

Ref: KL/SEC/2022-23/56

Date: 27th July, 2022

To,

The Manager- Listing
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

NSE Symbol: KAMDHENU

To,

The Manager- Listing BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001

BSE Scrip Code: 532741

Sub: Copies of Newspaper Advertisement.

Ref: Regulation 30 and 47 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/ Madam,

Pursuant to the Regulation 30 and 47 of Listing Regulations, please find attached copies of extract of newspaper advertisements published on Wednesday, 27<sup>th</sup> July, 2022 in all editions of Indian Express (English), Financial Express (English) and Jansatta (Hindi) regarding publication of Un-audited Financial Results for the quarter ended on 30<sup>th</sup> June, 2022.

We request you to kindly take the same on records.

Thanking you,

Yours faithfully,

For Kamdhenu Limited

Khem Chand,

Company Secretary & Compliance Officer

Encl.: as above.

### India to host 2025 Women's ODI World Cup



The Women's ODI World Cup was last held in India in 2013.

Twitter/BCCI Women

New Delhi: India will host the Women's 50over World Cup in 2025 as the BCCI has successfully bid for the mega event during the ICC Annual Conference that concluded in

Birmingham on Tuesday. The ICC flagship event will return to the country after more than a decade. The last time a women's 50-over World Cup was held in India was back in 2013 when Australian emerged champions after beating the West Indies by 114 runs in the final in Mumbai.

Three other ICC women's events were also awarded on the day with Bangladesh hosting the 2024 T20 World Cup and

### Saini dazzles for Kent with 3/45

Manchester: India pacer Navdeep Saini returned with figures of 3 for 45 to put his county side Kent in a commanding position against Lancashire on the rain-affected first day. On a day when only 34.2 overs were bowled, Saini registered figures of 3/45 in 11 overs as Lancashire reached 112 for 4 before play was abandoned due to rain on Monday. . Saini's scalps included that of openers Luke Wells (35) and Keaton Jennings and Rob Jones, who was trapped leg before by the Indian off the very first ball he faced.

England winning hosting rights for the 2026 edition. The inaugural T20 Champions Trophy in 2027 will be hosted by Sri Lanka.

The last big mega women's global cricket event held in India was the 2016 World T20 but that was primarily because ICC used to organise both men's and women's event simultaneously. However, the system has changed with popularity of women's game increasing exponentially and ICC has segregated the events to procure the proper value for women's game with separate broadcast deal and exclusive

### Christian Eriksen joins Man Utd

Manchester: Manchester United's Danish midfielder Christian Eriksen said manager Erik ten Hag's vision for the Premier League giants played a big role in convincing him to join them on a free transfer last month. Eriksen, who needed life-saving treatment on the pitch last year when he suffered a near-fatal cardiac arrest in a Euro 2020 game against Finland, made the move after returning to action with top-flight side Brentford in January. Eriksen said that speaking to the Dutch manager helped him make up his mind. REUTERS

## India go back to mental conditioning coach Upton

The South African had worked previously with India during the 2011 World Cup

**SHAMIK CHAKRABARTY** KOLKATA, JULY 26

BCCI HAS roped in Paddy Upton as the Indian team's mental conditioning coach, this paper has learnt, Upton, 53, will start working immediately, from the upcoming five-match T20I series against the West Indies that commences in Tarouba from Friday. The mental conditioning expert has already reached the Caribbean to join the team and his contract will run until the T20 World Cup in October-November.

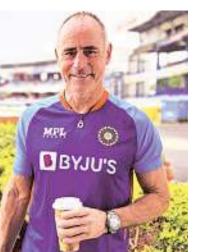
"Rahul Dravid (Indian team head coach) proposed his name to the BCCI and accordingly, Upton has been added to the support staff to help the team prepare for the T20 World Cup," a top BCCI official fold The Indian Express.

