीबद्ध करने का निर्देश दिया, हालांकि, मामला 30 जनवरी, 2024, 6 फरवरी को नहीं लिया गया।, 2024, 20 फरवरी, 2024, 5 मार्च, 2024 और 2 अप्रैल, 2024। सुनवाई की अगली तारीख अभी तक अधिसूचित नहीं की गई है।
- रियायती समझीते (मुआवजे और अन्य संसाधनों से संबंधित) के प्रावधानों पर निर्देशक मंढल द्वारा रखी गई कानूनी राय और निर्भरता के आधार पर, कंपनी को विश्वास है कि अमूर्त और अन्य परिसंपत्तियाँ
- कंपनी परियोजना परिसंपत्तियों के रखरखाव सहित रियायती समझीत के अनुसार अपने दायित्वों को पूरा करना जारी रखती है। ः कम्फेडरेशन ऑफ एनसीआर रेजिडेंट्स वेलफेयर एसोसिएशन (सोसायटी) ("CONRWA") द्वारा समझौता ज्ञापन (श्पमओयूप्) को रह करने की मांग करते हुए एक जनहित याधिका, जो 31 अक्टूबर,
- 2015 को माननीय दिल्ली उच्च न्यायालय के समक्ष दायर की गई थी। ") दिनांक 12 नवंबर, 1997, समर्थन समझौता दिनांक 14 जनवरी, 1998 और डीएनडी फलाईवे के निर्माण और संचालन के लिए कंपनी को दी गई अन्य सभी परिणामी अनुमतियां 1 फरवरी, 2024 को माननीय दिल्ली उच्च न्यायालय द्वारा खारिज कर दी गई हैं। 4 20 सितंबर, 2021 को कंपनी को आयकर विभाग से धारा 143(3) आर.डब्ल्यू.एस. के तहत एक मूल्यांकन आदेश प्राप्त हुआ। निर्धारण वर्ष 2018—19 के लिए आयकर अधिनियम, 1961 की धारा 144वी,
- जिसमें रुपयें की मांग की गई है। भूमि को राजस्व सब्सिडी के रूप में मानकर, मुख्य रूप से भूमि के मूल्यांकन के कारण 46.23 करोड़ रुपये जुटाए गए हैं। कंपनी ने 30 सितंबर, 2021 को मूल्यांकन अधिकारी से जुर्माना कार्यवाही को स्थागित रखने का अनुरोध किया है और 19 अबट्बर, 2021 को आयकर आयुक्त (अपील) और राष्ट्रीय फेसलेस अपील केंद्र
- (एनएफएसी) के समझ अपील दायर की है। उपरोक्त मूल्यांकन आदेश दिसंबर 2019 के दौरान, कंपनी को आयकर विभाग से आयकर अधिनियम, 1961 की घारा 143(3) के तहत मूल्यांकन वर्ष 2016-17 और 2017-18 के लिए एक मूल्यांकन आदेश प्राप्त हुआ था, जिसमें 357 करोड़ रुपये की मांग की गई थी। और रू. कर विभाग के साथ ऐतिहासिक विवाद के आधार पर क्रमश 383.48 करोड़ रुपये जुटाए गए, जो मुख्य रूप से भविष्य में वसूल किए जाने वाले नामित रिटर्न के बकाया, भूमि के मूल्यांकन और अन्य वसूलियों के कारण है। कंपनी ने प्रथम स्तरीय अपीलीय प्राधिकरण के समक्ष अपील दायर की हैं। फेसलेस अपील योजना, 2020 के तहत शुरू की गई फेसलेस अपील में परिवर्तन के साथ, दोनों अपीलों को एनएफएसी में स्थानांतरित कर दिया गया है।
- कंपनी को आकलन वर्ष 2016--17 और 2017--18 के लिए एनएफएसी से आवकर अधिनियम, 1961 की धारा 270ए के तहत 15 मई, 2021 को कारण बताओ नीटिस भी प्राप्त हुआ है। हालोंकि, कंपनी ने अनुरोध किया है कि जुमोंने की कार्यवाही को स्थिमत रखा जाए क्योंकि गुण-दोष के आधार पर अपील वर्तमान में आयकर आयुक्त (अपील) के समक्ष लेबित है।
- आयकर विभाग ने, पहले के वर्षों में, 1,340.03 करोड़ रुपये की मांग की थी, जो मुख्य रूप से मूमि आवंटन के कारण टोल और राजस्व सब्सिडी से मविष्य में वसूल किए जाने वाले निर्दिष्ट स्टिन के बकाया को जोड़ने के कारण थी। 25 अप्रैल, 2018 को सीआईटी (ए) से आदेश की प्राप्ति के अनुसार, कंपनी को मूल्यांकन वर्ष 2006-07 से 2014-15 के संबंध में मूल्यांकन अधिकारी, आयकर विमाग, नई दिल्ली से मांग का नोटिस प्राप्त हुआ है। सीआईटी (ए) के उक्त आवेश को प्रभावी करते हुए, जिससे रुपये की अतिरिक्त कर मांग की गई। 10,893,30 करोड़ रुपये जुटाए गए, मांग में वृद्धि मुख्य रूप से भूमि के मृत्यांकन के कारण थी। कंपनी ने आयकर अपीलीय न्यायाधिकरण (आईटीएटी) में स्थान आवेदन के साथ एक अपील भी दायर की है। इस मामले की सुनवाई प्राप्त 19 दिसंबर 2018, 2 जनवरी, 2019 और 6 फरवरी, 2019 को की गई और 15 अक्टूबर, 2018 के छन्द 10 आदेश के आधार पर, प्राप्त ने यथास्थिति बनाए रखने के निर्देश के साथ मामले को अनिश्चित काल के
