



# SEL MANUFACTURING COMPANY LIMITED

Regd. Office: 274, Dhandari Khurd G.T. Road Ludhiana- 141014

CIN: L51909PB2000PLC023679

Tel: +91-161-7111117, Fax: +91-161-7111118, Email: [cs@selindia.in](mailto:cs@selindia.in)

Website: [www.selindia.in](http://www.selindia.in)

16<sup>th</sup> November, 2024

To

**BSE Limited**

Department of Corporate Services  
25<sup>th</sup> Floor, PJ Towers, Dalal Street, Mumbai-  
400001

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra Kurla Complex, Bandra  
(East), Mumbai-400051

**Scrip Code: 532886**

**Symbol: SELMC**

**Sub: Newspaper Publication of Un-Audited Financial Results for the Quarter and Half Year Ended 30<sup>th</sup> September, 2024**

**Scrip Code: 532886, Scrip Id: SELMC, ISIN No.: INE105101020**

Dear Sir,

Pursuant to Regulation 47 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith copies of newspaper advertisement published in Financial Express (English) and Desh Sewak (Punjabi) on 16.11.2024, regarding Un-audited Financial Results for the quarter and half year ended 30 September, 2024.

This is for your reference and records.

Thanking you,

**Yours faithfully,**

**For SEL MANUFACTURING COMPANY LIMITED**

**Naveen Arora**

**Whole-time Director**

**DIN: 09114375**







**VOITH**  
**VOITH PAPER FABRICS INDIA LIMITED**  
 Registered Office: 113/114-A, Sector-24, Faridabad -121005, Haryana  
 CIN: L74899HR1969PLC004895  
 Phone: +91 129 4292200; Fax: +91 129 2230272  
 E-mail: voithfracs@voith.com; Website: www.voithpaperfabricsindia.com

**NOTICE OF POSTAL BALLOT TO MEMBERS**

Notice is hereby given that pursuant to Section 110 read with Section 108 of the Companies Act, 2013 (the 'Act') read with Rule 20 and 22 of Companies (Management and Administration) Rules, 2014, Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards - 2 (SS-2) on General Meetings issued by the Institute of Company Secretaries of India (ICSI), and other applicable laws and regulations, as amended, and General Circulars of Ministry of Corporate Affairs (MCA), the Company has on **Thursday, November 14, 2024** dispatched electronic Notice of Postal Ballot along with explanatory statement to all those members whose e-mail addresses are registered with the Company/Depository/Registrar and Transfer Agent (RTA) and whose names appear in the Register of Members/List of Beneficial Owners as on the **Cut-Off Date i.e., Tuesday, November 12, 2024**, for seeking approval of the members in respect of the Special Business Item contained in the Postal Ballot Notice dated 11/11/2024, as mentioned below, by voting through electronic means. **(Remote e-voting)** only.

Sr. No.	Description of Resolution	Type of Resolution
1.	Appointment of Mr. Martin Bassmann (DIN: 10766607) as a Non-executive Director of the Company	Ordinary Resolution

In compliance with the requirements of MCA Circulars, physical copy of the Notice and Postal Ballot Forms are not required to be sent to the Members. The Company has engaged the services of Central Depository Services (India) Limited (CDSL) for Remote e-voting facility to its Members. The Notice of Postal Ballot along with instructions for voting is also being made available on the Company's website at [www.voithpaperfabricsindia.com](http://www.voithpaperfabricsindia.com) and also on website of CDSL at [www.evotingindia.com](http://www.evotingindia.com) as well as the website of BSE Limited & also on website of CDSL at [www.evotingindia.com](http://www.evotingindia.com)

Members can exercise their right to vote - in proportion to their shareholding as on the Cut-off date, through the Remote e-voting process only. They are requested to carefully read the instructions indicated in the Notice and record their Assent (FOR) or Dissent (AGAINST) to the Resolution by following the procedure as stated in the Notes/FORM part of the Notice. Any person who is not a member as on the said date should treat this notice for information purposes only.

The Remote e-voting period commences on **Tuesday, November 19, 2024 from 9.00 a.m. (IST) and ends on Wednesday, December 18, 2024 at 5.00 p.m. (IST) (both days inclusive)**. The Board of Directors of the Company has appointed C P. M. Jain, Managing Partner, and failing him, CS Purvika Jain (COP No. 21942) the Partner of the firm - M/s. P.C. Jain & Co., Company Secretaries (COP No. 3348), as the Scrutinizer for scrutinizing votes cast through Remote e-voting for the Postal Ballot, in accordance with law, and in a fair and transparent manner.

