

# Varroc Engineering Limited

Regd. & Corp. Office

L-4, MIDC, Industrial Area  
Waluj, Aurangabad 431 136,  
Maharashtra, India

Tel + 91 240 6653700  
Fax + 91 240 2564540

email: varroc.info@varroc.com  
www.varroc.com  
CIN: L28920MH1988PLC047335



VARROC/SE/INT/2024-25/105

November 14, 2024

The Manager- Listing  
The Listing Department,  
**National Stock Exchange of India  
Limited**  
Exchange Plaza, Plot No. C/1, G  
Block, Bandra-Kurla Complex,  
Bandra (East), Mumbai-400051.  
NSE Symbol: VARROC

The Manager – Listing  
The Corporate Relation Department,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai-400 001.  
BSE Security Code: 541578  
[Debt: 975062]

**Sub: Newspaper Advertisement – Publication of Results – September 30, 2024**

**Ref.: Regulation 30 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We hereby enclose copies of newspaper advertisement published in the Business Standard (English) and Loksatta (Marathi), in respect of Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended on September 30, 2024.

Kindly take the same on your record and note the compliance.

**For Varroc Engineering Limited**

**Ajay Sharma**  
**Group General Counsel and Company Secretary**

**Encl:** a/a

## TAMIL NADU NEWSPRINT AND PAPERS LIMITED

Regd. Office: 67, MOUNT ROAD, GUINDY, CHENNAI - 600 032.  
CIN : L22121TN1979PLC007799 Web : www.tnpl.com

### EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2024

(₹ in Crore)

| Particulars   | Quarter ended |             | Half Year ended |            |
|---|---------------|-------------|-----------------|------------|
|   | 30.09.2024    | 30.09.2023  | 30.09.2024      | 31.03.2024 |
|   | (Unaudited)   | (Unaudited) | (Unaudited)     | (Audited)  |
| Total income from operations (Net)  | 914.59        | 958.17      | 2033.43         | 4692.82    |
| Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary items)                                       | 5.05          | 47.82       | 39.10           | 324.76     |
| Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)                                  | 5.05          | 47.82       | 39.10           | 324.76     |
| Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)                                   | 2.59          | 30.30       | 24.49           | 208.16     |
| Total comprehensive Income for the period (Net of Tax)  | 1.28          | 31.03       | 21.85           | 200.98     |
| Equity Share Capital (Face value of share of Rs.10/- each)  | 69.21         | 69.21       | 69.21           | 69.21      |
| Earnings per share (of Rs.10/- Share) (Before and after extra ordinary items) (not annualised) - Basic and Diluted EPS-(in Rs.) | 0.37          | 4.38        | 3.54            | 30.08      |

#### Notes :

1. The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Financial Statements are available on the Stock Exchange websites at [www.bseindia.com](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and on company's website [www.tnpl.com](http://www.tnpl.com).

2. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13<sup>th</sup> November, 2024.

For and on behalf of the board  
Place : Chennai - 32  
Date : 13<sup>th</sup> November, 2024  
Dr SANDEEP SAXENA, IAS  
CHAIRMAN AND MANAGING DIRECTOR

## Wim Plast Ltd.

Regd. Office: Survey No. 324/4 to 7, of Kachigam, Village Kachigam, Daman - 396210.  
Tel. No.: 022 69970010 Email: [wimplast@celoworld.com](mailto:wimplast@celoworld.com)  
CIN: L25209DD1988PLC001544 | Website: [www.cellowimplast.com](http://www.cellowimplast.com)

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

(₹ In lakhs except EPS)

| Sr. No. | Particulars  | STANDALONE    |            |                 | CONSOLIDATED  |            |                 |
|---------|--|---------------|------------|-----------------|---------------|------------|-----------------|
|         |  | QUARTER ENDED |            | HALF YEAR ENDED | QUARTER ENDED |            | HALF YEAR ENDED |
|         |  | 30.09.2024    | 30.06.2024 | 30.09.2023      | 30.09.2024    | 30.09.2023 | 31.03.2024      |
|         | Unaudited  | Unaudited     | Unaudited  | Unaudited       | Unaudited     | Audited    |                 |
| 1.      | Total Income from Operations (Net)   | 7,820.27      | 9,033.65   | 7,971.16        | 16,853.92     | 15,764.20  | 34,283.59       |
| 2.      | Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)  | 2,329.38      | 1,915.14   | 1,900.46        | 4,244.50      | 3,496.84   | 7,355.45        |
| 3.      | Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)   | 2,329.38      | 1,915.14   | 1,900.46        | 4,244.50      | 3,496.84   | 7,355.45        |
| 4.      | Net profit/ (Loss) for the period after tax (after Exceptional and / or Extraordinary items)   | 1,891.06      | 1,451.09   | 1,462.47        | 3,342.13      | 2,658.30   | 5,573.05        |
| 5.      | Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)] | 1,997.64      | 1,427.67   | 1,495.73        | 3,425.30      | 2,701.61   | 5,613.43        |
| 6.      | Equity Share Capital   | 1,200.34      | 1,200.34   | 1,200.34        | 1,200.34      | 1,200.34   | 1,200.34        |
| 7.      | Other Equity   |               |            |                 |               | 47,749.98  |                 |
| 8.      | Earning Per Share (of ₹ 10/- each) for continuing and discontinued operations  |               |            |                 |               |            |                 |
|         | 1. Basic:  | 15.75         | 12.09      | 12.18           | 27.84         | 22.15      | 46.43           |
|         | 2. Diluted:  | 15.75         | 12.09      | 12.18           | 27.84         | 22.15      | 46.43           |

#### Notes:

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended September 30, 2024 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 September 30, 2024 is available on the Stock Exchange website [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.cellowimplast.com](http://www.cellowimplast.com).