Upton was part of India's 2011 World Cup-winning set-up, handpicked by then India coach Gary Kirsten. During his first stint with the Indian team, between 2008 and 2011, Upton worked in the dual role of mental conditioning coach and strategic leadership coach, developing a fine rapport with a lot of players, including Dravid. India also briefly reached the top of the ICC Test tree during that period. Later, the two worked together as coaches in the IPL

Following the launch of *The Barefoot Coach*, a book by Upton, the latter was effusive in Dravid's praise, as he posted on Twitter: "Rahul Dravid played an integral part in my coaching journey, since first working with him back in 1995! I've since learned loads from him, about cricket and life - the best of which is shared in my book, The Barefoot Coach. Thanks RSD".

The admiration is mutual, attested by Dravid's words in Upton's book: "Paddy is a thought-leader. He brings a unique approach and relevant approach to cricket and life."

India haven't won an ICC trophy since 2013 and the BCCI is leaving no stone unturned to end the drought. Before the T20 World Cup last year, MS Dhoni was included in the set-up as



Paddy Upton has worked with Rahul Dravid in the IPL.

team mentor, the idea being to pick the brain of the former captain whose career was embellished with three ICC titles. Dhoni was pretty hands-on during the team's training sessions in the United Arab Emirates, but India failed to qualify for the semifinals, losing to Pakistan and New Zealand in their first two matches. With the appointment of Upton, the BCCI and the head coach have ostensibly gone back to move forward.

Appointing sports psychologists/mental conditioning experts is nothing new in Indian cricket. Renowned sports psychologist Sandy Gordon joined the Sourav Ganguly-led Indian team before the 2003 World Cup and made his 'now or never' catchphrase very popular in the camp. India went on to play the final.

Greg Chappell as the Indian team head coach had brought in sports psychologist Rudi

Webster. The practice of appointing a mind coach was done away with after Shastri took charge of the Indian team. His successor has decided to return to the old ways

At the end of the 2011 World Cup, Upton joined the South African team as its performance director and staved in that role until 2014. He has also worked as the head coach of Pune Warriors, Rajasthan Royals and Delhi Daredevils in the IPL. He had his stints as head coach in the Big Bash League and the Pakistan Super League as well, with Sydney Thunder and Lahore Qalandars respectively.

"So we really did not focus on losing or winning, but on the kind of cricket we're playing. We knew at that point that we were already playing good cricket throughout the 100 overs of a one-day game, both with the bat and ball. The focus was to keep playing the best possible cricket and not worry too much about the result," Upton wrote on The Indian Express last year, offering an insight to his working style during India's World Cup-winning campaign.

"In reality, apart from a few, I have never worked or met any athlete in cricket or any other sport who doesn't have insecurity. doubt, vulnerability and negative thoughts. It's normal. We all have them and the expectation that athletes should not have these (emotions) is rubbish ... The single biggest mental obstacle to success in cricket, and probably any sport, is fear of failure and pressure. When you have a senior player who gets very emotional around mistakes, that increases the fear of failure and the pressure, and decreases the chance of younger players performing" he said in Express Idea Exchange. Those who have seen him at close quarters would confirm that the man, who has a degree in Human Movement Sciences, likes to keep things simple.

(India take on West Indies in the third ODI at the Queen's Park Oval, 7 PM IST onwards, Live on DD Sport)

### Lanka build lead to 323 in 2nd Test against Pakistan

**ASSOCIATED PRESS** 

GALLE, JULY 26

RAMESH MENDIS completed a five-wicket haul as Sri Lanka bowled Pakistan out for 231 to take a 147-run first-innings lead on Tuesday before extending its lead to 323 when the third day of the second test ended early due to bad light, Sri Lanka was 176-5 in its second innings at stumps at Galle International Stadium.

Although Pakistan bowlers picked up wickets at regular intervals, an unbroken 59-run partnership for the sixth wicket between Dimuth Karunaratne and Dhananjaya de Silva saw Sri Lanka's lead pass 300 runs.

Sri Lanka will still be cautious after Pakistan impressed in the first test. The hosts had set a target of 342 but Pakistan won by four wickets in the last session of the final day with a record successful chase at Galle. Karunaratne, who is struggling with back spasms, only came out to bat after the fall of the fourth wicket. He was feeling uneasy while running between the wickets but was unbeaten on 27 when play was called off with 19 overs left.

