



SIMBHAOLI SUGARS

Simbhaoli Sugars Limited

CIN-L15122UP2011PLC044210

**(An FSSC 22000 : 2011, ISO 9001 : 2008
& 14001 : 2004 Certified Company)**

Corporate Office :

A-112, Sector-63, Noida-201307 (Delhi NCR) INDIA

Tel. : +91-120-480 6666

Fax : +91-120-2427166

E-mail : info@simbhaolisugars.com

www.simbhaolisugars.com

GSTIN: 09AAPCS7569A1ZV

**Ref: SSL: Stock Exchange
Aug 16, 2019**

**Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers
Dalal Street, Fort
Mumbai
Fax No. 022-22723121/2037/2041**

**The National Stock Exchange of India Limited
Exchange Plaza, Bandra -Kurla Complex,
Mumbai- 400051
Fax No. 022-26598237/38**

**Ref: Scrip Code: NSE: SIMBHALS BSE: 539742
Re: Notice of Board Meeting- Newspaper Clipping**

Dear Sir,

Please find enclosed copy of the Newspaper Clipping of un-audited financial results for quarter/three months period ended on June 30, 2019, published in Business Standard (English and Hindi) on Thursday, August 15, 2019.

Thanking you
Yours faithfully

For Simbhaoli Sugars Limited

**Kamal Samtani
(Company Secretary)
Membership No. FCS-5140**

**M/s Simbhaoli Spirits Limited known as M/s Simbhaoli Sugars Limited in pursuance to Scheme of Amalgamation, as sanctioned by the Hon'ble High Court of Judicature at Allahabad*

Specialty Sugars

Potable Alcohol

Ethanol

Power

REG. OFFICE : SIMBHAOLI, DISTT. HAPUR, UTTAR PRADESH-245207

पंजाब एण्ड सिंघ बैंक
(पंजाब सरकार का उपकरण)

जहाँ सेवा ही जीवन पद्धति है
एक.डी.डी.आई. शाखा, सेक्टर-24 (एन-0733), लिना गीतबुद्ध नगर, उत्तर प्रदेश-201301
फोन: 0120-2411336-7, ई-मेल: n07333@psb.co.in

परिशिष्ट-IV (द्वितीय नियम 8(1)) कच्चा सूचना
(अच्छा संपत्ति हेतु)

जबकि, अयोध्यावासी में पंजाब एण्ड सिंघ बैंक, अद्वैता नोएडा के प्रसिद्ध अधिकारी की समता से वित्तीय अस्थिरता के प्रतिनिधित्व और पुनर्निर्माण तथा प्रतिनिधि हित के प्रवर्तन अधिनियम, 2002 के तहत और प्रतिनिधि हित (प्रवर्तन) नियमावली, 2002 के नियम-9 के साथ पंजीत वारा 13(2) के तहत प्रवर्तन शक्तियों का प्रयोग करते हुए सिंघादी ऋण के लिए मंग सूचना दिनांकित 16.05.2019 जारी की थी जिसमें कर्जदार श्री सतेवर पाल सिंह पुत्र मोहन पाल सिंह निवासी जे-288, चौपली, आयासी कालोनी, सेक्टर 12, प्रताप विहार, गाजियाबाद, उ.प्र. और यहाँ की- दीप ट्रेडिंग कं., 10 ओल्ड सखी मंडी, गाजियाबाद और यहाँ की- मेहराव पवन चूड़ कॉन्स शॉप नं. 3, ई-6, नेहरू नगर, गाजियाबाद, उ.प्र.-201001, सह-कर्जदार राजनी चौधरी पत्नी सतेवर पाल सिंह, निवासी ए-76, सेन नं. 9, ओल्ड आर्मा नगर, गाजियाबाद, उ.प्र., सह-कर्जदार श्री अमन कुमार पुत्र सुरेश कुमार, फ्लैट नं. 419/01, सेक्टर 4बी, वसुंधरा, गाजियाबाद, उ.प्र.-201012 से सूचना में उल्लिखित 30.04.2019 तक मंगे लिखी ब्याज राशि रु. 2994625.90 (रुपये उन्नीस लाख चौपन्ने हजार छः सौ उन्नीस और नब्बे पैसे मात्र) और इस पर गनियश की ब्याज, व्ययों व अन्य प्रभारों आदि को उक्त सूचना प्राप्ति की तिथि से 60 दिनों के अंदर चुकता करने के लिए कहा गया।

कर्जदारों द्वारा बकाया राशि का भुगतान न कर पाने पर कर्जदारों तथा सर्व सामान्य को सूचित किया जाता है कि अयोध्यावासी में उक्त नियमावली के नियम 9 के साथ पंजीत उक्त अधिनियम की धारा 13(4) के तहत प्रदत्त शक्तियों का प्रयोग कर नीचे उल्लिखित संपत्ति का 30 जून, 2019 को कच्चा ले लिया है। (सी/ओ रु. 3052836.90)

विशेष रूप से कर्जदारों तथा सर्व साधारण को संपत्ति से कोई लेनदेन न करने के लिए आगाह किया जाता है। संपत्ति के लिए कोई भी लेनदेन सिंघादी ऋण के लिए उक्त सूचना प्राप्ति की तिथि से 30 दिनों के अंदर 30.06.2019 तक मंगे लिखी ब्याज सहित राशि रु. 3052836.90 (रुपये तीस लाख भावन हजार आठ सौ अक्षीस और नब्बे पैसे मात्र) और इस पर गनियश की ब्याज, व्यय व अन्य प्रभारों आदि ब्याज के लिए प्रभार के अधीन होगा।

संपत्ति का विवरण

संपत्ति प्लॉट नं. जे-288, प्रथम तल, सेक्टर 12, प्रताप विहार, गाजियाबाद, उ.प्र. के समस्त भाग व खंड

दिनांक 09.08.2019 स्थान: नोएडा प्राधिकृत अधिकारी, पंजाब एण्ड सिंघ बैंक

बिज़नेस स्टैंडर्ड नई दिल्ली | 15 अगस्त 2019 गुरुवार

Govt. of West Bengal
ABRIDGED NOTICE INVITING
e-TENDER for NCB

The Additional Project Director, WB ADMI Project, 5th Floor, ICMARD Building Kolkata-67 invites e-tender for procurement of Different Types of Agriculture Implements for Different Districts from reputed Manufacturer / distributor / dealers against e-NIT No. ADMIP/NCB/19-207/10 of e-Tender Id Nos. **2019 WRDD 238411.1.** Intending Bidders are requested to visit the website: **wbtenders.gov.in** for details & last date for online Bid Submission is on 12.09.19 up to 2.00 PM.

