

Date: 9 February 2019

To  
Secretary  
Listing Department

To  
Secretary  
Listing Department

**BSE Limited**

Department of Corporate Services Phiroze  
Jeejeebhoy Towers Dalal Street,  
Mumbai – 400 001  
Scrip Code : 540902  
ISIN : INE371P01015

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra Kurla Complex,  
Mumbai – 400 050  
Scrip Code : AMBER  
ISIN : INE371P01015

Dear Sir/Ma'am,

**Sub: Submission of copies of newspaper publication under Regulation 47 (3) of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the Regulation 47 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith copies of extract of the unaudited financial result for the Quarter and Nine months ended 31 December 2018 published in the following newspapers on 9 February 2019.

1. Business Standard – English
2. Business Standard - Hindi
3. Chardikala - Punjabi

We request you to kindly take this on your record and oblige.

Thanking You,

Yours faithfully

For **Amber Enterprises India Limited**

(Formerly Known as Amber Enterprises (India) Private Limited)

  
(Konica Yadav)

Company Secretary and Compliance Officer



**Amber Enterprises India Limited** (Formerly Known as Amber Enterprises (India) Private Limited)

**Corp. Address :**

Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-122018  
Tel.: +91 124 3923000 | Fax : +91 124 3923016,17

**Regd. Office :**

C-1, Phase II, Focal Point, Rajpura Town-140401, Punjab  
Tel.: +91 1762 232126, 232646 | Fax : +91 1762 232127



**EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR  
THE QUARTER ENDED 31<sup>st</sup> DECEMBER 2018**

**Notes:** 1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and Company's website ([www.gujipetronet.com](http://www.gujipetronet.com)). 2. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 8<sup>th</sup> February, 2019. 3. The above results are in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Accordingly, previous period's figures have been reclassified/regrouped/restated, wherever necessary.

**For and on behalf of Gujarat State Petronet Limited**  
**Dr. J. N. Singh, IAS**  
**Managing Director**



Contact no.: 022 - 2496 0707 | Fax: 022-2497 4208 | Website: [www.teamhgs.com](http://www.teamhgs.com) | E-mail: [investor.relations@teamhgs.com](mailto:investor.relations@teamhgs.com)

## (₹ in Lakhs)

**Notes:**

1. The Board of Directors at their meeting held on February 7, 2019 have declared third Interim dividend of ₹ 2.50 per share (on an equity share of par value of ₹ 10/- each) for the financial year 2018-19.
2. The above is an extract of the detailed format of the Consolidated Financial Results for the Quarter and Nine months ended December 31, 2018 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Nine months ended December 31, 2018 are available on the Stock Exchange websites: [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) and Company's website [www.teamhqsg.com](http://www.teamhqsg.com).


**HINDUJA GROUP**

**CIN: L74999DL2007PLC277039; Website: [www.ixindia.com](http://www.ixindia.com)**  
**Ph. No.: +91-11-4300 4000 | Fax No.: +91-11-4300 4015**

## Amount in ₹ Lakhs

<sup>#</sup>Other Equity (Reserves excluding revaluation reserve) for the year ended as on March 31, 2018 was ₹25,356.39 lakhs.

a. The above is an extract of the detailed format of Quarter and Nine Months ended Financial Results for 31 December, 2018 filed with the Stock Exchanges (BSE Limited and National Stock Exchange of India Ltd., the Stock Exchanges where the Company's shares are listed) under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter and Nine Months Financial Results are available on the websites of the BSE Limited and National Stock Exchange of India Ltd. (i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)), and on the website of the Company i.e. [www.ixindia.com](http://www.ixindia.com).

b. In the Annual General Meeting of the Company held on 18 September, 2018, the Shareholders of the Company had approved the sub-division of the nominal value of equity shares of the Company from the earlier nominal value of ₹10 each to nominal value of Re. 1 each, thereby keeping the paid share capital intact, the record date for the said corporate action is 22 October, 2018. Accordingly, as required by Ind AS-33 Earnings Per Share, the EPS of current and previous periods have been restated.