The Resolution, if passed by requisite majority, shall be deemed to have been passed on the last date for Remote e-voting i.e., **Wednesday, December 18, 2024**.

The result of the Postal Ballot will be declared by Friday, 20<sup>th</sup> December, 2024 at 5.00 p.m. at the Registered Office of the Company located at 113/114-A, Sector-24, Faridabad-121005 (Haryana) Delhi NCR, India. The same will be communicated to BSE Limited (BSE), posted on the Company's website [www.voithpaperfabricsindia.com](http://www.voithpaperfabricsindia.com) as well as the website of CDSL [www.evotingindia.com](http://www.evotingindia.com) and displayed on the Notice Board of the Company at its Registered Office, together with the scrutinizer's report.

Any query/grievance in respect of the e-voting may be addressed to Mr. Rakesh Dalvi, Manager, CDSL, A Wing, 25<sup>th</sup> Floor, Marathon Futorex, Maralfall Mill Compounds, N. M. Joshi Marg, Lower Panel (E), Mumbai - 400017, Phone No. 1800225533, Email id: [helpline.evoting@cdslindia.com](mailto:helpline.evoting@cdslindia.com). The members may also write to the Company Secretary at [investorcare.vfi@voith.com](mailto:investorcare.vfi@voith.com) or contact at 0129-4292200 for queries/grievances in respect of the Postal Ballot.

For Voith Paper Fabrics India Limited  
 Sd/-  
**C. S. Gugliani**  
 Company Secretary  
 FCS No.: 4361

Place: Faridabad  
 Date: 15<sup>th</sup> November, 2024

**ANUPAM RASAYAN INDIA LTD.**  
 CIN - L24231GJ2003PLC042988  
 Regd. office: Office no. 1101 to 1107, 11th Floor, Icon Rtno. Behind Icon Business Centre, Dumas Road, Surat - 395007, Gujarat, India. Tel: +91 261 2399591-95  
 Website: [www.anupamrasayan.com](http://www.anupamrasayan.com); Email: [investor@anupamrasayan.com](mailto:investor@anupamrasayan.com)

**1. Extract from the Unaudited Consolidated Financial Results of Anupam Rasayan India Ltd. for the quarter and half year ended September 30, 2024** (Amount in INR in millions except earning per share)

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Jun-23	
Total Revenue	2,956.95	2,602.66	3,956.10	5,561.61	7,943.73
Net Profit / (Loss) (Before Tax & Exceptional Items)	340.19	162.17	706.65	502.36	1,479.86
Net Profit / (Loss) (After tax, Exceptional Items & Share of Profit of Associates)	302.32	126.71	481.13	430.03	1,007.80
Total Comprehensive Income	1,098.35	1,098.35	1,076.05	1,076.05	1,097.86
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet					26,512.38
Earnings Per Share Basic & Diluted (Face Value of Rs. 10/- each)	1.61	0.36	3.78	1.87	7.36
(i) Basic EPS (Rs.)	1.61	0.36	3.77	1.87	7.35
(ii) Diluted EPS (Rs.)	1.51	0.36	3.77	1.87	7.35

**2. Extract from the Unaudited Standalone Financial Results of Anupam Rasayan India Ltd. for the quarter and half year ended September 30, 2024** (Amount in INR in millions except earning per share)

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Jun-23	
Total Revenue	1,945.25	1,695.35	3,206.02	3,640.60	6,189.21
Net Profit / (Loss) (Before Tax & Exceptional Items)	198.51	20.03	326.63	128.54	1,736.48
Net Profit / (Loss) (After tax) (after Exceptional Items)	108.51	20.03	565.76	128.54	1,736.48
Total Comprehensive Income	140.33	14.15	387.46	154.47	1,172.93
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	133.91	19.74	380.98	153.64	734.03
Earnings Per Share Basic & Diluted (Face Value of Rs. 10/- each)	1.28	0.13	3.60	1.41	6.84
(i) Basic EPS (Rs.)	1.28	0.13	3.59	1.41	6.83
(ii) Diluted EPS (Rs.)	1.28	0.13	3.59	1.41	6.83

- The above financial results for the quarter and six months ended September 30, 2024 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended) and were reviewed by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on November 14, 2024.
- Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators of business segments which the company operates. The Company is primarily engaged in the business of custom synthesis and manufacturing of specialty chemicals which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- Total proceeds of Qualified Institutional Placement (QIP) INR 4,999.90 millions, have been utilised for Capex projects, general corporate purpose and for Issued related expenses upto September 30, 2024 as per object of QIP as per Placement Documents filed with Securities and Exchange Board of India (SEBI) on October 03, 2022.
- During the previous year, the Company had raised money by issue of 19,04,540 equity shares on a preferential basis amounting to INR 1,800.00 million and by issue of 93,14,886 convertible warrants amounting to INR 3,700.00 million (out of which the Company has received 25% of the issue price of warrants during the year amounting to INR 925.00 million). Total issue proceeds of INR 2,750.00 million towards equity raised on a preferential basis and convertible warrants issued on preferential basis and INR 3,250.00 million towards convertible warrants, have been utilised for the repayment of Loans and General Corporate purposes upto September 30, 2024 as per the objects in the offer document.
- The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

