

JANA HOLDINGS LIMITED				
CIN: U74900KA2016PLC086838				
Register office: 2nd Floor, No.80, 5th Cross, 4th Main, Maruthi Extension, Bangalore-560021. Mob:9845365595, Email: info@janaholdings.in Web address: http://janaholdings.co.in				
Extracts of the Unaudited Financial Results for the Period Ended 31 st December 2021				
[Regulation 52(8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]				
Sl. No	Particulars	Quarter ending 31-December 2021	Quarter ending 31-December 2020	For the year ended 31 March-2021
		Unaudited	Unaudited	Audited
1.	Total Income from Operations	48.27	198.43	1,380.57
2.	Net Profit / (Loss) for the period (before Tax, Exceptional items#)	(709,108.02)	(597,523.15)	(2,326,805.22)
3.	Net Profit / (Loss) for the period before tax (after Exceptional items#)	(709,108.02)	(597,523.15)	(2,326,805.22)
4.	Net Profit / (Loss) for the period after tax (after Exceptional items#)	(709,108.02)	(597,523.15)	(2,326,805.22)
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(709,108.02)	(597,523.15)	(2,326,805.22)
6.	Paid up Equity Share Capital	23,809.44	23,809.44	23,809.44
7.	Reserves (excluding Revaluation Reserve)	2,749,430.84	5,381,266.77	4,770,956.32
8.	Securities Premium Account	13,747,177.92	13,747,177.92	13,747,177.92
9.	Net worth	2,773,240.28	5,405,076.21	4,794,765.76
10.	Paid up Debt Capital / Outstanding Debt	17,841,273.36	14,911,883.66	15,516,034.36
11.	Outstanding Redeemable Preference Shares *	-	-	-
12.	Debt Equity Ratio *	6.43	2.76	3.24
13.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -			
	1. Basic:	(297.83)	(250.96)	(977.26)
	2. Diluted	(297.83)	(250.96)	(977.26)
14.	Capital Redemption Reserve	-	-	-
15.	Debenture Redemption Reserve #	-	-	-
16.	Debt Service Coverage Ratio ^	-	-	-
17.	Interest Service Coverage Ratio	-	-	-

Note:
a) The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 52 of the LODR Regulations. The full format of the quarterly financial results are available on the websites of the Stock Exchange(s) and the listed entity and can be accessed on www.bseindia.com and janaholdings.co.in.
b) For the other line items referred in regulation 52 (4) of the LODR Regulations, pertinent disclosures have been made to the BSE and can be accessed on the URL www.bseindia.com.
c) There is no change in accounting policy and hence no impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies has been disclosed.
d) #Debenture Redemption Reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b)(ii) of Companies (Share Capital and Debenture) Rules, 2014.
e) ^ The Requirement of Disclosure of Debt Service Coverage Ratio, and Interest Service Coverage Ratio is not Applicable to the Company as it is a non Banking Financial company registered with RBI as per Regulation 52(4) of SEBI (LODR) Regulations 2015.

For Jana Holdings Limited
Sd/-
Rajamani Muthuchamy
Managing Director and CEO (DIN:08080999)

Place: Bengaluru
Date: 12th February 2022

RISHI TECHTEX LIMITED						
CIN : L28129MH1984PLC032008						
612, V. K. Industrial Estate, 10-14 Pais Street, Byculla (West), Mumbai-400 011						
Tel. No. (022) 23075677 / 23074585, Fax No. (022) 23080022						
Email : info@rishitechtext.com Website : www.rishitechtext.com						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 st DECEMBER 2021						
Particulars	Quarter Ended		Nine Months Ended		Year Ended	
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total income from operations	3196.63	2373.67	2486.88	7594.67	5188.41	8122.45
Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	72.86	19.04	68.05	136.53	-50.45	60.06
Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	72.86	19.04	68.05	136.53	-50.45	60.06
Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	52.68	1.33	68.05	98.64	-50.45	41.88
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	52.06	0.85	68.39	98.02	-50.11	42.26
Equity Share Capital	739.10	739.10	739.10	739.10	739.10	739.10
Other Equity excluding Revaluation Reserve						2068.36
Earnings Per Share (of ₹ 10/- each) (for continuing and discontinued operations)						
Basic	0.71	0.02	0.92	1.33	-0.68	0.57
Diluted	0.71	0.02	0.92	1.33	-0.68	0.57

Notes:
1. The above is an extract of the detailed format of Quarterly Financial Results for the Quarter ended 31st December, 2021, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
2. The Above unaudited financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February 2022 and the Statutory Auditor has conducted "Limited Review" of the above financial results for the quarters and nine months ended on 31st December 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
3. The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
4. The previous period's figures have been regrouped / rearranged / reclassified wherever necessary.
5. The full format of the Financial Results are available on the stock exchange website and website of the company i.e www.rishitechtext.com.