Sd/-  
Satyanarayan Goel  
Managing Director & CEO

Place: New Delhi  
Date: 08/02/2019

## (Rs. In Lakhs except earning per share)

### Notes :

- Sd/  
Dharam Pal Sharma  
(Whole Time Director)  
DIN No. 0725934

**Date : February 8, 2019**

**EXTRACT OF THE CONSOLIDATED & STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>st</sup> DECEMBER 2018**

**Notes:**

1. The above results were reviewed by the audit committee and approved by the board of directors at their meeting held on 7 February 2019.
2. The above Statement of Consolidated & Standalone Financial Results are based on respective Consolidated & Standalone financial statements, prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with relevant rules issued thereunder in terms of the SEBI (LODR) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. The above results are an extract of the detailed format of quarterly and year ended results filed with BSE Ltd and National Stock Exchange of India Ltd as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the results are available on the websites/ respective Stock Exchanges and the Company <https://hngel.com/investors>
4. There are no deviations in the use of net proceeds from the Initial Public Offer as stated in the Prospectus dated March 22, 2016.
5. The Statement of category wise utilisation of net proceeds is:

For HealthCare Global Enterprises Limited

Date: February 07, 2019  
Place: Bengaluru

Dr. B. S. Ajaikumar  
Chairman & CEO



**Registered Office:** C-1, Phase – II, Focal Point, Rajpura Town – 140 401, Punjab  
**Corporate Office:** Universal Trade Tower, 1<sup>st</sup> Floor, Sector - 49, Sohna Road, Gurugram – 122 018, Haryana  
 E-mail: [info@ambergroupindia.com](mailto:info@ambergroupindia.com); Website: [www.ambergroupindia.com](http://www.ambergroupindia.com)  
 Tel: +91 124 3923000; Fax: +91 124 3923016/17; CIN: L28910PB1990PLC010265

## (₹ in lakh except for per share data)

**Notes to above extract:**

- a) The above is an extract of the detailed format of unaudited financial results for the quarter and nine months ended 31 December, 2018 filed with the stock exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 (as amended time to time). The full format of the unaudited financial results for the quarter and nine months ended 31 December, 2018 is available on the Company's website ([www.ambergroupindia.com](http://www.ambergroupindia.com)) and on the website of the stock exchanges where the Company's equity shares are listed viz. BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and the National Stock Exchange of India Limited ([www.nseindia.com](http://www.nseindia.com)).
- b) Figures of the previous periods have been regrouped/ rearranged/ reclassified, wherever necessary to comply with financial reporting requirements.

For **Amber Enterprises India Limited**  
(Formerly known as Amber Enterprises (India) Private Limited)

**Place:** Gurugram  
**Date:** 08 February, 2019

**Daljit Singh**  
(Managing Director)



# MAWANA SUGARS LIMITED

CIN: L74100DL1961PLC003413

Registered Office: 5th Floor, Kirti Mahal, 19 Rajendra Place, New Delhi-110 125

Tel.: 91-11-25739103, Fax: 91-11-25743659,

Email: corporate@mawanasugars.com, Website: www.mawanasugars.com



## Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2018

(Rs. In Lakhs except earning per share)

S. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		Unaudited			Unaudited		Audited
		December 31,2018	September 30,2018	December 31,2017	December 31,2018	December 31,2017	March 31, 2018
1	Total income from operations	29199	25245	36164	87730	98383	135507
2	Net Profit / (Loss) for the period/year (before Tax, Exceptional items and/or Extraordinary items)	1438	(1801)	2709	3567	4021	(100)
3	Net Profit / (Loss) for the period/year before tax (after Exceptional items and/or Extraordinary items)	1438	(1801)	2709	3567	5497	1376
4	Net Profit / (Loss) for the period/year after tax (after Exceptional items and/or Extraordinary items)	850	(1185)	1871	2047	4176	1622
5	Total Comprehensive Income {Comprising net profit and Other Comprehensive Income/(loss) (after tax)}	850	(1185)	1871	2047	4176	1627
6	Equity Share Capital	3912	3912	3912	3912	3912	3912
7	Other Equity as per balance sheet of previous accounting year						31742
8	Earnings Per Share (before extraordinary items) (of 10/- each) Basic/Diluted	2.17	(3.03)	4.78	5.23	10.67	4.15

### Notes :

- The auditors have conducted the limited review of the financial results for the quarter and nine months ended December 31, 2018. The unaudited financial results have been recommended by the Audit Committee at its meeting held on February 8, 2019 and approved by the Board of Directors at its meeting held on February 8, 2019.
- Pursuant to UP State Government Order dated 1.10.2018, the Company has, during the current quarter received cane subsidy of Rs. 4.50 per quintal of cane crushed during the sugar season 2017-18 amounting to Rs. 1419 Lakhs on making full payment of cane dues of the sugar season 2017-18 as stipulated in the said order and the same has been adjusted in the cost of materials consumed in these results.
- Excise duty realized is included in income from operations of periods upto June 30, 2017 and income from operations for the subsequent periods are net of Goods and service tax (GST).
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. (www.nseindia.com, www.bseindia.com) and on the Company's website (www.mawanasugars.com)