For ANUPAM RASAYAN INDIA LIMITED  
 Dr. Anuj Thakur  
 Whole time Director  
 Date: November 14, 2024  
 DIN: 1027732

**ARCHIDPLY DECOR LIMITED**  
 Registered office: S.Y.No. 19, KSSIDC Industrial Area, Bangalore Road, Kottamachanahalli, Chinnamanji, Chikkabagalpur, Karnataka - 563 125, Tel: +91 8611919035  
 Website: [www.archidplydecor.com](http://www.archidplydecor.com); Email: [basel@archidplydecor.com](mailto:basel@archidplydecor.com); CIN: L2021KA021701CT07929

**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024** (Rs. In Lakhs)

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	31.03.2024	
Total Income	1,448.98	2,711.71	1,326.80	4,842.99	
Net Profit (Before tax, Exceptional Items)	22.87	8.51	34.42	78.78	
Net Profit (Before tax and after Exceptional Items)	22.87	8.51	34.42	78.78	
Net Profit for the period after tax (after exceptional items)	26.48	4.61	22.21	2.86	
Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax))	26.48	6.41	20.71	9.49	
Paid-up equity share capital (Face value Rs. 10 per share)	556.63	556.63	556.63	556.63	
Other Equity		4,524.97		4,518.56	
Basic & Diluted Earnings Per Share (EPS) not annualised	0.48	0.08	0.40	0.05	

**Notes:**  
 1. The above unaudited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meetings held on 14th November, 2024.  
 2. This unaudited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Sec 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. 3. Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever necessary. 4. There are no exceptional / extraordinary items during the Year ended 31 March, 2024 and quarter ended 30th September, 2024. 5. The above is an extract of the detailed format of Quarterly and Annual Financial Results filed with the Stock Exchanges and Regulation 33 of the SEBI (Listing and other Regulatory Requirements) Regulations, 2015. The full format of the Quarterly and Annual Financial Results are available on the stock exchange websites - [www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.archidplydecor.com](http://www.archidplydecor.com)  
 For Archidply Decor Ltd.,  
 Shyam Daggam, Managing Director  
 Date: November 14, 2024  
 Place: Bengaluru  
 DIN: 02581035

**Finquest Financial Solutions Private Limited**  
 CIN: U71460MH2009PTC146715  
 Reg. Office: 602, Boston House, 6th Floor, Sagar PTC 146715  
 Email ID: [hpatal@finquestonline.com](mailto:hpatal@finquestonline.com); Website: [www.finquestonline.com](http://www.finquestonline.com)

**Extracts of Statement of Un-audited Financial Results for the Quarter Ended September 30, 2024** (Rs. in Lakhs except earning per share data)

Sl. No.	Particulars	For the Quarter ended Standalone		For the Half Year ended Standalone	
		September 30, 2024 (Un-audited)	September 30, 2023 (Un-audited)	September 30, 2024 (Un-audited)	March 31, 2024 (Un-audited)
1.	Total Income from Operations	999	3,772	5,917	15,059
2.	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary Items)	1,418	2,659	5,289	14,924
3.	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)	1,528	867	4,207	11,728
4.	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary Items)	1,528	867	4,207	11,728
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1,528	867	4,207	11,728
6.	Paid up Equity Share Capital	3,190	3,190	3,190	3,190
7.	Reserves (excluding Revaluation Reserve)	33,589	22,028	33,589	29,392
8.	Reserves Premium Account	0	0	0	0
9.	Net Worth	36,779	25,216	36,779	32,582
10.	Paid up Debt Capital (Outstanding Debt)	24,021	23,726	24,021	23,471
11.	Outstanding Redeemable Preference Shares	0	0	0	0
12.	Debt Equity Ratio	0.65	0.94	0.65	0.72
13.	Earnings Per Share (Face Value of Rs. 10/- each) (for continuing and discontinued operations) -				
1.	Basic:	4.79	2.72	13.19	36.78
2.	Diluted:	4.79	2.72	13.19	36.78
14.	Capital Redemption Reserve	N.A.	N.A.	N.A.	N.A.
15.	Debt Redemption Reserve	N.A.	N.A.	N.A.	N.A.
16.	Debt Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.
17.	Interest Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.