- इसके अलावा, नवंबर 2018 में, सीआईटी (ए), नोएडा ने मूल्यांकन वर्ष 2006-07 से 2014-15 के लिए जुमांना आदेश पास्ति किया, जिसके आधार पर मूल्यांकन अधिकारी दिल्ली ने रूपये का जुमांना लनाया। दिसंबर 2018 में 10,893,30 करोड़ रुपये। कंपनी ने आयकर अपीलीय न्यायाधिकरण (आईटीएटी) के साथ स्थान आवेदन के साथ एक अपील दायर की है। इस मामले की सुनवाई आईटीएटी में 29 मार्च, 2019 और 3 मई, 2019 को की, जिसमें यधारियति बनाए रखने के निर्देश के साथ मामले को अनिश्चित काल के लिए स्थिगत कर दिया है।
- 21 अप्रैल, 2022 को, कंपनी ने माननीय आईटीएटी के समक्ष शीघ सुनवाई के लिए एक आवेदन दायर किया और बाद में मामले की सुनवाई आईटीएटी द्वारा 6 मई, 2022 को की गई। स्थगन आवेदन के साथ गुण-दोष के आधार पर अपील 21 जुलाई को सुनवाई के लिए पोस्ट की गई थी। 2022 और 20 अक्टूबर, 2022, हालांकि विभाग द्वारा नियुक्त विशेष वकील द्वारा रूथगन की मांग के बाद से मामले पर सुनवाई नहीं हो सकी और मामला 25 जनवरी, 2023 को सुनवाई के लिए सुबीबद्ध किया गया।
- 25 जनवरी, 2023 और 15 मार्च, 2023 को, माननीय आईटीएटी के वही विद्वान सदस्य दो अलग-अलग पीठों की अध्यक्षता कर रहे थे और समय की कमी के कारण मामला आने नहीं बढ़ सका। नहीं लिया जाना चाहिए, चुँके अपीलें स्थान के दायरे में आती हैं, तदनुसार कंपनी के वकील के अनुरोध पर, माननीय आईटीएटी ने विभाग को कोई बंडात्मक कार्रवाई नहीं करने का निर्देश दिया। सुनवाई की अगली तारीख यानी 5 जून, 2023 तक।
- कंपनी ने 5 जून, 2023 को माननीय आईटीएटी से मामले पर बहस करने के लिए दो स्पष्ट तारीखों का अनुरोध किया और सुनवाई की अगली तारीख यानी 26 जुलाई, 2023 तक कोई दंडात्मक कार्रवाई नहीं करने का अनुरोध किया। तदनुसार, मामले की सुनवाई, बहस और प्रतिवाद किया गया। 26 जुलाई, 2023, 1 अगस्त, 2023 को और 2 अगस्त, 2023 को समाप्त हुआ। नतीजतन, 8 अगस्त 2023 के अपने आदेश के माध्यम से, माननीय आईटीएटी ने मूल्यांकन वर्ष 2006-07 से 2011-12 के लिए अपना निर्णय सुनाया है। जिसमें राजस्य की अपीलें खारिज कर दी गई और कंपनी की अपील की अनुमति दी गई, इस प्रकार रुपये के आईटीएटी के साथ अपील में कुल मांग का लगभग 72 संबोधित किया गया। 23,127 करोड़ आकलन वर्ष 2012- 13 से 2014-15 से संबंधित लबित अपीलों के लिए 11 अक्टूबर 2023 को सुनवाई की तारीख तय की गई थी. हालांकि, 11 अक्टूबर 2023, 21 दिसंबर 2023 और 13 फरवरी 2024 को विभाग ने मांग की थी. स्थगन और सुनवाई 13 मई, 2024 कें लिए पोस्ट की गई थी। 13 मई, 2024 और 22 मई, 2024 को सुनवाई समाप्त हुई और कंपनी के साथ-साथ विभाग भी लिखित निवेदन दाखिल करने का निर्देश दिया।
- "कंपनी ने 12 मार्च, 2024 को आकलन वर्ष 2006-07 से 2011-12 के लिए लगाए गए जुर्माने की अपील के संबंध में शीघ्र सुनवाई के लिए एक आवेदन दायर किया, जहां कंपनी के खिलाफ उठाई गई मांग के मामले में, आईटीएटी ने पहले ही अपना फैसला सुना दिया है। कंपनी के पक्ष में गुण-दोष के आधार पर आदेश दिया गया, जबकि राजस्व की अपील खारिज कर दी गई। निर्धारण वर्ष 2006-07 से 2011-12 के संबंध में मामले पर 16 मई, 2024 को बहस हुई और आईटीएटी ने अपने 8 अगस्त, 2023 के आदेश को आधार बनाते हुए हटा दिया। लगाया गया जुर्माना और स्थमन आवेदन को भी निरर्थक बताकर खारिज कर दिया गया, इसके अलावा, निर्धारण वर्ष 2012-13, 2013-14 और 2014-15 के लिए दंड और स्थगन आवेदनों के खिलाफ अपील से संबंधित सुनवाई 29 जुलाई, 2024 तक के लिए स्थिगित कर दी गई है।
- ं 21 मई. 2019 को माननीय राष्ट्रीय कंपनी कानून अपीलीय न्यायाधिकरण (एनसीएलएटी) के साथ कॉपीरेट मामलों के मंत्रालय हारा दायर एक हलफनामे के संदर्भ में, 15 अक्टूबर, 2018 की कट-ऑफ तारीया (फट-ऑफ तारीखर) प्रस्तावित किया गया था। माननीय एनसीएलएटी ने 12 मार्च, 2020 के अपने आदेश के तहत नए बोर्ड द्वारा प्रस्तुत संशोधित रिजॉल्यूशन फ्रेमवर्क को उसके संशोधनों के साथ मंजूरी वे दी है। उक्त आवेश में, माननीय एनसीएलएटी ने प-े और कंपनी सहित इसकी समूह कंपनियों के लिए समाधान प्रक्रिया शुरू करने के लिए 15 अक्टूबर, 2018 को श्कट ऑफश तारीख कें रूप में मंजूरी दे दी है। तदनुसार, कंपनी ने 15 अक्टूबर, 2018 (फाट-ऑफ तिथिए से अपने सभी ऋणों और उधारों पर कोई ब्याज प्रदान नहीं किया है।