De Silva dominated the partnership as he posted 30 not out off 52 deliveries with six fours. Niroshan Dickwella opened the batting in place of Karunaratne and was caught behind off Naseem Shah (2-29) when he chased a wide delivery without any feet movement.

The spin trio of Yasir Shah, Mohammad Nawaz and Agha Salman picked up a wicket apiece to keep Pakistan interested as Sri Lanka lost four wickets between lunch and tea, going from 22-0 to 109-4.

Naseem came back for a second spell later in the day to dismiss Dinesh Chandimal (21) in similar fashion to Dickwella. Sri Lanka was 117-5 and only had a lead of 264 at that point but the partnership between Karunaratne and de Silva gave the advantage to the hosts.

BRIEF SCORES: Sri Lanka 378 and 176/5 in 50 overs (Dimuth Karunaratne 27 not out, Dhananjaya de Silva 30 not out; Naseem Shah 2/29) lead **Pakistan** 231 (Agha Salman 62; Ramesh Mendis 5/47) by 323 runs.



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

		(	Quarter Ende	d	Year Ended			Quarter Ended			Year Ended	
5	Destaulan	30.06.2022	31.03.2022	30.06.2021	31.03.2022	S.	Bertleulene	30.06.2022	31.03.2022	30.06.2021	31.03.2022	
N	Particulars	(Un-audited)	Re-instated	Re-instated	Re-instated	No.	Particulars	(Un-audited)	Re-instated	Re-instated	Re-instated	
			R	efer Note No	3				Re	efer Note No.	-3	
	Continuing Operations:					8	Other Comprehensive Income/ (Loss) from					
1	Income					•	Continuing Operations					
а	Revenue from operations	19,124.27	18,520.26	11,271.84	59,958.99	a	Items that will not be reclassified to profit or loss	(117.16)	(49.06)	(5.79)	(66.42)	
t	Other income	2.92	19.96	91.86	302.44	b	Tax impacts on above	87.21	3.79	4.69	14.73	
	Total income	19,127.19	18,540.22	11,363.70	60,261.43		Total Other Comprehensive Income/ (Loss)	(29.95)	(45.27)	(1.10)	(51.69)	
2	Expenses					9	Other Comprehensive Income/ (Loss) from Discontinued Operations					
а	Cost of Materials Consumed	13,043.06	12,515.91	7,454.40	41,254.26	а	Items that will not be reclassified to profit or loss	-	(45.53)	2.31	(38.60)	
t	Purchases of Stock-in-Trade	1,132.12	1,507.47	325.84	3,480.53	b	Tax impacts on above	_	11.46	(0.58)	9.71	
C	Changes in Inventory of Finished Goods, Work-in Progress and Stock-in-Trade	218.04	(237.73)	130.60	(138.92)		Total Other Comprehensive Income/ (Loss)		(34.07)	1.73	(28.89)	
C	Employee Benefits Expense	1.024.56	951.47	835.15	3.717.11	1	Total Other Comprehensive Income/ (Loss)	(00.05)	(70.04)		(00 70)	
e	Finance Costs	83.62	103.05	80.81	370.32	10	from Continuing and Discontinued Operations (8+9)	(29.95)	(79.34)	0.63	(80.58)	
1	Depreciation & Amortization Expense	111.46	115.43	116.82	467.12		Total comprehensive income for the period					
ç	Other Expenses	2,164.36	1,891.34	1,086.47	6,187.63	11	(comprising profit after tax and other	973.35	467.74	558.73	2,594.88	
- 2	Total expenses	17,777.22	16,846.94		55,338.05		comprehensive income after tax for the period) (7+10)				_,	
3	Profit before tax (1-2)	1,349.97	1,693.28	1,333.61	4,923.38	12	Earnings per share for Continuing Operations in rupees:					
4	Tax expense						(Quarterly not Annualised)					
а	Current tax	389.76	309.92	214.99	1,054.4		- Basic (in Rupees)	4.08	5.22	4.19	14.65	
t	Deferred tax	(45.83)	(23.62)	(9.00)	(80.07)		- Diluted (in Rupees)	4.08	5.22	4.19	14.65	
	Income Tax of earlier years	2.74	1.13	-	3.57	13	Earnings per share for Discontinued Operations in rupees:					
	Total Tax Expenses	346.67	287.43	205.99	977.88	13	(Quarterly not Annualised)					
	· ·						- Basic (in Rupees)	-	(3.19)	(2.11)	(4.72)	
5	Net Profit after tax from Continuing Operations (3-4)	1,003.30	1,405.85	1,127.62	3,945.50		- Diluted (in Rupees)	-	(3.19)	(2.11)	(4.72)	
6	Discontinued Operations (Refer Note No. 3)					14	Earnings per share for Continuing and Discontinued Operations in rupees:					
а	Revenue from Operations	-	6,791.11	3,313.75	24,144.57	14	(Quarterly not Annualised)					
t	Other Income	-	4.24	2.03	10.36		- Basic (in Rupees)	4.08	2.03	2.07	9.93	
(	Total Expenses	-	7,121.45	3,896.12	24,926.02		- Diluted (in Rupees)	4.08	2.03	2.07	9.93	
С	Profit/(Loss) before exceptional expenses and Tax	-	(326.10)	(580.34)	(771.09)	15	Paid-up equity share capital (Face Value of Rs.10 each)	*1913.14	2 602 55	2,693.55	2.693.55	
е	Exceptional Expenses	-	583.09	-	583.09	13	* Net of cancellation of cross holding upon	1915.14	2,033.33	2,093.33	2,093.33	
1	Profit/(Loss) before Tax		(909.19)	(580.34)	(1,354.18)	40	amalgamation of 7804145 shares					
g	Tax Expenses	-	(50.41)	(10.82)	(84.14)	16	Shares pending allotment -9% Non Cumulative Compulsorily redeemable of Preference Shares pending	109,58,078		-	•	
ŀ	Profit/(Loss) from Discontinued Operations	-	(858.78)	(569.52)	(1,270.04)		for allotment					
7	Profit from Continuing and Discontinued Operations (5+6)	1,003.30	547.08	558.10	2,675.46		- Equity Shares pending allotment (Refer note-3)	78,04,145	-	-		

### Notes:

Appointed Date.

- 1. The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 25th July, 2022. The unaudited financial results for the quarter ended 30th June, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- 2. The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- 3. The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Date: 25.07.2022 Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No.1 and Resulting Company No.2, with the Registrar of Companies, NCT of Delhi & Haryana. Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the
- a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the company as at appointed date of 1st April, 2022, has been reduced from the books of accounts of the company at respective book values as appearing in books of accounts of the company as at 1st April, 2022.

The net assets value of the Demerged Business amounting to Rs. 9576.04 lakhs have been adjusted against Capital Reserve of Rs. 807.74 lakhs, Securities Premium account of Rs. 5276.56 lakhs and the balance of Rs. 3491.74 lakhs against retained earnings

Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 2012 and 2012 and 2012 are considered as a constant of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 2012 are constant of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 2012 are constant of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 2012 are constant of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 2012 are constant of the Paint Business of the Company, quarterly financial results for the Quarter ended 31st March, 2022 and 2012 are constant of the Paint Business of the Company, quarterly financial results for the Quarter ended 31st March, 2022 are constant of the Paint Business of the Company of the Companand 30th June, 2021 and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations

The Shareholders of transferor companies against cancelation of 7804145 cross holding equity shares of Rs. 10/- each are to be allotted 7804145 Equity Shares of Rs. 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of Rs. 10/- each of the Company and has been considered as pending allotment in serial no. 16 of financial results.

- The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
- (i) All the assets and liabilities recorded in the books of transferor Companies has been transferred to the company at the respective carrying value.
- (ii) Cross investment and inter-company balances have been cancelled.
- (iii) Surplus arising out of amalgamation has been credited to Capital Reserves.
- As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertaking are merged with effect from April 1, 2021 to make it comparable. Accordingly published results for the quarter and year  $ended \,March\,31\,2022\,have\,been\,rein stated\,to\,give\,effect\,to\,the\,Amalgamation.\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company\,has\,include\,the\,Below\,mention\,Accordingly,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Company,\,Compa$  $results \ of \ transferor \ Companies \ into \ the \ results \ of \ previous \ presented \ period:$ (Rs. in Lakh)

	Quarter	Ended	Yearly Ended
Particular	31.03.2022	30.06.2021	31.03.2022
Revenue from operations	27.94	-	27.94
Other income	42.01	0.54	114.35
Total Income	69.95	0.54	142.29
Purchases of Stock-in-Trade	26.96	Ī	26.96
Other Expenses	16.09	0.16	50.8
Total expenses	43.05	0.16	77.76
Profit before Tax	26.90	0.38	64.53
Tax expense			
Current tax	20.96	0	20.96
Net Profit after tax	5.94	0.38	43.57

- 4. The quarterly Financial Results for the quarter ended 30th June, 2022 being prepared for steel business only, which is considered to be only reportable segment, hence segment reporting has not been given for the quarter under review.
- 5. In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the company are to be allotted shares in resulting company no. 1. Pending allotment of shares in resulting company no. 1 to the shareholders of the company and subsequent listing thereof in stock exchanges, the unaudited financial highlights of resulting company no.1 and resulting company no.2 for the quarter ended 30th June, 2022, have been consolidated are as under:

Particulars	Quarter ended 30.06.2022
Revenue from Operations	5466.93
Other Income	3.78
Total Revenue	5470.71
Total Expenses	5851.88
(Loss) before tax	(381.17)
Tax Expenses (Deferred Tax)	(2.99)
(Loss) for the quarter	(378.18)
Total Other Comprehensive (Loss) for the quarter	(7.22)
Total Comprehensive (Loss) for the quarter ended 30.06.2022	(385.40)

- 6. Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 1st April, 2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards.
- 7. The company continues to monitor the impact of COVID-19 on its business including its impact on customers, supply chain etc. Due care has been exercised on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results for the
- The unaudited financial results of the company for the quarter ended 30th June, 2022 are also available on the Company's website (www,kamdhenulimited.com) and on the website of BSE (www,bseindia.com) and NSE (www,nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of

Kamdhenu Limited (Satish Kumar Agarwal) Chairman & Managing Director

KAMDHENU LIMITED CIN:L27101HR1994PLC092205 Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City Phase-III, Gurgaon-122 002

Ph: -0124-4604500 Fax: - 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:-www.kamdhen **KAMDHENU** PAS 10000

Place: Gurgaon









DIN: 00005981

New Delhi

**FINANCIAL EXPRESS** 

■Two names that stand

songwriter **Bhuvan Bam** & TV personality Kapil Sharma

■ South stars

Babu and Ram

Charan also find

prominent places

Allu Arjun, Mahesh

out on the list are comedian-singer-

# Delhi-NCR's office market 10th most expensive in APAC

Bengaluru sees highest prime office rental percentage increase, shows **Knight Frank report** 

**FE BUREAU** New Delhi, July 26

**DELHI-NCR IS THE** 10th most expensive commercial real estate market in the Asia-Pacific (APAC) region, Knight Frank's prime office rental index for the April-June quarter showed.

The annual prime headline rent of commercial office space in the city was recorded at \$51.6 (₹4,078) per sq ft per year.

Hong Kong SAR continued to be Asia's most expensive office market with an annual rent of \$175.4 per sq ft per year.

In terms of annual growth, Bengaluru witnessed the highest prime office rental percentage increase of 12.1% on a yearon year basis in the second quarter of calendar year 2022. Mumbai achieved the highest quarterly change at 7% in its prime office rental value.

Of the 23 cities tracked by Knight Frank's Asia-Pacific prime office rental index, 17 recorded stable or increasing rents in Q2 2022, compared with 21 in the previous quarter. Shishir Baijal, chairman and

### PRIME LOCATIONS

Asia Pacific prime office rents for Q2 2022 (ranking provided basis annual changes)

City	(y-o-y %)	next 12 months
Bengaluru	12.1	Increase
Mumbai	7.0	Increase
Singapore	4.0	Decrease
Shanghai	4.0	Flat
New Delhi	0	Decrease
Source: Knight Fran	k Research	-



MD, Knight Frank India. said: "As the economy stabilises post pandemic, there is a rise in new hiring across most industries along with a move towards return to office. The Indian office market witnessed strong leasing trend that continued into Q2 2022 with Bengaluru leading in transaction volumes. With its unique position, India can expect its key driving sectors such as IT/ ITeS to continue to grow despite global headwinds."

In Mumbai, the prime office rent was recorded at ₹3,622 per sqft peryear and it was the 11th most expensive commercial market in the APAC region. The prime office market of the city

grew 7% y-o-y after three quarters of stagnation. The rental value is expected to increase over the next 12 months.

At 22nd position on the APAC prime office rental index, Bengaluru finds itself as one of the least expensive prime office markets. The prime office rent of the city was recorded at ₹1,620 per sq ft per year.

The prime office market of Delhi-NCR continues to see rental values maintain levels seen in the past four quarters. Going forward, transaction volumes are expected to pick up in the city. All three Indian cities are projected to see rental value rise in the coming 12 months.

### Ask finance panel if it is possible to check poll freebies: SC to Centre

**FE BUREAU** New Delhi, July 26

THE SUPREME COURT on Tuesday asked the Centre to seek the Finance Commission's views on whether revenue allocation to states can account for "irrational freebies" announced by the political parties during election campaigns to entice the voters.

A bench led by Chief Justice NV Ramana said that it is a "serious"issue and asked the Centre to file its response on August 3. It also asked for suggestions to control these freebies.

Senior counsel Kapil Sibal

told the Bench that the Finance Commission can take into account debt burden on states due to freebies promised by the political parties. "Finance Commission is an appropriate and independent body, which can give suggestions in the matter. It would consider whether freebies could destablise the economy," he said, adding the freebies announced by the political parties is a serious matter but difficult to control politically.

However, the Election Commission, on the other hand, in its affidavit had said "whether such policies are financially viable or its adverse effect on the economic health of the State is a question that has to be considered and decided by the voters of the State".

### VETERAN STAR'S NET WORTH IS AROUND ₹3,190 CR

92%

the highest ever

include Kalyan

Bank, Dabur,

Bachchan's recognition

Brand Endorser Report,

■ Brands he endorses

Jewellers, IDFC First

**Emami & Muthoot** 

■ Also seen in govt

campaigns such as

and Beti Bachao

Beti Padhao

**Swachh Bharat Mission** 

face of social issues. He has been

spearheading government

campaigns such as Swachh

Bharat Mission, Hepatitis B

awareness, Beti Bachao Beti Pad-

hao, and was made the face of

experience, Ramesh Narayan,

founder, Canco Advertising,

says, "What stood out as a les-

son for brands and brand man-

agers is that the actor is reli-

able, always on time — which

indicates respect for his con-

sumer. He will rehearse his

speech meticulously each and

every time. This indicates a

Recalling his personal

GST when it was rolled out.

score as per Hansa Research's

## Nudging 80, Amitabh Bachchan tops most-recognised celebs list

**BIG B OF ENDORSEMENTS** 

**AKANKSHA NAGAR** Mumbai, July 27

**SUPERSTAR AMITABH BACHCHAN** is the most-recognised celebrity in the country, according to Hansa Research's Brand Endorser Report. The 79year-old actor has outscored younger stars like Salman Khan, Akshay Kumar and Shah Rukh Khan, as well as cricketing stars MS Dhoni and Virat Kohli. According to the Brand

Endorser (BE) score results, celebrities are ranked on a variety of variables — including likability, social media influence, perception, marketing potential, and recognition. Bachchan has the highest-ever recognition score of 92% and is seen as a global personality who is selfmade, relatable, influential, fit and energetic, sophisticated and trustworthy, the report stated.

As per industry estimates, Bachchan charges over ₹5-8 crore for an ad commercial and has a net worth of approximately ₹3,190 crore. Some of the brands the actor endorses include Kalyan Jewellers, IDFC First Bank, Dabur, Emami, and Muthoot.

"Bachchan's biggest virtue has been his consistency which has got translated into trust and dependability," says Sandeep Goval, MD, Rediffusion Brand Solutions. Bachchan has been selective with his roles in recent years — almost always of an elder who is old-world yet forward-looking, thus being progressive and positive. The actor

Net Profit after tax

performance for granted." has further embellished his brand constantly by being the Two other names that stand

out in the most-recognised celeb list are comedian-singersongwriter Bhuvan Bam and television personality Kapil Sharma. Thanks in large part to the recent success of south films in the so-called Hindi belt markets, actors such as Allu Arjun, Mahesh Babu and Ram Charan also find prominent places on the list. The presence of Deepika Padukone, Alia Bhatt and Priyanka Chopra comes as no surprise, though the inclusion of Samantha Prabhu, Rashmika Mandana and Shruti Hasan makes the line-up quite expansive this time around.

sense of commitment and The Hansa report covered regard for quality. It also shows more than 550 celebrities he never takes even his own across domains in the country

and the survey was conducted among 5,100 respondents

■ Also on

the list are

Samantha

Rashmika

Mandana &

Shruti Hasan

Prabhu,

across 36 cities. Praveen Nijhara, CEO, Hansa Research, says the report is an attempt to arrive at a holistic and comprehensive assessment of the value that an endorse brings to a brand. The study aids marketers in making informed decisions and improves the overall return of investment in celebrity engagement, he adds.

The last study was conducted in 2018 where the research firm used smaller samples, fewer parameters and celebrities. Also, the criteria was quite different from last time as there was no real "star' working for the OTT platforms, social media influencers, etc. back then.

(Rs. in Lakh)

0.38

### The Next Orbit

For Kamdhenu Limited, success is a constant journey. Every milestone leads to new accomplishments. During the three decades, the Company has successfully built strong value across the businesses and is geared up to leverage the multiple growth avenues in its space. Its strong brand, asset light business model coupled with well-entrenched distribution network, aiming to quick delivery of Kamdehnu Products of Best Quality at Best Price to the ultimate consumers.

# KAMDHENU

### **Next Generation INTERLOCK Steel** make and bound how with a talk and bound how will and talk

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022 (Rs in Lakhs except earning per share)