2. The Unaudited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 12, 2024. The statutory auditor of the company have carried out a Limited Review of the aforesaid results.

Date: November 12, 2024

Place: Mumbai

For and on behalf of the Board of Directors

Wim Plast Limited

Sd/-

Pradeep G. Rathod

(CEO, Chairman & Managing Director)

(DIN - 00027527)

## Varroc Engineering Limited

Registered and Corporate Office: L-4, MIDC Area, Waluj, Chhatrapati Sambhaji Nagar (Aurangabad) 431 136, Maharashtra  
CIN : L28920MH1988PLC047335  
Tel : +91 240 6653 700/6653 699, Fax : +91 240 2564 540  
Web: [www.varroc.com](http://www.varroc.com), E-mail : [investors@varroc.com](mailto:investors@varroc.com)

### Extract of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024

(Rs. in Million)

| Sr. No. | Particulars   | Standalone         |                    |                    | Consolidated       |                    |                 |
|---------|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
|         |   | Quarter ended      |                    | Half year ended    | Quarter ended      |                    | Half year ended |
|         |   | September 30, 2024 | September 30, 2023 | September 30, 2024 | September 30, 2024 | September 30, 2023 | March 31, 2024  |
|         | (Unaudited)   | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        |                 |
| 1       | Total Income  | 12,531.37          | 11,270.84          | 23,922.42          | 21,835.95          | 45,623.10          | 20,874.55       |
|         | - from continuing operations  | 12,531.37          | 11,270.84          | 23,922.42          | 21,835.95          | 45,623.10          | 20,874.55       |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -               |
|         | - Total from continuing and discontinued operations   | 12,531.37          | 11,270.84          | 23,922.42          | 21,835.95          | 45,623.10          | 20,874.55       |
| 2       | Profit / (Loss) for the period before tax and exceptional item  | 643.06             | 31.66              | 899.91             | (111.05)           | 1,101.67           | 908.11          |
|         | - from continuing operations  | 643.06             | 31.66              | 899.91             | (111.05)           | 1,101.67           | 908.11          |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -               |
|         | - Total from continuing and discontinued operations   | 643.06             | 31.66              | 899.91             | (111.05)           | 1,101.67           | 908.11          |
| 3       | Profit / (Loss) for the period before tax   | 643.06             | 31.66              | 899.91             | (115.05)           | 1,056.67           | 908.11          |
|         | - from continuing operations  | 643.06             | 31.66              | 899.91             | (115.05)           | 1,056.67           | 908.11          |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -               |
|         | - Total from continuing and discontinued operations   | 643.06             | 31.66              | 899.91             | (115.05)           | 1,056.67           | 908.11          |
| 4       | Profit / (Loss) for the period  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,570.67           | 578.00          |
|         | - from continuing operations  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,570.67           | 578.00          |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -               |
|         | - Total from continuing and discontinued operations   | 471.44             | 21.10              | 647.96             | (114.07)           | 3,570.67           | 578.00          |
| 5       | Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 471.44             | 21.10              | 647.96             | (114.07)           | 3,560.88           | 882.63          |
|         | - from continuing operations  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,560.88           | 882.63          |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -               |
|         | - Total from continuing and discontinued operations   | 471.44             | 21.10              | 647.96             | (114.07)           | 3,560.88           | 882.63          |
| 6       | Paid-up equity share capital (face value of Re.1)   | 152.79             | 152.79             | 152.79             | 152.79             | 152.79             | 152.79          |
| 7       | Reserves excluding revaluation reserves as per balance sheet  |                    |                    |                    |                    | 8,951.83           |                 |
| 8       | Basic and diluted earning per equity share (Nominal value per share: Re.1) (not annualised)   |                    |                    |                    |                    |                    |                 |
|         | - for continuing operations   | 3.08               | 0.14               | 4.24               | (0.75)             | 23.37              | 3.64            |
|         | - for discontinued operations   | -                  | -                  | -                  | -                  | -                  | -               |
|         | - for continuing and discontinued operations  | 3.08               | 0.14               | 4.24               | (0.75)             | 23.37              | 3.64            |

Notes:

1. The above Unaudited Standalone and Consolidated interim financial information of the Company for the Quarter and Half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2024.