- 5. पूर्ववर्ती लाइसेंसवारी के साथ हुए लाइसेंस समझौते दिनांक 23 अगस्त, 2018 और 1 नवंबर, 2018 और उसके परिशिष्ट दिनांक 1 जुलाई, 2019 के संदर्भ में, कंपनी ने उक्त अनुबंध को उसके प्रावधानों कं अनुसार समापा कर दिया है। पूर्ववर्ती लाइसंसधारी ने कंपनी के खिलाफ मध्यस्थता कार्यवाही शुरू की है। इस संबंध में मामले की सुमवाई विद्वान मध्यस्थ द्वारा 6 दिसंबर 2022, 9 दिसंबर 2022, 15 दिसंबर 2022, 21 जनवरी 2023, 1 फरवरी 2023, 13 फरवरी 2023, 3 मार्च 2023, 11 मार्च को की गई है। , 2023, 4 मई, 2023, 7 जुलाई, 2023, 17 अगस्त, 2023 और 10 अक्टूबर, 2023। 10 अक्टूबर, 2023 को संशोधन आवेदन पर बहस पूरी हुई और 18 नवंबर, 2023 को विहान मध्यस्थ ने संशोधन आवेदन दायर करने की अनुमति दी। कंपनी हारा लेकिन पूर्ववर्ती लाइसँसधारी हारा दायर संशोधन आवेदन को खारिज कर दिया गया। इसके बाद, मामला 23 दिसंबर, 2023, 29 जनवरी, 2024, 1 मार्च, 2024, 29 अप्रैल, 2024 को सुनवाई के लिए पोस्ट किया गया था और अब इसे 28 मई, 2024 को सुनवाई के लिए पोस्ट किया गया है।
- कंपनी ने 3 मार्च 2023 के मध्यरण के आदेश को भी बनीती दी. जिसमें कंपनी को रुपये की सावधि जमा करने की आवश्यकता थी। माननीय दिल्ली उच्च न्यायालय में मामले के अंतिम निपटान तक मध्यस्य के पास 5 करोड़ रुपये हैं और वह 12 अप्रैल, 2023 को मध्यस्य के उक्त आदेश पर स्थान प्राप्त करने में सक्षम है। इसके बाद मामले की सुनवाई 9 अगस्त को हुई। , 2023, 16 अक्टूबर, 2023 और 28 नवंबर, 2023 । 28 नवंबर, 2023 को दिल्ली के माननीय उच्च न्यायालय ने कंपनी की अपील की अनुमति दी और मध्यल्ख के 3 मार्च, 2023 के विवादित आदेश को इस सीमा तक रद
- कर दिया। कंपनी को रूपये 5 करोड.जमा करने का निर्देश दिया। तत्कालीन लाइसेंसधारी ने कंपनी के पक्ष में माननीय दिल्ली उच्च न्यायालय हारा पारित 28 नवंबर, 2023 के आदेश के खिलाफ 26 फरवरी, 2024 को माननीय सर्वोच्च न्यायालय के समक्ष एक एसएलपी दायर की। 8 अप्रैल, 2024 को माननीय सर्वोच्च न्यायालय ने माननीय दिल्ली उच्च न्यायालय के आदेश में हस्तक्षेप करने से इनकार कर दिया और तदनुसार पूर्ववर्ती लाइसेंस हारा दायर एसएलपी
- 🖊 खाते की पुस्तकों को फिर से खोलने, गंभीर धोखाधडी जांच कार्यालय ("एसएफआईओ") और अन्य नियामक एजेंसियों द्वारा जांच और ग्रांट धॉर्नेटन इंडिया एलएलपी द्वारा फोरेंसिक जांच, जो कि कुछ समूह संस्थाओं के लिए प्रक्रियाधीन है, पर कोई प्रभाव नहीं पड़ता है। कंपनी के वितीय विवरण/संचालन।
- अंपनी का क्षेत्रल एक व्यवसाय खंड है और इसलिए खंडवार जानकारी की रिपोर्टिंग लागू नहीं है।
- 9 31 मार्च, 2024 और 31 मार्च, 2023 को समाप्त तिमाहियों के आंकड़े, पूरे वितीय वर्ष के संबंध में लेखापरीक्षित आंकड़ों और प्रासंगिक वितीय की तीसरी तिमाही के अंत तक प्रकाशित वर्ष के आंकड़ों के बीच संतुलन के आंकड़े हैं। वर्ष, कौन से आंकड़े वैधानिक लेखा परीक्षकों द्वारा सीमित समीक्षा के अधीन थे।
- 10 जपरोक्त सेंबी (लिस्टिंग और अन्य प्रकटीकरण आवश्यकता) विनियमन 2015 के विनियमन 33 के तहत स्टींक एक्सचेंज के साथ दायर त्रैमासिक वितीय परिणामों के विस्तृत प्रारूप का एक उद्धरण है। त्रैमासिक वितीय परिणामों का पूर्ण प्रारूप सेबी की वेबसाइटों कंपनी, नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड और बीएसई लिमिटेड क्रमश: www.ntbcl.com,www.nscindia.com और
- www.bseindia.com पर पर उपलब्ध है। 11 पिछली अवधि/वर्ष के औकड़ों को जहाँ आवश्यक हुआ, पुनः समूहीकृत/पुनः वर्गीकृत किया गया है।

