

| VIKAS ECOTECH LIMITED | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------------------|
| CIN - L6599DL1984PLC019465 REGD OFF: VIKAS HOUSE, 34/L EAST NUNJABI BAGH, NEW DELHI - 110026. | | | | | | |
| STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022 | | | | | | |
| Particulars | (Amount in Lakhs except share and per equity share data) | | | | | |
| | Quarter ended | | Half Year ended | | Year ended | |
| | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Income | | | | | | |
| (a) Revenue from operations | 13,433.08 | 8,869.48 | 7,397.28 | 22,302.56 | 9,204.96 | 25,042.48 |
| (b) Other income | 59.99 | 44.68 | 125.65 | 104.47 | 161.50 | 173.31 |
| Total Income | 13,493.07 | 8,914.16 | 7,522.93 | 22,407.03 | 9,366.46 | 25,215.79 |
| 2 Total Expenses | 13,125.69 | 8,754.25 | 7,436.14 | 21,879.94 | 9,673.64 | 25,006.25 |
| 3 Profit/(loss) before exceptional items and tax | 367.38 | 159.71 | 86.79 | 527.09 | (305.18) | 209.46 |
| 4 Exceptional items | - | - | - | - | - | - |
| 5 Profit/(loss) before tax | 367.38 | 159.71 | 86.79 | 527.09 | (305.18) | 209.46 |
| 6 Tax Expense: | | | | | | |
| (a) Current Tax | 0.55 | - | (0.43) | 0.55 | (1.51) | (3.70) |
| (b) Deferred Tax | - | - | - | - | - | 11.57 |
| (c) Previous Year Income Tax & Interest | 12.66 | 13.42 | 22.44 | 26.08 | 22.44 | 62.35 |
| 7 Profit/(Loss) for the period from continuing operations | 354.17 | 146.29 | 64.78 | 500.46 | (326.11) | 139.24 |
| 8 Profit/(Loss) for the period | 354.17 | 146.29 | 64.78 | 500.46 | (326.11) | 139.24 |
| 9 Other comprehensive income | | | | | | |
| (a) Items that will not be reclassified to profit or loss | (6.16) | 3.97 | 1.71 | (2.19) | 6.01 | 14.71 |
| (b) Income Tax relating to items that will not be reclassified to profit or loss | 1.55 | (1.00) | (0.43) | 0.55 | (1.51) | (3.70) |
| | (6.61) | 2.97 | 1.28 | (1.64) | 4.50 | 11.01 |
| 10 Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 347.56 | 149.26 | 66.06 | 498.82 | (321.61) | 150.25 |
| 11 Paid up equity share capital (Face value of the share shall be indicated) | 9,468.29 | 9,468.29 | 6,437.69 | 9,468.29 | 6,437.69 | 9,393.37 |
| 12 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | 13,832.14 | 13,346.66 | 11,000.37 | 13,832.14 | 11,000.37 | 13,346.66 |
| 13 Earning per Equity Share: | | | | | | |
| Equity shares of par value Rs. 1 each | | | | | | |
| (a) Basic (in Rs.) | 0.05 | 0.02 | 0.01 | 0.05 | (0.05) | 0.02 |
| (b) Diluted (in Rs.) | 0.05 | 0.02 | 0.01 | 0.05 | (0.07) | 0.02 |

Notes:

- The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- The above Quarterly and half year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in October 19, 2022. The Statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2022.

For Vikas Ecotech Ltd.
Vikas Garg
Managing Director
DIN: 00255413

Date: 19/10/2022
Place: New Delhi

Quick Heal

Security Simplified

QUICK HEAL TECHNOLOGIES LIMITED

Regd. Office: Marvel Edge, Office No. 7010 C & D, 7th Floor, Opposite Neco Garden Society, Viman Nagar, Pune - 411014
Phone: +91 20 66813232 CIN: L72200MH1995PLC091408 Email: cs@quickheal.co.in

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS OF QUICK HEAL TECHNOLOGIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

