



HAPPY FORGINGS LIMITED

February 08, 2025

To

BSE Ltd. Corporate Relationship Department, Phiroze Jeejebhoy Towers, Dalal Street, Mumbai - 400 001 Scrp Code: 544057	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai- 400 051 Symbol: HAPPYFORGE
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Sub: Newspaper Publication pertaining to Q3 - F.Y. 2024-25 Financial Results of the Company

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed copies of the newspaper advertisement pertaining to Financial Results of the Company for the quarter and nine months ended on 31st December 2024.

The results are published in "Financial Express" (English) and "Jag bani" (Punjabi) on 8th February 2025.

Kindly take the above information on record.

Thanking You,

For Happy Forgings Limited

Bindu Digitally signed
by Bindu Garg
Date: 2025.02.08
13:05:15 +05'30'
Garg

(Bindu Garg)

Company Secretary & Compliance Officer,

M.N F6997

Happy Forgings Limited

B-XXIX-2254/1, Kanganwal Road,

P O Jugiana, Ludhiana- 141120

Regd Office :



+91 161 251 0421

+91 161 251 0422



info@happyforgingsltd.com

www.happyforgingsltd.com



BXXIX-2254/1, Kanganwal Road,

P. O. Jugiana, Ludhiana, Punjab,
CIN L28910PB1979PLC004008

India – 141120

WEBSOL ENERGY SYSTEM LIMITED

CIN : L28397WV1999PLC048359
 Regd. Off: Plot No. 649, Block P 4B Pranam Choudhry Sarani, 2nd Floor, New Alipore, Kolkata - 700053.
 Ph : (033) 2400 0419 | Email : webisol@websol.com | Website : www.websol.com

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024 (in Crores)

Sl. No.	PARTICULARS	Quarter Ended			Year Ended
		31.12.2024	31.03.2024	31.12.2023	
		Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	147.31	143.55	0.51	25.86
2	Net Profit/(Loss) for the period (before Tax and Exceptional Item)	48.62	48.61	(6.50)	(47.34)
3	Net Profit/(Loss) for the period before Tax (after Exceptional Item)	48.61	48.61	(107.05)	(152.58)
4	Net Profit/(Loss) for the period after Tax (after Exceptional Item)	41.56	41.58	(54.64)	(120.96)
5	Total Comprehensive Income for the period (Comprising Profit / or (Loss) for the period (after tax) and Other Comprehensive Income for the period)	41.50	41.92	(54.64)	(121.21)
6	Equity Share Capital (Face value ₹10/-)	42.21	42.21	42.21	42.21
7	Other Equity Reserves/Retainment Reserve (Earning per Share of ₹10/- each)	-	-	-	65.51
8	(i) Basic (₹) / (ii) Diluted (₹)	9.85 / 9.73	9.95 / 9.87	(13.83) / (13.83)	(29.99) / (29.98)

Notes:-
 1) The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 2) The full form of the Financial Results are available on the Stock Exchange website to BSE website (www.bseindia.com), NSE website (www.nseindia.com) and on the Company's website (www.websol.com).
 For and on behalf of the Board of Directors of Webisol Energy System Limited
 Managing Director

UNITED DRILLING TOOLS LTD

CIN : L28190DL1985PLC015198
 REGD. OFFICE : 119 A, First Floor, Antikhil Bhawan, 2, Kasturba Gandhi Marg, New Delhi - 110001
 E-mail ID : COMPSET@UNITDRILLTOOL.COM, Website : WWW.UNITDRILLTOOL.COM, Phone No. 011-26424621, 4842410, Fax No. 011-26424624

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 (₹ In Lacs, Except EPS)

Sl. No.	Particulars	STANDALONE									CONSOLIDATED										
		Quarter ended			Nine Months ended			Year ended			Quarter ended			Nine Months ended			Year ended				
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23		
I	Total Income	3,524.33	5,241.89	3,791.14	14,242.27	9,477.38	13,807.56	3,404.13	4,893.07	3,766.20	13,762.87	8,762.85	13,666.31								
II	Net Profit before Exceptional and Extraordinary items and tax	358.04	609.38	346.30	1,583.66	899.96	1,349.78	360.97	819.57	348.79	1,602.55	922.83	1,378.92								
III	Net Profit before Exceptional items and tax	358.04	609.38	346.30	1,583.66	899.96	1,349.78	360.97	819.57	348.79	1,602.55	922.83	1,378.92								
IV	Net Profit before Tax	358.04	609.38	346.30	1,583.66	899.96	1,349.78	360.97	819.57	348.79	1,602.55	922.83	1,378.92								
V	Net Profit/(Loss) for the period	261.54	406.73	241.88	1,142.88	606.39	912.09	265.34	413.33	242.88	1,113.54	626.44	598.01								
VI	Total Comprehensive Income for the period	261.54	406.73	241.88	1,142.88	606.39	912.09	265.34	413.33	242.88	1,113.54	626.44	598.01								
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	2,030.31	2,030.31								
VIII	Other Equity	23,754.74	-	-	-	-	23,757.47	-	-	-	23,860.96	-	-								
IX	Earnings Per Share (From Continuing Operations)	1.29	2.02	1.18	5.43	2.98	4.53	1.31	2.04	1.19	5.48	3.06	4.63								
	(a) Basic	1.29	2.02	1.18	5.43	2.98	4.53	1.31	2.04	1.19	5.48	3.06	4.63								
	(b) Diluted																				