निदेशक मंडल के लिए और उसकी ओर से धीरज कुमार कार्यकारी निदेशक **ढीआईएन नंबर 07046151** राजीव जैन

मुख्य वित्तीय अधिकारी

स्थानः नोएडा दिनांकः 24 मई, 2024



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केन फिन होम्स लि.

प्रतिभवि शास्त्रि का वर्णन

डीडीए बिल्डिंग, प्रथम तल, नियर पारस सिनेमा, नेहरु प्लेस, नई दिल्ली-110019 फोनः 011-26435815, 2643023, 011-26487529, 7625079108 ईमेलः delhi@canfinhomes.com CIN: L85110KA1987PLC008699

माग सूचना

वित्तीय आस्तियों का प्रतिभूतिकरण और पुनर्गठन तथा प्रतिभूति हित प्रवर्तन अधिनियम 2002 (सरफासी ऐक्ट) की धारा 13(2) के साथ पठित प्रतिभूति हित (प्रवर्तन) नियमावली, 2002 (नियमावली) के नियम 3(1) के अधीन

जबिक अधोहस्ताक्षरी ने, केन फिन होम्स लिमिटेड के प्राधिकृत अधिकारी के रूप में, सरफासी ऐक्ट के अधीन और उक्त अधिनियम की धारा 13(12) के साथ पठित नियम 3 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की धारा 13(2) के अधीन मांग सूचना जारी की थी, जिसमें यहां नीचे सूचीबद्ध कर्जदारों / गारंटरों (इसमें आगे "उक्त कर्जदार" कहे गए हैं) से, सूचना में वर्णित राशियां, जिसका विवरण नीचे दिया गया है, सूचना की प्राप्ति की तिथि से 60 दिन के भीतर चुकाने की मांग की गई थी।

उक्त सुचनाएं डाक अधिकारियों द्वारा अवितरित के रूप में लौटा दी गई हैं / कर्जदारों द्वारा सम्यक प्राप्त नहीं की गई हैं। अतएव कम्पनी पूर्ण सावधानी के साथ यह मांग सुचना प्रकाशित करवा रही है (नियम 3(1) के प्रावधानों के अनुसार)। अधोहस्ताक्षरी द्वारा, अतएव, ये सूचनाएं, उक्त अधिनियम के अनुसार, उक्त कर्जदारों के अंतिम ज्ञात पतों के परिसर पर चस्पा करवा दी गई हैं। संबंधित पार्टियों द्वारा ऋण की सम्यक वापसी के लिए प्रतिभूति के रूप में, निम्नलिखित आस्तियां कम्पनी के पास बंधक रखी गई हैं।