| Sr. No. | Particulars | Quarter ended | | | | | |
|---|---------------|--------------------|---------------|--------------------|---------------|--------------------|-------------|
| | | September 30, 2022 | | September 30, 2021 | | September 30, 2022 | |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) |
| 1 Income | | | | | | | |
| Revenue from operations | 100.94 | 61.08 | 103.79 | 162.02 | 158.57 | 341.90 | |
| Other income | 5.40 | 3.20 | 3.65 | 8.60 | 9.90 | 19.20 | |
| Total income | 106.34 | 64.28 | 107.44 | 170.62 | 168.47 | 361.10 | |
| 2 Expenses | | | | | | | |
| Cost of raw materials consumed | 0.42 | 0.23 | 0.24 | 0.65 | 0.36 | 1.01 | |
| Purchase of software products | 4.06 | 0.67 | 3.95 | 4.73 | 5.11 | 13.00 | |
| Changes in inventories of software products | (0.68) | 0.70 | (0.20) | 0.02 | (0.44) | (1.85) | |
| Employee benefits expense | 39.45 | 37.12 | 33.98 | 76.57 | 66.74 | 139.49 | |
| Depreciation and amortisation expense | 4.14 | 3.95 | 4.16 | 8.09 | 8.26 | 17.38 | |
| Other expenses | 29.31 | 21.31 | 19.50 | 50.62 | 35.28 | 83.39 | |
| Total expenses | 76.70 | 63.98 | 61.63 | 140.68 | 115.31 | 252.42 | |
| 3 Profit before tax (1-2) | 29.64 | 0.30 | 45.81 | 29.94 | 53.16 | 108.68 | |
| 4 Tax expense | | | | | | | |
| Current tax | | | | | | | |
| Pertaining to profit for the current period | 7.28 | 0.12 | 11.50 | 7.40 | 12.59 | 25.88 | |
| Adjustments of tax relating to earlier periods | - | - | - | - | - | 0.65 | |
| Deferred tax (benefit) / charge | 0.20 | - | (0.33) | 0.20 | (0.25) | (1.04) | |
| Total tax expense | 7.48 | 0.12 | 11.17 | 7.60 | 12.34 | 25.49 | |
| 5 Profit for the period (3-4) | 22.16 | 0.18 | 34.64 | 22.34 | 40.82 | 83.19 | |
| 6 Other comprehensive income, net of tax | | | | | | | |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods: | | | | | | | |
| Re-measurement of defined benefit plans | 0.33 | (0.63) | 0.35 | (0.30) | 0.14 | 0.62 | |
| Net (loss) or gain on FVTOCI assets | (0.61) | - | - | (0.61) | - | 2.08 | |
| Other comprehensive income to be reclassified to profit or loss in subsequent periods: | | | | | | | |
| Exchange differences on translation of foreign operations | (0.03) | (0.18) | (0.14) | (0.21) | (0.08) | (0.25) | |
| Total other comprehensive income | (0.31) | (0.81) | 0.21 | (1.12) | 0.06 | 2.45 | |
| 7 Total comprehensive income (after tax) (5+6) | 21.85 | (0.63) | 34.85 | 21.22 | 40.88 | 85.64 | |
| 8 Paid-up equity share capital (face value of ₹10 each) | 58.07 | 58.02 | 57.90 | 58.07 | 57.90 | 58.01 | |
| 9 Other equity | - | - | - | - | - | 569.62 | |
| 10 Earnings per share of ₹10 each: | | | | | | | |
| (not annualised for the quarter) | | | | | | | |
| a) Basic | 3.82 | 0.03 | 5.39 | 3.85 | 6.71 | 14.01 | |
| b) Diluted | 3.81 | 0.03 | 5.36 | 3.84 | 6.67 | 13.94 | |

Unaudited Standalone Financial Information

| Sr. No. | Particulars | Quarter ended | | | | | |
|---------------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| | | September 30, 2022 | | September 30, 2021 | | September 30, 2022 | |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) |
| 1 Revenue from operations | 100.93 | 61.09 | 103.80 | 162.02 | 158.18 | 341.55 | |
| 2 Profit before tax | 29.58 | 0.40 | 45.78 | 29.98 | 50.19 | 103.56 | |
| 3 Profit after tax | 22.11 | 0.30 | 34.64 | 22.41 | 37.91 | 78.19 | |

Notes to financial results:

- The above financial results for the quarter and half year ended September 30, 2022 have been subjected to limited review by the statutory auditors of the Company and reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on October 19, 2022.
- During the year ended March 31, 2019, The Parent Company had received notice of demand dated March 13, 2019, in relation to service tax under the provisions of Finance Act, 1994 for ₹38.74 (excluding interest and penalties) covering the period from April 1, 2016 to June 30, 2017 on supply of anti-virus software in Compact Disk. The Parent Company replied to the notice of demand to Commissioner of Goods and Service Tax, Pune. During the earlier years, The Parent Company received similar notice of demands in relation to service tax under the provisions of Finance Act, 1994 for ₹122.31 (excluding penalty and pre-deposit, if any) covering the period from March 1, 2011 to March 31, 2016 on supply of anti-virus software in Compact Disk. The Parent Company had filed an appeal with Customs, Excise and Service Tax Appellate Tribunal, New Delhi for the period March 1, 2011 to March 31, 2014 and with the Customs, Excise and Service Tax Appellate Tribunal, Mumbai for the period April 1, 2014 to March 31, 2016. The Hon'ble Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Principal Bench, New Delhi, vide its judgment (Order No. 50022/2020) dated January 09, 2020 (Service Tax Appeal No. 51175 of 2016), has set aside the Service Tax demand for ₹56.07 along with interest and penalty which was earlier confirmed by Directorate General of Central Excise Intelligence (DGCEI), New Delhi vide its Order of 2016 covering period from March 1, 2011 to March 31, 2014. The Commissioner of Service Tax, New Delhi has preferred an appeal to Supreme Court against the above said Order passed by the Hon'ble Customs, Excise & Service Tax Appellate Tribunal (CESTAT), New Delhi amounting to ₹ 56.07 and hearing before Hon'ble Supreme Court, was completed on July 19, 2022. The Hon'ble Supreme Court, vide its judgment (Civil Appeal No. 51677/2022) dated August 05, 2022 (Service Tax Diary No. 24399 of 2020), has dismissed the appeal of Service Tax department, New Delhi, on the basis of merit and has set aside the Service Tax demand for ₹ 56.07 along with interest and penalty, covering period from March 1, 2011 to March 31, 2014. Based on this latest judgement of Supreme Court, for earlier years, the Parent Company is confident to get relief and set aside for balance period from April 01, 2014 to June 30, 2017. Accordingly, no provision/contingent liability has been recognized/disclosed in the financial statements.
- The Board of Directors of the Holding Company at its meeting held on July 21, 2022 and the shareholders at the Annual General Meeting held on August 26, 2022, approved the buyback of the Holding Company's fully paid equity shares of the face value of ₹10 each from its shareholder/beneficial owners of equity shares of the Holding Company including promoters of the Company as on the record date, on a proportionate basis through the "tender offer" route at a price of ₹300 per share for an aggregate amount not exceeding ₹150. The buyback period starts from October 4, 2022 and ends on October 18, 2022. The Board of Directors of the Holding Company at its meeting held on March 10, 2021 and the shareholders by way of postal ballot on April 18, 2021, approved the buy back of the Holding Company's fully paid equity shares of the face value of ₹ 10 each from its shareholder/beneficial owners of equity shares of the Holding Company including promoters, as on the record date, on a proportionate basis through the "tender offer" route at a price of ₹ 245 per share for an aggregate amount not exceeding ₹155. The Holding Company completed the Buy Back Process on June 24, 2021 and has complied with all the requisite formalities with SEBI and ROC. During the year ended March 31, 2022 as per the requirement of the Holding Companies Act, 2013, an amount of ₹59.43 and ₹125.27 (Including tax on buy back of ₹36.03) has been utilised from securities premium and retained earnings respectively. In accordance with section 69 of the Companies Act, 2013, capital redemption reserve of ₹6.33 (representing the nominal value of the shares bought back) has been created as an apportionment from retained earnings. Consequently to such buy back, the paid-up equity share capital has reduced by ₹6.33. Further, transaction cost of buy back of shares of ₹ 1.72 has been reduced from retained earnings.
- The Group is engaged in providing security software solutions. The Chief Operating Decision Maker (CODM) reviews the information pertaining to revenue of each of the target customer group (segments) viz. retail, enterprise & government and mobile. However, based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting systems, the Group has structured its operations into one operating segment viz. anti-virus and as such there is no separate reportable operating segment as defined by Ind AS 108 "Operating segments".
- Previous period's figures have been regrouped/ reclassified wherever necessary to make them comparable with the current period's classification/ disclosure.

For and on behalf of the Board of Directors
Sd/-
Kailash Katkar
Managing Director & Chief Executive Officer

