

OVOBEL FOODS LIMITED

Registered Office : Ground Floor, No.46, Old No.32/1, 3rd Cross, Aga Abbas Ali Road, Ulsoor, Bangalore- 560042.
Tel: 080-25594145/25594147, Fax 080-25594147, E Mail Id: info@ovobelfoods.com Website: www.ovobelfoods.com
CIN : L85110KA1993PLC013875

"EXTRACT OF STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2024"

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1)	Total income from operations	4,201.86	4,759.02	4,587.97	8,960.88	9,495.90	17,463.07
2)	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	226.25	374.17	1,165.36	600.42	2,571.37	2,387.70
3)	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	226.25	374.17	1,165.36	600.42	2,571.37	2,387.70
4)	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	160.45	275.30	868.15	435.75	1,926.24	1,788.79
5)	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	163.53	275.76	868.35	439.29	1,926.58	1,771.83
6.	Equity Share Capital	950.08	950.08	950.08	950.08	950.08	950.08
7.	Other Equity	-	-	-	-	-	6,712.85
8.	Earnings Per Share (EPS) (of Rs 10/- each) (not annualised)						
	(a) Basic (in Rs)	9.14	2.90	9.14	4.77	20.27	18.83
	(b) Diluted (in Rs)	9.14	2.90	9.14	4.77	20.27	18.83

Notes:
1 The above financial results of Ovobel Foods Limited ('the Company') have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November 2024.
2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, except for the gratuity and leave encashment which is provided on estimate basis.
3 The Management reviews the operations of the Company as a Food Industry, which is considered to be the only reportable segment by the management. Hence, there are no additional disclosures to be provided under Ind AS 108 'Operating Segments'.
4 Gratuity and Leave encashment has been provided on estimated basis and not as per actuarial valuation for the Quarter.
5 The management is of the opinion that all the debtors are being getting realised within 180 days, hence no provision for expected credit loss is required to be made in the books.
6 The company is in the process of obtaining/regularising the various licenses including EOU license, factory license, FSSAI license etc which are required in order to carry out the operations in the newly acquired plant located in Koppal, Karnataka.

Place: Bangalore
Date : 14th November, 2024

Sd/-
Prakriti Sarvouy
(Company Secretary)
(ACS :21962)

PAUL MERCHANTS LTD. (An ISO 9001:2015 Certified Co.) (CIN: L74900DL1984PLC018679)
CORP. OFF: SCO 829-830, Sector 22A, Chandigarh 160022 Ph.0172-5041786
E-mail: info@paulmerchants.net Website: www.paulmerchants.net
REGD. OFF: DSM 335, 336, 337, 3rd Floor, DLF Tower, 15, Shivaji Marg, Najafgarh Road, New Delhi-110015.
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EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEARLY ENDED ON 30.09.2024 [See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015](Listing Regulations)

S. No.	Particulars	Standalone			Consolidated		
		Quarter Ended 30.09.2024	Corresponding 3 Months Ended in the previous Year 30.09.2023	Year ended 31.03.2024	Quarter ended 30.09.2024	Corresponding 3 Months Ended in the previous Year 30.09.2023	Year ended 31.03.2024
		Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
1	Total Income from operations	98,541.23	179,960.96	650,184.76	103,780.25	183,988.22	666,790.66
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	367.23	993.81	3,513.77	2,063.32	1,969.34	7,310.67
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	367.23	993.81	3,513.77	2,063.32	1,938.84	7,280.17
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	271.82	756.39	2,612.48	1,610.11	1,452.84	5,462.56
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	276.88	757.64	2,591.62	1,614.54	1,452.10	5,443.57
6	Equity Share Capital	308.40	102.80	308.40	308.40	102.80	308.40
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year			47,317.99			56,211.75
8	Earnings Per Share (of Rs. 10/- each) for continuing and discontinued operations						
	1. Basic	8.81	24.53	84.71	52.21	47.11	177.13
	2. Diluted	8.81	24.53	84.71	52.21	47.11	177.13

Notes:
a. The above is an extract of the detailed format of Quarterly Financial Results filed with the stock exchange under Regulation 33 of the SEBI (LODR) regulations, 2015. The full format of the quarterly results are available on the website of BSE Limited <http://www.bseindia.com> and are also available on the website of the company <http://www.paulmerchants.net>
b. The Company has adopted Ind-As w.e.f. 01.04.2017. This Statement of Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under the Companies Act, 2013 and Companies (Indian Accounting Standards) Rules, 2015 (Ind-As) alongwith SEBI circular no. CIR/CFD/FAC/62/2016 dated 05.07.2016.
c. The above Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended 30.09.2024 were reviewed and recommended by the Audit Committee in its meeting held on 12.11.2024. The same have been approved and taken on record by the Board of Directors of the Company in their meeting held on 13.11.2024. The Statutory auditors have carried out a limited review on these results and issued an unmodified conclusion.
d. There are no Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss for the quarter ended 30.09.2024.

Place: Chandigarh
Dated: 13.11.2024

By order of the Board
Sd/-
Sat Paul Bansal
Chairman
DIN: 00077499

KUDGI TRANSMISSION LIMITED

Regd. Office: 4th Floor, Tower B, Commerzone IT Park, Mount Poonamallee Road, Porur Chennai - 600 116.
T: +91 (44) 4223 8700 | E: kt@energy-sel.com | W: www.kudgitransmission.com CIN : U40106TN2012PLC111122

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	4,552	4,528	4,832	9,080	9,549	18,858
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	1,868	2,024	2,242	3,892	4,310	8,286
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	1,868	2,024	2,242	3,892	4,310	8,286
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,868	2,024	2,242	3,892	4,310	8,286
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	1,868	2,024	2,242	3,892	4,310	8,286
6	Paid up Equity Share Capital	19,260	19,260	19,260	19,260	19,260	19,260
7	Reserves (excluding Revaluation Reserve)	17,222	15,354	49,740	17,222	49,740	21,717
8	Network	36,482	34,614	69,000	36,482	69,000	40,977
9	Paid-up Debt Capital (including interest accrued thereon)	1,29,976	1,27,077	1,34,537	1,29,976	1,31,544	1,40,696
10	Debt Equity Ratio	3.56 : 1	3.67 : 1	1.95 : 1	3.56 : 1	1.97 : 1	3.43 : 1
11	Earnings Per Share (of face value ₹ 10 each):						
	1. Basic (₹) (* not annualised)	*0.98:1	*0.99:1	*1.16:1	*2.02:1	*2.24:1	4.3 : 1
	2. Diluted (₹) (* not annualised)	*0.98:1	*0.99:1	*1.16:1	*2.02:1	*2.24:1	4.3 : 1
12	Debt Redemption Reserve	13,330	13,330	13,330	13,330	13,330	13,330
13	Debt Service Coverage Ratio (refer note f)	NA	NA	NA	NA	NA	1.27 : 1
14	Interest Service Coverage Ratio (refer note f)	1.67 : 1	1.71 : 1	1.72 : 1	1.67 : 1	1.69 : 1	1.68 : 1

"Debt Equity Ratio = Debt/Equity, Debt Service Coverage Ratio = Earnings before Interest, Depreciation and Tax / (Interest expense + Principal Repayment), Interest Service Coverage Ratio = Earnings before Interest, Depreciation and Tax / Interest Expense."

Notes:
(a) The above is an extract of the detailed format of results filed for quarter and half year ended on September 30, 2024 with Bombay Stock Exchange (BSE) under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financials results are available on the websites of the BSE - www.bseindia.com and the Company - www.kudgitransmission.com.
(b) For the items referred in regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the pertinent disclosures have been made to BSE and can be accessed on the website www.bseindia.com and on the Company's website - www.kudgitransmission.com.
(c) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2024.
(d) There were no exceptional items.
(e) In terms of clause 52(7A) of the listing agreement, we hereby confirm that there is no material deviation in the use of proceeds of debt securities from the objects specified in the offer document.
(f) "Debt servicing is only in the month of April in each financial year, hence, debt service coverage ratio for the quarter ended September 30, 2024, June 30, 2024, and September 30, 2023 are not considered and accordingly have been computed only for year ended. Debt servicing for the financial year 2024-25 had been made in the month of April 2024. The Interest Service Coverage ratio are based on the result for the period ended September 30, 2024, June 30, 2024, March 31, 2024 and September 30, 2023. The aggregate of accumulated cash and cash equivalents and investments as on September 30, 2024, June 30, 2024, March 31, 2024 and September 30, 2023 is ₹ 41,410 Lakhs, ₹ 35,229 Lakhs, ₹ 62,658 Lakhs and ₹ 51,028 Lakhs respectively. (including bank deposits having original maturity more than 3 months)"
(g) The Company's Non-Convertible Debentures have been rated AAA (Stable) by both ICRA Limited and CRISIL.
(h) On 10th April 2024, L&T IDPL (erstwhile holding company) has completed the sale of its entire equity stake to IYP II and its Affiliate(s). Consequently KTL ceases to be subsidiary company of L&T IDPL w.e.f 11th April 2024 and becomes a subsidiary of IYP II.
(i) Previous year, the Company had issued 32,00,00,000 Optionally Convertible Redeemable Preference Shares (OCRPS) of ₹ 10 each by capitalisation of retained earnings by way of bonus issue to EPIC Concessions 3 Ltd (Formerly L&T Infrastructure Development Projects Limited) as per the resolution passed in the meeting of board of director dated March 28, 2024.
(j) Previous periods / year's figures are reclassified, wherever necessary to conform to the classification of current period.