कजदारा / गारटरा का नाम	माग सूचना क	प्रातभूति आस्ति का वर्णन	एनपाए का
एव पता	अनुसार दावित राशि*		तिथि
श्री लोकेश कुमार राणा पुत्र रणवीर सिंह राणा श्रीमती सुनीता देवी पत्नी लोकेश कुमार राणा (उधारकर्ता) श्री सचिन कुमार पुत्र सोमनाथ (गारंटर), बी–129, सेक्टर–123, संजय नगर, गाजियाबाद–201001, श्री राज कुमार पुत्र लक्ष्मी नारायण (गारंटर), बी–282, संजय नगर, सेक्टर–23, गाजियाबाद, उत्तर प्रदेश–201001		यूपी—201002, (16.07 वर्ग मीटर) सीमाएँ: उत्तरः प्रवेश / सड़क दक्षिणः अन्य दुकान पूर्वः दुकान संख्या 11 पश्चिमः दुकान संख्या 13	
श्रीमती सोनिया वत्स पत्नी सुधीर वत्स श्री सुधीर वत्स पुत्र वेद प्रकाश (उधारकर्ता) श्री राजीव कुमार पुत्र बालकिशन (गारंटर)	दिमांद नोटिस	गाजियाबाद—201102, (लगभग 32.52 वर्ग मीटर)	30.04.2024
श्रीमती सीमा पत्नी हेमंत शर्मा श्री हेमंत शर्मा पत्नी सुखबीर सिंह (उधारकर्ता)	रु. 29,73,692 / — डिमांड नोटिस दिनांक 03.05.2024	गज. खसरा संख्या ४८६ मिन (०–७) से बाहर. गांव मंडका. दिल्ली–110041. (लगभग ८७.५०)	
श्री राज कुमार पुत्र स्वर्गीय पन्ना लाल श्रीमती कविता रानी पत्नी राज कुमार (उधारकर्ता) अशोक कुमार गुप्ता पुत्र शिव जी गुप्ता (गारंटर)	दिमांद नोटिस	उत्तर प्रदेश— 201001, (लगभग 90.32 वर्ग गज)	30.04.2024
श्री अभिजीत यादव श्रीमती सीमा यादव (उधारकर्ता) खसरा नंबर—1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध नगर, पिन—203207	रु. 15,09,299/- डिमांड नोटिस दिनांक 03.05.2024	खसरा नंबर—1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध नगर, पिन—203207, माप 64 वर्ग गज)अनुमोदन) संपत्ति की सीमाएँ इस प्रकार हैं:— उत्तरः श्रीमान का प्लॉट, विजयपाल, दक्षिणः 12.5 फीट चौड़ी सड़क, पूर्व : हेमराज का प्लॉट, पश्चिमः श्रीमान की भूमिय, वेदप्रकाश	30.04.2024
	पवं पता श्री लोकेश कुमार राणा पुत्र रणवीर सिंह राणा श्रीमती सुनीता देवी पत्नी लोकेश कुमार राणा (उधारकर्ता) श्री सचिन कुमार पुत्र सोमनाथ (गारंटर), बी—129, सेक्टर—123, संजय नगर, गाजियाबाद—201001, श्री राज कुमार पुत्र लक्ष्मी नारायण (गारंटर), बी—282, संजय नगर, सेक्टर—23, गाजियाबाद, उत्तर प्रदेश—201001 श्रीमती सोनिया वत्स पत्नी सुधीर वत्स श्री सुधीर वत्स पुत्र वेद प्रकाश (उधारकर्ता) श्री राजीव कुमार पुत्र बालिकशन (गारंटर) श्रीमती सीमा पत्नी हेमंत शर्मा श्री हेमंत शर्मा पत्नी सुखबीर सिंह (उधारकर्ता) अशोक कुमार गुत्र रवर्गीय पन्ना लाल श्रीमती कविता रानी पत्नी राज कुमार (उधारकर्ता) अशोक कुमार गुप्ता पुत्र शिव जी गुप्ता (गारंटर) श्री अभिजीत यादव श्रीमती सीमा