



PAUL MERCHANTS

Paul Merchants Limited

An ISO 9001 : 2015 Certified Company CIN : L74900DL1984PLC018679

Corp. Office. : PML House, SCO 829-830, Sector 22-A, Chandigarh-160022

Ph. 0172-5041740, 5041757, 5041792 Fax : 0172-5041713

Regd. Office : DSM 335, 336, 337, 3rd Floor, DLF Tower, 15, Shivaji Marg,

Najafgarh Road, New Delhi-110015 Ph. : 011-47529460

www.paulmerchants.net info@paulmerchants.net

Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001.

PML/BSE/BM/2024/185
Date: November 15, 2024

SUB: - PUBLICATION OF UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2024

SCRIP CODE: - 539113

Dear Sir,

Please find enclosed herewith the copies of the Newspapers "The Financial Express" dated November 15, 2024 and "Jansatta" dated November 15, 2024 in which Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and Half year ended on September 30, 2024 have been published by the Company, pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said results had been reviewed by Audit Committee in its meeting held on November 12, 2024 and thereafter duly approved and taken on record by the Board of Directors of the Company in their Meeting held on November 13, 2024.

Please take the same on your records.

Thanking you,

Yours faithfully,

For PAUL MERCHANTS LIMITED

(HARDAM SINGH)
COMPANY SECRETARY & COMPLIANCE OFFICER
FCS 5046

Enc: Newspaper publications

OVOBEL FOODS LIMITED

Registered Office : Ground Floor, No.46, Old No.32/1, 3rd Cross, Agg Abbasi Ali Road, Ulsoor, Bangalore - 560042.
Tel: 080-25594145/25594147, Fax 080-25594147, E Mail Id: info@ovobelfoods.com Website: www.ovobelfoods.com
CIN : L85110KA1993PLC013875

"EXTRACT OF STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024"

Sl. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended	
		30.09.2024		30.09.2023			31.03.2024
		Un-Audited	Audited	Un-Audited	Audited		
1	Total Income from operations	4,201.86	4,759.02	4,587.97	8,960.88	9,495.90	
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	226.25	374.17	1,165.36	600.42	2,571.37	
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	226.25	374.17	1,165.36	600.42	2,571.37	
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	160.45	275.30	868.15	435.75	1,926.24	
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	163.53	275.76	868.35	439.29	1,926.58	
6	Equity Share Capital	950.08	950.08	950.08	950.08	950.08	
7	Other Equity	-	-	-	-	6,712.85	
8	Earnings Per Share (EPS) (of Rs 10/- each) (not annualised)	9.14	2.90	9.14	4.77	20.27	
	(a) Basic (in Rs)	9.14	2.90	9.14	4.77	20.27	
	(b) Diluted (in Rs)	9.14	2.90	9.14	4.77	20.27	

Notes:
1 The above financial results of OVOBEL FOODS LIMITED (the Company) have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 28th November 2024.
2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, except for the gratuity and leave encashment which is provided on estimate basis.
3 The Management reserves the operations of the Company as a Food Industry, which is considered to be the only reportable segment by the management. Hence, there are no additional disclosures to be provided under Ind AS 108 'Operating Segments'.
4 Gratuity and Leave encashment has been provided on estimated basis and not per actuarial valuation for the Quarter.
5 The management is of the opinion that all the debtors are being getting realised within 180 days, hence no provision for expected credit loss is required to be made in the books.
6 The company is in the process of obtaining/regaining the various licenses including EOU license, factory license, FSSAI license etc which are required in order to carry out the operations in the newly acquired plant located in Koppal, Karnataka.