Notes:-
 1) The Company's and its Subsidiary's Business activities falls within a single business segment (Engineering) in terms of Accounting Standards - 17 of ICAI.
 2) The statement includes the results of the following entities: (a) United Drilling Tools Ltd. (Parent) (b) PMetal Manufacturing Pvt. Ltd. (wholly owned subsidiary).
 3) Previous period's figures have been regrouped/rearranged and reallocated, wherever necessary.
 4) Given the nature of business of the Company and product mix in the respective quarter, the results of any quarter may not be a true and/or proportional reflection of the annual performance of the Company. Further, quarterly financial results are also affected by the type of the products manufactured/sold during that quarter.
 5) The above unaudited quarterly financial results (Standalone & Consolidated) have been reviewed by the Audit Committee & approved by the Board of Directors at its meeting held on February 07, 2025. The Statutory Auditor's has carried out "Limited Review" of the same. These are being filed with the BSE Ltd, and National Stock Exchange of India Ltd. For more details on unaudited results visit our website - www.udtl.com and website of exchange(s) i.e. www.bseindia.com and www.nseindia.com.
 6) The above unaudited quarterly financial results (Standalone & Consolidated) of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under section 133 of Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the other accounting principles generally accepted in India.
 7) The above is an abstract of the detailed format of unaudited quarterly financial results (Standalone & Consolidated) for the 3rd quarter and nine months ended December 31, 2024. Read with the stock exchange(s) under regulations 33 and other applicable regulations of SEBI LODR Regulations, 2015.
 For United Drilling Tools Ltd., 84
 Pramod Kumar Gupta
 Managing Director

SML ISUZU LIMITED

Regd. Office : Village Anson, Distt. Shahid Bhagat Singh Nagar (Wazirpur) - 144 533, Punjab, CIN : L5910PB1982PLC005616.
 Website : www.smlisuzu.com, Email Id : investor@smlisuzu.com, T : 91 1881 229155, F : 91 1881 229223

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

Rs. Crores, except per equity share data

Particulars	Quarter ended		Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2023	
	Unaudited	Unaudited	Unaudited	Audited	
Total income	333.43	551.26	387.10	1,631.95	1,519.72
Net profit / (loss) for the period (before tax and exceptional items)	0.75	28.53	2.85	91.24	56.05
Net profit / (loss) for the period before tax (after exceptional items)	0.75	28.53	2.85	91.24	56.05
Net profit / (loss) for the period after tax (after exceptional items)	0.53	21.80	2.68	68.72	55.56
Total comprehensive income for the period (comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax))	0.46	21.73	2.21	68.52	54.12
Equity Share Capital	14.48	14.48	14.48	14.48	14.48
Other equity (excluding revaluation reserves)	-	-	-	-	271.11
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -					
1. Basic (Rs.)	0.36	15.06	1.86	47.48	38.40
2. Diluted (Rs.)	0.36	15.06	1.86	47.48	38.40

Notes:-
 The above is an extract of the detailed format of Quarterly/Nine Months Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full form of the Quarterly/Nine Months Financial Results are available on the websites of Stock Exchange(s) (www.bseindia.com) and on the Company's website (www.smlisuzu.com). The same can be accessed by scanning the QR Code provided below:
 For and on behalf of the Board of Directors
 (Janya Yamani Singh)
 Managing Director & CEO
 DIN: 09174162

RDB RASAYANS LIMITED

CIN: L68990GJ1999PLC046588
 Regd. Office: Bikaner Building, 81, Lal Bazar Street, R.No: 09, Kolkata-700011.
 Ph No: (033) 44500800; Fax No: 01-33-2342 6588
 E-mail: info@rdbindia.com, Website: www.rdbgroup.in