For RISHI TECHTEX LIMITED
sd/-
Abhishek Patel
Managing Director
DIN: 05183410

Place: Mumbai
Date : 14th February 2022

Rameshwar Media

POST OFFER ADVERTISEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF

KERNEX MICROSYSTEMS (INDIA) LIMITED

(CIN: L30007TG1991PLC013211)

Registered Office: Plot No 38 (part)-41, Survey No 1/1, Hardware Technology Park, TSIIIC Layout, Kancha Imarat, Ravivally Village, Maheswaram Mandal, Ranga Reddy District, Hyderabad-501 510. Telangana. India.

Contact. No.: +91 84146 67601; E-Mail ID: acs@kernex.in; Website: www.kernex.in

Open Offer for acquisition upto 32,50,000 Equity Shares of Kernex Microsystems (India) Limited ("KMIL"/"Target Company") by Mr. Anji Raju Manthena ("Acquirer").

This Post Offer Advertisement is issued by Mark Corporate Advisors Private Limited ("Manager to the Offer") on behalf of the Acquirer in connection with the Open Offer made by the Acquirer to acquire upto 32,50,000 Equity Shares of Face Value of ₹10 each ("Equity Shares") of the Target Company, representing 26% Equity Share Capital/Voting Capital of the Target Company ("Offer"), in compliance with Regulation 18 (12) of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and amendments thereof ["SEBI (SAST) Regulations, 2011"/"Regulations"]. The Detailed Public Statement with respect to the aforementioned offer was made on September 27, 2021 (Monday) in the following newspapers:

Newspaper	Language	Edition(s)
Business Standard	English	All Editions
Business Standard	Hindi	All Editions
Nava Telangana	Telugu	Hyderabad
Navshakti	Marathi	Mumbai Edition

1) Name of the Target Company : Kernex Microsystems (India) Limited

2) Name of the Acquirer : Mr. Anji Raju Manthena

3) Name of the Manager to the Offer : Mark Corporate Advisors Private Limited

4) Name of the Registrar to the Offer : Venture Capital and Corporate Investments Private Limited

5) Offer Details:

a) Date of Opening of the Offer : January 17, 2022 (Monday)

b) Date of Closure of the Offer : January 31, 2022 (Monday)

6) Date of Completion of Payment of Consideration and communication of Rejection/Acceptance : February 10, 2022 (Thursday)

7) Details of Acquisition:

Sr. No.	Particulars	Proposed in the Letter of Offer	Actuals												
7.1	Offer Price (in ₹)	₹74.50 (Rupees Seventy Four and Paise Fifty only) per Equity Share	₹74.50 (Rupees Seventy Four and Paise Fifty only) per Equity Share												
7.2	Aggregate number of Shares tendered	32,50,000 Equity Shares*	4,43,028 Equity Shares												
7.3	Aggregate number of Shares accepted	32,50,000 Equity Shares*	4,43,028 Equity Shares												
7.4	Size of the Offer (Number of Equity Shares multiplied by Offer Price per Equity Share)	₹24,21,25,000 (Rupees Twenty Four Crores Twenty One Lakhs Twenty Five Thousand only)	₹3,30,05,586 (Rupees Three Crore Thirty Lakhs Five Thousand and Five Hundred Eighty Six only)												
7.5	Shareholding of the Acquirer before Public Announcement* - Number % of Emerging Voting Capital	4,14,078 3.31%	4,14,078 3.31%												
7.6	Shares acquired by way of Agreement ("SSPC")^ - Number % of Emerging Voting Capital	10,98,000 8.78%	10,98,000 8.78%												
7.7	Shares Acquired by way of Open Offer - Number % of Emerging Capital	32,50,000* 26.00%*	4,43,028 3.54%												
7.8	Shares acquired after Detailed Public Statement ("DPS") - Number % of Emerging Voting Capital - Price of the Shares acquired	Nil Nil Not Applicable	Nil Nil Not Applicable												
7.9	Post Offer Shareholding of the Acquirer - Number % of Emerging Voting Capital	47,62,078* 38.10%	19,55,106* 15.64%												
7.10	Pre & Post offer Shareholding of the Public - Number % of Emerging Voting Capital	<table><thead><tr><th>Pre-Offer</th><th>Post Offer</th></tr></thead><tbody><tr><td>86,09,410</td><td>53,59,410</td></tr><tr><td>68.88%</td><td>42.88%</td></tr></tbody></table>	Pre-Offer	Post Offer	86,09,410	53,59,410	68.88%	42.88%	<table><thead><tr><th>Pre-Offer</th><th>Post Offer</th></tr></thead><tbody><tr><td>86,09,410</td><td>81,66,382</td></tr><tr><td>68.88%</td><td>65.33%</td></tr></tbody></table>	Pre-Offer	Post Offer	86,09,410	81,66,382	68.88%	65.33%
Pre-Offer	Post Offer														
86,09,410	53,59,410														
68.88%	42.88%														
Pre-Offer	Post Offer														
86,09,410	81,66,382														
68.88%	65.33%														