For and on behalf of the Board
Kudgi Transmission Limited
Sd/-
Ojes Madappattu
Additional Whole-time Director
DIN: 10813704

Place: Tumakuru
Date: November 13, 2024



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

EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Quarter ended (30.09.2024)	Quarter ended (30.06.2024)	Quarter ended (30.09.2023)	Half year ended (30.09.2024)	Half year ended (30.09.2023)	Year ended (31.03.2024)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations	592.09	593.76	735.34	1,185.85	1,351.46	2,729.83
2	Net Profit / (Loss) for the period before Tax (before exceptional and/or extraordinary items)	105.29	80.69	144.63	185.98	285.43	535.32
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	105.29	80.69	144.63	185.98	285.43	535.32
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	78.43	59.61	107.23	138.04	211.56	397.35
5	Total comprehensive income for the period [Comprising profit for the period (after tax) and other comprehensive income (after tax)]	77.37	59.52	107.75	136.89	211.32	396.96
6	Paid-up Equity Share Capital	152.91	152.91	152.91	152.91	152.91	152.91
7	Other Equity (excluding Revaluation Reserve)						5,650.52
8	Earnings Per Share (Face value of ₹5/- per share) (Not annualised for the quarters)						
	1. Basic	2.56	1.95	3.51	4.51	6.92	12.99
	2. Diluted	2.56	1.95	3.51	4.51	6.92	12.99

Notes:
1 The above is an extract of the detailed format of Quarter and Half Year ended Unaudited 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 Quarterly Unaudited Financial Results is available on the websites of the Stock Exchanges (www.nseindia.com) and on Company's website (www.divgi-tts.com).
2 The above Unaudited Financial Results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on November 14, 2024.

For Divgi TorqTransfer Systems Limited
(formerly known as Divgi TorqTransfer Systems Private Limited)
Jitendra Bhaskar Divgi
Managing Director
DIN : 00471531

Place: Pune
Date: November 14, 2024

Adfactors 460



KERALA AYURVEDA LTD

CIN: L24233KL1992PLC006592
Regd. Off: VIV415, Nedumbassery, Athani P.O-683 585, Kerala
Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2474376

EXTRACT OF THE UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30th SEPT, 2024 [Rs in Lakhs]

Sl. No.	Particulars	STANDALONE				CONSOLIDATED							
		Quarter ended 30.09.2024 Un-audited	Quarter ended 30.06.2024 Un-audited	Quarter ended 30.09.2023 Un-audited	Year Ended 31.03.2024 Audited	Quarter ended 30.09.2024 Un-audited	Quarter ended 30.06.2024 Un-audited	Quarter ended 30.09.2023 Un-audited	Six Months ended 30.09.2023 Un-audited	Year Ended 31.03.2024 Audited			
		(Un-audited)	(Un-audited)	(Un-audited)	(Audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)			
1	Total Income from operations (Net)	1,896.69	1,567.05	1,782.08	3,465.74	3,356.46	6,820.07	3,105.16	2,769.45	2,527.59	5,874.60	4,903.48	10,126.71
2	Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary items)	(71.28)	(172.53)	15.11	(243.80)	42.60	42.74	347.52	20.87	(18.94)	368.39	(33.50)	127.11
3	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	(71.28)	(172.53)	68.08	(243.80)	95.57	42.74	347.52	20.87	34.03	368.39	19.47	127.11
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(53.99)	(129.40)	50.96	(183.38)	71.52	(27.05)	364.81	46.00	0.17	410.81	(30.07)	(86.29)
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income]	(46.26)	(121.67)	58.18	(167.92)	85.97	(30.59)	372.54	53.73	7.40	426.37	(15.42)	(89.83)
6	Equity Share Capital	1,203.24	1,203.24	1,055.57	1,203.24	1,055.57	1,203.24	1,203.24	1,055.57	1,203.24	1,055.57	1,055.57	1,055.57
7	Other Equity						3,094.45				2,401.32		2,013.11
8	Earnings Per Share (of face value ₹ 10/- each) (before Extraordinary items) (of ₹10/- each) Basic & Diluted (Not Annualised for the quarter/half year)	(0.38)	(1.01)	0.55	(1.40)	0.81	(0.23)	3.10	0.45	0.07	3.54	(0.15)	(0.85)
	(After Extraordinary items) (of ₹10/- each) Basic & Diluted (Not Annualised for the quarter/half year)	(0.38)	(1.01)	0.55	(1.40)	0.81	(0.23)	3.10	0.45	0.07	3.54	(0.15)	(0.85)

Notes:
1 The above is an extract of the detailed format of Financial Results along with report of Statutory Auditors for the Half year and quarter ended 30th Sept, 2024 filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular dated 30th July, 2016 and dated 10th August, 2016. The full format of the Financial Results along with report of Statutory Auditors for the half year and quarter ended 30th Sept, 2024 is available on the BSE Limited website at www.bseindia.com and on the Company's website at www.keralaayurveda.biz under "Investor" Section.
2 The Financial Results for the half year and three months ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024. The limited review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.
3 Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to conform to the classification of the current period.

For and on behalf of the Board
For Kerala Ayurveda Limited

Place: Athani
Date: 14th Nov, 2024

Sd/-
Dr. K Anilkumar
Executive Director (DIN:00226353)