यादव (उधारकर्ता) खसरा नंबर—1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध	पवं पता शै लोकेश कुमार राणा पुत्र रणवीर सिंह राणा श्रीमती सुनीता देवी पत्नी लोकेश कुमार राणा (उधारकर्ता) श्री सचिन कुमार पुत्र सोमनाथ (गारंटर), बी─129, सेक्टर─123, संजय नगर, गाजियाबाद─201001, श्री राज कुमार पुत्र लक्ष्मी नारायण (गारंटर), बी─282, संजय नगर, सेक्टर─23, गाजियाबाद, उत्तर प्रदेश─201001 श्रीमती सोनिया वत्स पत्नी सुधीर वत्स श्री सुधीर वत्स पुत्र वेद प्रकाश (उधारकर्ता) श्री राजीव कुमार पुत्र बालिकशन (गारंटर) श्री राजीव कुमार पुत्र बालिकशन (गारंटर) श्री राज कुमार पुत्र स्वर्गीय पन्ना लाल श्रीमती कविता रानी पत्नी राज कुमार (उधारकर्ता) अशोक कुमार गुप्ता पुत्र शिव जी गुप्ता (गारंटर) श्री अभिजीत यादव श्रीमती सीमा यादव (उधारकर्ता) खसरा नंबर─1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध उ. 9,96,899 /─ डिमांड नोटिस दिनांक 03.05.2024 उ. 13,30,715 /─ डिमांड नोटिस इमांड नोटिस दिनांक 03.05.2024 उ. 14,86,389 /─ डिमांड नोटिस दिनांक 03.05.2024 उ. 15,09,299/ डिमांड नोटिस दिनांक 03.05.2024	पतं पता श्री लोकेश कुमार राणा पुत्र रणवीर सिंह राणा श्रीमती सुनीता देवी पत्नी लोकेश कुमार राणा (उधारकर्ता) श्री सचिन कुमार पुत्र सोमनाथ (गारंटर), बी—129, सेक्टर—123, संजय नगर, पोलियाबाद—201001, श्री राज कुमार पुत्र लक्ष्मी नारायण (गारंटर), बी—229, संजय नगर, सेक्टर—23, गाजियाबाद, उत्तर प्रदेश—201001, श्री राज कुमार पुत्र लक्ष्मी नारायण (गारंटर), बी—282, संजय नगर, सेक्टर—23, गाजियाबाद, उत्तर प्रदेश—201001, श्री राजीव कुमार पुत्र बालकिशन (गारंटर) श्रीमती सोनिया तस्य पत्नी सुधीर तस्य अहे स्वारं के उ.05,2024 श्रीमती सोगा पत्नी हेमंत शर्मा श्री हेमंत शर्मा पत्नी सुखबीर सिंह (उधारकर्ता) श्री हेमंत शर्मा पत्नी सुखबीर सिंह (उधारकर्ता) श्री राज कुमार पुत्र स्वर्गीय पन्ना लाल श्रीमती कितिता रानी पत्नी राज कुमार (उधारकर्ता) श्री राज कुमार पुत्र शिव जो गुप्ता (गारंटर) श्री प्रज कुमार गुप्त पुत्र शिव जो गुप्ता (गारंटर) श्री अभिजीत यादव श्री स्वयं विज रानी, दादरी, गौतम बुद्ध वित्र राशिर होनिटस होनांक 03.05.2024 श्री मार्ग स्वयं स्वयं स्वयं स्वयं स्वयं सेवर्ग सेवर—1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध वित्र राशिर होनांक का राजेंट, विजयपाल, दक्षिण: रादा के छीन चोड़ी सड़क, पूर्व : होनार का राजेंट, विजयपाल, दिक्षण: रादे होज वोश्री सहक रावें सेवर मार्ग सेवर—1154, सत्यवती कॉलोनी, दादरी, गौतम बुद्ध वित्र होनांक 03.05.2024