For Mawana Sugars Limited

Sd/-

Dharam Pal Sharma

(Whole Time Director)

DIN No. 07259344

Place : New Delhi

Date : February 8, 2019

## AMBER ENTERPRISES INDIA LIMITED

(Formerly known as Amber Enterprises (India) Private Limited)

Registered Office: C -1, Phase – II, Focal Point, Rajpura Town – 140 401, Punjab

Corporate Office: Universal Trade Tower, 1<sup>st</sup> Floor, Sector - 49, Sohna Road, Gurugram – 122 018, Haryana

E-mail: info@ambergroupindia.com; Website: www.ambergroupindia.com

Tel: +91 124 3923000; Fax: +91 124 3923016/17; CIN: L28910PB1990PLC010265

### Extract of Unaudited Financial Results for the quarter and nine months ended 31 December, 2018

(₹ in lakh except per share data)

Sl. No.	Particulars	Quarter ended			Year to date		Year ended
		3 months ended 31 December 2018	Preceding 3 months ended 30 September 2018	Corresponding 3 months ended 31 December 2017	9 months ended 31 December 2018	Corresponding 9 months ended 31 December 2017	Previous year ended 31 March 2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	38,875.73	22,627.64	33,839.67	1,21,711.91	1,25,797.19	1,94,997.47
2	Net Profit for the period (before tax, exceptional and extraordinary items)	668.02	(394.65)	45.49	4,387.93	3,897.77	8,917.11
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	668.02	(394.65)	45.49	4,387.93	3,897.77	8,917.11
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	384.69	(174.86)	10.64	3,096.44	2,815.14	6,198.59
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	382.20	(176.48)	7.83	3,088.97	2,806.70	6,222.32
6	Equity Share Capital (Face Value ₹10 Each)	3,144.65	3,144.65	2,591.69	3,144.65	2,591.69	3,144.65
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	85,152.74
8	Earnings Per Share (of ₹10/- each) (for continuing and discontinued operations) –						
	Basic Earnings Per Share (in rupees)	1.22	(0.56)	0.04	9.85	10.05	19.71
	Diluted Earnings Per Share (in rupees)	1.22	(0.56)	0.04	9.85	10.05	19.71

#### Notes to above extract:

- The above is an extract of the detailed format of unaudited financial results for the quarter and nine months ended 31 December, 2018 filed with the stock exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 (as amended time to time). The full format of the unaudited financial results for the quarter and nine months ended 31 December, 2018 is available on the Company's website (www.ambergroupindia.com) and on the website of the stock exchanges where the Company's equity shares are listed viz. BSE Limited (www.bseindia.com) and the National Stock Exchange of India Limited (www.nseindia.com).
- Figures of the previous periods have been regrouped/ rearranged/ reclassified, wherever necessary to comply with financial reporting requirements.

For Amber Enterprises India Limited

(Formerly known as Amber Enterprises (India) Private Limited)

Daljit Singh

(Managing Director)

Place: Gurugram

Date: 08 February, 2019

## PTC India Financial Services Limited



( ₹ in Lacs )

Sl.No.	Particulars	Standalone		
		Quarter ended 31.12.18	Nine months ended 31.12.18	Quarter ended 31.12.17
		Unaudited	Unaudited	Unaudited
1.	Total income from operations (net)	33,631.38	1,00,678.11	29,853.27
2.	Net profit from ordinary activities before tax	6,454.79	22,376.68	4,858.04
3.	Net Profit for the period after tax	<b>4,173.37</b>	<b>14,738.52</b>	3,167.01
4.	Total Comprehensive Income for the period [Comprising Profit after tax and Other Comprehensive income after tax]	<b>3,093.74</b>	<b>12,597.01</b>	3,160.95
5.	Equity Share Capital	64,228.33	64,228.33	64,228.33
6.	Earnings per share (not annualised) (Face value ₹ 10 per share) in ₹			
	- Basic	0.65	2.29	0.49
	- Diluted	0.65	2.29	0.49

#### Notes:

The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the Stock Exchange websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and Company's website at http://www.ptcfinancial.com/financialinformation.html. There is no extraordinary item.