* Assuming full acceptance in the Open Offer.

[^] Mr. Anji Raju Manthena alongwith other members of the Promoter/Promoter Group holds 27,92,245 Equity Shares representing 22.34% of the Equity Share Capital/Voting Share Capital of Target Company

[®] Mr. Anji Raju Manthena alongwith other members of the Promoter/Promoter Group holds 71,40,245 Equity Shares representing 57.12% of the Equity Share Capital/Voting Share Capital of Target Company

[§] Mr. Anji Raju Manthena alongwith other members of the Promoter/Promoter Group holds 43,33,273 Equity Shares representing 34.67% of the Equity Share Capital/Voting Share Capital of Target Company

[^] Share Sale/Purchase Confirmation ("SSPC") dated September 20, 2021 entered between the Acquirer and the Sellers.

8) The Acquirer accepts full responsibility for the information contained in this Post Offer Advertisement and also for the obligations under Regulations.

9) A copy of this Post Offer Advertisement will be available on the websites of SEBI, BSE Limited, National Stock Exchange of India Limited.

Capitalized terms used in this advertisement, but not defined herein, shall have the same meanings assigned to such terms in the Letter of Offer dated January 05, 2022

Issued by Manager to the Offer:

Mark Corporate Advisors Private Limited

CIN: U67190MH2008PTC181996

404/1, The Summit Business Bay, Sant Janabai Road (Service Lane), Off W. E. Highway, Vile Parle (East), Mumbai-400 057

Tel. No.: +91 2226123207

Fax No.: +91 22 26123208

Contact Person: Mr. Manish Gaur

E-Mail: openoffer@markcorporateadvisors.com

SEBI Regn No.: INM000012128

For and on behalf of the Acquirer

Sd/-

Anji Raju Manthena

("Acquirer")

Place : Hyderabad, Telangana

Date : February 15, 2022

PRESSMAN

PCBL LIMITED

(Formerly known as Phillips Carbon Black Limited)

CIN: L23109WB1960PLC024602

Regd. Office: 31, Netaji Subhas Road, Kolkata – 700001

Tele: +91 33 6625 1443, Fax: +91 33 22306844 / 22436681

Corporate Office: RPGS House, 2/4 Judges Court Road, 4th Floor, Kolkata – 700027, Tele: +91 33 4087 0500/0600

E-mail: pcbl@rpsg.in, Web: www.pcbltd.com

POSTAL BALLOT NOTICE

1. Notice is hereby given to the Members of PCBL LIMITED (the "Company"), pursuant to the provisions of Section 108 and Section 110 of the Companies Act, 2013 ("the Act") read with Rule 20 and Rule 22 of Companies (Management and Administration) Rules, 2014, as amended from time to time ("Management Rules") read with the Circular No. 14/2020 dated April 8, 2020, Circular No. 17/2020 dated April 13, 2020, Circular No. 22/2020 dated June 15, 2020, Circular No. 33/2020 dated September 28, 2020, Circular No. 39/2020 dated December 31, 2020, Circular No. 10/2021 dated June 23, 2021 and Circular No. 20/2021 dated December 8, 2021 issued by the Ministry of Corporate Affairs ("MCA") (hereinafter collectively referred to as "MCA Circulars") and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations") and other applicable provisions of the Act, rules, circulars and notifications issued thereunder (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time), that the Special Resolutions as set out in the Notice are proposed for consideration by the Members of the Company for passing by means of Postal Ballot by way of voting through electronic means ("remote e-voting").