2. On November 5, 2024, the Group received an Order from Additional Commissioner of CGST & Central Excise for appropriation of GST dues amounting to Rs. 629 million along with equivalent penalty and applicable interest relating to inappropriate classification of certain goods supplied during the period from July 1, 2017 to September 30, 2023. The Group has paid the principal demand, however, considering merits of the case, management believes that it has grounds to successfully defend and litigate the Order with respect to applicable interest and penalty for the aforementioned period. The Group intends to initiate legal procedure within the time limit prescribed under the GST Law, pending which no adjustments have been made in respect of this matter in the financial results for the quarter and half year ended September 30, 2024.

3. During the previous year ended March 31, 2024, the Company received eligibility certificates (ECs) in respect of three plants in Aurangabad/Pune under the Maharashtra Electronic Policy 2016 effective from April 1, 2022 and valid for 10 years. Under these ECs, the Company was eligible to claim incentive in the form of taxes payable under SGST on finished goods eligible for incentives from the respective plants. The Company has considered these as grants related to income under Ind AS 20 by recognizing the same as income in profit and loss based on SGST collected for the period/year. The amount of income recognised in the year ended March 31, 2024, in respect of the aforesaid ECs was Rs. 989.71 million pertaining to the period April 1, 2022 to March 31, 2024.

4. During the year ended March 31, 2024, Varroc Engineering Limited ("VEL") and Varroc Polymers Limited ("VPL") had derecognised (written-off) loans given to VarrocCorp Holding BV ("VCHBV"), Netherlands including interest on such loans aggregating to Rs. 13,533.33 million after making requisite submissions to AD Bank. The Group had claimed this write-off of loans as an allowable business loss, considering that these loans extended to VCHBV were in the nature of trade investments to derive benefits for the Group's businesses rather than for earning dividend/capital appreciation. The Group obtained legal opinions from two independent senior counsels who supported their view on claiming this write-off of loans as an allowable business loss. Accordingly, the group considered this loss as tax deductible for computation of current tax provision to the extent of Rs. 437.14 million and for recognition of deferred tax asset of Rs. 2,968.93 million towards the loss as at March 31, 2024 in VPL & VEL respectively. These loans pertained to funding of Varroc Lighting Systems ("VLS") entities (erstwhile subsidiaries of VCHBV) which were fully provided for during the period ended September 30, 2022, in respective standalone financial statements of VEL and VPL when the VLS business was sold to Compagnie Plastique OMS SE, France. Further, VEL shifted to new tax regime under section 115BAA of Income Tax Act, 1961 from financial year ended March 31, 2024. As a result, MAT credit of Rs. 265.34 million was written off and deferred tax liability to the extent of Rs. 254.54 million was reversed on account of lower tax rate under new regime, which has been included in the total tax expense for the year ended March 31, 2024.

5. Varroc Engineering Limited ("VEL") and VarrocCorp Holding BV, Netherlands ("VCHBV"), wholly owned subsidiary of VEL) (together referred to as "Sellers") entered into a Securities Purchase Agreement dated April 29, 2022 as amended dated July 01, 2022, October 05, 2022 and May 12, 2023 (collectively referred to as "SPA") with Compagnie Plastique OMS SE, France (referred to as "Buyer"), to divest the Sellers 4-Wheeler lighting business in the Americas and Europe ("VLS Business"). The equity value agreed under the SPA was Euro 69.5 million (subject to closing adjustments as provided under the SPA). Subsequently, both the Buyer and the Sellers entered into Settlement Agreement on July 14, 2023 whereby both the parties agreed to settle the disagreements on closing adjustments and the final equity value agreed under the Settlement Agreement was Euro 54.5 million. Accordingly, VCHBV received the remaining consideration amount of Euro 13 million on July 17, 2023 pursuant to this final settlement with Buyer. Loss from discontinued operations for the half year ended September 30, 2023 and year ended March 31, 2024 of Rs. 209.20 million pertains to adjustments pursuant to revised equity value as per above settlement agreement and expenses directly related to sale of investment in VLS business.

6. The Board of Directors of Varroc Engineering Limited (the Holding Company) at its meeting dated May 17, 2024 approved the draft scheme of amalgamation of Varroc Polymers Limited (a wholly owned subsidiary of the Holding Company) with the Holding Company under sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") subject to the requisite approvals under the Act and the sanction of the scheme by National Company Law Tribunal ("NCLT"). The appointed date of the said scheme is April 01, 2024 or such other date as may be approved by the NCLT or any other competent authority.

7. Additional information on Standalone Financial Results is as follows:

| Particulars                                    | Quarter ended      |                    | Half year ended    |                    | Year ended     |
|--|--------------------|--------------------|--------------------|--------------------|----------------|
|  | September 30, 2024 | September 30, 2023 | September 30, 2024 | September 30, 2023 | March 31, 2024 |
|  | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Audited)      |
| Securities Premium Account                     | 13,315.38          | 13,315.38          | 13,315.38          | 13,315.38          | 13,315.38      |
| Net worth                                      | 9,752.58           | 5,429.67           | 9,752.58           | 5,429.67           | 9,104.62       |
| Paid up Debt Capital/ Outstanding Debt         | 11,712.55          | 13,168.96          | 11,712.55          | 13,168.96          | 12,469.47      |
| Capital Redemption Reserve                     | -                  | -                  | -                  | -                  | -              |
| Debiture Redemption Reserve                    | -                  | -                  | -                  | -                  | -              |
| Debt Equity Ratio (No. of times)               | 1.20               | 2.43               | 1.20               | 2.43               | 1.37           |
| Debt Service Coverage Ratio (No. of times)     | 2.11               | 0.82               | 1.70               | 0.54               | 0.94           |
| Interest Service Coverage Ratio (No. of times) | 3.70               | 2.12               | 3.21               | 1.94               | 2.72           |

8. The above is an extract of the detailed format of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024, filed with the Stock Exchange under Regulation 30, 33, 47 and 52 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The full format of Standalone including disclosures under Regulation 52(4) and Consolidated Unaudited Financial Results are available on the Stock Exchange websites, i.e. [www.nseindia.com](http://www.nseindia.com) and on the Company's website i.e. [www.varroc.com](http://www.varroc.com).

For and on behalf of  
Varroc Engineering Limited  
Sd/-  
Tarang Jain  
Chairman and Managing Director  
DIN : 00027505

Date : November 13, 2024

Place : Pune



## Cummins India Limited

Regd. Office : Cummins India Office Campus,  
Tower A, 5th Floor, Survey No. 21, Balewadi,  
Pune 411 045, Maharashtra, India  
(CIN: L2912PN1962PLC012276)  
Tel.: (020) 67067000 Fax: (020) 67067015  
Website: [www.cumminsindia.com](http://www.cumminsindia.com)  
Email: [ci.investors@cummins.com](mailto:ci.investors@cummins.com)

### PUBLIC NOTICE TO WHOMSOEVER IT MAY CONCERN

This is to inform the General Public that following share certificates of Cummins India Limited, having Registered Office at Cummins India Office Campus, Tower A, 5<sup>th</sup> Floor, Survey No. 21, Balewadi, Pune 411045, and registered in the name of the following Shareholder(s) have been lost by them.

| Folio No. | Name of the Shareholder | Certificate No. | Distinctive Nos. |           | No. of Shares (F.V. Rs. 2/- each) |
|-----------|-------------------------|-----------------|------------------|-----------|-----------------------------------|
|           |                         |                 | From             | To        |                                   |
| S028687   | SHRIKANT PANDEY         | 4330            | 154860736        | 154861485 | 750                               |
| S028687   | SHRIKANT PANDEY         | 8560            | 240056895        | 240057194 | 300                               |

The Public is hereby cautioned/warned against purchasing or dealing in any way with the above referred share certificates. Any person who has any claim in respect of the said share certificates should lodge such claim with the Company within 7 days of publication of this notice after which no claim will be entertained, and the Company shall proceed to issue Duplicate Share Certificates.

For Cummins India Limited  
Vinaya A. Joshi  
Company Secretary & Compliance Officer

Place: Pune

Date: November 13, 2024

## AmulFed Dairy (A unit of Gujarat Cooperative Milk Marketing Federation Ltd)

### TENDER NOTICE

AmulFed Dairy is one of the advanced state-of-the-art plant in Asia. AmulFed Dairy manufacture Milk and Milk products like, Milk Powder, Fermented Product, Ice-cream, Ghee, Butter and Long life milk under the brand name of Amul. AmulFed Dairy invites bids from reputed vendors as per below details:

- Design, Supply, Installation, Testing & Commissioning of PET Bottle (1L/500ml) Filling Machine (Capacity 2400 Bottles/hr.) for Milk/Buttermilk.
- Rate Contract for sale of scrap items from AFD and PFP.
- Rate Contract for sale of Broken Crates from AFD.
- Hiring of Dry Godown for storage of Ghee/Powder within 60 to 70 KM radius from AFD. For further information please visit our website: [www.amul.com/m/tender-notice](http://www.amul.com/m/tender-notice).

General Manager  
AmulFed Dairy, Gandhinagar

Plot No. 35, Nr. Indira Bridge,  
Village Bhat, Dist: Gandhinagar,  
Pin: 382428, Phone 079-23969055-56



## CORAL INDIA FINANCE AND HOUSING LIMITED

Regd. Office: Dalamal House, 4<sup>th</sup> Floor, Nariman Point, Mumbai - 400021  
Tel No.: 2282 0375, 2282 2955, 2283 4389, 2285 3910 • Fax : 2282 5753  
Email: [cs@coralhousing.in](mailto:cs@coralhousing.in) • Website: [www.coralhousing.in](http://www.coralhousing.in)  
CIN: L67190MH1995PLC084306

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

(₹ in Lakhs except figures of EPS)

| Sr. No. | Particulars   | Quarter ended |             | Half Year ended |
|---------|---|---------------|-------------|-----------------|
|         |   | 30.09.2024    | 30.09.2023  | 30.09.2024      |
|         |   | (Unaudited)   | (Unaudited) | (Unaudited)     |
| 1       | Total income from operations (net)  | 651.96        | 824.94      | 1442.68         |
| 2       | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items*)  | 696.05        | 575.44      | 1550.83         |
| 3       | Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items*)   | 696.05        | 575.44      | 1550.83         |
| 4       | Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items*)  | 566.10        | 455.49      | 1280.93         |
| 5       | Total Comprehensive Income for the period [Comprising profit/ (loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 1813.59       | 721.41      | 5163.18         |
| 6       | Equity Share Capital (Face value of ₹ 2 each)   | 806.04        | 806.04      | 806.04          |
| 7       | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year   | -             | -           | -               |
| 8       | Earnings Per Share (Face Value of ₹ 2 each) for continuing and discontinued operations-   |               |             |                 |
|         | 1. Basic (₹)  | 1.4           | 1.13        | 3.18            |
|         | 2. Diluted (₹)  | 1.4           | 1.13        | 3.18            |



## TAMIL NADU NEWSPRINT AND PAPERS LIMITED

Regd. Office: 67, MOUNT ROAD, GUINDY, CHENNAI - 600 032.  
CIN : L22121TN1979PLC007799 Web : www.tnpl.com

### EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2024

(₹ in Crore)

| Particulars   | Quarter ended |             | Half Year ended |            |
|---|---------------|-------------|-----------------|------------|
|   | 30.09.2024    | 30.09.2023  | 30.09.2024      | 31.03.2024 |
|   | (Unaudited)   | (Unaudited) | (Unaudited)     | (Audited)  |
| Total income from operations (Net)  | 914.59        | 958.17      | 2033.43         | 4692.82    |
| Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary items)                                       | 5.05          | 47.82       | 39.10           | 324.76     |
| Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)                                  | 5.05          | 47.82       | 39.10           | 324.76     |
| Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)                                   | 2.59          | 30.30       | 24.49           | 208.16     |
| Total comprehensive Income for the period (Net of Tax)  | 1.28          | 31.03       | 21.85           | 200.98     |
| Equity Share Capital (Face value of share of Rs.10/- each)  | 69.21         | 69.21       | 69.21           | 69.21      |
| Earnings per share (of Rs.10/- Share) (Before and after extra ordinary items) (not annualised) - Basic and Diluted EPS-(in Rs.) | 0.37          | 4.38        | 3.54            | 30.08      |

#### Notes :

1. The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Financial Statements are available on the Stock Exchange websites at [www.bseindia.com](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and on company's website [www.tnpl.com](http://www.tnpl.com).

2. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13<sup>th</sup> November, 2024.

For and on behalf of the board

Place : Chennai - 32  
Date : 13<sup>th</sup> November, 2024  
Dr SANDEEP SAXENA, IAS  
CHAIRMAN AND MANAGING DIRECTOR



## Cummins India Limited

Regd. Office : Cummins India Office Campus,  
Tower A, 5th Floor, Survey No. 21, Balewadi,  
Pune 411 045, Maharashtra, India  
(CIN: L2912PN1962PLC012276)  
Tel.: (020) 67067000 Fax: (020) 67067015  
Website: [www.cumminsindia.com](http://www.cumminsindia.com)  
Email: [ci.investors@cummins.com](mailto:ci.investors@cummins.com)

### PUBLIC NOTICE TO WHOMSOEVER IT MAY CONCERN

This is to inform the General Public that following share certificates of Cummins India Limited, having Registered Office at Cummins India Office Campus, Tower A, 5<sup>th</sup> Floor, Survey No. 21, Balewadi, Pune 411045, and registered in the name of the following Shareholder(s) have been lost by them.

| Folio No. | Name of the Shareholder | Certificate No. | Distinctive Nos. |           | No. of Shares (F.V. Rs. 2/- each) |
|-----------|-------------------------|-----------------|------------------|-----------|-----------------------------------|
|           |                         |                 | From             | To        |                                   |
| S028687   | SHRIKANT PANDEY         | 4330            | 154860736        | 154861485 | 750                               |
| S028687   | SHRIKANT PANDEY         | 8560            | 240056895        | 240057194 | 300                               |

The Public is hereby cautioned/warned against purchasing or dealing in any way with the above referred share certificates. Any person who has any claim in respect of the said share certificates should lodge such claim with the Company within 7 days of publication of this notice after which no claim will be entertained, and the Company shall proceed to issue Duplicate Share Certificates.

For Cummins India Limited  
Vinaya A. Joshi  
Company Secretary & Compliance Officer

Place: Pune  
Date: November 13, 2024

## AmulFed Dairy (A unit of Gujarat Cooperative Milk Marketing Federation Ltd)

### TENDER NOTICE

AmulFed Dairy is one of the advanced state-of-the-art plant in Asia. AmulFed Dairy manufacture Milk and Milk products like, Milk Powder, Fermented Product, Ice-cream, Ghee, Butter and Long life milk under the brand name of Amul. AmulFed Dairy invites bids from reputed vendors as per below details:

- Design, Supply, Installation, Testing & Commissioning of PET Bottle (1L/500ml) Filling Machine (Capacity 2400 Bottles/hr.) for Milk/Buttermilk.
- Rate Contract for sale of scrap items from AFD and PFP.
- Rate Contract for sale of Broken Crates from AFD.
- Hiring of Dry Godown for storage of Ghee/Powder within 60 to 70 KM radius from AFD. For further information please visit our website: [www.amul.com/m/tender-notice](http://www.amul.com/m/tender-notice).

General Manager  
AmulFed Dairy, Gandhinagar

Plot No. 35, Nr. Indira Bridge,  
Village Bhat, Dist: Gandhinagar,  
Pin: 382428, Phone 079-23969055-56

Amul



SAGAR



## CORAL INDIA FINANCE AND HOUSING LIMITED

Regd. Office: Dalamal House, 4<sup>th</sup> Floor, Nariman Point, Mumbai - 400021  
Tel No.: 2282 0375, 2282 2955, 2283 4389, 2285 3910 • Fax : 2282 5753  
Email: [cs@coralhousing.in](mailto:cs@coralhousing.in) • Website: [www.coralhousing.in](http://www.coralhousing.in)  
CIN: L67190MH1995PLC084306

### EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2024

(₹ in Lakhs except figures of EPS)

| Sr. No. | Particulars   | Quarter ended |             | Half Year ended 30.09.2024 |
|---------|---|---------------|-------------|----------------------------|
|         |   | 30.09.2024    | 30.09.2023  |                            |
|         |   | (Unaudited)   | (Unaudited) | (Unaudited)                |
| 1       | Total income from operations (net)  | 651.96        | 824.94      | 1442.68                    |
| 2       | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items*)  | 696.05        | 575.44      | 1550.83                    |
| 3       | Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items*)   | 696.05        | 575.44      | 1550.83                    |
| 4       | Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items*)  | 566.10        | 455.49      | 1280.93                    |
| 5       | Total Comprehensive Income for the period [Comprising profit/ (loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 1813.59       | 721.41      | 5163.18                    |
| 6       | Equity Share Capital (Face value of ₹ 2 each)   | 806.04        | 806.04      | 806.04                     |
| 7       | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year   | -             | -           | -                          |
| 8       | Earnings Per Share (Face Value of ₹ 2 each) for continuing and discontinued operations-   |               |             |                            |
|         | 1. Basic (₹)  | 1.4           | 1.13        | 3.18                       |
|         | 2. Diluted (₹)  | 1.4           | 1.13        | 3.18                       |

#### Notes:

- The above is an extract of the detailed format of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 filed with the Stock Exchanges on November 13, 2024 under Reg. 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Standalone Financial Results are available on the stock exchange website ([www.bseindia.com](http://www.bseindia.com)), ([www.nseindia.com](http://www.nseindia.com)) and the company website ([www.coralhousing.in](http://www.coralhousing.in)).
- The Financial Results of the company for the quarter and half year ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024 and the Statutory Auditors have carried out Limited Review of the financial results.
- The main activities of the Company includes Investment & Constructions.
- Corresponding previous period/quarter figures have been regrouped/reclassified wherever necessary to confirm to the classification of the current period.

For Coral India Finance and Housing Limited

Sd/-  
Navin B. Doshi  
Chairman & Managing Director  
Date : - November 13, 2024  
Place : - Mumbai



Regd. Office: Survey No. 324/4 to 7, of Kachigam, Village Kachigam, Daman - 396210.  
Tel. No.: 022 69970010 Email: [wimplast@celloworld.com](mailto:wimplast@celloworld.com)  
CIN: L25209DD1988PLC001544 | Website: [www.cellowimplast.com](http://www.cellowimplast.com)

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

(₹ In lakhs except EPS)

| Sr. No. | Particulars  | STANDALONE    |            |                 | CONSOLIDATED  |            |                 |           |           |           |           |           |           |
|---------|--|---------------|------------|-----------------|---------------|------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|
|         |  | QUARTER ENDED |            | HALF YEAR ENDED | QUARTER ENDED |            | HALF YEAR ENDED |           |           |           |           |           |           |
|         |  | 30.09.2024    | 30.06.2024 | 30.09.2023      | 30.09.2024    | 30.09.2023 | 31.03.2024      |           |           |           |           |           |           |
|         |  | Unaudited     | Unaudited  | Unaudited       | Unaudited     | Unaudited  | Unaudited       | Unaudited | Unaudited | Unaudited | Unaudited |           |           |
| 1.      | Total Income from Operations (Net)   | 7,820.27      | 9,033.65   | 7,971.16        | 16,853.92     | 15,764.20  | 34,283.59       | 7,820.27  | 9,033.65  | 7,971.16  | 16,853.92 | 15,764.20 | 34,283.59 |
| 2.      | Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)  | 2,329.38      | 1,915.14   | 1,900.46        | 4,244.50      | 3,496.84   | 7,355.45        | 1,579.64  | 1,915.22  | 1,900.35  | 3,494.85  | 3,496.81  | 7,355.29  |
| 3.      | Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)   | 2,329.38      | 1,915.14   | 1,900.46        | 4,244.50      | 3,496.84   | 7,355.45        | 1,579.64  | 1,915.22  | 1,900.35  | 3,494.85  | 3,496.81  | 7,355.29  |
| 4.      | Net profit/ (Loss) for the period after tax (after Exceptional and / or Extraordinary items)   | 1,891.06      | 1,451.09   | 1,462.47        | 3,342.13      | 2,658.30   | 5,573.05        | 1,141.30  | 1,451.16  | 1,462.43  | 2,592.45  | 2,658.32  | 5,572.86  |
| 5.      | Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)] | 1,997.64      | 1,427.67   | 1,495.73        | 3,425.30      | 2,701.61   | 5,613.43        | 1,247.89  | 1,427.74  | 1,495.70  | 2,675.62  | 2,701.63  | 5,613.24  |
| 6.      | Equity Share Capital   | 1,200.34      | 1,200.34   | 1,200.34        | 1,200.34      | 1,200.34   | 1,200.34        | 1,200.34  | 1,200.34  | 1,200.34  | 1,200.34  | 1,200.34  | 1,200.34  |
| 7.      | Other Equity   |               |            |                 |               |            | 47,749.98       |           |           |           |           |           | 47,747.94 |
| 8.      | Earning Per Share (of ₹ 10/- each) for continuing and discontinued operations)   |               |            |                 |               |            |                 |           |           |           |           |           |           |
|         | 1. Basic:  | 15.75         | 12.09      | 12.18           | 27.84         | 22.15      | 46.43           | 9.51      | 12.09     | 12.18     | 21.60     | 22.15     | 46.43     |
|         | 2. Diluted:  | 15.75         | 12.09      | 12.18           | 27.84         | 22.15      | 46.43           | 9.51      | 12.09     | 12.18     | 21.60     | 22.15     | 46.43     |

#### Notes:

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended September 30, 2024 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 September 30, 2024 is available on the Stock Exchange website [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.cellowimplast.com](http://www.cellowimplast.com).

2. The Unaudited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 12, 2024. The statutory auditor of the company have carried out a Limited Review of the aforesaid results.

Date: November 12, 2024  
Place: Mumbai

For and on behalf of the Board of Directors

Wim Plast Limited

Sd/-

Pradeep G. Rathod  
(CEO, Chairman & Managing Director)  
(DIN - 00027527)

## Varroc Engineering Limited

Registered and Corporate Office: L-4, MIDC Area, Waluj, Chhatrapati Sambhaji Nagar (Aurangabad) 431 136, Maharashtra  
CIN : L28920MH1988PLC047335  
Tel : +91 240 6653 700/6653 699, Fax : +91 240 2564 540  
Web: [www.varroc.com](http://www.varroc.com), E-mail : [investors@varroc.com](mailto:investors@varroc.com)



### Extract of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024

(Rs. in Million)

| Sr. No. | Particulars   | Standalone         |                    |                    | Consolidated       |                    |                    |             |             |             |             |
|---------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|-------------|-------------|-------------|
|         |   | Quarter ended      |                    | Half year ended    | Quarter ended      |                    | Half year ended    |             |             |             |             |
|         |   | September 30, 2024 | September 30, 2023 | September 30, 2024 | September 30, 2024 | September 30, 2023 | September 30, 2024 |             |             |             |             |
|         |   | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) |
| 1       | Total Income  | 12,531.37          | 11,270.84          | 23,922.42          | 21,835.95          | 45,623.10          | 20,874.55          | 18,935.50   | 39,898.60   | 37,047.23   | 75,795.13   |
|         | - from continuing operations  | 12,531.37          | 11,270.84          | 23,922.42          | 21,835.95          | 45,623.10          | 20,874.55          | 18,935.50   | 39,898.60   | 37,047.23   | 75,795.13   |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | -           | -           |
| 2       | Profit / (Loss) for the period before tax and exceptional item  | 643.06             | 31.66              | 899.91             | (111.05)           | 1,101.67           | 908.11             | 739.12      | 1,468.01    | 1,391.55    | 3,148.60    |
|         | - from continuing operations  | 643.06             | 31.66              | 899.91             | (111.05)           | 1,101.67           | 908.11             | 739.12      | 1,468.01    | 1,391.55    | 3,148.60    |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | (209.20)    | (209.20)    |
| 3       | Profit / (Loss) for the period before tax   | 643.06             | 31.66              | 899.91             | (111.05)           | 1,056.67           | 908.11             | 739.12      | 1,468.01    | 1,391.55    | 3,148.60    |
|         | - from continuing operations  | 643.06             | 31.66              | 899.91             | (111.05)           | 1,056.67           | 908.11             | 739.12      | 1,468.01    | 1,391.55    | 3,148.60    |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | (209.20)    | (209.20)    |
| 4       | Profit / (Loss) for the period  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,570.67           | 578.00             | 557.16      | 918.69      | 1,107.48    | 5,529.95    |
|         | - from continuing operations  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,570.67           | 578.00             | 557.16      | 918.69      | 1,107.48    | 5,529.95    |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | (209.20)    | (209.20)    |
| 5       | Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)) | 471.44             | 21.10              | 647.96             | (114.07)           | 3,560.88           | 882.63             | 511.36      | 1,138.51    | 826.07      | 5,477.23    |
|         | - from continuing operations  | 471.44             | 21.10              | 647.96             | (114.07)           | 3,560.88           | 882.63             | 511.36      | 1,138.51    | 826.07      | 5,477.23    |
|         | - from discontinued operations  | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | (209.20)    | (209.20)    |
| 6       | Paid-up equity share capital (face value of Re.1)   | 152.79             | 152.79             | 152.79             | 152.79             | 152.79             | 152.79             | 152.79      | 152.79      | 152.79      | 152.79      |
| 7       | Reserves excluding revaluation reserves as per balance sheet  | -                  | -                  | -                  | -                  | 8,951.83           | -                  | -           | -           | -           | 14,817.58   |
| 8       | Basic and diluted earning per equity share (Nominal value per share: Re.1) (not annualised)   |                    |                    |                    |                    |                    |                    |             |             |             |             |
|         | - for continuing operations   | 3.08               | 0.14               | 4.24               | (0.75)             | 23.37              | 3.64               | 3.55        | 5.76        | 7.03        | 35.80       |
|         | - for discontinued operations   | -                  | -                  | -                  | -                  | -                  | -                  | -           | -           | (1.37)      | (1.37)      |
|         | - for continuing and discontinued operations  | 3.08               | 0.14               | 4.24               | (0.75)             | 23.37              | 3.64               | 3.55        | 5.76        | 5.66        | 34.43       |

- Notes:
- The above Unaudited Standalone and Consolidated interim financial information of the Company for the Quarter and Half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2024.
  - On November 5, 2024, the Group received an Order from Additional Commissioner of CGST & Central Excise for appropriation of GST dues amounting to Rs. 629 million along with equivalent penalty and applicable interest relating to inappropriate classification of certain goods supplied during the period from July 1, 2017 to September 30, 2023. The Group has paid the principal demand, however, considering merits of the case, management believes that it has grounds to successfully defend and litigate the Order with respect to applicable interest and penalty for the aforementioned period. The Group intends to initiate legal procedure within the time limit prescribed under the GST Law, pending which no adjustments have been made in respect of this matter in the financial results for the quarter and half year ended September 30, 2024.
  - During the previous year ended March 31, 2024, the Company received eligibility certificates (ECs) in respect of three plants in Aurangabad/Pune under the Maharashtra Electronic Policy 2016 effective from April 1, 2022 and valid for 10 years. Under these ECs, the Company was eligible to claim incentive in the form of taxes payable under SGST on finished goods eligible for incentives from the respective plants. The Company has considered these as grants related to income under Ind AS 20 by recognizing the same as income in profit and loss based on SGST collected for the period/year. The amount of income recognised in the year ended March 31, 2024, in respect of the aforesaid ECs was Rs. 989.71 million pertaining to the period April 1, 2022 to March 31, 2024.
  - During the year ended March 31, 2024, Varroc Engineering Limited ("VEL") and Varroc Polymers Limited ("VPL") had derecognised (written-off) loans given to VarrocCorp Holding BV ("VCHBV"), Netherlands including interest on such loans aggregating to Rs. 13,533.33 million after making requisite submissions to AD Bank. The Group had claimed this write-off of loans as an allowable business loss, considering that these loans extended to VCHBV were in the nature of trade investments to derive benefits for the Group's businesses rather than for earning dividend/capital appreciation. The Group obtained legal opinions from two independent senior counsels who supported their view on claiming this write-off of loans as an allowable business loss. Accordingly, the group considered this loss as tax deductible for computation of current tax provision to the extent of Rs. 437.14 million and for recognition of deferred tax asset of Rs. 2,968.93 million towards the loss as at March 31, 2024 in VPL & VEL respectively. These loans pertained to funding of Varroc Lighting Systems ("VLS") entities (erstwhile subsidiaries of VCHBV) which were fully provided for during the period ended September 30, 2022, in respective standalone financial statements of VEL and VPL when the VLS business was sold to Compagnie Plastique OMS SE, France. Further, VEL shifted to new tax regime under section 115BAA of Income Tax Act, 1961 from financial year ended March 31, 2024. As a result, MAT credit of Rs. 265.34 million was written off and deferred tax liability to the extent of Rs. 254.54 million was reversed on account of lower tax rate under new regime, which has been included in the total tax expense for the year ended March 31, 2024.
  - Varroc Engineering Limited ("VEL") and VarrocCorp Holding BV, Netherlands ("VCHBV"), wholly owned subsidiary of VEL) (together referred to as "Sellers") entered into a Securities Purchase Agreement dated April 29, 2022 as amended dated July 01, 2022, October 05, 2022 and May 12, 2023 (collectively referred to as "SPA") with Compagnie Plastique OMS SE, France (referred to as "Buyer"), to divest the Sellers 4-Wheeler lighting business in the Americas and Europe ("VLS Business"). The equity value agreed under the SPA was Euro 69.5 million (subject to closing adjustments as provided under the SPA). Subsequently, both the Buyer and the Sellers entered into