

 <b>BEML LIMITED</b> CIN: L35202KA1964GOI001530 (Schedule 'A' Company Under Ministry of Defence) Registered Office: "BEML SOUDHA", 23/1, 4 <sup>th</sup> Main Road, S.R. Nagar, Bengaluru-560 027 Tel. & Fax: (080) 22963142, E-mail: cs@beml.co.in, Website: www.bemlindia.in						
Statement of Standalone & Consolidated audited Results for the year ended 31-03-2024						
Sl. No.	Particulars	Standalone			Consolidated	
		Quarter ended		Year ended	Quarter ended	
		31-03-2024	31-03-2023	31-03-2024	31-03-2024	31-03-2023
		Audited	Refer Note 2	Audited	Refer Note 2	Audited
1	Total Income from Operations	1,51,365	1,38,794	4,05,432	1,51,365	1,38,794
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	34,794	27,804	38,287	34,760	27,751
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)	34,794	27,804	38,287	34,760	27,751
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary Items)	25,713	15,822	28,302	25,680	15,769
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	27,876	20,964	28,933	27,842	20,911
6	Paid up Equity Share Capital	4,164	4,164	4,164	4,164	4,164
7	Reserves (excluding Revaluation Reserve)	2,60,106	2,35,337	2,60,106	2,62,576	2,37,931
8	Security Premium Account	61,204	61,204	61,204	61,204	61,204
9	Net worth	2,64,283	2,39,514	2,64,283	2,66,754	2,42,108
10	Paid up Debt Capital / Outstanding Debt	-	-	-	-	-
11	Outstanding Redeemable Preference Shares	-	-	-	-	-
12	Debt Equity Ratio	0.02	0.15	0.02	0.02	0.15
13	Earnings per Share (of ₹10/- each) (for continuing and discontinued operations)					
	1. Basic:	61.75	37.99	67.96	61.66	37.87
	2. Diluted:	61.75	37.99	67.96	61.66	37.87
14	Debt Redemption Reserve	-	-	-	-	-
15	Debt Service Coverage Ratio	34.99	25.09	12.45	34.96	25.05
16	Interest Service Coverage Ratio	33.44	23.78	10.81	33.40	23.74

**Notes:**

- The Board of Directors had approved an Interim dividend of ₹ 5/- per equity share on 08.02.2024. Further, the Board of Directors have recommended a Final Dividend of ₹ 15.50/- per equity share for the year ended 31.03.2024, aggregating to ₹ 20.50/- per equity share.
- The figures for the quarter ended March 31, 2023 are the balancing figures between the published year-to-date figures in respect of the year ended March 31, 2023 (which were subjected to annual review) and published figures for nine months ended December 31, 2022 and the figures for the quarter ended March 31, 2024 are the balancing figures between the published year-to-date figures in respect of the year ended March 31, 2024 (which were subjected to annual review) and published figures for nine months ended December 31, 2023.
- Above is an extract of the detailed format of Quarterly and Annual Financial Results filed with the Stock Exchanges under Regulation 32 of the SEBI LODR Regulations. Full format of the Quarterly and Annual Financial Results is available at the website of the stock exchanges NSE at www.nseindia.com, the BSE at www.bseindia.com and company's website at www.bemlindia.in.

**By order of the Board  
for BEML Limited  
Sd/-  
Shantanu Roy  
Chairman and Managing Director**

Place: BENGALURU  
Date : 12.05.2024

## CLASSIFIED CENTRES IN MUMBAI

Regay Ads,  
Opera House  
Phone: 23692926 / 56051033.

Color Spot,  
Bryalla (E),  
Phone: 23748048 / 23714748.

FCI Communications,  
Nariman Point,  
Phone: 49020550 / 51.

Fairam Adg. & Mktg.,  
Jangp Hill,  
Phone: 24159061  
Mobile: 970238274 / 990408833

Ganesh Advertising,  
Abdul Rehman Street,  
Phone: 2342 9163 / 2341 4596.

J.K. Advertising,  
Hormad Circle, Fort,  
Phone: 22667542.

Mani Agencies,  
Opp. C.I.D. East,  
Phone: 2263 0032,  
Mobile: 982091257.

Mangot Ads,  
Curry Road (E),  
Phone: 24700338,  
Mobile: 9820460602.

OM Sai Ram Adg.,  
Curry Road,  
Phone: 996737573

Pinto Advertising,  
Maccaam,  
Phone: 23701070,  
Mobile: 9869040181.

Premier Advertisers,  
Mumbai Central,  
Mobile: 9419811116

Sarjan Advertising,  
Jorda,  
Phone: 66260983

Sanjay Communication  
Fort,  
Phone: 49024682 / 40792205.