2. In compliance with the aforesaid MCA Circulars and SEBI Circulars, the Postal Ballot Notice will be sent only by email to all those Members whose e-mail addresses are registered with the Company or with the Company's Registrar and Share Transfer Agent, namely, Link Intime India Private Limited ("RTA") or with their respective Depository Participants ("Depository") as on the cut-off date of Friday, 11th February, 2022. Accordingly, the Company is pleased to offer remote e-voting facility to all its shareholders to cast their votes electronically. If the email addresses of the Members are not registered with the Company/Depositories/RTA, Members are requested to read the instructions provided in the Notes of the Postal Ballot Notice to cast their votes electronically from their respective locations, receive the Postal Ballot Notice, login ID and password for remote e-voting. The communication of the assent or dissent of the Members would only take place through the remote e-voting. The Postal Ballot Notice of the Company will also be available on the website of the Company, viz. www.pcbltd.com and the websites of the Stock Exchanges, namely, National Stock Exchange of India Limited (NSE) at www.nseindia.com and BSE Limited (BSE) at www.bseindia.com respectively as well as on the website of National Securities Depository Limited (NSDL), the Agency for providing our remote electronic voting facility, at www.evoting.nsdl.com.

3. Members holding shares in physical form who have not registered their email addresses with the Company / Company's RTA, can get the same registered and can cast their votes through remote e-voting and can obtain Notice of the Postal Ballot of the Company and / or login credentials for remote e-voting, by sending scanned copies of the following documents by email to the Company's RTA's email address, viz. kolkata@linkintime.co.in or Company's email address, viz. pcbl.investor@rpsg.in:

a) a signed request letter mentioning your Name, Folio Number and Complete Address, mobile number and email address to be registered;

b) self attested scanned copy of the PAN Card;

c) self attested scanned copy of any document (such as Aadhar Card, Driving License, Voter Identity Card, Passport) in support of the address of the Member as registered with the Company.

4. Members holding shares in dematerialized form are requested to update their email addresses with their respective Depository Participants.

The afore-mentioned information is being issued for the information and benefit of all the Members of the Company and is in compliance with the MCA Circulars and the SEBI Circulars.

Place : Kolkata
Date : 14.02.2022

For PCBL Limited
Kausikh Mukherjee
Company Secretary

UNIVERSAL PRIME ALUMINIUM LIMITED

CIN: L28129MH1971PLC015207

Regd. Office: Century Bhavan, 771 Dr A B Road, Worli, Mumbai, Maharashtra – 400 025, India. Phone: 022- 24307437/24304198

Website: www.universalprime.in Email ID: upalby@gmail.com

EXTRAORDINARY GENERAL MEETING (EGM) AND REMOTE E-VOTING INFORMATION

An EGM of the Members of the Company is scheduled to be held on **Thursday, the 10th day of March, 2022** at 11:00 A.M. (IST) through Video Conference ("VC")/Other Audio Visual Means ("OAVM"), without requiring any physical presence of the Members, to transact the Special Businesses as set out in the Notice dated February 10, 2022 convening EGM and in accordance with applicable laws and subject to appropriate sanctions, permission and approvals, as may be required and in compliance with the applicable provisions of the Companies Act, 2013 and Rules framed thereunder read with the General Circular Nos. 14/2020, 17/2020, 22/2020, 33/2020, 39/2020 and 10/2021 dated 8th April 2020, 13th April 2020, 15th June 2020, 28th September 2020, 31st December 2020 and 23rd June 2021 respectively issued by the Ministry of Corporate Affairs ("MCA Circulars"). The said Circulars have granted relaxations to Companies, with respect to printing and dispatching of physical copies of Notice to Shareholders. Accordingly, the Notice convening the EGM has been electronically sent to all the Shareholders on Monday, February 14, 2022, whose email addresses are registered with the Company/ Depository Participant(s) as on March 3, 2022. Shareholders holding shares in dematerialized mode, are requested to register their email addresses and mobile numbers with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are requested to furnish their email addresses and mobile numbers with the Company's Registrar and Share Transfer Agent i.e. Maheshwari Datamatics Private Limited at mdpldc@yahoo.com . Those shareholders whose email addresses are not updated with the Company / Depository Participant(s) the notice of said EGM will also be made available on the Company's website i.e. www.universalprime.in and on the website of the CDSL i.e. www.cdslindia.com

In terms of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Secretarial Standard on General Meetings (SS2) issued by the Institute of Company Secretaries of India read with MCA Circulars, the Company is pleased to offer to its members the facility of "remote e-voting" provided by Central Depository Services Limited (CDSL) to enable them to cast their vote by electronic means on all the resolutions as set out in the said Notice. Detailed procedure for remote e-voting/e-voting during the EGM is provided in the Notice of the EGM.