Place: Bangalore
Date: 14th November, 2024
Prakrasi Saravany
(Company Secretary)
(ACS 21982)

PAUL MERCHANTS LTD.
(An ISO 9001:2015 Certified Co.) (CIN: L74900DL1984PLC018673)
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EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30.09.2024

(As per Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015 (Listing Regulations))

S. No.	Particulars	Standalone			Consolidated		
		Quarter ended 30.09.2024	Corresponding 3 Months Ended in the previous Year 30.09.2023	Year ended 31.03.2024	Quarter ended 30.09.2024	Corresponding 3 Months Ended in the previous Year 30.09.2023	Year ended 31.03.2024
		Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
1	Total Income from operations	95,541.23	179,369.96	650,154.76	103,780.25	183,988.22	
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary Items)	367.23	993.81	3,513.77	2,063.32	1,969.34	
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary Items)	367.23	993.81	3,513.77	2,063.32	1,938.84	
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary Items)	271.82	756.39	2,612.48	1,610.11	1,452.84	
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	276.88	757.64	2,592.62	1,614.54	1,452.10	
6	Equity Share Capital	308.40	102.80	308.40	308.40	102.80	
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year	-	-	47,311.99	-	-	
8	Earnings Per Share (of Rs. 10/- each) for continuing and discontinued operations	8.81	24.53	84.71	52.21	41.11	
	1. Basic	8.81	24.53	84.71	52.21	41.11	
	2. Diluted	8.81	24.53	84.71	52.21	41.11	

Notes:
a. The above is an extract of the detailed format of Quarterly Financial Results filed with the stock exchange under Regulation 33 of the SEBI (LODR) regulations, 2015. The full format of the quarterly results are available on the website of BSE Limited <http://www.bseindia.com> and are also available on the website of the company <http://www.paulmerchants.net>
b. The Company has adopted Ind-AS w.e.f. 01.04.2017. This Statement of Financial Results has been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under the Companies Act, 2013 and Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) alongwith SEBI circular no. CIR/CFD/FAC/62/2016 dated 05.07.2016.
c. The above Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended 30.09.2024 were reviewed and recommended by the Audit Committee in its meeting held on 12.11.2024. The same have been approved and taken on record by the Board of the Directors of the Company in their meeting held on 13.11.2024. The Statutory Auditors have reviewed these results and issued an unmodified conclusion.
d. There are no Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss for the quarter ended 30.09.2024.

By order of the Board
Sd/-
Sri Paul Bansal
Chairman
Date: 08/11/2024

KUDGI TRANSMISSION LIMITED

Regd. Office: 4th Floor, Tower B, Commerson IT Park, Mount Poonamallee Road, Porur, Chennai - 600 116.
99114 (M) 822370001 (E: info@kudgitransmission.com) www.kudgitransmission.com (CIN: L41017TN021095, L111122)

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

Sr No.	Particulars	Quarter ended			Half year ended		
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	Year ended March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	4,552	4,528	4,832	9,080	9,549	
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary Items)	1,868	2,024	2,242	3,892	4,310	
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary Items)	1,868	2,024	2,242	3,892	4,310	
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary Items)	1,868	2,024	2,242	3,892	4,310	
5	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	1,868	2,024	2,242	3,892	4,310	
6	Paid up Equity Share Capital	19,260	19,260	19,260	19,260	19,260	
7	Reserves (excluding Revaluation Reserve)	17,222	15,354	49,740	17,222	49,740	
8	Networth	36,482	34,614	69,000	36,482	69,000	
9	Paid-up Debt Capital (including interest accrued thereon)	1,29,976	1,27,077	1,34,537	1,29,976	1,31,544	
10	Debt Equity Ratio	3.56 : 1	3.67 : 1	1.95 : 1	3.56 : 1	1.97 : 1	
11	Earnings Per Share (of face value ₹ 10 each):						
	1. Basic (₹) (* not annualised)	*0.981	*0.991	*1.161	*2.021	*2.241	
	2. Diluted (₹) (* not annualised)	*0.981	*0.991	*1.161	*2.021	*2.241	
12	Debture Redemption Reserve	13,330	13,330	13,330	13,330	13,330	
13	Debt Service Coverage Ratio (refer note f)	NA	NA	NA	NA	1.27 : 1	
14	Interest Service Coverage Ratio (refer note f)	1.67 : 1	1.71 : 1	1.72 : 1	1.67 : 1	1.69 : 1	

*Debt Equity Ratio = Debt/Equity, Debt Service Coverage Ratio = Earnings before Interest, Depreciation and Tax / (Interest expense + Principal Repayment), Interest Service Coverage Ratio = Earnings before Interest, Depreciation and Tax / Interest Expense.

Notes:
(a) The above is an extract of the detailed format of results filed for quarter and half year ended on September 30, 2024 with Bombay Stock Exchange (BSE) under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financial results are available on the websites of the BSE - www.bseindia.com and the Company - www.kudgitransmission.com
(b) For the items referred in regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to BSE and can be accessed on the website www.bseindia.com and on the Company's website - www.kudgitransmission.com
(c) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2024.
(d) There were no exceptional items.
(e) In terms of clause 52(7A) of the listing agreement, we hereby confirm that there is no material deviation in the use of proceeds of debt securities from the objects specified in the offer document.
(f) Debt servicing is only in the month of April in each financial year, hence, debt service coverage ratio for the quarter ended September 30, 2024, June 30, 2024, and September 30, 2023 are not considered and accordingly have been computed only for year ended. Debt servicing for the financial year 2024-25 had been made in the month of April 2024. The Interest Service Coverage Ratio are based on the result for the period ended September 30, 2024, June 30, 2024, March 31, 2024 and September 30, 2023. The aggregate of accumulated cash and cash equivalents and investments as on September 30, 2024, June 30, 2024, March 31, 2024 and September 30, 2023 is ₹ 41,410 Lakhs, ₹ 35,229 Lakhs, ₹ 62,658 Lakhs and ₹ 51,028 Lakhs respectively. (including bank deposits having original maturity more than 3 months)
(g) The Company's Non-Convertible Debentures have been rated AAA (Stable) by both ICRAI Limited and CRISIL.
(h) On 10th April 2024, L&T IDPL (entirely holding company) has completed the sale of its entire equity stake to IYP II and its Affiliate(s). Consequently I&T ceases to be subsidiary company of L&T IDPL w.e.f. 11th April 2024 and becomes a subsidiary of IYP II.
(i) Previous year, the Company had issued ₹ 20,00,000 Optionally Convertible Redeemable Preference Shares (OCRPS) of ₹ 10 each by capitalisation of retained earnings by way of bonus issue to ERIC Concessions 3 Ltd (Formerly L&T Infrastructure Development Projects Limited) as per the resolution passed in the meeting of board of director dated March 28, 2024.
(j) Previous periods/year's figures are reclassified, where necessary to conform to the classification of current period.

For and on behalf of the Board
Kudgi Transmission Limited
Sd/-
Ojas Madappattu
Additional Whole-time Director
DIN: 10519704

Place: Tumakuru
Date: November 13, 2024



DIVGI TORQTRANSFER SYSTEMS LIMITED

(formerly known as DIVGI TORQTRANSFER SYSTEMS PRIVATE LIMITED)
CIN: L32201MH1984PLC013085
REGD OFFICE: P NO 75, GENERAL BLOCK, MIDC, BHOSARI, PUNE - 411026
Email Id: companysecretary@divgi-tts.com. Phone No. 020 63110114. Website: www.divgi-tts.com

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

(₹ in million, unless stated otherwise)

Sr. No.	Particulars	Quarter ended		Half year ended		Year ended	
		30.09.2024		30.09.2023			31.03.2024
		Unaudited	Audited	Unaudited	Audited		
1	Total income from operations	592.09	593.76	735.34	1,185.85	1,351.46	
2	Net Profit / (Loss) for the period before Tax (before exceptional and/or extraordinary items)	105.29	80.69	144.63	185.98	285.43	
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	105.29	80.69	144.63	185.98	285.43	
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	78.43	59.61	107.23	138.04	211.56	
5	Total comprehensive income for the period (Comprising profit for the period (after tax) and other comprehensive income (after tax))	77.37	59.52	107.75	138.89	211.56	
6	Paid-up Equity Share Capital	152.91	152.91	152.91	152.91	152.91	
7	Other Equity (excluding Revaluation Reserve)	-	-	-	-	6,650.52	
8	Earnings Per Share (Face value of ₹5/- per share) (Not annualised for the quarters)	2.56	1.95	3.51	4.51	6.92	
	1. Basic	2.56	1.95	3.51	4.51	6.92	
	2. Diluted	2.56	1.95	3.51	4.51	6.92	

Notes:
1 The above is an extract of the detailed format of Quarter and Half Year ended Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results is available on the websites of the Stock Exchanges (www.nseindia.com) and on the Company's website (www.divgi-tts.com).
2 The above Unaudited Financial Results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on November 14, 2024.

