

GOKALDAS EXPORTS LIMITED

Corporate Identification Number (CIN): L18101KA2004PLC033475

Regd. Office : No. 25, 2nd Cross, 3rd Main, Industrial Suburb, Yeshwanthpur, Bangalore-560022.
Tel: +91 80 68951000 Fax: +91 80 68951001 E-mail: info@gokaldasexports.com Website: www.gokaldasexports.com**Statement of unaudited Standalone and Consolidated Ind AS financial results for the quarter ended June 30, 2024**

(Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015)

(in Rs. lakh, except earnings per share)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		June 30, 2024	Mar 31, 2024	June 30, 2023	Mar 31, 2024	June 30, 2024	Mar 31, 2024	June 30, 2023	Mar 31, 2024
		Unaudited (Refer note 1)	Unaudited	Audited	Unaudited	(Refer note 1)	Unaudited	Audited	
1	Total Income	58,090.90	59,213.02	52,480.63	2,18,380.95	93,973.20	81,797.06	52,223.04	2,40,898.71
2	Net profit/(Loss) before tax and exceptional items	4,477.41	5,890.78	4,757.64	19,695.89	3,610.31	4,293.51	4,317.70	15,899.42
3	Net profit/(Loss) before tax and after exceptional items	4,477.41	5,890.78	4,757.64	19,695.89	3,610.31	4,293.51	4,317.70	15,899.42
4	Net Profit/(Loss) after tax and exceptional items	3,647.98	5,849.61	3,558.70	16,415.89	2,717.96	4,428.29	3,255.23	13,097.20
5	Total Comprehensive Income for the period / year	3,870.10	5,595.64	5,599.92	18,291.86	2,959.49	3,447.73	5,286.87	14,234.23
6	Paid-up equity share capital (face value Rs 5 each, fully paid up)	-	-	-	3,169.15	-	-	-	3,169.15
7	Other equity as shown in the Audited Balance Sheet of the previous year	-	-	-	1,30,987.61	-	-	-	1,25,964.85
8	Earnings Per Equity Share (EPS)								
	Basic	5.27	9.55	5.87	27.01	3.92	7.23	5.37	21.55
	Diluted	5.03	9.09	5.59	25.70	3.75	6.88	5.11	20.51

Notes:

- The figures for quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the standalone and consolidated Ind AS financial statements for the year ended March 31, 2024 and the published unaudited year-to-date figures for nine months ended December 31, 2023.
- The above is an extract of the detailed format of Quarterly / Annual 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 the company's website (www.gokaldasexports.com).

For Gokaldas Exports Ltd.
Sd/-
Sivaramakrishnan Ganapathi
Vice Chairman and Managing Director
DIN: 07954560Place: Bengaluru
Date: August 07, 2024**UNITECH LIMITED**

CIN: L74899DL1971PLC009720

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unitech**Extract of Un-Audited Consolidated Financial Results for the Quarter Ended 30th June, 2024**

(Rs. in Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended	Quarter Ended	Year Ended
		30.06.2024 (Un-audited)	30.06.2023 (Un-audited)	31.03.2024 (Audited)
1	Total Income from Operations	8,404.28	9,109.19	51,542.57
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(1,20,752.04)	(70,240.93)	(3,82,292.69)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(1,20,752.04)	(70,240.93)	(3,82,292.69)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(1,20,610.30)	(70,297.08)	(3,80,729.02)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(1,20,625.71)	(70,284.05)	(3,80,818.04)
6	Equity Share Capital	52,326.02	52,326.02	52,326.02
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) * (Not Annualized)	(4.11)*	(2.25)*	(12.72)

Notes:

- The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held on 8th August 2024.

II. The Report of Statutory auditors on the considered financial statements of Unitech Limited for the period ended June 30, 2024, contains qualifications which are being summarized below:

- A) We draw attention to Note no. 7 of the unaudited Consolidated Financial Results, we did not audit the financial results of 218 subsidiaries (including foreign subsidiaries) included in the unaudited Consolidated Financial Results, whose unaudited financial results reflect total assets of Rs. 26578.77 99 Lakhs (63.13% of consolidated assets), total revenue of Rs. 84.04.28 Lakhs (38.54% of consolidated revenue), net loss after tax of Rs. 1206.10.30 Lakhs (76.09% of consolidated loss after tax) and total comprehensive loss of Rs. 1206.25.71 Lakhs (76.09% of consolidated total comprehensive loss) for the period ended 30th June, 2024. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. In case of 32 foreign subsidiaries, the management has incorporated the last available financial information.