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st. DECEMBER 2024 (₹. In Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		December 31, 2024	Quarter ended 31, 2024	Nine Month ended 31, 2024	
		Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (Net)	3,296.40	3,024.10	13,543.28	8,929.40
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	802.37	873.26	2,611.06	2,458.50
3	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	802.37	873.26	2,611.06	2,458.50
4	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	574.03	658.29	1,910.93	1,844.26
5	Total Comprehensive Income (Loss) for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	574.03	658.29	1,910.90	1,844.20
6	Equity Share Capital (Face Value of Rs. 10/- each)	1,771.48	1,771.48	1,771.48	1,771.48
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	16,876.73
8	Earnings Per Share (of Rs. 10/- each)	3.24	3.72	16.79	10.41
	Diluted:	3.24	3.72	16.79	10.41

Notes:
 1) The above is an extract of the detailed format of Quarterly/unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full form of the Quarterly Annual Financial Results are available on the website of BSE Limited at www.bseindia.com and on the Company's website at www.rdbgroup.in and by scanning the quick response code attached herewith
 2) The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th February, 2025.
 For RDB RASAYANS LIMITED
 Shanti Lal Bald
 Managing Director
 DIN: 00055776
 Date: 07.02.2025
 Place: Kolkata

GILLANDERS ARBUTHNOT AND COMPANY LIMITED

Registered Office : C-4, Gillander House, Netaji Subhas Road, Kolkata-700 001
 CIN : L51909WB1935PLC008194
 Phone : (033) 2230 2331 (6 lines), Fax : (033) 2230 4185
 E-mail : gillander@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024 (₹. in Lakhs)

Particulars	Standalone		Consolidated	
	Quarter Ended 31-Dec-2024 (Unaudited)	Nine Months Ended 31-Dec-2024 (Unaudited)	Quarter Ended 31-Dec-2024 (Unaudited)	Nine Months Ended 31-Dec-2024 (Unaudited)
1 Total Income from Operations	12,368.22	32,586.24	12,763.89	33,924.11
2 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	1,744.70	3,464.59	1,524.94	2,878.21
3 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	1,522.76	3,054.63	1,303.00	2,468.25
4 Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1,488.30	3,083.42	1,288.72	2,518.85
5 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	2,134.23	2,134.23	2,134.23	2,134.23
6 Earnings Per Share (of Rs. 10/- each) - Basic & Diluted (not annualised)	7.13	14.31	6.11	11.57

Notes:
 1) The above is an extract of the detailed format of quarter and nine months ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 2) The full form of the quarter and nine months ended financial results are available on the websites of NSE, BSE and on the Company's website at www.nseindia.com, www.bseindia.com and www.gillandersarbuthnot.com respectively and can also be accessed by scanning the QR Code.
 By Order of the Board
 For Gillanders Arbuthnot and Company Limited
 S/-
 Mahesh Soodhan
 (Managing Director & CEO)
 DIN : 02100022
 Place: Kolkata
 Date : 7th February, 2025

AYE FINANCE LIMITED

FORMERLY KNOWN AS AYE FINANCE PRIVATE LIMITED)
 CIN: U68921DL1999PLC283660
 Registered Office : M-5, Mayapuri House-4, Community Centre, Koramunda, West Delhi, New Delhi - 110015, India
 Corporate Office : Unit No, 701-711, 7th Floor, Unitech Commercial Tower-2, Sector 45, Arya Samaj Road, Gurugram-122003, Haryana, India
 Tel. No: 0124-6844000 | Email: secretary@ayefin.com | Website: www.ayefin.com

EXTRACT OF THE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024
 (All amounts are in ₹. crores unless otherwise stated)

Sl. No.	Particulars	Quarter ended December 31, 2024 (Unaudited)	Quarter ended December 31, 2023 (Unaudited)	Year ended March 31, 2024 (Audited)
1	Total income from operations	385.99	264.27	1,040.22
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	30.45	60.54	227.86
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	30.45	60.54	227.86
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	22.77	45.01	161.13
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	22.98	44.99	160.72
6	Paid up Equity Share Capital (This includes CPCPS of Rs. 26.18 crores for the quarter ended December 31, 2023 and Rs. 35.26 crores for the year ended March 31, 2024)	37.79	30.45	39.83
7	Reserves (excluding Revaluation Reserve) (Refer note 3)	390.73	494.76	244.23
8	Securities Premium Account (Refer note 4)	1,195.29	855.24	91.95
9	Net worth (Refer note 5)	1,537.70	1,142.67	1,194.59
10	Paid up Debt Capital Outstanding debt (Refer note 6)	4,240.02	3,142.78	3,502.14
11	Outstanding Redeemable Preference shares	-	-	-
12	Debt Equity Ratio (Refer note 7)	2.78	2.77	2.97
13	Earnings Per Share (Face value of Rs. 2/- each) for continuing and discontinued operations (Refer note 8)			
	1. Basic EPS (₹)	1.18	2.85	9.97
	2. Diluted EPS (₹)	1.17	2.82	9.86
14	Liquidity Coverage Ratio	372.28%	Not Applicable	Not Applicable