Sd/-
A.P.D.
WBADMI Project

Extract for Statement of Audited Standalone and Consolidated Financial Statement of **Acme Resources Limited** for Quarter ended 30th June 2019
Registered office:- 984, 9th Floor, Aggarwal Cyber Plaza – II, (Netaji Subhash Place, Pitampura, New Delhi) – 110034
[Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]

Sl. No.	Particulars	STANDALONE QUARTER ENDED	
		30.06.2019 UNAUDITED	30.06.2018 UNAUDITED
1	Total Income from Operations	182.44	134.37
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	(12.67)	(18.51)
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	(12.67)	(18.51)
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	8.11	(21.70)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	8.11	(21.70)
6	Equity Share Capital	2,574.40	2,574.40
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-
8	Earnings Per Share (for continuing and discontinued operations) - Basic: Diluted:	0.03 0.03	(0.08) (0.08)

Sl. No.	Particulars	CONSOLIDATED QUARTER ENDED	
		30.06.2019 UNAUDITED	30.06.2018 UNAUDITED
1	Total Income from Operations	#REF!	#REF!
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	#REF!	#REF!
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	#REF!	#REF!
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	#REF!	#REF!
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	#REF!	#REF!
6	Equity Share Capital	2,574.40	2,574.40
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-
8	Earnings Per Share (for continuing and discontinued operations) - Basic: Diluted:	#REF! #REF!	#REF! #REF!

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2019.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1 April 2019 with effective transition date of 1 April 2018 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- This transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, read with rule 7 of Companies (Accounts) Rules 2014 (as amended), guidelines issued by the Reserve Bank of India ("the RBI") and other generally accepted accounting principles in India (collectively referred to as the "Previous GAAP"). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding adjustments pertaining to comparative previous period / quarter as presented in these financial results have been restated / reclassified in order to conform to current period presentation.

These financial results have been drawn up on the basis of Ind AS that are applicable to the Company as at 30 June 2019 based on the Press Release issued by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any application guidance/clarifications/ directions issued by RBI or other regulators are implemented as and when they are issued/applicable.

In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 30 June 2019 has been carried out by the Statutory Auditors.

As permitted under circular no. CIR/CFD/FAC/62/2016 dated 5 July 2016 issued by SEBI, the Company has opted to avail exemption for submission of Ind AS compliant financial results for the quarter ended 31 March 2019 and previous year ended 31 March 2019. Further, the financial results for the quarter ended 30 June 2018 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results for the quarter ended 30 June 2018 provide a true and fair view of the Company's affairs.

For and on behalf of the Board
Sd/-
Managing Director

Date: 13/08/2019

JAUSS POLYMERS LIMITED
CIN: L74899HR1087PLC06605
Registered Office: Plot No. - 51, Roz Ka Meo Industrial Area, Sohna, Distt. Gurugram-122103 (Haryana)
Website: www.jausedpolymers.com, Email: response@jausedpolymers.com Tele. No.: 0120-7195236-238,
EXTRACT OF STANDALONE AND CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2019 (Rs In Lakhs)

Particulars	Standalone		Consolidated	
	Quarter Ended	Year Ended	Quarter Ended	Year Ended
	30.06.2019 Un-Audited	30.06.2018 Un-Audited	31.03.2019 Audited	30.06.2018 Un-Audited
Total Income from Operations	134.47	181.41	920.16	134.47 181.41 920.16
Earning before Interest, Tax, Depreciation and Amortization (EBITDA)	4.50	28.74	99.71	4.50 28.35 99.14
Net Profit/(Loss) for the period (before tax, and/or exceptional items)	(11.15)	10.80	27.71	(11.15) 10.42 27.14
Net Profit/(Loss) for the period before tax (after exceptional items)	(11.15)	10.80	27.71	(11.15) 10.42 27.14
Net Profit/(Loss) from ordinary activities after tax	(11.15)	8.02	20.64	(11.15) 7.63 20.22
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-	-	-	- - -
Equity Share Capital	462.56	462.56	462.56	462.56 462.56 462.56
Earning Per Share (of Rs 10/- each) (not annualised)				
- Basic:	(0.24)	0.17	0.45	(0.24) 0.17 0.44
- Diluted:	(0.22)	0.16	0.41	(0.22) 0.15 0.40

Notes:

- The above results, duly reviewed by the Audit Committee, have been approved by the Board of Directors in its meeting held on 14.08.2019.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange websites (www.bseindia.com).

For Jaues Polymers Limited
Sd/-
Kuldeep Satish Rao
Whole time Director
DIN: 02435913

Place: Noida
Date: 14.08.2019

OMAXE
Turning dreams into reality

Omaxe Limited
Regd. Office: 19-B, First Floor, Omaxe Celebration Mall, Sohna Road, Gurgaon-122 001, (Haryana)
Corp. Office: 7, LSC, Kalkaji, New Delhi-110019
CIN: L74899HR1989PLC051918, Website: www.omaxe.com, Email: info@omaxe.com
Tel: 91-11-41893100, Fax: 91-11-41896653

Extract of Consolidated Unaudited Financial Results for the quarter ended June 30, 2019
(Rupees in Crore)

S.No.	Particulars	Quarter ended		Year ended	
		30.06.2019 Unaudited	31.03.2019 Audited	30.06.2018 Unaudited	31.03.2019 Audited
1	Total Income from Operations	358.56	307.69	182.48	1,200.24
2	Net Profit for the period (before tax, exceptional and extraordinary items)	19.35	35.74	13.36	78.56
3	Net Profit for the period before tax (after exceptional and extraordinary items)	19.35	35.74	13.36	78.56
4	Net profit for the period after tax (after exceptional and extraordinary items)	14.91	20.82	8.65	48.65
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14.38	20.91	8.84	48.58
6	Paid up Equity Share Capital (Face value Rs. 10 each)	182.90	182.90	182.90	182.90
7	Other Equity	-	-	-	1,557.53
8	Basic and diluted earnings per share (face value of Rs. 10/- per share) (in rupees) (not annualised for quarter)	0.89	1.11	0.48	2.68

Notes:

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August, 2019. The financial results for the quarter ended June 30, 2019 have been limited reviewed by the Statutory Auditors of the Company.
- The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full Financial Results of Omaxe Limited for the quarter ended June 30, 2019 are available on the Company's Website (www.omaxe.com) and on the Website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- Effective 1st April, 2019, The Company has adopted Ind AS 116 "Leases" and applied the same to all lease contracts existing on 1st April, 2019 using modified retrospective method and has taken the cumulative adjustments to Retained Earnings on the date of initial application. Accordingly, the Comparative figures of previous periods have not been restated. The cumulative effect of application of standard has reduced the retained earnings (net of deferred tax) by Rs. 0.76 crore on standalone basis and Rs. 0.78 crore on consolidated basis on transition date 1st April, 2019. For the quarter ended 30th June 2019, the implementation of Ind AS 118 has resulted in decrease in profit before tax by Rs. 2.10 Crore on account of interest cost and depreciation offset by reversal of lease rent expenses in the statement of profit and loss for the current period. The nature of expenses in respect of operating lease has changed from lease rent in previous periods to depreciation cost for right of use asset and finance cost for interest accrued on lease liability. The adoption of new standard has resulted in recognition of Right of Use and lease liability on transition date i.e. 1st April, 2019.
- The Key Standalone Financial Information is given below:

(Rupees in Crore)

Particulars	Quarter ended		Year Ended	
	30.06.2019 Unaudited	31.03.2019 Audited	30.06.2018 Unaudited	31.03.2019 Audited
Total Income	236.05	352.49	93.06	928.09
Profit before tax	8.93	23.20	4.32	41.67
Net Profit after tax	5.81	11.12	2.81	23.14
Other Comprehensive Income/(loss) (net of tax expenses)	(0.43)	0.07	(0.07)	(0.19)
Total Comprehensive Income/(loss) for the period	5.38	11.19	2.74	22.95

For and on behalf of Board of Directors
For Omaxe Limited

Sd/-
Rohtas Goel
Chairman and Managing Director
DIN: 00003735

Place: New Delhi
Date: 14th August, 2019

SIMBHAOLI SUGARS LIMITED
(Formerly known as 'Simbhaoli Spirits Limited')
Regd. Office : Simbhaoli Dist. Hapur (U.P.) - 245207
CIN - L15122UP2011PLC044210
E-mail: info@simbhaolisugars.com Website: www.simbhaolisugars.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019
(Rs. in Lacs)

S. No.	Particulars	Standalone		Consolidated	
		Quarter ended		Quarter ended	
		June 30, 2019 Unaudited	March 31, 2019 Audited	June 30, 2018 Unaudited	March 31, 2019 Audited
1.	Total income from operations (net)	29,571	41,970	25,090	111,109
2.	Net Profit/(loss) for the period before Tax and exceptional items	(959)	1,512	(805)	(4,730)
3.	Net Profit/(loss) for the period before Tax and after exceptional items	(959)	1,327	(805)	(4,915)
4.	Net Profit/(loss) for the period after Tax and exceptional items	(959)	1,327	(805)	(4,915)
5.	Total Comprehensive Income for the period [comprising net profit/(loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(959)	(934)	(805)	(7,176)
6.	Paid up equity share capital (face value Rs.10/- each)	4,128	4,128	3,928	4,128
7.	Other Equity	-	-	-	(2,999)
8.	-EPS before exceptional item	(0.23)	3.85	(1.54)	(12.04)
	-EPS after exceptional item	(0.23)	3.38	(1.54)	(12.51)

Refer Note No.11

Notes :

- The above is an extract of the detailed format of financial results for the quarter ended June 30, 2019 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of financial results for the quarter ended June 30, 2019 are available on the Stock Exchange websites (www.bseindia.com) and www.nseindia.com) and the Company's website (www.simbhaolisugars.com).
- Indian sugar industry has been facing difficulties on account of high sugar production in the country in the sugar year 2018-19 resulting in glut of sugar thereby central government has fixed quota for domestic sale while Minimum Indicative Export Quota (MIEQ) on sugar mill basis was fixed for all the sugar mills operating in the country for depletion of sugar stock outside India. For the quarter ended June 30, 2019 and previous periods, the Company has incurred losses due to high raw material cost fixed by the Government and relatively market driven/lower price of finished goods i.e. sugar and molasses both of which are external factors. Due to continuous losses, the Company failed in meeting its payment obligations to lenders and farmers, though the Company continues to operate its capacities at optimal levels. The Government has implemented various measures to improve the financial health of the sugar industry, including support for liquidation of cane arrears, fixing obligation for export to reduce the sugar inventory, fixation of Sugar Realization (MSP), providing subsidy on production of sugar, interest subvention on loan for creation of additional manufacturing facilities for ethanol production and increase in the realization of ethanol price etc. All these measures are expected to turnaround operations of the sugar industry on sustainable basis. The Company has also initiated various steps for further de-risking its business. Further pursuant to an Order of Hon'ble High Court of Uttar Pradesh in favour of sugar industry, the Company is confident to receive amount on account of accrued benefits under the Sugar Promotion Policy 2004. The debt restructuring exercise of the loan liabilities of the Company has been delayed by the lenders by virtue of Circular dated February 12, 2018 issued by RBI, which is recently been quashed by Hon'ble Supreme Court vide its judgement dated April 02, 2019 terming it as ultra vires. The lenders to the Company, in the meanwhile initiated recovery steps at various forums and one of the bankers has filed application before National Company Law Tribunal under Insolvency and Bankruptcy Code, 2016. OBC had declared company and guarantors as wilful defaulters against which company and guarantors have contested such declaration in the High Court and the matter is sub-judice. Against criminal complaint filed by one of the lenders with the investigating agency, recently Enforcement Directorate had issued a provisional attachment order on certain assets of the Company to the extent of Rs. 109.80 Crores. The company is seeking legal advice to contest such impugned provisional order at the appropriate adjudicating authority. However, considering the nature of industry and ongoing discussions with the lenders, the Company is hopeful that debt resolution will be attained through resolution and/or restructuring of loan liabilities by virtue of RBI's circular dated June 07, 2019, while some loan liabilities would be realigned commensurate with its available cash flow, for which discussions are going on. In view of the above, these financial statements are continued to be presented on going concern basis, which contemplates realisation of assets and settlement of liabilities in the normal course of business and therefore, impairment of assets if any, has not been ascertained and provided for.
- The loans availed by the Company have been classified as Non-Performing Assets (NPA) by all the lenders to the Company and interest thereon is not being charged to the loan accounts as per prevailing practices. The Company is hopeful of Resolution of Debt through One Time Settlement (OTS) including waiver of un-paid interest on certain loan accounts. Accordingly, interest expenses for the ensuing quarter ended June 30, 2019 amounting to Rs. 3,180 lacs (previous year ended March 31, 2019 Rs. 12,338 lacs) has not been recognized in the books of accounts. A total amount of Rs. 27,488 lacs towards outstanding interest has not been provided for in the books of accounts.
- Pursuant to the notification issued by Central Government and Government of Uttar Pradesh notifying the schemes for financial assistance to offset the cost of sugar cane crushed: Rs. 489 lacs subsidy accrued in accordance with the Scheme for assistance to sugar mills have been adjusted against "Cost of material consumed" for the quarter ended June 30, 2019. The Company has also recognized export freight subsidy of Rs. 208 lacs in quarter ended June 30, 2019 in accordance with the "Scheme for defraying expenditure towards internal transport, freight, handling and other charges on export" notified by Central Government. The management is confident that all the terms and conditions in the schemes notified by the Central Government would be duly complied with and the Company would be entitled to receive the accrued amount of subsidies recognized in the accounts. Valuation impact on the inventory of sugar allocated for export in terms of the scheme of MIEQ based on sugarcane crushed during the quarter ended June 30, 2019 has also been effected to in these accounts.
- The Hon'ble High Court of Uttar Pradesh has directed the State Government to determine the interest liability for the delayed payment of sugarcane price for sugar seasons 2012-13, 2013-14 and 2014-15. Considering that no notice of demand has been served upon the Company in this regard and the amount not being ascertainable, no provision has been made in this regards. Based on the past industry practices, the management is confident that no interest liability will arise for the said periods.
- The application filed by the Company for approval of the appointment and remuneration of Ms. Gursimran Kaur Mann as Managing Director and Mr. Sachchida Nand Misra as Chief Operating Officer/ Whole Time Director of the Company before Central Government is abated in accordance with the amendment made in the provisions of Sections 197 and 200 of the Companies Act 2013 w.e.f. 12.09.18. The Company shall obtain the necessary approvals afresh from shareholders within one year from date of the amendment. It has paid aggregate remuneration of Rs. 45 lacs during the quarter ended June 30, 2019 and Rs. 318 lacs since appointment, to these directors.
- Effective April 01, 2019, the Company adopted Ind AS 116 "Leases", and applied to all lease contracts existing on April 01, 2019 using the prospective method. The adoption of the new standard resulted in recognition of Right-of-Use asset and lease liability of Rs. 9 lacs respectively. In the statement of profit and loss for the current quarter an amount of Rs.1 lacs recognized as amortization on right-of-use and an amount of Rs. 0.27 lacs recognized as finance cost as per Ind AS 118 which were earlier recognized as rent expenses at the agreed rental amount. The effect of this adoption is insignificant on the profit for the period and earnings per share.
- The Company has revised the policy of deferring the off season expenditure in accordance with the requirement of Ind AS 34 "Interim Financial Reporting". Accordingly, off season expenses amounting to Rs. 885 lacs have been charged as expense during the quarter ended June 30, 2019 resulting in increase in loss for the quarter ended June 30, 2019 by the said amount. Comparative figures for the quarters ending March 31, 2019 and June 30, 2018 have been restated to give effect to this change in policy. Consequently, loss for the quarter ending March 31, 2019 has been decreased by Rs. 2835 lacs and for quarter ending June 30, 2019 has been increased by Rs. 461 lacs.
- The consolidated financial results for June 30, 2019 do not include the figures relating one material subsidiary company viz Simbhaoli Power Private Limited ("SPPL") as their accounts are not yet finalised. However, the consolidated financial results for the year ended March 31, 2019 are inclusive of figures of SPPL based on the unaudited management accounts which was inadvertently adopted by the Board as audited and accordingly auditors had issued their report on such consolidated financial results. The Board at its meeting held on August 14, 2019 has taken note of this lapse and obtained a revised report from the auditor based on correct facts.
- The consolidated statement does not include the results for the quarters ended March 31, 2019 and June 30, 2018 as the company has published only standalone financial results for preceding comparable quarters.
- The figures for the quarter ended March 31, 2019 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures upto the third quarter of the financial year.
- Sugar, one of the major businesses of the Company, is a part of seasonal industry. The results may vary from quarter to quarter.
- The previous periods figures have been regrouped/rearranged wherever necessary.
- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on August 14, 2019.

For Simbhaoli Sugars Limited
Sd/-
Gursimran Kaur Mann
Managing Director
DIN: 00842034

Place: Delhi
Date: August 14, 2019

Simbhaoli Sugars Ltd. FSSAI No.: 150 901/150-14001 Certified Co. Simbhaoli-245207, Distt. Hapur, (U.P.), India
Email : customerfeedback@simbhaolisugars.com or call at : 180 901-17609 Web : www.simbhaolisugars.com

TRUST
1st TIME IN INDIA with 100% NATURAL sugarcane extracts

LONG LASTING ENERGY
DOESN'T SPIKE YOUR BLOOD SUGAR LEVELS
ACTIVE LIFESTYLE

High GI
Low GI

ऑप्टीमस इन्फ्राकॉम लिमिटेड
सीआईएफ़: लुहा200डीएल1989पीएलसी054098
पंजीकृत कार्यालय: के-20, दूसरा तल, लाजपत नगर-नई दिल्ली-110024
कारपोरेट कार्यालय: प्लॉट नं. 2C, प्रथम तल, सेक्टर-12B, नोएडा, उत्तर प्रदेश-201301
वेबसाइट: www.optemus.com, ईमेल: info@optemus.com, फोन: 0120-8721900

30 जून, 2019 को समाप्त तिमाही के लिए अलेखापरीक्षित एकल व समेकित वित्तीय परिणामों का सार
(आंकड़े लाखों में इंडीएस व शेयर पूंजी को छोड़कर)

क्र. सं.	विवरण	एकल		समेकित	
		तिमाही समाप्त	वर्ष समाप्त	तिमाही समाप्त	वर्ष समाप्त
		30.06.2019	31.03.2019	30.06.2019	31.03.2019
		अलेखापरीक्षित	लेखापरीक्षित	अलेखापरीक्षित	लेखापरीक्षित
1	प्रचालनों से कुल आय (युद्ध)	8,726	6,424	11,769	40,107
2	अवधि के लिए युद्ध लाभ / (हानि) (कर, विविध और/या असाधारण मदों से मुक्त)	(1,377)	(690)	435	187
3	कर पूर्व अवधि के लिए युद्ध लाभ / (हानि) (विविध और/या असाधारण मदों के पश्चात)	(1,377)	(690)	435	187
4	कर पश्चात अवधि के लिए युद्ध लाभ / (हानि) (विविध और/या असाधारण मदों के पश्चात)	(935)	(345)	288	222
5	अवधि के लिए कुल समग्र आय [अवधि के लिए लाभ / हानि (कर पश्चात) और अन्य समग्र आय (कर पश्चात) शामिल]	(941)	(345)	298	233
6	इक्विटी शेयर पूंजी (प्रति शेयर अंकित मूल्य रु. 10/-)	858,141,910	858,141,910	858,141,910	858,141,910
7	अवधि के लिए मुक्ति (मुक्ति/मुक्ति आय/अवधि को छोड़कर) मुक्ति वर्ष के लेखापरीक्षित तुलनात्मक में दर्शाए अनुसार	-	-	24,763	-
8	प्रति शेयर अर्जन (लाभ और हानि परिणामों हेतु) (ए) मूल (बी) तरल	(1.10) (0.40)	(0.35) 0.27	(1.58) (1.58)	(2.22) (2.22)

नोट :

- ऊपर सूची (सूचीबद्ध और अन्य प्रकटन आवश्यकताओं) नियमावली, 2015 के नियम 33 के तहत स्टॉक एक्सचेंजों में पेश किए गए अलेखापरीक्षित एकल और समेकित वित्तीय परिणामों के विस्तृत रूप का एक सार है। उक्त परिणामों का विस्तृत पूर्ण रूप स्टॉक एक्सचेंज की वेबसाइटों पर www.bseindia.com और www.nseindia.com और कंपनी की वेबसाइट www.optemus.com पर उपलब्ध है।
- 30 जून, 2019 को समाप्त तिमाही के लिए कंपनी के लेखापरीक्षित एकल और समेकित वित्तीय परिणाम उद्युक्त परिणामों की लेखापरीक्षण समिति द्वारा विभिन्न समीक्षा की गई है और निदेशक मंडल द्वारा मंगलवार, 13 अगस्त, 2019 को आयोजित उनकी संवेधित बैठक में अनुमोदित किए गए।

दिनांक: 13.08.2019
स्थान: नोएडा (उ.प्र.)

बोर्ड की ओर से व सचिव के लिए
हस्ता./-
अशोक गुप्ता
अधिकांशी अध्यक्ष
सीआईएफ़: 00277434

IDFC FIRST Bank Limited
(erstwhile Capital First Limited and amalgamated with IDFC Bank Limited)
CIN : L65110TN2014PLC097792
Registered Office: KRM Towers, 8th Floor, Harrington Road, Chetpet, Chennai-600031. TEL: +91 44 4564 4000 | FAX: +91 44 4564 4022.

APPENDIX IV (Rule 8(1))
POSSESSION NOTICE (For immovable property)
Whereas the undersigned being the authorised officer of the IDFC First Bank Limited (erstwhile Capital First Limited and amalgamated with IDFC Bank Limited) under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under section 13(12) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice dated 08-03-2019 calling upon the borrower, co-borrowers and guarantors 1.Dinesh Kumar, 2. Veena Dinesh, 3. Hari Chand, to repay the amount mentioned in the notice being Rs. 49,68,596.57/- (Rupees Forty Nine Lakhs Sixty Eight Thousand Five Hundred Ninety Six and Fifty Seven Paise Only) as on 08-03-2019 within 60 days from the date of receipt of the said notice.
The borrowers having failed to repay the amount, notice is hereby given to the borrower and the public in general that the undersigned has taken Physical Possession of the property described herein below in exercise of powers conferred on him under sub-section (4) of section 13 of Act read with rule 8 of the Security Interest (Enforcement) Rules, 2002 on this 09th day of Aug 2019.
The borrowers in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of the IDFC First Bank Limited (erstwhile Capital First Limited and amalgamated with IDFC Bank Limited) for an amount of Rs. 49,68,596.57/- (Rupees Forty Nine Lakhs Sixty Eight Thousand Five Hundred Ninety Six and Fifty Seven Paise Only) and interest thereon.
The borrower's attention is invited to provisions of sub-section (8) of section 13 of the Act, in respect of time available, to redeem the secured assets.

DESCRIPTION OF THE IMMOVABLE PROPERTIES.
All the place and parcel of the property consisting of Plot Bearing No-E-99, Kharsa No. 221 Babarpur Gali No.-1 East Babarpur Prem Gali Ilaqa Shahdara, Delhi - 110032
Date:-09-Aug-19
Place: Delhi
Loan Account No: 9222379 & 9224652, and amalgamated with IDFC Bank Limited

Authorised Officer
IDFC First Bank Limited
(erstwhile Capital First Limited and amalgamated with IDFC Bank Limited)

Punjab & Sind Bank
(A Govt. of India Undertaking)
Where service is a way of life
F.D.D.I. Branch, Sector-24 (N-4733), Distt. Gautam Budh Nagar, Uttar Pradesh - 201301 Tel: 0120-2411336-7, Email: n0733@peb.co.in

APPENDIX IV (See Rule 8 (1)) POSSESSION NOTICE (For Immovable Property)
Whereas, the undersigned being the authorized officer of the PUNJAB & SIND BANK KATTA NOIDA Under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002 and in exercise of the powers conferred under Sub-Section 13(2) read with rule 9 of the Security Interest (Enforcement) Rules 2002 issued Demand Notice dated 16.05.2019 Calling upon the borrower Sh. Satender Pal Singh S/O Mahendra Pal Singh R/O J-288, GMP, Residential colony, Sector-12, Pratap Vihar, Ghaziabad, U.P. Also at- Deep Trading Co., 10 Old Sabji Mandi, Ghaziabad also at M/s Pawan Juice Corner Shop no 3, E-Nehru Nagar, Ghaziabad, UP-201001 Co-borrower Rajani Chaudhary W/O Satender Pal Singh, R/O A-76, Lane no 9, Old Arya Nagar, Ghaziabad U.P Co-Borrower Mr. Aman Kumar S/O Suresh Kumar Flat no 41901, Sector 4C, Vasundhara, Ghaziabad, UP-201012 to repay the amount mentioned in the notice being Rs.2994626.90 (Rs. Twenty Nine Lakh Ninety Four Thousand Six Hundred Twenty Six And paise Ninety only) Interest debited upto to 30.04.2019 with further interest, expenses and other charges etc thereon Within 60 days from the date of receipt of the said notice for Term Loan.
The borrowers having failed to repay the amount, notice is hereby given to the borrowers and public in general that the undersigned has taken possession of the properties described herein below in exercise of powers conferred on him under section 13(4) of the said Act read with rule 9 of the said rules on this day 30TH June 2019 (B/O Rs 3052638.90)
The borrowers in particular and public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to charge of the Rs 3052638.90 (Rs. Thirty Lakh Fifty Two Thousand Eight Hundred Thirty Two and paise ninety) Interest debited upto to 30.06.2019 with further interest, expenses and other charges etc thereon Within 30 days from the date of receipt of the said notice for TERM Loan

Description of Property
ALL THE PART AND PARCEL OF THE PROPERTY CONSISTING OF PROPERTY plot no J-288, First Floor, Sector 12, Pratap Vihar, Ghaziabad, U.P
Dated: 09-08-2019 Place : Noida Authorized Officer, Punjab & Sind Bank

IDFC FIRST Bank Limited
(erstwhile Capital First Home Finance Limited and amalgamated with IDFC Bank Limited)
CIN : L65110TN2014PLC097792
Registered Office: KRM Towers, 8th Floor, Harrington Road, Chetpet, Chennai-600031. TEL: +91 44 4564 4000 | FAX: +91 44 4564 4022.

APPENDIX IV (Rule 8(1))
POSSESSION NOTICE (For immovable property)
Whereas the undersigned being the authorised officer of the IDFC First Bank Limited (erstwhile Capital First Home Finance Limited and amalgamated with IDFC Bank Limited) under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under section 13(12) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice dated 12.04.2019 calling upon the borrower, co-borrowers and guarantors 1. Aasha Rajiv Parvez, 2. Shubham Shirajiv Parvez, to repay the amount mentioned in the notice being Rs.15,44,423.24/- (Rupees Fifteen Lakh Forty Four Thousand Four Hundred Twenty Three And Paise Twenty Four Only) as on 11.04.2019 within 60 days from the date of receipt of the said notice.
The borrowers having failed to repay the amount, notice is hereby given to the borrower and the public in general that the undersigned has taken Symbolic Possession of the property described herein below in exercise of powers conferred on him under sub-section (4) of section 13 of Act read with rule 8 of the Security Interest (Enforcement) Rules, 2002 on this 13th day of Aug 2019.
The borrowers in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of the IDFC First Bank Limited (erstwhile Capital First Home Finance Limited and amalgamated with IDFC Bank Limited) for an amount of Rs.15,44,423.24/- (Rupees Fifteen Lakh Forty Four Thousand Four Hundred Twenty Three And Paise Twenty Four Only) and interest thereon.
The borrower's attention is invited to provisions of sub-section (8) of section 13 of the Act, in respect of time available, to redeem the secured assets.

DESCRIPTION OF THE IMMOVABLE PROPERTIES.
All the place and parcel of the property consisting of Flat No. FF 107, 1st Floor, Plot No D-14, Kharsa No.3, Rai Vihar Village Sadullabad, Loni, Ghaziabad Uttar Pradesh 201 104..

Authorised Officer
IDFC First Bank Limited
(erstwhile Capital First Home Finance Limited and amalgamated with IDFC Bank Limited)

EMMSONS INTERNATIONAL LIMITED
CIN: L74899DL1993PLC053060
Regd. Office: 101/12, Community Centre, Zamrudpur, New Delhi-110048
Tel: 91-11-29247721-25, Fax: 91-11-29247730
Website: www.emmsons.com, E-mail: corporate@emmsons.com

EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019
(Amount in Rs. Lacs except EPS)

Sr. no.	PARTICULARS	Quarter ended		Year ended	
		30.06.2019	31.03.2019		30.06.2018
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total Income from operations	395.87	338.35	355.26	1,437.53
2	Profit/(Loss) for the period (before exceptional items and tax)	(4,139.18)	(7,276.20)	(4,186.03)	(20,029.86)
3	Profit/(Loss) for the period before tax (after exceptional items)	(4,139.18)	(7,276.20)	(4,186.03)	(20,029.86)
4	Net Profit/(Loss) for the period after tax (after exceptional items)	(4,139.18)	(7,276.20)	(4,186.03)	(20,029.86)
5	Total comprehensive income	2.74	0.20	2.45	9.81
6	Equity Share Capital (Face value of Rs.10/- each) Reserve excluding revaluation reserves	1,199.80	1,199.80	1,199.80	1,199.80
		-	-	-	(153,342.64)
7	Earning per share of Rs.10/- each				
	(1) Basic (Rs.)	(34.50)	(80.86)	(34.90)	(168.97)
	(2) Diluted (Rs.)	(34.50)	(80.86)	(34.90)	(168.97)

Notes:
1 The above Audited financial results for the quarter ended June 30, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2019.
2 The above is an extract of the detailed format of Standalone Financial Results for the quarter ended 30th June, 2019 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of these Financial Results are available on the Stock Exchange website (www.bseindia.com)

by the order of the Board
For EMMSONS INTERNATIONAL LIMITED
Sd/-
Anil Kumar Monga
Chairman and Managing Director

Place : New Delhi
Date : 14th August, 2019

Oil Industry Development Board
(OIDB) (Ministry of Petroleum & Natural Gas)
OIDB Bhawan, Plot No-2, Sector-73, Noida-201307 www.oedb.gov.in

Expression of Interest
REF: NO. 14/31/2018-OIDB Dated: 10.08.2019
Expression of Interest (EOI) is invited from reputed agencies for providing different services under one umbrella related to running and maintenance of OIDB Bhawan, Noida.
For details kindly visit OIDB's website www.oedb.gov.in and CPP Portal https://eprocure.gov.in.
Officer Incharge(Estate)
Tel: 0120 2594633
davp 33113/11/0006/1920

SRF LIMITED
Registered Office: The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, 2nd Floor, Mayur Vihar Place, Noida Link Road, Mayur Vihar Phase I Extn, Delhi – 110091
Tel. No (Regd office) : (+91-11) 49482870 Fax : (+91-11) 49482900
E-mail: info@srf.com, Website: www.srf.com; CIN – L18101DL1970PLC005197

NOTICE
Notice is hereby given that Certificates pertaining to Shares of the Company detailed below have been reported lost and request(s) for issue of duplicate Certificates in lieu thereof have been received by the Company :-

Sl. No.	Folio No.	Name of the Share Holder / Legal Heir (Claimant)	Cert-No.	Dist-No. (From)	Dist-No. (To)	Lost Shares
1	SRF0115802	SANJEEV KUMAR (DECEASED) MUKESH KUMAR	90255251	2498526 5616580 7581774	2498560 5616584 7581793	50
2	SRF0113581	GITA DEVI BINANI	410588	17861832	17861854	23
			559588	25881824	25881646	23
3	SRF0023173	SHEWAKRAM LALWANI (DECEASED) MRS LATA LALWANI MR DEEPAK LALWANI	90052461	8273946	8273965	20
4	R 0007674	ROHIT MADHUSUDAN BHATT (DECEASED) MRS SHANTABEN MADHUSUDAN BHATT (DECEASED) MR.LUV ROHITKUMAR BHAT	58737	28771163	28771173	11
			101148	4256196	4256200	5
5	E 0000118	ELA RASIKLAL GANDHI (DECEASED) MR RASIKLAL BHAGWANDAS GANDHI (DECEASED) MR DEEPAK RASIKLAL GANDHI	346858-59 495858-59	16664455 24684247	16664458 24684250	4 4
			30010	2157576	2157600	25
			118053	5057365	5057376	12
			310194-97 459194-97 678529-33 90017908 90156230	15905433 23925225 56307279 6391742 11798370	15905491 23925283 56307409 6391765 11798409	59 59 131 24 20
6	SRF0103813	KAILASH CHAND AGARWAL ASHOK KUMAR AGARWAL	394865 543865-68 655933-34 90206382	17511303 25531095 43416808 15567910	17511322 25531138 43416818 15567934	20 44 11 25
7	SRF0025133	S PARVATHY	90185259	14548765	14548804	40
8	J 0002392	JAGJIVAN RAM AGARWAL	975796	18566357	18566406	50
9	SRF0104235	ASHOK RASIKBHAI PATHAK PANNA ASHOK PATHAK	90141926	5312573	5312576	4
10	SRF0100860	VIRENDER KUMAR SHOBHANA GUPTA	900573	25438192 43403003	25438241 43403202	250
11	H 0000236	HANSA POPATLAL PAREKH	6847 81943 119781 312147-49 461147-49 90019598	1485026 3307191 5100588 15945970 23965762 6524222	1485050 3307198 5100603 15946010 23965902 6524253	25 8 16 41 41 32
12	U 0001273	USHA RAMCHANDRA DESAI (DECEASED) MR SHASHANK RAMCHANDRA DESAI MRS DAYA SHASHANK DESAI	11024 83364 150924	1606576 3681477 5978784	1606600 3681484 5978799	25 8 16
13	S 0011365	SUNIL DESAI (DECEASED) MRS BHAVNA SUNIL DESAI	25372 39813 149173-75	2015751 2428776 5922194	2015800 2428825 5922343	50 50 150
14	SRF0025487	MOTI LEKHRAJ CHAINANI (DECEASED) MRS. SHALINI MOTI CHAINANI	647337	43186358	43186367	10
15	SRF0111155	AGIA KAUR IRVINDER PAL KAUR	406656-57	17780819	17780918	100
16	K 0005910	K N KHANNA	9430 93303 127278 320417-20 90162051-52	1560076 3823502 5308060 16118443 12205285	1560125 3823551 5308109 16118567 12205359	50 50 50 125 75
17	SRF0036561	K MANOHARAN CHANDRA MANOHAR	90076875-76 90193687	9259670 15069495	9259729 15069534	60 40
18	SRF0032388	JOGINDER SINGH BHOOPINDER SINGH	518101-02	25051549	25051648	100
19	SRF0036296	KJ BHASKAR BHANDARKAR ROHINI BHANDARKAR	90076432	9247170	9247189	20
20	A 0004550	ASMITA ARUN BAPAT MR ARUN GANESH BAPAT (DECEASED)	51865 52369	2753626 2770101	2753650 2770125	25 25
21	SRF0020274	CHANDRIKABEN KANUBHAI PATEL KANUBHAI PUNJIRAM PATEL (DECEASED) HEMANG NAVINCHANDRA PATEL	90047994	8127530	8127549	20

IEPF RELATED CASES

1	SRF0021416	FERNANDO LOBO (DECEASED) JOEL SAVIO LOBO (CLAIMATE)	90049581	8178914	8176953	40
2	K 0000791	KIRTIKUMAR VARAJDAS GANDHI (DECEASED) RONAK KIRTIKUMAR GANDHI (CLAIMATE)	124427	5236323	5236327	5
3	K 0005329	KIRTIKUMAR VARAJDAS GANDHI (DECEASED) MRS MAYURI KIRTIKUMAR GANDHI (DECEASED) RONAK KIRTIKUMAR GANDHI (CLAIMATE)	126893 680570-71 748891 776375 975983	5287762 57674109 61805533 65759423 18571849	5287773 57674130 61805533 65759423 18571833	12 22 1 1 25
4	M 0000857	MAYURI KIRTIKUMAR GANDHI (DECEASED) RONAK KIRTIKUMAR GANDHI (CLAIMATE)	130764 976091	5449431 18575135	5449435 18575145	5 11

Any person having any claim /objection in respect of the above requests should lodge such claim/ objection with the company at its Registered Office within 15 days of the publication of this notice, failing which the company will consider to give effect to the above requests.

for SRF LIMITED
Sd/-
RAJAT LAKHANPAL
Vice President (Corporate Compliance) & Company Secretary

Place : Gurugram
Date : 14.08.2019

KAMA HOLDINGS LIMITED
CIN : L92199DL2000PLC104779
Regd. Office : The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, 2nd Floor, Mayur Place, Noida Link Road, Mayur Vihar Phase I Extn, Delhi – 110091; Tel No. (Regd.): (+91-11) 48482870 Fax:- (+91-11) 49482900
Email: info@kamaholdings.com website: www.kamaholdings.com

NOTICE
Notice is hereby given that Certificates pertaining to Shares of the Company detailed below have been reported lost and request(s) for issue of duplicate Certificates in lieu thereof have been received by the Company :-

Sl. No.	Folio No.	Name of the Share Holder / Legal Heir (Claimant)	Cert-No.	Dist-No. (From)	Dist-No. (To)	Lost Shares
1	SPP0000750	JOGINDER SINGH BHOOPINDER SINGH	792	32065	32104	40
2	SPP0008047	SUNIL DESAI (DECEASED) MRS BHAVNA SUNIL DESAI	9502	582564	582588	25
3	SPP0001700	RAM NATH BALI (DECEASED) URMILA BALI (CLAIMATE)	1750	65311	65331	21

Any person having any claim /objection in respect of the above requests should lodge such claim / objection with the company at its Registered Office within 15 days of the publication of this notice, failing which the company will consider to give effect to the above requests.
Public is hereby cautioned against dealing with the aforesaid share certificates.

for KAMA HOLDINGS LIMITED
Sd/-
EKTA MAHESHWARI
WHOLE TIME DIRECTOR, CFO & COMPANY SECRETARY

Place : Gurugram
Date : 14.08.2019

SIMBHAOLI SUGARS LIMITED
(Formerly known as 'Simbhaoli Spirits Limited')
Regd. Office : Simbhaoli Dist. Hapur (U.P.) - 245207
CIN - L1512UP2011PLC044210
E-mail: info@simbhaolisugars.com Website: www.simbhaolisugars.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019
(Rs. in Lacs)

S. No.	Particulars	Standalone			Consolidated		
		Quarter ended		Year ended	Quarter ended	Year ended	
		June 30, 2019	March 31, 2019	June 30, 2018	March 31, 2019	June 30, 2019	March 31, 2019
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1.	Total income from operations (net)	29,571	41,970	25,090	111,109	29,844	124,120
2.	Net Profit/ (loss) for the period before Tax and exceptional items	(959)	1,512	(805)	(4,730)	(951)	(1,659)
3.	Net Profit/ (loss) for the period before Tax and after exceptional items	(959)	1,327	(805)	(4,915)	(951)	(2,678)
4.	Net Profit/ (loss) for the period after Tax and exceptional items	(959)	1,327	(805)	(4,915)	(953)	(2,982)
5.	Total Comprehensive Income for the period [comprising net profit/(loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(959)	(934)	(805)	(7,176)	(953)	(2,917)
6.	Paid up equity share capital (face value Rs.10/- each)	4,128	4,128	3,928	4,128	4,128	4,128
7.	Other Equity					-	(2,999)
8.	-EPS before exceptional item	(0.23)	3.85	(1.54)	(12.04)	(0.23)	(7.41)
	-EPS after exceptional item	(0.23)	3.38	(1.54)	(12.51)	(0.23)	(10.12)

Refer Note No. 11
Notes :
1. The above is an extract of the detailed format of financial results for the quarter ended June 30, 2019 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of financial results for the quarter ended June 30, 2019 are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and the Company's website (www.simbhaolisugars.com).
2. Indian sugar industry has been facing difficulties on account of high sugar production in the country in the sugar year 2018-19 resulting in glut of sugar thereby central government has fixed quota for domestic sale while Minimum Indicative Export Quota (MIEQ) on sugar mill basis was fixed for all the sugar mills operating in the country for depletion of sugar stock outside India. For the quarter ended June 30, 2019 and previous periods, the Company has incurred losses due to high raw material cost fixed by the Government and relatively market driven lower price of finished goods i.e. sugar and molasses both of which are external factors. Due to continuous losses, the Company failed in meeting its payment obligations to lenders and farmers, though the Company continues to operate its capacities at optimal levels.
The Government has implemented various measures to improve the financial health of the sugar industry, including support for liquidation of cane arrears, fixing obligation for export to reduce the sugar inventory, fixation of Sugar Realization (MSP), providing subsidy on production of sugar, interest subvention on loan for creation of additional manufacturing facilities for ethanol production and increase in the realization of ethanol price etc. All these measures are expected to turnaround operations of the sugar industry on sustainable basis. The Company has also initiated various steps for further de-risking its business. Further pursuant to an Order of Hon'ble High Court of Uttar Pradesh in favour of sugar industry, the Company is confident to receive amount on account of accrued benefits under the Sugar Promotion Policy 2004.
The debt restructuring exercise of the loan liabilities of the Company has been delayed by the lenders by virtue of Circular dated February 12, 2018 issued by RBI, which is recently been quashed by Hon'ble Supreme Court vide its judgement dated April 02, 2019 terming it as ultra vires. The lenders to the Company, in the meanwhile initiated recovery steps at various forums and one of the bankers has filed application before National Company Law Tribunal under Insolvency and Bankruptcy Code, 2016. OBC had declared company and guarantors as willful defaulters against which company and guarantors have contested such declaration in the High Court and the matter is sub-judice. Against criminal complaint filed by one of the lenders with the investigating agency, recently Enforcement Directorate had issued a provisional attachment order on certain assets of the Company to the extent of Rs. 109.80 Crores. The company is seeking legal advice to contest such impugned provisional order at the appropriate adjudicating authority. However, considering the nature of industry and ongoing discussions with the lenders, the Company is hopeful that debt resolution will be attained through resolution and/or restructuring of loan liabilities by virtue of RBI's circular dated June 07, 2019, while some loan liabilities would be realigned commensurate with its available cash flow, for which discussions are going on.
In view of the above, these financial statements are continued to be presented on going concern basis, which contemplates realisation of assets and settlement of liabilities in the normal course of business and therefore, impairment of assets if any, has not been ascertained and provided for.
3. The loans available by the Company have been classified as Non-Performing Assets (NPA) by all the lenders to the Company and interest thereon is not being charged to the loan accounts as per prevailing practices. The Company is hopeful of Resolution of Debt through One Time Settlement (OTS) including waiver of un-paid interest on certain loan accounts. Accordingly, interest expenses for the ensuing quarter ended June 30, 2019 amounting to Rs. 3,160 lacs (previous year ended March 31, 2019 Rs. 12,336 lacs) has not been recognized in the books of accounts. A total amount of Rs. 27,468 lacs towards outstanding interest has not been provided for in the books of accounts.
4. Pursuant to the notification issued by Central Government and Government of Uttar Pradesh notifying the schemes for financial assistance to offset the cost of sugar cane crushed; Rs. 489 lacs subsidy accrued in accordance with the Scheme for assistance to sugar mills have been adjusted against "Cost of material consumed" for the quarter ended June 30, 2019. The Company has also recognized export freight subsidy of Rs. 208 lacs in quarter ended June 30, 2019 in accordance with the "Scheme for defraying expenditure towards internal transport, freight, handling and other charges on export" notified by Central Government. The management is confident that all the terms and conditions in the schemes notified by the Central Government would be duly complied with and the Company would be entitled to receive the accrued amount of subsidies recognized in the accounts. Valuation impact on the inventory of sugar allocated for export in terms of the scheme of MIEQ based on sugarcane crushed during the quarter ended June 30, 2019 has also been effected to in these accounts.
5. The Hon'ble High Court of Uttar Pradesh has directed the State Government to determine the interest liability for the delayed payment of sugarcane price for sugar seasons 2012-13, 2013-14 and 2014-15. Considering that no notice of demand has been served upon the Company in this regard and the amount not being ascertainable, no provision has been made in this regards. Based on the past industry practices, the management is confident that no interest liability will arise for the said periods.
6. The application filed by the Company for approval of the appointment and remuneration of Ms. Gursimran Kaur Mann as Managing Director and Mr. Sachchida Nand Misra as Chief Operating Officer/ Whole Time Director of the Company before Central Government is abated in accordance with the amendment made in the provisions of Sections 197 and 200 of the Companies Act 2013 w.e.f. 12.09.18. The Company shall obtain the necessary approvals afresh from shareholders within one year from date of the amendment. It has paid aggregate remuneration of Rs. 45 lacs during the quarter ended June 30, 2019 and Rs. 318 lacs since appointment, to these directors.
7. Effective April 01, 2019, the Company adopted Ind AS 116 "Leases", and applied to all lease contracts existing on April 01, 2019 using the prospective method. The adoption of the new standard resulted in recognition of Right-of-Use asset and lease liability of Rs. 9 lacs respectively. In the statement of profit and loss for the current quarter an amount of Rs. 1 lacs recognized as amortization on right-of-use and an amount of Rs. 0.27 lacs recognized as finance cost as per Ind AS 116 which were earlier recognized as rent expenses at the agreed rental amount. The effect of this adoption is insignificant on the profit for the period and earnings per share.
8. The Company has revised the policy of deferring the off season expenditure in accordance with the requirement of Ind AS 34 'Interim Financial Reporting'. Accordingly, off season expenses amounting to Rs. 885 lacs have been charged as expense during the quarter ended June 30, 2019 resulting in increase in loss for the quarter ended June 30, 2019 by the said amount. Comparative figures for the quarters ending March 31, 2019 and June 30, 2018 have been restated to give effect to this change in policy. Consequently, loss for the quarter ending March 31, 2019 has been decreased by Rs. 2835 lacs and for quarter ending June 30, 2019 has been increased by Rs. 461 lacs.
9. The consolidated financial results for June 30, 2019 do not include the figures relating one material subsidiary company viz Simbhaoli Power Private Limited ("SPPL") as their accounts are not yet finalised. However, the consolidated financial results for the year ended March 31, 2019 are inclusive of figures of SPPL based on the unaudited management accounts which was inadvertently adopted by the Board as audited and accordingly auditors had issued their report on such consolidated financial results. The Board at its meeting held on August 14, 2019 has taken note of this lapse and obtained a revised report from the auditor based on correct facts.
10. The consolidated statement does not include the results for the quarters ended March 31, 2019 and June 30, 2018 as the company has published only standalone financial results for preceding comparable quarters.
11. The figures for the quarter ended March 31, 2019 are