The details pursuant to provisions of the Companies Act, 2013 and the Rules framed thereunder are given below:

a. the business as set out in the Notice of EGM may be transacted by electronic means;

b. date and time of commencement of remote e-voting through electronic means: Monday, March 7, 2022 at 9:00 a.m.;

c. date and time of end of remote e-voting through electronic means: Wednesday, March 9, 2022 at 5:00 p.m.;

d. the cut-off date for determining the eligibility to vote by remote e-voting or e-voting at the time of the EGM is Thursday, March 3, 2022;

e. any person, who acquires shares of the Company and becomes member of the Company after dispatch of the Notice of EGM and holding shares as of the cut-off date i.e. Thursday, March 3, 2022, may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com.

f. Members may note that: (i) the remote e-voting module shall be disabled by (CDSL) at 5:00 p.m. on Wednesday, March 9, 2022 and once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently; (ii) Since the EGM will be convened through VC/ OAVM, the facility for voting through physical ballot paper will not be made available, however members may cast their vote through e-voting which will be made available at the time of the EGM; (iii) the members who have cast their vote by remote e-voting prior to the EGM may also attend the EGM through VC/ OAVM but shall not cast their vote again; (iv) a person whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail facility of remote e-voting as well as e-voting at the time of EGM; and

For the process and manner of remote e-voting, members may go through the instructions in the Notice convening the EGM and in case of any queries or issues regarding e-voting, members may refer the Frequently Asked Questions ("FAQs") available at www.evoting.nsdl.com, under download section or send an email to helpdesk.evoting@cdslindia.com . In case, any members who requires assistance before or during the EGM may contact CDSL on helpdesk.evoting@cdslindia.com / Mr. Nitin Kunder (022-23058738) or Mr. Mehboob Lakhani (022-23058543) or Mr. Rakesh Dalvi (022-23058542).

The manner of voting remotely for shareholders holding shares in dematerialized mode, physical mode and for shareholders who have not registered their email addresses will be provided in the Notes Section of the Notice dated February 10, 2022 convening the EGM. Instruction for attending the EGM through VC / OAVM is also provided in the said Notice of EGM. The details will also be made available on the website of the Company. Shareholders are requested to visit www.universalprime.in to obtain such details.

Members are advised to register/update their e-mail address with their DPs in case of shares held in electronic form and to the Company and/or its RTA in case of shares held in physical form for receiving all communications, including Annual Report, Notices, Circulars etc. by email from the Company in future.

By order of the Board of Directors
For Universal Prime Aluminium Limited
Sd/-

Naval Kishor Bagri
Director

Date: February 14, 2022
Place: Mumbai

W.S. INDUSTRIES (INDIA) LIMITED

CIN: L29142TN1961PLC004568

Registered Office : 108, Mount Poonamallee Road, Porur, Chennai - 600 116

STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC. 2021

(under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

₹ in Lakhs

S. No.	Particulars	STANDALONE			CONSOLIDATED		
		Quarter Ended 31st Dec. 2021	Nine Months Ended 31st Dec. 2021	Quarter Ended 31st Dec. 2020	Quarter Ended 31st Dec. 2021	Nine Months Ended 31st Dec. 2021	Quarter Ended 31st Dec. 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1.	Total income from operations (net)	(183.85)**	(371.78)**	(10.48)	(189.73)**	(378.67)**	(10.96)
2.	Net Profit / (Loss) for the period (before Tax, Exceptional / Extraordinary items)	(183.85)**	(371.78)**	(10.48)	(189.73)**	(378.67)**	(10.96)
3.	Net Profit / (Loss) for the period (before Tax, after Exceptional / Extraordinary items)	(4916.64)**@	(6362.78)**@	(74.75)	(4922.52)**@	(6369.67)**@	(75.22)
4.	Net Profit / (Loss) for the period (after Tax, after Exceptional / Extraordinary items)	(4916.64)**@	(6362.78)**@	(74.75)	(4922.52)**@	(6369.67)**@	(75.22)
5.	Total Comprehensive income for the period (Profit/Loss) for the period (after Tax) and other Comprehensive income (after Tax)	(4916.64)**@	(6362.78)**@	(74.75)	(4922.52)**@	(6369.67)**@	(75.22)
6.	Paid up Equity Share Capital	2626.06	2626.06	2626.06	2626.06	2626.06	2626.06
7.	Reserves excluding Revaluation Reserve	(21208.28)	(21208.28)	(14306.05)	(21220.56)	(21220.56)	(14310.77)
8.	Earnings Per Share (for continuing and discontinuing operations) (of ₹ 10/- each)						
	a) Basic	(18.82)	(24.52)	(0.39)	(18.84)	(24.55)	(0.39)
	b) Diluted	(18.82)	(24.52)	(0.39)	(18.84)	(24.55)	(0.39)

