



MEGASOFT LIMITED

CIN: L24100TN1999PLC042730,

Registered Office: #85, Kutchery Road, Mylapore, Chennai, India - 600 004. **Corporate Office:** 8 th Floor, Unit No.801 B, Jain Sadguru Image's Capital Park, Image Gardens Rd, Madhapur, Hyderabad, Telangana – 500081, Telangana, India.

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

Rs. in Lakhs

Particulars	Standalone			Consolidated		
	Quarter Ended 30/09/2024 (Unaudited)	Half Year Ended 30/09/2024 (Unaudited)	Quarter Ended 30/09/2023 (Unaudited)	Quarter Ended 30/09/2024 (Unaudited)	Half Year Ended 30/09/2024 (Unaudited)	Quarter Ended 30/09/2023 (Unaudited)
Total Income from Operations(net)	856.32	1617.45	1079.82	856.32	1617.45	1079.83
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	90.69	144.27	350.61	89.63	141.77	(318.40)
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	90.69	144.27	350.61	89.63	141.77	(318.40)
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	90.69	144.27	342.24	(1426.45)	(3104.15)	(326.78)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	90.69	144.27	342.24	(1426.45)	(3104.15)	(326.78)
Equity Share Capital	7377.00	7377.00	7377.00	7377.00	7377.00	7377.00
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	10348.46	10348.46	10112.23	4803.65	4803.65	9201.65
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations						
1. Basic:	0.12	0.20	0.46	(1.93)	(4.21)	(0.44)
2. Diluted:	0.12	0.20	0.46	(1.93)	(4.21)	(0.44)

Date: 11.11.2024

Place: Hyderabad

For Megasoft Limited

Sd/-

Sunil Kumar Kalindi

Executive Director& CEO

DIN: 02344343

Note: 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 Consolidated and Standalone Financial Results are available on the Stock Exchange websites i.e. www.bseindia.com, www.nseindia.com and website of the Company i.e. http://megasoft.com/investor-services.html.

		GUJARAT STATE FERTILIZERS & CHEMICALS LIMITED Regd. Office:PO: Fertilizernagar-391750, Dist: Vadodara, Gujarat, India CIN No. L99999GJ1962PLC001121 Tel:(0265) 2242451/651/751 Email:ho@gsfcltd.com Web: www.gsfclimited.com					
Extract of Standalone & Consolidated Unaudited Financial Results for the Quarter ended 30th September, 2024 (₹ in Lakhs)							
Sr. No.	Particulars	Standalone			Consolidated		
		Quarter ended	Quarter ended	Half year ended	Quarter ended	Quarter ended	Half year ended
		30-Sep-24	30-Sep-23	30-Sep-24	30-Sep-24	30-Sep-23	30-Sep-24
1	Total income from operations	2,62,290	3,01,737	4,76,685	2,63,517	3,11,872	4,79,770
2	Net Profit / (Loss) for the period (before tax, exceptional items)	39,143	36,250	50,949	38,714	38,698	49,974
3	Net Profit / (Loss) for the period before tax (after exceptional items)	39,143	36,250	50,949	38,714	38,698	49,974
4	Net Profit / (Loss) for the period after tax (after exceptional items)	30,267	28,483	39,531	29,823	30,891	38,555
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3,617	23,007	86,211	3,174	25,415	85,235
6	Equity Share Capital	7,970	7,970	7,970	7,970	7,970	7,970
7	Earnings Per Share (of Rs 2/- each) (for continuing and discontinued operations)						
	1. Basic (in Rs.):	7.60	7.14	9.92	7.49	7.75	9.68
	2. Diluted (in Rs.):	7.60	7.14	9.92	7.49	7.75	9.68
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 and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites (http://www.nseindia.com and http://www.bseindia.com) and on Company's website (http://www.gsfclimited.com). 2. The Statutory Auditors of the Company have conducted a 'limited review' of the results for the quarter ended on 30th September, 2024.							
For Gujarat State Fertilizers & Chemicals Ltd KAMAL DAYANI Managing Director (DIN - 05351774) Date: 12th November 2024 Place: Gandhinagar							

DOLFIN RUBBERS LIMITED					
Regd. Office: 26 A, Bhai Randhir Singh Nagar, Ludhiana, Punjab-141012, CIN: L25112PB1995PLC017160 Email: dolfintube@gmail.com; Website: www.dolphin.co.in					
EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024					
<i>(₹ in Lakhs) Except per equity share data</i>					
Sr. No.	Particulars	QUARTER ENDED		HALF YEAR ENDED	
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)
1	Total Income from Operations	3370.46	3872.84	7243.30	6441.33
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	132.78	242.02	374.79	326.80
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	132.78	242.02	374.79	326.79
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	104.16	183.53	287.69	233.39
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	108.09	181.59	289.68	239.38
6	Equity Share Capital*2	1002.99	1002.99	1002.99	1002.99
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
	1. Basic:	1.04	1.83	2.87	2.33
	2. Diluted:	1.04	1.83	2.87	2.33
Notes: 1. The above Unaudited results have been reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 12.11.2024. 2. These financial results of the company have been prepared in accordance with the Indian Accounting Standard (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules 2015, Companies (Indian Accounting Standard) amendment rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India. 3. In accordance with IND AS 108 on "Operating Segment "; the company operates in one business segment, hence segment information is not required to be furnished. 4. The figures of the corresponding previous periods/ year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.					
For DOLFIN RUBBERS LIMITED Sd/- KAWALJIT SINGH Chairman & Managing Director DIN: 00942794					
Place : Ludhiana Date: 12 November, 2024					

 GAYATRI Regd office: 5th Floor, A- Block, TSR Towers, 6-3-1090, Rajbhavan Road, Somajiguda, Hyderabad-500082, Telangana. Tel: 040-40024262 Email: cs@gayatrihighways.com Web: www.gayatrihighways.com CIN: L45100TG2006PLC052146									
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024 <i>(Rs. in Lakhs, unless specified)</i>									
Sl. No	Particulars	Standalone				Consolidated			
		Quarter (3m) ended 30/09/2024	Half year (6m) ended 30/09/2024	Quarter (3m) ended 30/09/2023	For the year ended 31/03/2024	Quarter (3m) ended 30/09/2024	Half year (6m) ended 30/09/2024	Quarter (3m) ended 30/09/2023	For the year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1.	Total Income from Operations	1,646.02	1,873.11	93.05	2,362.72	1,646.02	1,873.11	79.06	2,206.35
2.	Net profit/(loss) before tax and exceptional items	1,144.17	933.61	(453.94)	(61.94)	1,143.94	933.26	(468.00)	(219.23)
3.	Net profit/(loss) after exceptional items and before tax	1,144.17	933.61	(453.94)	(71.94)	1,143.94	933.26	(468.00)	(11,749.03)
4.	Net profit/(loss) for the period after tax from continuing operations	1,142.80	929.73	(457.77)	(77.25)	1,142.57	929.38	(471.83)	(11,754.34)
5.	Net profit/(loss) for the period after tax from continuing operations and discontinued operations	1,142.80	929.73	(457.77)	(77.25)	(4,523.75)	(12,017.05)	(9,896.14)	(44,112.43)
6.	Total Comprehensive Income for the period [Comprising loss for the period (after tax) and other comprehensive income (after tax)]	1,142.80	929.73	(457.77)	(72.46)	(4,523.75)	(12,017.05)	(9,896.14)	(44,107.64)
7.	Equity share capital	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04
8.	Other Equity (excluding Revaluation Reserve) as per the Audited Balance Sheet of the previous year				(24,040.38)				(1,80,269.96)
9.	Earnings Per Share(of Rs.2/- each) (for continuing and discontinued operations)- Basic and Diluted (not annualized the quarterly data)	0.48	0.39	(0.19)	(0.03)	(1.89)	(5.01)	(4.13)	(18.40)
Notes : a) 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 Statement of Unaudited Financial Results is available on the websites of the Stock Exchanges at www.bseindia.com (BSE), www.nseindia.com (NSE) and on the company's website at www.gayatrihighways.com. b) The above Unaudited Standalone and Consolidated Financial Results were reviewed by the Audit Committee on 12th November 2024 and approved by the Board of Directors at their meeting held on 12th November 2024. c) The Statutory Auditors has expressed a qualified conclusion on the following: Standalone Financial Results : a) The Company has written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited of Rs.17,887.51 Lakhs during the financial year 2022-23 which has been subject to confirmation from Gayatri Projects Limited. In the absence of balance confirmation, we are unable to comment upon the aforesaid write back or any adjustment required to and the consequent impact if any on these standalone financial results for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 had the confirmations been received from the Gayatri Projects Limited. b) The company has defaulted in repayment of outstanding term loan of Rs.3,822.65 Lakhs and outstanding accumulated interest of Rs.1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The Company has been calculating and recognizing interest only on the defaulted principle of Rs.3,822.65 Lakhs as per the existing loan agreement since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the interest/penalty if any to be provided in the books or any adjustment required to and the consequent impact if any on these standalone financial results for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 had the confirmations been received from the lender. c) The standalone financial results the company did not provide interest on the outstanding term loan of Rs.3,822.65 Lakhs due to IL&FS Financial Services Limited for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024. The Company's records indicate that, had management provided interest for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024, the expenses, the net loss after tax and total comprehensive loss for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 would have been increased by Rs.144.53 Lakhs and Rs.287.48 Lakhs respectively. Consolidated Financial Results : a) The Holding Company has written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited of Rs.17,887.51 Lakhs during the financial year 2022-23 which has been subject to confirmation from Gayatri Projects Limited. In the absence of balance confirmation, we are unable to comment upon the aforesaid write back or any adjustment required to and the consequent impact if any on these consolidated financial results for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 had the confirmations been received from the Gayatri Projects Limited. b) The Holding Company has defaulted in repayment of term loan of Rs.3,822.65 Lakhs and interest of Rs.1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The holding company has been calculating and recognizing interest only on the defaulted principle of Rs.3,822.65 Lakhs as per the existing loan agreements since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the interest/penalty if any to be provided in the books or any adjustment required to and the consequent impact if any on these consolidated financial results for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 had the confirmations been received from the lender. c) The Holding Company did not provide interest on the outstanding term loan of Rs.3,822.65 Lakhs due to IL&FS Financial Services Limited for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024. The Company's records indicate that, had management provided interest for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024, the expenses, the net loss after tax and total comprehensive loss for the 3 months period 01 July 2024 to 30 September 2024 and the 6 months period 01 April 2024 to 30 September 2024 would have been increased by Rs. 144.53 Lakhs and Rs. 287.48 Lakhs respectively. d) We were informed that the Holding Company did not receive the unaudited financial results of Indore Dewas Tollways Limited (IDTL), which is a material subsidiary of the Holding Company for the quarter and half year ended 30 September 2024 for the reasons stated there under. We were informed that the hon'ble NCLT bench at Hyderabad had admitted IDTL into Corporate Insolvency Resolution Process (CIRP) under Section 7 of the Insolvency and Bankruptcy Code (IBC), 2016 (as amended) and appointed Interim Resolution Professional (IRP). In the absence of consolidation of the subsidiary, we are unable to determine the effects of the failure to consolidate the subsidiary on these consolidated financial results. e) We draw your attention to the following qualified conclusion on the unaudited financial results of Sai Maatarini Tollways Limited, a subsidiary of the Holding Company issued by an independent firm of Chartered Accountants vide its Report dated 5 November 2024 reproduced by us as under. a. As per the settlement agreement, the company and NHAI had agreed for a termination payment of Rs.96,803 lakhs against all disputes/claims. The settlement amount of Rs.96,803 Lakhs includes termination payment, interest, claims receivable by the company net of recoveries by NHAI. The company had received Rs.79,650 Lakhs and balance settlement amount to be received is Rs.17,153 Lakhs. However pending settlement with the lenders, the company continues to recognise Net receivable from NHAI of Rs.98,578 Lakhs (Net of Rs.79,650 Lakhs receipt). Henceforth the expenses (Write off of Receivable) of the company are understated by Rs.81,425 Lakhs and assets overstated by Rs.81,425 Lakhs. b. Non receipt of the confirmations of balances from banks and financial institutions in respect of borrowings of Rs.2,26,109 Lakhs for the reasons detailed thereunder. The Company had recognized interest expense and other finance charges during the period amounting to Rs.14,113 Lakhs as per existing loan agreements. We are unable to comment on impact, if any, on loss for the period and the Reserves had the confirmations been received from the lenders. c. During the Financial year 2022-23, the company has written off a receivable of Rs.1,011.02 Lakhs from Gayatri Projects Limited and written back trade payable of Rs.2,915.68 Lakhs and claims payable of Rs 22,745 lakhs to Gayatri Projects Limited. However, we have not received any confirmation from Gayatri Projects Limited for the write off/writeback.									
For and on behalf of the Board of Directors GAYATRI HIGHWAYS LIMITED Ch. Krishnamurthy Director DIN : 08661228 K.G.Naidu Chief Executive Officer									
Place : Hyderabad Date : 12th November, 2024									

 RSWM Limited an LNJ Bhilwara Group Company	RSWM Limited						 PROUD TO BE INDIAN PRIVILEGED TO BE GLOBAL						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024													(₹ in Crore)
Particulars	STANDALONE						CONSOLIDATED						
	Quarter Ended			Half Year Ended			Financial Year Ended	Quarter Ended			Half Year Ended		Financial Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations*	1,172.63	1,214.53	1,016.58	2,387.15	1,927.42	4,092.72	1,175.57	1,214.53	1,016.58	2,390.10	1,928.10	4,094.27	
Net Profit/(Loss) for the period (before Tax, Exceptional items & Share of profit/loss of Associates)	(32.10)	(20.93)	(22.37)	(53.03)	(50.38)	(110.07)	(29.02)	(21.54)	(22.42)	(50.56)	(52.29)	(118.74)	
Net Profit/(Loss) for the period (before Tax, Share of profit/loss of Associates & after Exceptional items)	(32.10)	(20.93)	(22.37)	(53.03)	(50.38)	27.69	(29.02)	(21.54)	(22.42)	(50.56)	(52.29)	(41.47)	
Net Profit/(Loss) for the period after Tax (after Exceptional items & Share of profit/loss of Associates)	(21.20)	(13.68)	(14.67)	(34.88)	(32.62)	34.90	(17.55)	(14.73)	(9.18)	(32.28)	(22.63)	(21.06)	
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	(7.54)	(2.72)	(11.55)	(10.26)	(6.56)	64.40	(3.89)	(3.77)	(6.07)	(7.66)	3.43	8.43	
Equity Share Capital	47.10	47.10	47.10	47.10	47.10	47.10	47.10	47.10	47.10	47.10	47.10	47.10	
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						1,262.19						1,250.28	
Earning Per Share (of ₹10/- each) (for continuing and discontinued operations)													
Basic (₹)	(4.50)	(2.90)	(3.12)	(7.40)	(6.92)	7.41	(3.72)	(3.13)	(1.95)	(6.85)	(4.80)	(4.47)	
Diluted (₹)	(4.50)	(2.90)	(3.12)	(7.40)	(6.92)	7.41	(3.72)	(3.13)	(1.95)	(6.85)	(4.80)	(4.47)	

* Total income from operations represents revenue from operations and other income.

Notes:

1. The Other Comprehensive Income/Loss (OCI/OCL) that will not be reclassified to profit or loss in the Statement of Profit and Loss, includes unrealized gain on fair valuation of equity investments amounting to ₹ 20.59 Crore (Corresponding previous year gain of ₹ 25.78 Crore) for the half year ended 30th September, 2024.

2. The Company holds listed / unlisted investments in Equity Shares of certain companies. As per the recent changes made and notified through the Finance (No. 2) Act, 2024 dated 23rd July, 2024, during the quarter the Company has carried out accounting provision for Deferred Tax Liability created on changes in fair value in equity shares and this has resulted in decreased in DTL (liability) by Rs. 3.76 Crores for the quarter and half year ended 30th September, 2024 and same has been recognised under other comprehensive income.

3. The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 12th November, 2024. The Limited Review for the quarter and half year ended 30th September, 2024 results as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditor.

4. The Company took over possession of Spinning, Knitting and Processing units situated at Chhata, Mathura (U.P.) under slump sale agreement from Ginni Filaments Limited, as a going concern w.e.f. 16th February, 2024. Accordingly current quarter figures are strictly not comparable with previous period figures.

By Order of the Board
For **RSWM Limited**
Sd/-
Riju Jhunjhunwala
Chairman & Managing Director and CEO
DIN : 00061060

CIN : L17115RJ1960PLC008216

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