B) No details are available with the Holding Company for 17 joint ventures and 4 associates for year ended 30th June 2024 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Results s, the same are required to be Unaudited Consolidated in the financial results.

C) Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarterly consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to limited review. The consolidated financial results of the holding company consist of 38.54% of the consolidated revenue, 63.13% of the consolidated assets and 76% of the consolidated loss that have been unaudited by auditors of holding company. Accordingly, the holding company is in non-compliance of the requirements of Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India.

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

- We draw attention to Note no. 6 of the unaudited Consolidated Financial Results, which have made references to the Resolution Framework (RF) for Unitech group. The company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfill its obligations towards the construction of the projects and meet other liabilities. Resolution framework of Unitech group submitted by management on 20.01.2020 has not yet been approved by the Hon'ble Supreme Court, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts.

- Material uncertainty related to going concern**

We draw attention to Note no. 8 of the Unaudited Consolidated Financial Results wherein the management has represented that the Unaudited Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that the Holding Company has eroded its net worth and has incurred losses, both in the current and previous year, and has challenges in meeting its obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums, and further, various projects of the Holding Company have stalled/ slowed down.

In compliance of the directions of the Hon'ble Supreme Court, as contained in court's order dated 20th January 2020, the appointed Board of Directors has requested the Hon'ble Supreme Court to grant certain concessions and reliefs so that the Holding Company is able to fulfill its obligations towards the construction and completion of in-complete projects and meet other liabilities. These conditions indicate the existence of material uncertainty that may cast significant doubt about Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework. Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats.

Considering the above, we are unable to express an opinion on this matter.

- The Management of the Company has not conducted any impairment assessment for the investments made by the erstwhile management in joint venture and associates having aggregate carrying value of Rs. 458.76.81 lakhs, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, "Impairment of Assets". In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. (Refer Note 9 of the Unaudited Consolidated Financial Results).

- We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to joint ventures and associates amounting to Rs. 83.81.00 lakhs and trade receivables from joint ventures and associates amounting to Rs. 18.68.59 lakhs as required by Ind AS 109, "Financial Instruments". (Refer Note 9 of the Consolidated Financial Results).

We are therefore unable to express an opinion on the recoverability of the loans and trade receivables from subsidiary, joint ventures and associates, fair value of estimated loss allowance on loans, trade receivables and the consequential impact on the Unaudited Consolidated Financial Results.

- We draw attention to note 18 of Unaudited Financial Results which contains details of corporate and bank guarantees issued by the erstwhile management for its joint ventures. We have not been provided sufficient evidence regarding recognition of fair value of the estimated loss allowance on corporate guarantee given by erstwhile management on behalf of its subsidiary, joint ventures and associates amounting to Rs. 446.56.09 lakhs, inter corporate deposits and other assets are pending for reconciliation / confirmation. The overall impact of the above and the consequential impact of same on Unaudited Consolidated financial results are not ascertainable and cannot be concluded upon. (Refer note no 9 and 10 of Unaudited Consolidated Financial Results).

- The Management of the Company has not conducted any impairment assessment for the investments made and advances given for purchase of land by the erstwhile management in unrelated companies / entities having aggregate carrying value of Rs. 448.07.41 lakhs and Rs. 785.46.62 lakhs respectively, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, "Impairment of Assets". In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results. (refer Note 9 of the Unaudited Consolidated Financial Results).

- We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to unrelated companies / entities amounting to Rs. 77.54.59 lakhs, trade receivables amounting Rs 446.56.09 lakhs, inter corporate deposit amounting to Rs. 247.98.45 lakhs and security deposits given amounting Rs. 207.99.86 lakhs, as required by Ind AS 109, "Financial Instruments". We are therefore unable to comment on the recoverability of the loans given, trade receivables and security deposits given from unrelated companies / entities, fair value of estimated loss allowance on loans given, trade receivables and security deposits given, and the consequential impact on the Unaudited Consolidated financial results. (Refer Note 9 of the Unaudited Consolidated financial results).