1. The above is an extract of the detailed format of Quarter and Nine Months Ended 31st Dec. 2021 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 unaudited financial results for the quarter and nine months ended 31st Dec. 2021 are available on the Stock Exchange Websites. (www.nseindia.com and www.bseindia.com) and on the Company's website (www.wsindustries.in/KYC)

2. The above unaudited results were reviewed by the Audit Committee, approved and taken on record by the Board at its meeting held on 14th Feb. 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

3. The Group is adopting Indian Accounting Standards (Ind AS) and the financial results for the quarter and nine months ended 31st Dec. 2021 are prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the companies Act, 2013 read with relevant Rules issued thereunder and in terms of SEBI circular no.CIR/CFD/FAC/62/2016 dated 5th July 2016.

4. Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications

5. There was no restriction on the functioning of the Holding Company and its subsidiaries specifically due to Covid-19.

STANDALONE:

6. While there was no billing for the Project Business Vertical of the Holding Company for the quarter under review, because of inadequacy of funds, this has been suitably resolved in the current quarter and necessary steps for procurement of further materials and site related activities have been reactivated to execute the various projects on hand. This will support the revitalization and growth of the Turnkey Project Business as and when the restructuring of the Balance Sheet is completed.

7. The status of production and related activities remains unchanged during the quarter under review with reference to Insulator Divisions

8. ** Interest as per the settlement arrived with the secured lenders on 9th August 2021 has been provided in the books of account. No Interest has been provided in the books of account for the quarter ended 31st Dec 2021 on the debt of Rs.47.50 Crores allocated to the Vizag Plant as per the said settlement. The expenditure will be suitably dealt with in the books of account as and when it is paid.

9. The status of Chennai Insulator division and Visakhapatnam Insulator division as "Discontinued Operations" and Turnkey Project Business Segment as "Continuing Operations" remains unchanged during the quarter under review. Accordingly adjustments are shown separately in the statement of profit and loss under Ind AS 105.

10. @ As required under Ind AS 36 Impairment amounting to ₹ 4663.05 Lakhs has been provided for the Quarter ended 31st Dec. 2021 in the books of Vizag Insulator Division (considered as discontinued) with reference to Land on unexpired Lease period (as on 31st Dec. 2021). Buildings on Rate and other fixed assets on the respective WDV basis. The provision made in the earlier Quarter ended 30th Sept. 2021 amounting to ₹ 4597.53 Lakhs stands reversed.

11. The Company has considered Electro-porcelain products and Turnkey Projects business segment as the primary segment for disclosure.

12. The Company is also in the process of exploring various options for effective usage of its industrial land in Chennai in compliance with various approvals and regulations based on its previous experience.

These steps are intended to set the foundation for the revival of activities of the company. Hence, the company continues to prepare its Accounts and the Statement of financial results on a 'going concern' basis of accounting.

CONSOLIDATED:

13. The Consolidated financial statements relate to W.S. Industries (India) Limited (the Parent Company), and its Subsidiary Companies. The Parent Company with its subsidiaries constitute the Group.

14. The Subsidiary Companies considered in the consolidated financial statements are Vidagara Tech Park Private Limited and WS Insulators Private Limited, whose country of incorporation are in India and the percentage of voting power by W.S. Industries (India) limited as on 31st Dec 2021 is 100% and 100% respectively.

15. The Group is not required to provide Segment Reporting under the criteria specified in IND AS 108.

Chennai
14th February, 2022

for W.S. Industries (India) Limited
Director