**Notes:**  
 1. The above Un-audited financial results of the Company for the quarter ended September 30, 2024 and the Limited Review Report thereon of the Statutory Auditors of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2024 and have been submitted to review by the statutory auditors.  
 2. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Full format of the Quarterly Financial Results are available on the websites of BSE at [www.bseindia.com](http://www.bseindia.com) and on the Company's website at [www.finquestonline.com](http://www.finquestonline.com)  
 3. For the items referred in regulation 52(a) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 the pertinent disclosure have been made to the BSE and can be accessed on the websites of BSE at [www.bseindia.com](http://www.bseindia.com) and on the Company's website at [www.finquestonline.com](http://www.finquestonline.com)

For Finquest Financial Solutions Private Limited  
 Sd/-  
**Hardik B. Patel**  
 Managing Director & CEO  
 DIN : 00590663  
 Date: 14-Nov-2024  
 Place: Mumbai

**SEL Manufacturing Company Limited**  
 CIN: L51909PB2009PLC023679  
 Regd. Office: 274, Dhiraj Road, K. Road, Luthiana 141014 (Punjab), India.  
 Tel: +91 161-1111118; Website: [www.selindia.in](http://www.selindia.in); Email: [ca@selindia.in](mailto:ca@selindia.in)

**Extract of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024** (Rs. in Lakhs)

Particulars	Standalone		
	Quarter ended 30.09.2024 (Un-audited)	Quarter ended 30.09.2023 (Un-audited)	Year to date 30.09.2024 (Un-audited)
1. Net Profit from operations (before tax, Exceptional and/or Extraordinary Items)	490.78 (4,264.89)	9,548.58 (5,935.01)	2,561.06 (8,558.60)
2. Net Profit / (Loss) (after tax) (after Exceptional and/or Extraordinary Items)	(4,308.33)	(6,159.03)	(7,467.89)
3. Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(4,308.33)	(6,158.03)	(7,467.89)
4. Total Comprehensive Income (after tax)	(4,836.73)	(6,597.44)	(8,510.54)
5. Total Comprehensive Income (after tax) (after Exceptional and/or Extraordinary Items)	(4,836.73)	(6,597.44)	(8,510.54)
6. Equity Share Capital	3,313.47	3,313.47	3,313.47
7. Other Equity Reserves	-	-	(17,462.92)
8. Basic EPS (Rs.)	(13.00)	(18.58)	(22.54)
9. Diluted EPS (Rs.)	(13.00)	(18.58)	(22.54)

**Notes:**  
 1. The above is an extract of the detailed format of Quarterly and half yearly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly, Annual Financial Results are available on the websites of the Stock Exchanges and the listed entity (<http://www.selindia.in>, [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)). 2. The Company underwent a corporate insolvency resolution process under section 31 of the Insolvency and Bankruptcy Code, 2016. A Resolution Plan was approved by the Hon'ble National Company Law Tribunal, Chandigarh Bench (Approved Plan), vide their orders dated 10th February, 2021 and the implementation of the Approved Resolution Plan was concluded in the year 2021 with the reconstruction of the Board of Directors. 3. Pursuant to the Corporate Insolvency Resolution Process, the Banks and financial institutions have not taken appropriate action regarding the declassification of the company under the list of Defaulters in the records of RBI, rating agencies, Central Fraud Registry, EOC, non-cooperative borrower, etc. The same was stipulated to be done within 30 days from the effective date as per the approved resolution plan. The Company filed an application before the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench regarding not taking appropriate action by the banks & financial institutions within specific time period in this matter. 2b. As per resolution plan approved and implemented in financial year 2020-21, the company was stipulated to bring 4,500 lakhs in working capital operational needs within first year of operation. However, the company's major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2c. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2d. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2e. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. 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An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2h. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2i. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2j. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2k. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. The company has started job work operations in various units. First year of operation aimed at pursuing its major source of working capital is 2,500 lakhs. Post implementation of the resolution plan the interest and installments of the Company were being served without any delay till the period ended 30th June, 2023. However, the Company is unable to raise working capital amounting to INR 4,000 lakhs. 2l. Consequently, the Company's performance is sub-optimal and falls short of expectations. Specifically, the Company is facing a multitude of intricacies hindering the successful pursuit of its business operations in a profitable and economically advantageous manner. An analysis of the performance of the Company reveals that the Company may not be able to fully harness its operational capacity to its fullest potential. The Company is currently operating at a deficit and experiencing severe liquidity stress. All the plants of the company are remain shut down for the period in the period under consideration. 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