- The group has goodwill amounting to Rs. 383.80.79 Lakhs appearing in the Unaudited Consolidated Financial Results as on 30th June, 2024 on account of acquisition of subsidiary companies. The management has not conducted any impairment assessment for said goodwill which is required pursuant to the provisions of Indian Accounting Standard 36 - "Impairment of Assets". In absence thereof, we are unable to comment upon the appropriateness of the carrying value of goodwill and its consequential impact on the Unaudited Consolidated Financial Results.

Further, non-controlling interest includes gain of Rs. 114.70.61 lakhs for which no underlying documents were made available to us. It was explained to us that this was pertaining to the period of erstwhile management. In absence of proper explanation and underlying documents, we are unable to comment upon the correctness of non-controlling interest and aggregate losses of the group.

- Balance of amounts due to / from trade receivables, trade payables, bank balances, borrowings, advance received from customers, advance to suppliers, security deposits, other loans and advances, advance for purchase of land, inter corporate deposits and other assets are pending for reconciliation / confirmation. The overall impact of the above and the consequential impact of same on Unaudited Consolidated financial results are not ascertainable and cannot be concluded upon. (Refer note no 9 and 10 of Unaudited Consolidated Financial Results).

- Amount recoverable from GNIDA amounting Rs. 1,83,39.80 lakhs is subject to confirmation / reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results. (Refer note no 14 of Unaudited Consolidated Financial Results).

- Variation of Rs. 934.15 lakhs has been observed between balance lying with Supreme Court registry and books of accounts and the same is under reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Unaudited Consolidated financial results. (Refer Note 9 of the Unaudited Consolidated Financial Results).

- Refer note 10 of consolidated financial results:-**

A) Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102.46.88 lakhs, Professional Tax amounting Rs. 0.59 Lakhs, Employees Provident Funds and Miscellaneous Provisions Act, 1952 amounting to Rs. 24.42.87 lakhs pertaining to the period of erstwhile management, are unpaid since long. In view of non-payment of statutory dues, possibility of levies, some penalties by the respective departments cannot be ruled out. On account of the above, we are unable to conclude on the consequential impact of same on Unaudited consolidated financial results. (Refer Note 11 of the Consolidated Financial Results).

- B) In certain cases, we observed that Tax Deducted at Source (TDS) has not been deducted on estimated liability created by the Holding Company based on memorandum statement of accounts received from lenders other than banks. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of booking or payment.

- C) Input credit receivable (GST), in the books of holding company, of Rs. 57.98.15 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on consolidated financial results.

- In view of the instances of non-compliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the Holding Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 9649.06.43 lakhs (including interest accrued of Rs. 6233.26.34 lakhs). In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amounts reflected in the Unaudited Consolidated Financial Results and also on their consequential impact including potential tax liabilities. (Refer note no. 11 of the Unaudited Consolidated Financial Results).

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

A) Revenue from real estate projects (IND AS 115):-

We draw attention to Note no. 9 (vii) of the Unaudited Consolidated Financial Result, stating that the Holding Company is accounting for revenue under real estate projects using percentage of completion method (POCM) with an understanding that performance obligations are satisfied over time whereas, the terms of the agreements entered by the Holding Company with buyers of the property do not satisfy the conditions specified in paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers" in all the cases.

- B) Inventory and project in progress:-

1) Reconciliation of sub-ledger records for advance received from home buyers and trade receivables is in progress. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated Financial Results.

2) Project wise break up of expenditure incurred on project covered under "project in progress on which revenue is not recognized" not made available to us by the Holding Company. Hence, we are unable to comment upon the accuracy of the amount disclosed thereunder. Also, aggregate figure of net revenue accounted for as per financial books does not reconcile with the consolidated figure of project wise working of revenue recognition under percentage of completion method.

In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereof. (Refer Note 9 of the Unaudited Consolidated Financial Results)

- We draw attention to Note no. 12 of the Unaudited Consolidated Financial Results in respect of default in repayment of public deposits accepted by erstwhile management of Holding Company. As per the financial books, principal amount of deposit accepted for Rs. 529.47.11 lakhs is overdue for repayment. The Holding Company has not created any provision for interest payable during the period ended amounting Rs. 1610.73 lakhs (accumulated unaccounted interest is Rs. 499.32.87 lakhs). In our opinion, losses of the Holding Company and value of public deposits are understated to extent of Rs. 499.32.87 lakhs.