*उपरिवर्णित तिथि से भुगतान की तिथि तक, सहमत संविदात्मक दरों पर, आगे ब्याज के साथ देय।

कर्जटारां / गारंटरों का नाम मांग सचना के

एतद्द्वारा आपसे उपरोक्त राशि का भुगतान उस पर संविदा दर पर ब्याज सहित इस सूचना के प्रकाशन की तिथि से 60 दिन के भीतर करने की मांग की जाती है, जिसमें विफल रहने पर अधोहस्ताक्षरी सरफासी ऐक्ट के अधीन उपरोक्त प्रतिभूति प्रवर्तित करने के लिए कार्यवाही प्रारंभ करने हेतु बाध्य होगा। इसके अतिरिक्त कर्जदारों / गारंटरों का ध्यान, प्रत्याभूत आस्तियों को छुड़ाने के लिए उपलब्ध समय के संबंध में, अधिनियम की धारा 13(8) के प्रावधान की ओर आकृष्ट किया जाता है।

तिथिः 24.05.2024, स्थानः नई दिल्ली हस्ता./-, प्राधिकृत अधिकारी, केन फिन होम्स लिमिटेड

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA. THERE WILL BE NO PUBLIC OFFERING OF EQUITY SHARES IN THE UNITED STATES.





INDO FARM EQUIPMENT LIMITED

CIN: U29219CH1994PLC015132

Our Company was originally incorporated as "Welcut Tools Private Limited" on October 05, 1994 at Chandigarh as a private limited company under the Companies Act, 1956 with the Registrar of Companies, Punjab, H.P. & Chandigarh. Subsequently, the name of our Company was changed to "Welcut Industries Private Limited" vide special resolution passed by the shareholders of our Company in their meeting held on January 11, 1995 and a fresh Certificate of Incorporation consequent to the change of name was granted to our Company on February 21, 1995, by the Registrar of Companies, Punjab, H.P. & Chandigarh, Further, our Company was converted into Public Limited Company pursuant to special resolution passed by the shareholders of our Company in their meeting held on June 29, 1999 and the name of our Company was changed to "Indo Farm Equipment Limited" and a Fresh Certificate of Incorporation consequent upon conversion of Company to Public Limited dated July 05, 1999 was issued by Registrar of Companies, Punjab, H.P. & Chandigarh, Further, the name of our Company was changed to "Indo Farm Tractors & Motors Limited" vide special resolution passed by the shareholders of our Company in their meeting dated October 28, 2003 and a fresh Certificate of Incorporation was issued on October 30, 2003 by Registrar of Companies, Punjab, H.P. & Chandigarh. Thereafter, the name of our Company was changed to "Indo Farm Industries Limited" vide special resolution passed by the shareholders of our Company in their meeting dated December 03, 2007 and a fresh Certificate of Incorporation was issued dated December 18, 2007 by Assistant Registrar of Companies, Punjab, Himachal Pradesh and Chandigarh, Subsequently, the name of our Company was changed to "Indo Farm Equipment Limited" vide special resolution passed by the shareholders of our Company in their meeting dated October 24, 2009 and a fresh Certificate of Incorporation was issued on November 04, 2009 by Registrar of Companies, Punjab, Himachal Pradesh and Chandigarh. For further details, please refer to the chapter "History and Certain Corporate Matters" beginning on page no. 162 of the Draft Red Herring Prospectus.

OUR PROMOTERS: RANBIR SINGH KHADWALIA AND SUNITA SAINI

INITIAL PUBLIC OFFER OF UP TO 12,154,100* EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF INDO FARM EQUIPMENT LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [+] PER EQUITY SHARE, AGGREGATING TO ₹ [+] MILLION ("THE OFFER") COMPRISING OF A FRESH ISSUE OF UP TO 8,654,100* EQUITY SHARES AGGREGATING TO ₹ [+] MILLION (THE "FRESH ISSUE") AND AN OFFER FOR SALE OF UP TO 3,500,000 EQUITY SHARES BY RANBIR SINGH KHADWALIA ("THE PROMOTER SELLING SHAREHOLDER") AGGREGATING TO ₹ [•] MILLION ("OFFER FOR SALE"). THE OFFER WILL CONSTITUTE 25.29%* OF THE FULLY DILUTED POST OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

* OUR COMPANY HAS, IN CONSULTATION WITH THE BRLM, UNDERTAKEN PRE-IPO PLACEMENTS BY WAY OF PRIVATE PLACEMENT OF 1,845,900 EQUITY SHARES (PRE-IPO PLACEMENTS). THE SIZE OF THE FRESH ISSUE OF UP TO 10,500,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") HAS BEEN REDUCED BY 1,845,900 EQUITY SHARES PURSUANT TO THE PRE-IPO PLACEMENTS, AND ACCORDINGLY, THE REVISED SIZE OF THE FRESH ISSUE IS UP TO 8,654,100* EQUITY SHARES AND THE SIZE OF THE OFFER IS UP TO 12,154,100 EQUITY SHARES.

THE FACE VALUE OF EQUITY SHARES IS ₹ 10 EACH AND THE ISSUE PRICE IS [•] TIMES OF THE FACE VALUE. THE PRICE BAND AND THE MINIMUM BID LOT WILL BE DECIDED BY OUR COMPANY AND THE PROMOTER SELLING SHAREHOLDER IN CONSULTATION WITH THE BOOK RUNNING LEAD MANAGER AND WILL BE ADVERTISED IN ALL EDITIONS OF THE ENGLISH NATIONAL DAILY NEWSPAPER [...], ALL EDITIONS OF THE HINDI NATIONAL DAILY NEWSPAPER [...] AND HINDI EDITION OF THE REGIONAL DAILY NEWSPAPER [•] (HINDI BEING THE REGIONAL LANGUAGE OF CHANDIGARH, WHERE THE REGISTERED OFFICE OF OUR COMPANY IS LOCATED) EACH WITH WIDE CIRCULATION, AT LEAST TWO WORKING DAYS PRIOR TO THE BID/OFFER OPENING DATE AND SHALL BE MADE AVAILABLE TO BSE LIMITED ("BSE" AND NATIONAL STOCK EXCHANGE OF INDIA LIMITED ("NSE", AND TOGETHER WITH BSE, THE "STOCK EXCHANGES") FOR THE PURPOSE OF UPLOADING ON THEIR RESPECTIVE WEBSITES.