The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from April 01, 2018 and the effective date of such transition is April 01, 2017. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the RBI (Collectively referred to as 'the Previous GAAP').

As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Sl.No.	Particulars	Quarter Ended	
		31.12.2017	Unaudited
		Unaudited	
	<b>Net profit after tax as per Previous GAAP (A)</b>	<b>3,428.27</b>	
1	Increase in borrowing cost pursuant to application of effective interest rate method	(94.98)	
2	Amortisation of processing fees on loans based on effective interest rate	(382.19)	
3	Incremental impact of fair valuation of derivatives	70.23	
4	Others	9.46	
5	Tax effect of above adjustments	136.22	
6	<b>Total adjustments (B)</b>	<b>(261.26)</b>	
7	<b>Profit after tax as per Ind AS (A+B)</b>	<b>3,167.01</b>	
8	<b>Other comprehensive income/(expense) net of tax</b>	<b>(6.06)</b>	
9	<b>Total comprehensive income as per Ind AS</b>	<b>3,160.95</b>	

For and on behalf of the Board of Directors

Dr. Pawan Singh

Managing Director and CEO

## PTC India Limited

(CIN: L65999DL2006PLC153373)

Registered Office: 7th Floor, Telephone Exchange Building, 8 Bikini Cama Place, New Delhi - 110066, India

Board: +91 11 26737300 / 26737400 Fax: 26737373 / 26737374 Website: www.ptcfinancial.com, E-mail: info@ptcfinancial.com

## बिज़नेस स्टैंडर्ड

नई दिल्ली | 9 फरवरी 2019 शनिवार

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## INDIAN ENERGY EXCHANGE LIMITED

Regd. & Corp. Off.: Fourth Floor, TDI Centre, Plot No. 7

Jasola District Centre, New Delhi - 110025

CIN: L74999DL2007PLC277039; Website: www.iexindia.com

Ph. No.: +91-11-4300 4000 | Fax No.: +91-11-4300 4015

### Extract of the Unaudited Financial Results for Quarter and Nine Months Ended 31 December 2018

Amount in ₹ Lakhs

Sl. No.	Particulars	Quarter Ended		Nine Months Ended	
		31 Dec 2018 Unaudited	31 Dec 2017 Unaudited	31 Dec 2018 Unaudited	31 Dec 2017 Unaudited
1	Revenue from Operations (a)	6,379.83	6,474.79	19,762.94	17,526.33
	Other Income (b)	1,311.94	546.21	2,869.07	1,794.53
	Total Income (a+b)	7,691.77	7,021.00	22,632.01	19,320.86
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	5,930.87	5,495.39	17,870.72	15,176.13
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	5,930.87	5,495.39	17,870.72	15,176.13
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	4,262.09	3,619.89	12,718.21	10,023.86
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	4,263.79	3,644.33	12,723.31	10,033.77
6	Equity Share Capital	3,018.08	3,032.86	3,018.08	3,032.86
7	Other Equity (Reserves excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year <sup>8</sup>				
8	Earnings Per Share (of Re. 1/- each) (Not annualised)				
	- Basic	1.41	1.20	4.22	3.42
	- Diluted	1.41	1.20	4.21	3.32

<sup>8</sup>Other Equity ( Reserves excluding revaluation reserve) for the year ended as on March 31, 2018 was ₹25,356.39 lakhs.

#### Notes:

- The above is an extract of the detailed format of Quarter and Nine Months ended Financial Results for 31 December, 2018 filed with the Stock Exchanges (BSE Limited and National Stock Exchange of India Ltd., the Stock Exchanges where the Company's shares are listed) under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter and Nine Months Financial Results are available on the websites of the BSE Limited and National Stock Exchange of India Ltd. (i.e. www.bseindia.com and www.nseindia.com), and on the website of the Company i.e. www.iexindia.com.
- In the Annual General Meeting of the Company held on 18 September, 2018, the Shareholders of the Company had approved the sub-division of the nominal value of equity shares of the Company from the earlier nominal value of ₹10 each to nominal value of Re. 1 each, thereby keeping the paid share capital intact, the record date for the said corporate action is 22 October, 2018. Accordingly, as required by Ind AS-33 Earnings Per Share, the EPS of current and previous periods have been restated.
- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 08 February, 2019. The statutory auditors of the Company have carried out limited review of the above results.

For Indian Energy Exchange Limited

Sd/-

Satyanarayan Goel

Managing Director & CEO

Place: New Delhi

Date: 08/02/2019



## TCNS CLOTHING CO. LIMITED

CIN: L99999DL1997PLC090978

Regd Office: Unit No. 112, F/F Rectangle 1, D-4, Saket, District Centre, New Delhi-110017

Corporate Office: 119 and 127, W-House, Neelgagan Tower, Mandi Road, Sultanpur, Mehrauli, New Delhi-110030; Tel.: 011-42193193, Fax: 011-42193194

Website: www.wforwoman.com; Email: investors@tcnsclothing.com

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2018

(All amounts in ₹ million except otherwise specified)

Particulars	For the quarter ended			For the nine months ended		For the financial year ended
	31 December 2018 (Unaudited)	30 September 2018 (Unaudited)	31 December 2017 (See note 1)	31 December 2018 (Unaudited)	31 December 2017 (See note 1)	31 March 2018 (Audited)
1. Total Income from operations	3,001.96	3,205.01	2,454.29	8,572.95	7,430.01	10,009.91
2. Net Profit for the period before tax	472.33	535.74	361.87	1,266.67	1,160.19	1,448.28
3. Net profit after tax for the period	370.71	412.25	273.83	987.51	763.16	980.97
4. Total comprehensive income for the period	373.57	414.85	272.19	995.57	760.92	977.67
5. Paid-up Equity Share Capital (Face value ₹2 per share)	122.64	122.64	112.74	122.64	112.74	112.74
6. Other equity including instruments entirely equity in nature						4,201.94
7. Earnings Per Share (Face value ₹2 per share) (not annualised)						
(a) Basic (₹)	5.88	6.54	4.55	15.68	12.67	16.12
(b) Diluted (₹)	5.81	6.48	4.46	15.56	12.42	15.36

#### Notes to the unaudited financial results:

- The above is an extract of the detailed format of quarter and nine months ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016. The full format of the quarter and nine months ended Financial Results are available on the Stock Exchange websites at www.bseindia.com and www.nseindia.com and also on Company's website www.wforwoman.com.

#### Notes to the unaudited financial results:

- During the nine months ended 31 December, 2018, the Company has completed the initial offering of 15,714,038 equity shares of face value of ₹ 2 per share at a price of ₹716 per equity share, through an offer for sale of equity shares by certain selling shareholders. The equity shares of the Company were listed on National Stock Exchange Ltd. (NSE) and BSE Limited ('BSE') with effect from 30 July, 2018. This Statement includes the financial results for the quarter and nine months ended 31 December, 2017 which have been prepared by the management from the books of account, which is neither audited nor reviewed by the statutory auditors of the Company.
- The unaudited financial results for the quarter and nine months ended 31 December, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held today. These results have been subjected to limited review by the statutory auditors of the Company.
- During the quarter and nine months ended 31 December, 2018, the Company has allotted 5,000 and 4,303,660 equity shares of ₹2 per share arising from exercise of ESOPs respectively, which were granted under "TCNS ESOP Scheme 2014-2017" prior to 1 April, 2017 and has accordingly claimed tax deduction in relation to such ESOPs exercised. Further, the Company has also granted Nil and 62,500 equity shares of ₹2 per share under "TCNS ESOP Scheme 2014-2017" during the quarter and nine months ended 31 December, 2018 respectively.
- Effective from 1 April, 2018, the Company has adopted Indian Accounting Standard (Ind AS) 115 'Revenue from contracts with customer' using retrospective approach. Impact on the financial results due to application of Ind AS 115 (which is mainly on account of sale or return basis arrangements) is as under:

Particulars	For the quarter ended			For the nine months ended		For the financial year ended
	31 December 2018	30 September 2018	31 December 2017	31 December 2018	31 December 2017	31 March 2018
	Unaudited			Unaudited		Audited
Net increase in revenue from operations	482.77	569.40	389.81	1,469.93	1,204.47	1,585.66
Net increase in selling and distribution expenses	482.77	569.40	389.81	1,469.93	1,204.47	1,585.66
Net impact on profit before tax	-	-	-	-	-	-

- The Company is primarily engaged in the business of manufacturing of women apparels in India. Accordingly, the Company views its business activities as one business segment, therefore there are no separate reportable segments as per Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The Company has classified fabrication charges, product development expenses and consumption of packing materials from the head "Other expenses" to "Cost of materials consumed" during the quarter and nine months ended 31 December, 2018. Accordingly, comparative figures have been reclassified to correspond with the current period classification. This change has no impact on the profit for the periods reported.
- These financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting " ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

For on behalf of the Board of Directors