Notes:-
 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Aye Finance Limited in their respective meetings held on February 7, 2025.
 2) The above is an extract of the detailed format of financial results for quarter ended December 31, 2024. Read with Stock Exchange (i.e. BSE Limited) under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). The full form of the financial results for the quarter ended December 31, 2024 are available on the website of the Company (i.e. www.ayefin.com) and on the website of the Stock Exchange (i.e. BSE at www.bseindia.com).
 3) Reserves = Retained Earnings + Statutory Reserves + Share Options Outstanding
 4) This number is not included in Sl. No. 7 i.e. 'Reserves'. And Sum of Sl. No. 7 & 8 comes to 'Other Equity' as per balance sheet.
 5) Net worth = Total equity - Deferred tax - Intangible assets including intangible assets under development - Prepaid expenses.
 6) Outstanding debt = Borrowings + Debt Securities + Derivative Financial Instruments.
 7) Debt Equity Ratio = (Debt securities + Borrowings other than debt securities + Subordinated liabilities (lease liabilities)/Net worth).
 8) Earnings Per Share for the interim periods are not annualised.
 9) On and from the Record Date of October 15, 2024, the equity shares of the Company have been sub-divided, such that 1 (one) equity share having face value of Rs. 10/- each, fully paid, stands sub-divided into 5 (five) equity shares having face value of Rs. 2/- each, fully paid, ranking pari passu in all respects. The earnings per share for the period and have been restated considering the face value of Rs. 2/- each in accordance with IndAS 33 - "Earnings Per Share".
 10) The Board of Directors of the Company and its shareholders have approved a resolution towards listing of equity shares through an Initial Public Offer and accordingly, Draft Red Herring Prospectus dated 16, 2024 Read with the Securities and Exchange Board of India and with the Stock Exchanges on October 16, 2024 and October 17, 2024 passed by the Board and the Shareholders respectively, the name of our Company was changed to 'Aye Finance Limited'. A fresh certificate of incorporation dated December 10, 2024 was issued by the RoC consequent to our Company's conversion into a public limited company.
 11) The previous periods' year's figures have been regrouped / reclassified, wherever necessary, to correspond with the current periods' year classification of figures.
 12) Pertinent disclosures with respect to other financial results in Regulation 52(4) of the SEBI Listing Regulations have been provided on the BSE Limited and can be accessed at www.bseindia.com.
 13) Other notes & disclosures such as Capital Redemption Reserve, Debenture Redemption Reserve, Debt Service Coverage Ratio and Interest Service Coverage Ratio are not applicable to the Company and hence not disclosed.
 For and on behalf of the Board of Directors
 Aye Finance Limited
 (formerly known as Aye Finance Private Limited)
 S/-
 Sanjay Sharma
 Managing Director
 DIN: 03375549
 Place: Gurugram
 Date: February 7, 2025

HAPPY FORGINGS LIMITED

CIN : L28910PB1979PLC004008
 Registered Office : B-XIIX, 225/41, Kanganwar Road, P. O. Juglana, Ludhiana-141120, Punjab, India
 Telephone : +91 161 5271762. Email: complianceofficer@happyforgingsltd.com | Website: www.happyforgingsltd.com

Extract of Unaudited Statement of Standalone and Consolidated Financial Results for the quarter & nine months ended December 31, 2024
 (Figures in ₹ Lakhs, except per share data)

Particulars	STANDALONE									CONSOLIDATED								
	Quarter ended			Nine months ended			Year ended			Quarter ended			Nine months ended			Year ended		
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)				
Total Income from operations	36,094.76	37,427.04	34,531.38	108,434.57	102,104.72	137,159.12	36,094.49	37,421.33	34,531.38	108,423.03	102,104.72	137,159.07						
Net Profit / (loss) for the period (before tax, exceptional and/or extraordinary items)	8,662.22	9,728.34	7,766.79	26,998.55	23,693.16	32,439.23	8,682.13	9,722.45	7,766.79	26,987.01	23,693.16	32,438.83						
Net Profit / (Loss) for the period (after Tax after exceptional and/or extraordinary items)	6,451.90	7,142.84	5,789.75	19,980.38	17,720.02	24,298.67	6,454.74											