S. Arts Adg.,  
Masjid,  
Phone: 25415111

Taj Publicity Services,  
Bryalla (W),  
Phone: 2305 4894,  
Mobile: 9892011371.

Yagambha Advertising,  
Girgaon,  
Phone: 2386 8065,  
Mobile: 9869074144.

Aarjan Publicity  
Dadar (E),  
Phone: 222-45881476  
Mobile: 9320111876

B. Y. Pudhy Publicity Services,  
Dadar (W),  
Phone: 2422 9241/  
2422 0445

DATTEY Advertising,  
Duty Bhavan, Dadar (W),  
Phone: 845284679 / 9930949817

Hook Advertisement  
Dadar  
Mobile: 8691800888

Central Advertising Agency,  
Mukim (W),  
Phone: 24468656 / 24465555

Charadatta Advertising,  
Mukim (W),  
Phone: 2421461

Jay Publicity,  
Dadar (E),  
Phone: 24124640

Pallavi Adg.,  
Dadar (W),  
Phone: 9869109765

Shree Swami Samarth Advertising,  
Dadar (W),  
Phone: 24406321  
Mobile: 9869131962

Sylus Arts,  
Dadar (W),  
Phone: 24304897

Time Advertising,  
Matunga (W),  
Phone: 2446 6191

Vijaya Agencies,  
Dadar (W),  
Phone: 2422 5672,  
Mobile: 9920404689

Media Junction,  
Mukim (W),  
Phone: 022-66393184 / 022-66322340  
Mobile: 9920295353 / 9821650198

Achivers Media  
Bandra (W),  
Phone: 22991554

NAC  
Bandra (W),  
Mobile: 9664132358

Ricon  
Bandra (W),  
Mobile: 9867445557

Place: Bengaluru, India  
Date: May 10, 2024

For and on behalf of the Board of Directors of  
Purva Sapphire Land Private Limited  
Sd/-  
Name: Jasbir Ashish Puravankara  
Designation: Director  
DIN: 01918184

Place: Bengaluru, India  
Date: May 10, 2024

## VARISHTHA PROPERTY DEVELOPERS PRIVATE LIMITED

Corporate Identification Number: U45208TG2015PTC101839  
Registered Office: Puravankara Projects Limited, Survey No. 8, Opp. Mahindra Satyam,  
Sideline of Godrej Green Bldg Kondapur Hyderabad TG 500033, India  
Email: investors@puravankara.com Website: http://www.puravankara.com/varishtha  
Tel: 91-080-2559 900/4343 9999 Fax: 91-080-2559 9350

Statement of Audited Financial Results  
for the quarter and year ended March 31, 2024

Sl. No.	Particulars	(Rs. Lakhs)				
		Quarter ended 31.03.2024		Quarter ended 31.03.2023		Previous Year ended 31.03.2023
		Audited	Refer Note 2	Audited	Refer Note 2	Audited
1	Total Income from Operations	(183.24)	(9.32)	(186.14)	(13.89)	(13.89)
2	Net Profit / (Loss) for the period (before Tax Exceptional and/or Extraordinary Items)	(183.24)	(9.32)	(186.14)	(13.89)	(13.89)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(183.24)	(9.32)	(186.14)	(13.89)	(13.89)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(132.57)	(9.32)	(135.47)	(13.89)	(13.89)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(132.57)	(9.32)	(135.47)	(13.89)	(13.89)
6	Paid up Equity Share Capital	1.00	1.00	1.00	1.00	1.00
7	Reserves (excluding Revaluation Reserve and Securities Premium a/c)	(150.87)	(15.40)	(150.87)	(15.40)	(15.40)
8	Securities Premium Account	-	-	-	-	-
9	Net worth	(149.87)	(14.40)	(149.87)	(14.40)	(14.40)
10	Paid up Debt Capital / Outstanding Debt	2,694.47	-	2,694.47	-	-
11	Outstanding Redeemable Preference Shares	-	-	-	-	-
12	Debt Equity Ratio	(18.17)	-	(18.17)	-	-
13	Earnings per equity share of Rs. 100 each (for continuing and discontinued operations)					
	1 Basic:	(13,257.11)	(932.00)	(13,547.32)	(1,389.00)	(1,389.00)
	2 Diluted:	(13,257.11)	(932.00)	(13,547.32)	(1,389.00)	(1,389.00)
14	Capital Redemption Reserve	-	-	-	-	-
15	Debt Redemption Reserve	-	-	-	-	-
16	Debt Service Coverage Ratio	(1.17)	-	0.09	-	-
17	Interest Service Coverage Ratio	(1.17)	-	0.09	-	-

**Notes:**

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the website of the BSE Limited (www.bseindia.com) and the Company (www.puravankara.com/varishtha).
- For the other line items referred in Regulation 52 (4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, pertinent disclosures are available on the website of the BSE Limited (www.bseindia.com) and the Company (www.puravankara.com/varishtha).
- There is no impact on net profit/loss, total comprehensive income or any other relevant financial items due to change(s) in accounting policies for the quarter and year ended 31st March 2024.

For and on behalf of the Board of Directors of  
Varishtha Property Developers Private Limited  
Sd/-  
Name: Ashish Ravi Puravankara  
Designation: Director  
DIN: 00504524

Place: Bengaluru, India  
Date: May 10, 2024

## PURVA SAPPHIRE LAND PRIVATE LIMITED

Corporate Identity Number (CIN): U45201KA2007PTC04237  
Regd. Office: No. 130/1, Ulsoor Road, Bangalore, Karnataka - 560042  
Email: investors@puravankara.com Website: http://www.puravankara.com/sapphire  
Tel: 91-080-2559 900/4343 9999 Fax: 91-080-2559 9350

Statement of Audited Financial Results for the  
quarter and year ended March 31, 2024

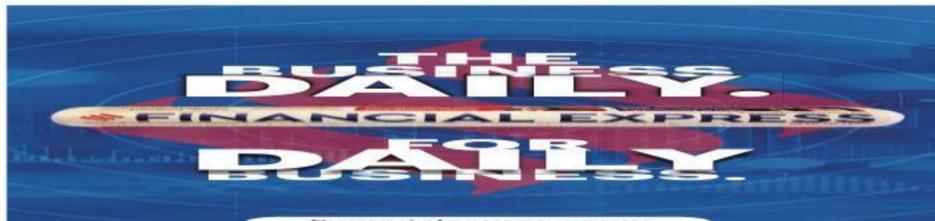
Sl. No.	Particulars	(Rs. Lakhs)				
		Quarter ended 31.03.2024		Quarter ended 31.03.2023		Previous Year ended 31.03.2023
		Audited	Refer Note 2	Audited	Refer Note 2	Audited
1	Total Income from Operations	-	-	-	-	-
2	Net Profit / (Loss) for the period (before Tax Exceptional and/or Extraordinary Items)	(271.88)	(9.46)	(278.06)	(14.07)	(14.07)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(271.88)	(9.46)	(278.06)	(14.07)	(14.07)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(197.55)	(9.46)	(203.73)	(14.07)	(14.07)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(197.55)	(9.46)	(203.73)	(14.07)	(14.07)
6	Paid up Equity Share Capital	1.00	1.00	1.00	1.00	1.00
7	Reserves (excluding Revaluation Reserve and Securities Premium a/c)	(222.26)	(18.53)	(222.26)	(18.53)	(18.53)
8	Securities Premium Account	-	-	-	-	-
9	Net worth	(221.26)	17.53	(221.26)	(17.53)	(17.53)
10	Paid up Debt Capital / Outstanding Debt	5,507.03	-	5,507.03	-	-
11	Outstanding Redeemable Preference Shares	-	-	-	-	-
12	Debt Equity Ratio	(25.09)	-	(25.09)	-	-
13	Earnings per equity share of Rs. 10 each (for continuing and discontinued operations)					
	1 Basic:	(1,975.48)	(94.60)	(2,037.28)	(140.70)	(140.70)
	2 Diluted:	(1,975.48)	(94.60)	(2,037.28)	(140.70)	(140.70)
14	Capital Redemption Reserve	-	-	-	-	-
15	Debt Redemption Reserve	-	-	-	-	-
16	Debt Service Coverage Ratio	(0.52)	-	0.12	-	-
17	Interest Service Coverage Ratio	(0.52)	-	0.12	-	-

**Notes:**

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the website of the BSE Limited (www.bseindia.com) and the Company (www.puravankara.com/sapphire).
- For the other line items referred in Regulation 52 (4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, pertinent disclosures are available on the website of the BSE Limited (www.bseindia.com) and the Company (www.puravankara.com/sapphire).
- There is no impact on net profit/loss, total comprehensive income or any other relevant financial items due to change(s) in accounting policies for the quarter and year ended 31st March 2024.

For and on behalf of the Board of Directors of  
Purva Sapphire Land Private Limited  
Sd/-  
Name: Jasbir Ashish Puravankara  
Designation: Director  
DIN: 01918184

Place: Bengaluru, India  
Date: May 10, 2024



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# Hariom

## HOAC FOODS INDIA LIMITED

CORPORATE IDENTIFICATION NUMBER: U15120DL2018PLC330739

Our Company was originally incorporated with the name as "Hoac MP Atta Spices Manufacture Private Limited" a private limited company on March 12, 2018 under the Companies Act, 2013, with Registrar of Companies, Delhi bearing registration number 330739. Thereafter, the company name was changed to "Hoac Foods India Private Limited" dated November 03, 2021. Subsequently, our Company was converted into a public limited company pursuant to a resolution passed by our Shareholders at an Extraordinary general meeting held on October 13, 2023 and consequently the name of our Company was changed to "Hoac Foods India Limited" and a fresh certificate of incorporation dated 30th October, 2023 was issued by the Registrar of Companies, Delhi at New Delhi.

Registered Office: D-498, 1st Floor Palam Extension, Sector-7 Dwarka, Raj Nagar - II, South West Delhi, New Delhi, Delhi, India, 110077  
Telephone: +91 85272 73940; Email: info@attaharim.com; Website: www.hoacfoodsindia.com;  
Contact Person: Ms. Bhawna Agarwal, Company Secretary and Compliance Officer;

## PROMOTERS OF OUR COMPANY: MR. RAMBABU THAKUR, MRS. GAYTRI THAKUR AND MR. YASHWANT THAKUR

The issue is being made in accordance with Chapter IX of the SEBI (ICDR) Regulations (IPO of Small and Medium Enterprises) and the equity shares are proposed to be listed on SME platform of National Stock Exchange of India Limited ("NSE Emerge").

PUBLIC ISSUE OF UP TO 11,55,000 EQUITY SHARES OF FACE VALUE ₹ 10 EACH ("EQUITY SHARES") OF HOAC FOODS INDIA LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 48 PER EQUITY SHARE (INCLUDING A SECURITIES PREMIUM OF ₹ 38 PER EQUITY SHARE) (THE "ISSUE PRICE"), AGGREGATING UP TO ₹ 554.40 LAKHS ("ISSUE") OF THE ISSUE, 93,000 EQUITY SHARES AGGREGATING TO ₹ 44.64 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. ISSUE OF 10,62,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH AT AN ISSUE PRICE OF ₹ 48 PER EQUITY SHARE AGGREGATING TO ₹ 509.76 LAKHS IS HERINAFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 30.05% AND 27.63%, RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. FOR FURTHER DETAILS, SEE "TERMS OF THE ISSUE" ON PAGE 199 OF THE PROSPECTUS.

## THIS ISSUE IS BEING IN TERMS OF CHAPTER IX OF THE SEBI (ICDR) REGULATIONS, 2018 AS AMENDED FROM TIME TO TIME.

For Further details see "TERMS OF THE ISSUE" beginning on page no. 199 of the Prospectus.

THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH AND THE ISSUE PRICE IS ₹ 48/-. THE ISSUE PRICE IS 4.8 TIMES OF THE FACE VALUE.

**BID/ISSUE PERIOD** **BID/ISSUE OPENED ON: THURSDAY MAY 16, 2024**  
**BID/ISSUE CLOSED ON: TUESDAY MAY 21, 2024**

**Minimum Lot Size** **3,000 EQUITY SHARES FOR RETAIL INDIVIDUAL INVESTORS.**  
**6,000 EQUITY SHARES AND IN MULTIPLES OF 3,000 EQUITY SHARES THEREAFTER FOR HNI/QIB CATEGORY.**

^ UPI mandate end time and date shall be at 5:00 pm on the Bid/Issue Closing Date.

## RISKS TO INVESTORS

- We are required to obtain, renew or maintain statutory and regulatory permits, licenses and approvals to operate our business and our manufacturing facility, and any delay or inability in obtaining, renewing or maintaining such permits, licenses and approvals could result in an adverse effect on our results of operations.
- The Merchant Banker associated with the Issue has handled 23 public issues in the last two years out of which no issues closed below the Issue Price on Listing date
- Average cost of acquisition of Equity Shares held by our Promoters Rambabu Thakur, Gaytri Thakur and Yashwant Thakur are Rs. 6.34, Rs. 2.63 and Rs. 85.00 per Equity Share and the Issue Price is Rs. 48 per Equity Share.
- The Price/Earnings ratio based on Diluted EPS for year ended March 2023 for the company at the Issue Price is 15.05.
- Weighted Average Return on Net worth for Fiscals 2023, 2022 and, 2021 is 34.67%

## Submission of Bids:

Bid/ Issue Period (except the Bid/ Issue Closing Date)	
Submission and Revision in Bids	Only between 10.00 a.m. and 5.00 p.m. IST
Bid/ Offer Closing Date	
Submission and Revision in Bids*	Only between 10.00 a.m. and 3.00 p.m. IST
Submission of Bids by QIBs and Non-Institutional Bidders	Only between 10.00 a.m. and 4.00 p.m. IST
Submission of Bids by Retail Individual Bidders.	Only between 10.00 a.m. and 5.00 p.m. IST

\*UPI mandate end time and date shall be at 5:00 pm on Bid/ Offer Closing Date.

IN TERMS OF THE SEBI CIRC