Place: Pune
Date: October 19, 2022

| SAGAR CEMENTS LIMITED | | | | | | | |
|--|---|---|--------------------|--------------------|--------------------|--------------------|--------------------------|
| CIN: L2842TG1881PL002887 | | | | | | | |
| Regd. Office: Plot No. 111, Road No. 10, Jubilee Hills, Hyderabad-500 033. | | | | | | | |
| Ph.040 23351571; Fax: 040 23356573 | | | | | | | |
| E-mail: info@sagarcements.in; Website: www.sagarcements.in | | | | | | | |
| STATEMENT OF UN-AUDITED CONSOLIDATED AND STANDALONE FINANCIAL RESULTS FOR THE SECOND QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022 | | | | | | | |
| Sl. No. | Particulars | Extract of Consolidated Financial Results for the second quarter and six months ended 30th September, 2022 (Rs. in lakhs) | | | | | |
| | | Quarter ended | | Half Year ended | | Year ended | |
| | | September 30, 2022 | September 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 (Audited) |
| 1 | Total Income from Operations | 47,455 | 36,893 | 1,59,687 | | | |
| 2 | Net Profit for the period (before Tax, Exceptional and/or Extraordinary items) | (6,756) | 3,188 | 10,400 | | | |
| 3 | Net Profit for the period before tax (after Exceptional and/or Extraordinary items) | (6,756) | 3,188 | 10,400 | | | |
| 4 | Net Profit for the period after tax (after Exceptional and/or Extraordinary items) | (4,919) | 1,994 | 5,915 | | | |
| 5 | Total comprehensive Income for the Period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)) | (4,919) | 1,994 | 6,046 | | | |
| 6 | Paid-up Equity share capital (Face Value Rs. 2/- Per share) | 2,614 | 2,350 | 2,350 | | | |
| 7 | Reserves excluding revaluation reserve and Non-controlling Interest | 63,004 | 68,836 | 68,866 | | | |
| 8 | Securities Premium Reserve | 88,351 | 54,327 | 54,327 | | | |
| 9 | Non-controlling interests | 4,119 | 6,236 | 5,401 | | | |
| 10 | Net Worth | 1,58,088 | 1,31,749 | 1,30,944 | | | |
| 11 | Paid up Debt Capital/Outstanding Debt | 31,548 | 9,231 | 32,702 | | | |
| 12 | Debt Equity Ratio | 0.94 | 0.69 | 1.15 | | | |
| 13 | Earnings per share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted: | (3.76) | 1.70 | 5.03 | | | |
| 14 | Capital Redemption Reserve | - | - | - | | | |
| 15 | Debt Service Coverage Ratio | 0.16 | 2.08 | 1.64 | | | |
| 16 | Debt Service Coverage Ratio | 0.73 | 4.51 | 2.64 | | | |

Extract of Standalone Financial Results for the second quarter and six months ended 30th September, 2022

| Sl. No. | Particulars | Rs. in lakhs | | | | | |
|---------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| | | Quarter ended | | Half Year ended | | Year ended | |
| | | September 30, 2022 | September 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 (Audited) |
| 1 | Total Income from Operations | 42,891 | 37,228 | 1,56,786 | | | |
| 2 | Net Profit for the period (before Tax, Exceptional and/or Extraordinary items) | (688) | 3,327 | 16,331 | | | |
| 3 | Net Profit for the period before tax (after Exceptional and/or Extraordinary items) | (688) | 3,327 | 16,331 | | | |
| 4 | Net Profit for the period after tax (after Exceptional and/or Extraordinary items) | (465) | 2,101 | 10,378 | | | |
| 5 | Total comprehensive Income for the Period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)) | (465) | 2,101 | 10,505 | | | |
| 6 | Paid-up Equity share capital (Face Value Rs. 2/- Per share) | 2,614 | 2,350 | 2,350 | | | |
| 7 | Reserves excluding revaluation reserve as at Balance Sheet date | 74,121 | 69,604 | 72,734 | | | |
| 8 | Securities Premium Reserve | 88,351 | 54,327 | 54,327 | | | |
| 9 | Net Worth | 1,65,088 | 1,26,281 | 1,29,411 | | | |
| 10 | Paid up Debt Capital/Outstanding Debt | 31,548 | 9,231 | 32,702 | | | |
| 11 | Outstanding Redeemable Preference Shares | - | - | - | | | |
| 12 | Debt Equity Ratio | 0.52 | 0.33 | 0.69 | | | |
| 13 | Earnings per share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted: | (0.36) | 1.79 | 8.83 | | | |
| 14 | Capital Redemption Reserve | - | - | - | | | |
| 15 | Debt Service Coverage Ratio | 0.80 | 2.12 | 2.05 | | | |
| 16 | Debt Service Coverage Ratio | 1.64 | 4.62 | 3.66 | | | |

- Notes:
- The above statement of un-audited standalone and consolidated financial results of the Company for the quarter and half year ended 30th September, 2022 was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 19th October, 2022. The statutory auditors of the company have carried out the Limited Review of the financial results.
 - The standalone and consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
 - The above financials is an extract of the detailed format of the un-audited Standalone and Consolidated Financial results for the quarter and half year ended September 30, 2022 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of un-audited standalone and consolidated financial results of the company for the quarter and half year ended September 30, 2022 are available to the investors on the Company's website (https://www.sagarcements.in) and on the website of the National Stock Exchange of India Limited (www.nseindia.com) and BSE Limited (www.bseindia.com).

For Sagar Cements Limited

Sd/-

Dr. S. Anand Reddy

Managing Director

Place: Hyderabad
Date: 19.10.2022

L&T Finance Holdings Limited

Registered Office

Brindavan, Plot No. 177, C.S.T Road