For Divgi TorqTransfer Systems Limited
(formerly known as Divgi TorqTransfer Systems Private Limited)
Jitendra Bhaskar Divgi
Managing Director
DIN : 00471531

Place: Pune
Date: November 14, 2024

KERALA AYURVEDA LTD

CIN: L24233KL1992PLC009592
Regd. Off: 96/15, Netherambay, Alappur P-482 584, Kerala
Email: info@keralabayurveda.ltd, www.keralabayurveda.ltd, Ph: 0484-247381 Fax: 0484-247378

EXTRACT OF THE UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTERS AND SIX MONTH ENDED 30th SEPT, 2024 (₹ in Lakhs)

Sl. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended		Six Months ended		Year ended	Quarter ended		Six Months ended		Year ended		
		30.09.2024	30.09.2023	30.09.2024	30.09.2023		30.09.2024	30.09.2023	30.09.2024	30.09.2023			
1	Total Income from operations (Net)	1,896.69	1,547.05	1,782.09	1,465.74	1,354.46	6,820.07	5,105.15	2,769.45	5,874.60	4,903.48		
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(71.28)	(172.53)	15.11	(243.80)	42.80	42.74	347.52	20.87	(18.94)	368.99		
3	Net Profit for the period before Tax (after Exceptional and/or Extraordinary Items)	(71.28)	(172.53)	15.11	(243.80)	42.80	42.74	347.52	20.87	(18.94)	368.99		
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	(53.99)	(129.40)	59.56	(183.38)	71.52	(27.05)	364.81	44.00	0.17	430.83		
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income)	(46.26)	(123.47)	58.19	(187.92)	85.97	(30.59)	372.54	53.71	7.40	426.27		
6	Equity Share Capital	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34	1,202.34		
7	Other Equity	-	-	-	-	-	-	-	-	-	2,481.31		
8	Earnings Per Share (of Rs. 10/- each) (Not Annualised for the quarter/half year)	0.38	1.01	0.55	1.40	0.83	0.25	3.10	0.45	0.07	3.54		
	(a) Basic	0.38	1.01	0.55	1.40	0.83	0.25	3.10	0.45	0.07	3.54		
	(b) Diluted	0.38	1.01	0.55	1.40	0.83	0.25	3.10	0.45	0.07	3.54		

Notes:
1 The above is an extract of the detailed format of Financial Results along with report of Statutory Auditors for the Half year and quarter ended 30th Sept, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular dated 05th July, 2016 and dated 10th Aug, 2016. The full format of the Financial Results along with report of Statutory Auditors for the half year and quarter ended 30th Sept, 2024 is available on the website www.bseindia.com and on the Company's website at www.keralabayurveda.ltd under "investor" section.
2 The Financial Results for the half year and three months ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024. The Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.
3 Figures of the corresponding period have been regrouped/rearranged wherever necessary to conform to the classification of the current period.

For and on behalf of the Board
Kerala Ayurveda Limited
Sd/-
Dr. K. Anilkumar
Executive Director (DIN:0282833)

Schneider Electric Infrastructure Limited

Registered Office: Milestone 87, Vadodra-Hald Highway, Village Kotamb, Post office Jarod, Vadodra - 391510, Gujarat, India
Corporate Office: 9th Floor, DLF Building No. 10 Tower C, DLF Cyber City, Phase II, Gurugram -122002, Haryana, India, Tel: +91 124 3940400, Fax: +91 124 4222036; website: <https://infra.in.se.com>; CIN : L31900GJ2011PLC064420



Statement of Financial Results for the Quarter and half year ended September 30, 2024

Particulars	Quarter Ended						Half Year Ended		
	September 30, 2024		June 30, 2024		September 30, 2023		September 30, 2024	September 30, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income from operations	59,971	59,291	49,581	119,262	99,106	2,20,626			
Net Profit for the period (before Tax and Exceptional Items)	6,452	6,531	4,628	12,983	8,120	21,411			
Net Profit for the period before tax (after Exceptional Items) (refer note 4)	6,452	6,531	4,628	12,983	7,778				