NOTICE TO INVESTORS

With reference to the Draft Red Herring Prospectus dated September 28, 2023 ("DRHP") filed with the SEBI & the Stock Exchanges and the "Notice to Investors" wrt Pre-IPO Placement of (1) 600,000 Equity Shares published on April 17, 2024 and (2) 250,000 Equity Shares published on May 01, 2024, the potential bidders should note the following: a) Our Company has further undertaken a private placement of 995,900 Equity Shares at an issue price of ₹ 185/- per Equity Share (including a share premium of ₹ 175/- per Equity Share) aggregating to ₹ 184.24 million ("Pre-IPO Placement"). The details of Equity Shares allotted to the investors in the current Pre-IPO Placement is set out below:

Date of Allotment	No. of Equity		Details of the Allo	Face	Issue	Nature of	Reason for		
	Shares Allotted	Sr. No.	Name	No. of Equity Shares	Amount (₹ in Millions)	Value (₹)	115000000000000000000000000000000000000	Consi- deration	allotment
	T.	1	Finavenue Growth Fund	211,800	39.18				
		2	Niveshaay Hedgehogs LLP	225,000	41.63				
		3	Arun Goel	106,000	19.61				
200 200		4	Udit Sehgal	106,000	19.61				Pre-IPO
May 24,	995,900	5	Adhiraj Swarup Agarwal	106,000	19.61	10 185	Cash	(Private	
2024		6	VM Finserve and Asset Management	106,000	19.61				Placement)
	1 1	7	Tatvam Trade	81,000	14.99				
	1 [8	Mohd Jazib Khan	54,100	10.01]			
			Total	995,900	184.24				

* The allottees are in no manner connected with our Company, the Subsidiary, the Promoters or Promoter Group, Directors, KMPs, and the Directors and KMPs of Subsidiary. Company and members of Promoter Group. Further, our Company does not have any Group Company as on date.

b) Pursuant to the above-mentioned Pre-IPO Placement, our paid-up Equity Share capital has increased from ₹384.02 million to ₹393.98 million.

- c) As mentioned in the DRHP, the size of the Pre-IPO placement is up to 1,900,000 Equity Shares of Face Value of ₹ 10 each ("Equity Shares"). Till date (including the current placement), our Company had undertaken total Pre-IPO placements of 1,845,900 Equity Shares of Face Value of ₹ 10 each. Accordingly, the Pre-IPO placement has been reduced by 1.845,900 Equity Shares pursuant to the Pre-IPO Placements undertaken till date and the revised size of the Pre-IPO placement is up to 54,100 Equity Shares of Face Value of ₹ 10 each. Further Pre-IPO Placement (if any) is undertaken, the number of Equity Shares issued pursuant to the Pre-IPO Placement will be further reduced from the Fresh Issue, subject to the minimum Offer Size constituting at least 25% of the Post-Offer paid-up Equity Share capital of our Company.
- d) The size of the Fresh Issue of up to 10,500,000 Equity Shares as disclosed in the DRHP has been reduced by 1,845,900 Equity Shares pursuant to the Pre-IPO Placements undertaken till date and the revised size of the Fresh Issue is up to 8,654,100 Equity Shares of Face Value of ₹ 10 each.
- e) The size of the Offer of up to 14,000,000 Equity Shares as disclosed in the DRHP has been reduced by 1,845,900 Equity Shares pursuant to the Pre-IPO Placements undertaken till date and the revised size of the Offer Size is up to 12,154,100 Equity Shares of Face Value of ₹ 10 each. Now the Offer will constitute 25.29% of the fully diluted post offer paid-up equity share capital of our Company.

The above changes should be read in conjunction with the DRHP and the "Notice to Investors" (1) Published on April 17, 2024 and (2) Published on May 01, 2024. The information in this Notice to Investors is supplements the above, as applicable. However, this Notice to Investors does not reflect all the changes that have occurred between the date of filing of the DRHP and the date hereof, and the information included in the DRHP will be suitably updated, including to the extent stated, and consequent to the contents of this Notice to Investors, as may be applicable in the Red Herring Prospectus and the Prospectus, as and when filed with the RoC, SEBI and the Stock Exchanges. All capitalised terms used in this Notice to Investors shall, unless the context otherwise requires, have the meaning ascribed to them in the DRHP.

> For Indo Farm Equipment Limited On behalf of Board of Directors

Date: May 24, 2024 Place: Chandigarh

Navpreet Kaur Company Secretary and Compliance Officer

INDO FARM EQUIPMENT LIMITED is proposing, subject to applicable regulatory and statutory requirements, receipt of requisite approvals, market conditions and other considerations, an initial public offering of its Equity Shares and has filed a Draft Red Herring Prospectus with SEBI. The Draft Red Herring Prospectus is available on the website of SEBI at www.sebi.gov.in and the website of the Book Running Lead Manager at www.afsl.co.in. Any potential Investor should note that investment in equity shares involves a high degree of risk and are requested to refer to the section titled "Risk Factors" beginning on page no. 24 of the DRHP. Potential investors should not rely on the

DRHP filed with SEBI for making any investment decision. This announcement does not constitute an invitation or offer of securities for sale in any jurisdiction. The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act, 1933 ("U.S. Securities Act") or any state securities laws in the United States, and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Equity Shares are being offered and sold (a) in the United States only to "Qualified Institutional Buyers" (as defined in Rule 144A under the U.S. Securities Act). The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction,