Continue From Previous Page...

LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
FEDEX SECURITIES PRIVATE LIMITED B 7, 3rd Floor, Jay Chambers, Dayaldas Road, Vile Parle - (East), Mumbai - 400 057, Maharashtra, India. **Tel No.:** +91 81049 85249; **Investor Grievance Email:** mb@fedsec.in; **Website:** www.fedsec.in ; **Contact Person:** Saipan Sanghvi **SEBI Registration No.:** INM000010163	**KFIN TECHNOLOGIES LIMITED** Selenium, Tower-B, Plot 31& 32, Gachibowli Financial District, Nanakramguda, Serilingampally, Hyderabad 500 032, Telangana. **Tel No.:** +91-40-6716-2222; Fax No.: NA **Email:** blhl.ipo@kfintech.com **Website:** www.kfintech.com **Contact Person:** M Murali Krishna **Investor Grievance Email:** einward.ris@kfintech.com **SEBI Registration No.:** INR000000221	**Swati Sharma** 501, 5th floor, Corporate House, above Bharuch Orthopaedic Hospital, R K Casta, Bharuch Gujarat 392001, India. **Tel No:** +91 94291 87226 **Email:** info@maplehospital.in **Website:** www.maplehospital.in *Investors can contact our Company Secretary and Compliance Officer, the Lead Manager or the Registrar to the Issue, in case of any pre-issue or post-issue related problems, such as non-receipt of letters of allotment, non-credit of allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders and non-receipt of funds by electronic mode etc.*

AVAILABILITY OF PROSPECTUS

Investors should note that Investment in Equity Shares involves a high degree of risk and investors are advised to refer to the Prospectus and the Risk Factors contained therein, before applying in the Issue. Full copy of the Prospectus will be available at the website of SEBI at www.sebi.gov.in, the website of Stock Exchange at www.bseindia.com, the website of our Company Website at www.maplehospital.in and also on website of Lead Manager at www.fedsec.in.

AVAILABILITY OF PROSPECTUS AND APPLICATION FORMS

Copies of the Application Form and the Prospectus will be available at the offices of the LM, the Designated Intermediaries at Bidding Centers, and Registered Office of our Company. An electronic copy of the Application Form will also be available for download on the websites of the Stock Exchange(s), the SCSBs, the Registered Brokers, the RTAs and the CDPs at least one (1) day prior to the Offer Opening Date.

APPLICATIONS SUPPORTED BY BLOCKED AMOUNT ("ASBA")

The investors are required to fill the application form and submit the same to the relevant SCSBs at the specific locations or registered brokers at the broker centers or RTA or DPs. The SCSBs will block the amount in the account as per the authority contained in application form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund. For more details on the ASBA process, please refer to the details given in Application Form and the Prospectus and also please refer to the chapter titled ***"Issue Procedure"*** on page 256 of the Prospectus.

APPLICATION SUPPORTED WITH UNIFIED PAYMENTS INTERFACE ("UPI")

APPLICATION SUPPORTED WITH UNIFIED PAYMENTS INTERFACE: Investors are advised to carefully refer SEBI Circular SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 01, 2018 and as modified through its SEBI circular (SEBI/HO/CFD/ DII2/CIR/P/2019/S0) dated April 3, 2019, SEBI circular (SEBI/HO/CFD/DIL2/CIR/P/2019/76) dated June 28, 2019, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/8S dated July 26, 2019, SEBI Circular SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019, SEBI Circular No. SEBI/HO/CFD/DII2/CIR/P/2020/50 dated March 30, 2020, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/ CIR/P/2021/47 dated March 31, 2021, SEBI Circular no. SEBI/HO/CFD/DII2/P/CIR/2021/570 dated June 2, 2021, SEBI Circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 5, 2022 and SEBI Circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and any subsequent circulars or notifications issued by SEBI in this regard for the procedure to be followed for applying through UPI. Retail Individual Investor have to apply through UPI Mechanism. Retail Individual Investor whose bank is not live on UPI as on date of this circular, may use the other alternate channels available to them viz. Submission of application form with SCSBs/ using the facility linked online trading, demat and bank account list. For further details, please refer the chapter titled ***"Issue Procedure"*** beginning on page 256 of the Prospectus.

Sponsor Banker/ Banker to the Issue and Refund Banker to the Issue: Axis Bank Limited

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Prospectus.

Investor should read the Prospectus carefully, including the "Risk Factors" beginning on page 22 of the Prospectus before making any investment decision.

BROACH LIFECARE HOSPITAL LIMITED
On behalf of the Board of Directors
Sd/-
Dr. Jaykumar Narendra Vyas
Managing Director
DIN: 08736387

Date: August 8, 2024
Place: Bharuch Gujarat

BROACH LIFECARE HOSPITAL LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, an Initial Public Offer of its Equity Shares and has filed the Prospectus with the Registrar of Companies, Ahmedabad. The Prospectus is available on the website of SEBI at www.sebi.gov.in, the website of the Lead Manager at www.fedsec.in, website of the BSE Limited at www.bseindia.com and website of Issuer Company at www.maplehospital.in. For details, investors should refer to and rely on the Prospectus including the section titled ***"Risk Factors"*** beginning on page 22 of the Prospectus.

The Equity Shares in this Issue have not been and will not be registered under the US Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be Issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be Issued and sold (i) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) under Section 4(a) of the Securities Act, and (ii) outside the United States in offshore transaction in reliance on Regulation S under the Securities Act and the applicable laws of the jurisdiction where those Issue and sales occur.

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 Issued or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

ARTEMIS®
HOSPITALS
OUR SPECIALITY IS YOU

आर्टेमिस मेडिकेयर सर्विसेज लिमिटेड

CIN: L85110DL2004PLC126414
पंजी. कार्य. : प्लॉट नंबर 14, सेक्टर 20, द्वारका, साउथ वेस्ट दिल्ली, दिल्ली- 110075
फोन: +91-124-4511111
ईमेल: investor@artemishospitals.com; **वेबसाइट:** www.artemishospitals.com

30 जून, 2024 को समाप्त तिमाही के लिए अनअंकेक्षित कंसोलिडेटेड वित्तीय परिणामों का सार

(₹ लाख में)

क्र. सं.	विवरण	समाप्त तिमाही		समाप्त वर्ष
		30-जून-24	30-जून-23	31-मार्च-24
		(अनअंकेक्षित)		(अंकेक्षित)
1	संचालन से कुल आय	22,320.38	20,954.40	87,857.43
2	अवधि के लिए शुद्ध लाभ (टैक्स, असाधारण और/या असामान्य मदों से पहले)	2,163.91	1,311.07	6,845.28
3	अवधि के लिए शुद्ध लाभ, टैक्स से पहले,(असाधारण और/या असामान्य मदों के बाद)	2,163.91	1,311.07	6,845.28
4	अवधि के लिए शुद्ध लाभ, टैक्स के बाद (असाधारण और/या असामान्य मदों के बाद)	1,652.43	975.13	4,914.47
5	अवधि के लिए कुल व्यापक आय [इस अवधि के लिए लाभ (टैक्स के बाद) और अन्य व्यापक आय (कर के बाद)]	1,646.44	1,001.81	4,897.27
6	प्रदत्त इक्विटी शेयर पूंजी (अंकित मूल्य रु. 1/- प्रत्येक)	1,369.16	1,358.61	1,358.61
7	रिजर्व (पुनर्मूल्यांकन रिजर्व को छोड़कर)			36,678.45
8	प्रति इक्विटी शेयर आय (अंकित मूल्य रु. 1/-प्रत्येक)			
	(a) बेसिक	1.14*	0.72*	3.62
	(b) डाइलूटड	1.12*	0.71*	3.53
	(* वर्षिकृत नहीं)			

नोट्स:

1. **कंपनी की प्रमुख स्टैंडअलोन वित्तीय जानकारी निम्नानुसार है:** (₹ लाख में)

क्र. सं.	विवरण	समाप्त तिमाही		समाप्त वर्ष
		30-जून-24	30-जून-23	31-मार्च-24
		(अनअंकेक्षित)		(अंकेक्षित)
1	संचालन से कुल आय	21,689.24	20,118.61	84,522.85
2	अवधि के लिए शुद्ध लाभ, टैक्स से पहले एवं (असाधारण मदों के बाद)	2,213.61	1,339.36	6,804.01
3	अवधि के लिए शुद्ध लाभ, टैक्स के बाद	1,691.66	994.24	4,914.60

2. उपरोक्त वित्तीय परिणाम 30 जून 2024 को समाप्त तिमाही के वित्तीय परिणामों के विस्तृत प्रारूप का एक अंश है जो की सेबी (सूचीबद्धता दायित्व और प्रकटीकरण आवश्यकताएँ) विनियम, 2015 के विनियम 33 के अंतर्गत स्टॉक एक्सचेंजों में दायर किया गया। 30 जून 2024 को समाप्त तिमाही के वित्तीय परिणामों (कंसोलिडेटेड/स्टैंडअलोन) का पूर्ण प्रारूप स्टॉक एक्सचेंज की वेबसाइट [नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड (**www.nseindia.com**) और बीएसई लिमिटेड (**www.bseindia.com**)] और कंपनी की वेबसाइट (**www.artemishospitals.com**) पर उपलब्ध है।
3. 30 जून 2024 को को समाप्त तिमाही के अनअंकेक्षित वित्तीय परिणामों की समीक्षा 08 अगस्त, 2024 को लेखापरीक्षा समिति द्वारा आयोजित उनकी बैठक में की गई और कंपनी के निदेशक मंडल द्वारा आयोजित उनकी बैठक में 08 अगस्त, 2024 को अनुमोदित किया गया।

आर्टेमिस मेडिकेयर सर्विसेज लिमिटेड
के निदेशक मंडल के लिए और उनकी ओर से
हस्ता ./-
ओंकार कंवर
अध्यक्ष
DIN: 00058921

स्थान : गुरुग्राम
दिनांक : 08 अगस्त, 2024

TATA

टाटा कैपिटल हाउसिंग फायनैंस लिमिटेड

पंजी. कार्यालय : 11वां तल, टावर ए, पेनिन्सुला बिजनेस पार्क, गणपत राव कदम मार्ग, लोअर परेल, मुंबई–400 013.
सीआईएन नंबर : यू67190एमएच2008पीएलसी187552

कब्जा सूचना (अचल सम्पत्ति हेतु)
(प्रतिभूति हित प्रवर्तन नियमावली, 2002 के नियम 8(1) के साथ पठित परिशिष्ट-IV के अनुसार)

जबकि, अधोहस्ताक्षरी ने, टाटा कैपिटल हाउसिंग फायनैंस लिमिटेड के प्राधिकृत अधिकारी के रूप में, वित्तीय आस्तियों का प्रतिभूतिकरण एवं पुनर्निर्माण तथा प्रतिभूति हित प्रवर्तन अधिनियम, 2002 के अधीन तथा प्रतिभूति हित (प्रवर्तन) नियमावली 2002 के नियम 3 के साथ पठित धारा 13(12) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए नीचे वर्णितानुसार मांग सूचनाएं जारी की थी, जिसमें कर्जदारों से सूचना में वर्णित बकाया राशि का भुगतान उक्त सूचना की तिथि से 60 दिन के भीतर करने की मांग की गई थी।

कर्जदार उक्त राशि चुकाने में असफल रहे हैं, एतद्द्वारा कर्जदार को विशेष रूप से तथा सर्वसाधारण को सूचना दी जाती है कि अधोहस्ताक्षरी ने उक्त नियमावली के नियम 8 के साथ पठित उक्त अधिनियम की धारा 13(4) के तहत उसको प्रदत्त शक्तियों का प्रयोग करते हुए यहां नीचे वर्णित सम्पत्ति का कब्जा प्राप्त कर लिया है।

कर्जदार को विशेष रूप से तथा सर्वसाधारण को एतद्द्वारा सम्पत्ति के संबंध में संव्यवहार नहीं करने हेतु सावधान किया जाता है और सम्पत्ति के संबंध में कोई भी संव्यवहार टाटा कैपिटल हाउसिंग फायनैंस लिमिटेड की नीचे वर्णित राशि तथा उस पर नीचे वर्णित तिथि से ब्याज तथा दंड–ब्याज, प्रभार, लागतें इत्यादि चुकाने के बाद ही किया जा सकता है।

कर्जदार का ध्यान, प्रत्याभूत आस्तियों को छुड़ाने के लिए उपलब्ध समय के संबंध में, अधिनियम की धारा 13 की उप–धारा (8) के प्रावधान की ओर आकृष्ट किया जाता है।

ऋण खाता संख्या	आबंधक(कों)/कानूनी वारिस(सों)/कानूनी प्रतिनिधि(यों) का नाम	मांग सूचना की राशि एवं तिथि	कब्जा की तिथि
TCHHL0371000100184493 & TCHIN0371000100191130	श्रीमती हुमा अली पत्नी जहीर अली (कर्जदार) एवं श्री जहीर अली पुत्र श्री लायक अली (सह–कर्जदार)	रू. 40,59,595/– (रूपए चालीस लाख उनसठ हजार पांच सौ पिच्यानवे मात्र) की राशि आपके द्वारा **TCHHL0371000100184493** के तहत देय और बकाया है तथा रू. 1,67,796/– (रूपए एक लाख सड़सठ हजार सात सौ छियानवे मात्र) की राशि आपके द्वारा **TCHIN0371000100191130** के तहत देय और बकाया है और इस प्रकार कुल योग रू. 42,27,391/– (रूपए बयालीस लाख सत्ताईस हजार तीन सौ इक्यानवे मात्र) की राशि 13–05–2024 तक बकाया है	05-08-2024

प्रतिभूत आस्तियों/अचल सम्पत्तियों का वर्णन : सम्पत्ति के सभी अंश एवं खंड : आवासीय फ्लैट नंबर 201, परिसर सं. 15/256–डी के द्वितीय तल पर निर्मित, कवर्ड एरिया परिमाप 88.62 वर्ग मीटर यानी 106 वर्ग गज, अविभाजित क्षेत्रफल परिमाप 17.72 वर्ग मीटर सहित, स्थित सिविल लाइन्स, कानपुर–208001 (उत्तर प्रद. श) सेल डीड में वर्णित सभी सामान्य सुख–सुविधाओं सहित। फ्लेट की चौहद्दी : पूरब : कॉमन स्टेयर्स, लिफ्ट तथा फ्लैट नंबर 202, पश्चिम : 20 फीट यानी 6.09 मीटर रोड, उत्तर : अन्य का मकान, दक्षिण : मकान नंबर 15/256–बी

तिथि : 09–08–2024
स्थान : कानपुर (उत्तर प्रदेश)

हस्ता./–, प्राधिकृत अधिकारी
वास्ते टाटा कैपिटल हाउसिंग फायनैंस लिमिटेड

ऋण वसूली न्यायाधिकरण चंडीगढ़ (डीआरटी 2)

प्रथम तल एससीओ 33–34–35 सेक्टर–17 ए, चंडीगढ़ (तृतीय एवं चतुर्थ तल पर भी अतिरिक्त स्थान आवंटित)

फॉर्म संख्या 3
[**विनियमन–15 (1)(ए) देखें**] / **16(3)**
केस संख्याः ओए/457/2024
ऋण वसूली न्यायाधिकरण (प्रक्रिया) नियम, 1993 के नियम 5 के उप–नियम (2ए) के साथ अधिनियम की धारा 19 की उप–धारा (4) के अंतर्गत सम्मन।
एक्स संख्या... 23154

इक्विटास स्मॉलफाइनेंस बैंक लिमिटेड
बनाम
कार्तिक तलवार

को

(1) कार्तिक तलवार पुत्र दिनेश तलवार, निवासी मकान नंबर 1, सुंदर नगर, अशोक कॉलोनी, लाल द्वार तेजली, यमुना नगर – 135001 हरियाणा। साथ ही। कार्तिक तलवार पुत्र दिनेश तलवार निवासी मकान नंबर 51 ई, प्रोफेसर कॉलोनी, आनंद पब्लिक स्कूल के पास, यमुना नगर हरियाणा – 135001। यमुनानगर, हरियाणा–135001।

(2) आशा तलवार पत्नी दिनेश तलवार, निवासी मकान नंबर 1, सुंदर नगर, अशोक कॉलोनी, लाल द्वार तेजली, यमुना नगर – 135001 हरियाणा। यहां भी। आशा तलवार दिनेश तलवार की पत्नी, निवासी मकान नंबर 51 ई, प्रोफेसर कॉलोनी, आनंद पब्लिक स्कूल के पास, यमुना नगर, हरियाणा 135001। यमुनानगर, हरियाणा –135001।

सम्मन

जबकि, ओए/457/2024 को माननीय पीठासीन अधिकारी/रजिस्ट्रार के समक्ष **28/05/2024** को सूचीबद्ध किया गया था।

चूंकि यह माननीय न्यायाधिकरण अधिनियम की धारा 19(4) के अंतर्गत आपके विरुद्ध 3960810/– रुपए के ऋण की वसूली के लिए दायर आवेदन (ओए) पर सम्मन/नोटिस जारी करने में प्रसन्न है (दस्तावेजों आदि की प्रतियों सहित आवेदन संलग्न है)। अधिनियम की धारा 19 की उपधारा (4) के अनुसार, आप, प्रतिवादियों को निम्नानुसार निर्देशित किया जाता हैः–

(i) समन की तामील के तीस दिनों के भीतर कारण बताना कि क्यों मांगी गई राहत नहीं दी जानी चाहिएः

(ii) मूल आवेदन के क्रमांक 3ए के तहत आवेदक द्वारा निर्दिष्ट संपत्तियों और परिसंपत्तियों के अलावा अन्य संपत्तियों या परिसंपत्तियों का विवरण प्रकट करनाः

(iii) आपको मूल आवेदन के क्रमांक 3ए के तहत प्रकट की गई सुरक्षित संपत्तियों या ऐसी अन्य संपत्तियों और संपत्तियों से निपटने या उनका निपटान करने से रोका जाता है, संपत्तियों की कुर्की के लिए आवेदन की सुनवाई और निपटान लंबित रहने तकः

(iv) आप ट्रिब्यूनल की पूर्व स्वीकृति के बिना बिक्री, पट्टे या अन्यथा के माध्यम से, अपने व्यवसाय के सामान्य क्रम को छोड़कर, किसी भी ऐसी संपत्ति को हस्तांतरित नहीं करेंगे जिस पर सुरक्षा हित बनाया गया है औरध्या मूल आवेदन के क्रमांक 3ए के तहत निर्दिष्ट या प्रकट की गई अन्य संपत्ति और संपत्तिः

(v) आप सामान्य व्यवसाय के दौरान सुरक्षित परिसंपत्तियों या अन्य परिसंपत्तियों और संपत्तियों की बिक्री से प्राप्त बिक्री आय का हिसाब रखने के लिए उत्तरदायी होंगे और ऐसी बिक्री आय को ऐसी परिसंपत्तियों पर सुरक्षा हित रखने वाले बैंक या वित्तीय संस्थानों के पास रखे गए खाते में जमा करेंगे।

आपको लिखित बयान दाखिल करने का भी निर्देश दिया जाता है, जिसकी एक प्रति आवेदक को दी जाए और **11/09/2024 को सुबह 10:30 बजे** रजिस्ट्रार के समक्ष उपस्थित हों। ऐसा न करने पर आवेदन पर आपकी अनुपस्थिति में सुनवाई की जाएगी और निर्णय लिया जाएगा।

इस दिनांक 06/06/2024 को मेरे हस्ताक्षर और इस न्यायाधिकरण की मुहर के तहत दिया गया।

हस्ता/– प्राधिकृत अधिकारी,
ऋण वसूली न्यायाधिकरण – 2

UNITECH LIMITED

unitech

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

(Rs. in Lakhs except EPS)

Sl No.	Particulars	Quarter Ended 30.06.2024 (Un-audited)	Quarter Ended 30.06.2023 (Un-audited)	Year Ended 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:

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

(1) 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 reflects total assets of Rs. 26578,77.99 Lakhs (63.13% of consolidates assets), total revenue of Rs. 84,04.28 lakhs (38.54% of consolidates revenue), net loss after tax of Rs. 1206,10.30 Lakhs (76.09% of consolidates loss after tax) and total comprehensive loss of Rs. 1206,25.71 Lakhs (76.09 % of consolidates 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.

(2) 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 fulfil its obligations towards the construction of the projects and meet other liabilities. Resolution farmwork 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.

(3) **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.

(4) 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).

(5) We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to 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.

(6) 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 unable to express an opinion on the fair value of estimated loss allowance on corporate and bank guarantee.

(7) 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).

(8) 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).

(9) 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.

(10) 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).

(11) 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).

(12) 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).

(13) **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.

(14) 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).

(15) 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 does 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 breakup 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)

(16) 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.

(17) The Holding Company has conducted physical verification of its property plant and equipment and unsold 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:

(Rs. in Lakhs)

Sl No.	Particulars	Quarter Ended 30.06.2024 (Un-audited)	Quarter Ended 30.06.2023 (Un-audited)	Year Ended 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)

IV. 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 Director

Place: Gurugram
Dated: 08th August, 2024