- The Holding Company has conducted physical verification of its property plant and equipment and unoccupied flat and the reconciliation of the same with books of accounts is in progress. In absence of the reconciliation, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results. (Refer Note 9 (iii) of the Unaudited Consolidated Financial Results).

- III. Key Standalone Financials are as follows:**

Sl. No.	Particulars	Quarter Ended	Quarter Ended	Year Ended
		30.06.2024 (Un-audited)	30.06.2023 (Un-audited)	31.03.2024 (Audited)
1	Income from Operations (Turnover)	3,239.16	2,144.28	19,257.11
2	Profit/(Loss) Before Tax	(91,770.06)	(46,179.71)	(2,56,268.28)
3	Profit/(Loss) After Tax	(91,770.06)	(46,179.71)	(2,56,268.28)
4	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(91,785.46)	(46,165.13)	(2,56,337.84)

The above is an extract of the detailed format of consolidated Financial Results for quarter ended 30th June, 2024 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange websites (www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.

For Unitech Limited
Sd/-
Yudhvir Singh Malik
Chairman & Managing DirectorPlace: Gurugram
Date: 08th August, 2024ARTEMIS[®]
HOSPITALS
OUR SPECIALITY IS YOU**ARTEMIS MEDICARE SERVICES LIMITED**

CIN: L85110DL2004PLC126414

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EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(₹ in Lakh)

S. No.	Particulars	Quarter Ended		Year ended
		30-Jun-24	30-Jun-23	31-Mar-24
		(Unaudited)		(Audited)
1	Total Income from Operations	22,320.38	20,954.40	87,857.43
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary Items)	2,163.91	1,311.07	6,845.28
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary Items)	2,163.91	1,311.07	6,845.28
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary Items)	1,652.43	975.13	4,914.47
5	Total Comprehensive Income for the period (comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	1,646.44	1,001.81	4,897.27
6	Paid-up Equity Share Capital (Face value Re.1/-each)	1,369.16	1,358.61	1,358.61
7	Reserves (excluding Revaluation Reserve)	-	-	36,678.45
8	Earning per Equity Share (Face value Re.1/-each)			
	(a) Basic	1.14*	0.72*	3.62
	(b) Diluted	1.12*	0.71*	3.53
	(* Not annualised)			

Notes:

- The key standalone financial information of the Company is as under:

(₹ in Lakh)

S. No.	Particulars	Quarter Ended		Year ended
		30-Jun-24	30-Jun-23	31-Mar-24
		(Unaudited)		(Audited)
1	Total Income from Operations	21,689.24	20,118.61	84,522.85
2	Net Profit for the period before Tax (after Exceptional Items)	2,213.61	1,339.36	6,804.01
3	Net Profit for the period after Tax	1,691.66	994.24	4,914.60

- The above is an extract of the detailed format of quarter ended June 30, 2024 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 quarter ended June 30, 2024 financial results (Consolidated/ Standalone) are available on the Stock Exchange websites [National Stock Exchange of India Limited (www.nseindia.com) & BSE Limited (www.bseindia.com)] and on the Company's website (www.artemishospitals.com).
- The Unaudited financial results for the quarter ended June 30, 2024 were reviewed by the Audit Committee at its meeting held on August 08, 2024 and have been approved by the Board of Directors of the Company at its meeting held on August 08, 2024.

For and on behalf of the Board of Directors of

Artemis Medicare Services Limited

Sd/-

Onkar Kanwar

Chairman

DIN: 00058921

Place : Gurugram

Dated : August 08, 2024

**IRIS Business Services Limited**

Reg. Off: T-231, Tower 2, 3rd Floor, International Infotech Park,

Vashi - 400 703, Maharashtra, India. Tel: +91 22 67231000, Fax: +91 22 2781 4434,

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CIN: L72900MH2000PLC128943

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(₹ in Lakhs, except per share data and per equity data)

Sr. No.	Particulars	Three Months Ended			Yearly
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited Refer Note (f)	Unaudited	Audited
1	Total Income from Operations (Net)	2764.77	3035.34	2062.94	10229.66
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary Items*)	362.20	532.00	116.19	1021.19
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items*)	362.20	532.00	116.19	1021.19
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items*)	288.45	472.35	93.03	878.83
5	Total Comprehensive Income for the period (comprising profit / (loss) for the period (after tax) and other Comprehensive Income (after tax))	284.63	454.98	110	