		- 2	auarter Ende	90	Year Ended				quarter Ende	a	Year Ended	
S.	and the second	30.06.2022	31.03.2022	30.06.2021	31.03.2022	S.	Particulars	30.06.2022	31.03.2022	30.06.2021	31.03.2022	
No.	Particulars	(Un-audited)	Re-instated	Re-instated	Re-instated	No.	Particulars	(Un-audited	Re-instated	Re-instated	Re-instated	
			R	efer Note No	-3				R	efer Note No.	-3	
	Continuing Operations:						Other Comprehensive Income/ (Loss) from					
1	Income				,	8	Continuing Operations					
a	Revenue from operations	19,124.27	18,520.26	11,271,84	59,958.99	а	Items that will not be reclassified to profit or loss		(49.06)	(5.79)	(66.42)	
b	Other income	2,92	19.96	91.86	302.44	ь	Tax impacts on above	87.21	3.79	4.69	14.73	
	Total income	19,127.19	18,540.22	11,363.70	60,261.43		Total Other Comprehensive Income! (Loss)		(45.27)	(1.10)	(51.69)	
2	Expenses					9	Other Comprehensive Income/ (Loss) from Discontinued Operations					
a	Cost of Materials Consumed	13,043.06	12,515.91	7,454.40	41,254.26		Items that will not be reclassified to profit or loss	- 33	(45.53)	2.31	(38.60)	
b	Purchases of Stock-in-Trade	1,132.12	1,507.47	325.84	3,480.53	а	The state of the s	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	100000000000000000000000000000000000000	
	Changes in Inventory of Finished Goods, Work-in-					b	Tax impacts on above	187	11.46	(0.58)	9.71	
c	Progress and Stock-in-Trade	218.04	(237.73)	130.60	(138.92)		Total Other Comprehensive Income/ (Loss)		(34.07)	1.73	(28.89)	
d	Employee Benefits Expense	1,024.56	951.47	835.15	3,717.11		Total Other Comprehensive Income/ (Loss)	100.05	(70.00)		100.50	
8	Finance Costs	83.62	103.05		370.32	10	from Continuing and Discontinued Operations (8+9)	(29.95)	(79.34)	0.63	(80.58)	
+	Depreciation & Amortization Expense	111.46	115.43	116.82	467.12	9	Total comprehensive income for the period			-		
1	and the contract of			1,086.47	6,187.63	11	(comprising profit after tax and other		467.74	558.73	2,594.88	
9	Other Expenses	2,164.36	1,891.34	The second second			comprehensive income after tax for the	973.35	401.14	556.73	2,394.00	
	Total expenses	17,777.22	16,846.94	10,030.09	55,338.05		period) (7+10)					
3	Profit before tax (1-2)	1,349.97	1,693.28	1,333.61	4,923.38	12	Earnings per share for Continuing Operations in rupees: (Quarterly not Annualised)					
4	Tax expense					-	- Basic (in Rupees)	4.08	5.22	4.19	14.65	
a	Current tax	389.76	309.92	214.99	1,054.4	-	The second secon			100000	The second second	
b	Deferred tax	(45.83)	(23.62)	(9.00)	(80.07)		- Diluted (in Rupees)	4.08	5.22	4.19	14.65	
c	Income Tax of earlier years	2.74	1.13	- 1	3.57	13	Earnings per share for Discontinued Operations in rupees:					
	Total Tax Expenses	346.67	287.43	205.99	977.88		(Quarterly not Annualised)					
	Net Profit after tax from Continuing						- Basic (in Rupees)	157	(3.19)	(2.11)	(4.72)	
5	Operations (3-4)	1,003.30	1,405.85	1,127.62	3,945.50		- Diluted (in Rupees)	(6	(3.19)	(2.11)	(4.72)	
6	Discontinued Operations (Refer Note No. 3)					14	Earnings per share for Continuing and Discontinued Operations in rupees:					
a	Revenue from Operations	7/1	6,791.11	3,313.75	24,144.57		(Quarterly not Annualised)					
ь	Other Income	+1	4.24	2.03	10.36		- Basic (in Rupees)	4.08	2.03	2.07	9.93	
c	Total Expenses		7,121.45	3,896.12	24,926.02		- Diluted (in Rupees)	4.08	2.03	2.07	9.93	
-	Profit/(Loss) before exceptional expenses and	- 20	7112110	0,000.12	21,020,02		Paid-up equity share capital (Face Value of					
d	Tax	\$1	(326.10)	(580.34)	(771.09)		Rs.10 each)	*1913.14				
е	Exceptional Expenses		583.09	-	583.09	15	15 Net of cancellation of cross holding upon		2,693.55	2,693.55	2,693.55	
	Profit/(Loss) before Tax	- 1	(909.19)		(1,354.18)		amalgamation of 7804145 shares					
1	The Control of the Co		1 North Control	-	100000000000000000000000000000000000000	16	Shares pending allotment					
9	Tax Expenses	**	(50.41)	(10.82)	(84.14)	4	-9% Non Cumulative Compulsorily redeemable of Preference Shares pending	109,58,078	1.0			
h	Profit/(Loss) from Discontinued Operations	*	(858.78)	(569.52)	(1,270.04)	4	for allotment					
7	Profit from Continuing and Discontinued Operations (5+6)	1,003.30	547.08	558.10	2,675.46		- Equity Shares pending allotment (Refer note-3)	78,04,145	12	**		

- The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 25th July, 2022. The unaudited financial results for the guarter ended 30th June, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- 2. The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- Place: Gurgaon 3. The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No. 1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date. a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net

accounts of the company at respective book values as appearing in books of accounts of the company as at 1st April, 2022.

The net assets value of the Demerged Business amounting to Rs. 9576.04 lakhs have been adjusted against Capital Reserve of Rs. 807.74 lakhs, Securities Premium account of Rs. 5276.56 lakhs and the balance of Rs. 3491.74 lakhs against retained earnings

Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 30th June, 2021 and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.

The Shareholders of transferor companies against cancelation of 7804145 cross holding equity shares of Rs. 10/- each are to be allotted 7804145 Equity Shares of Rs. 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of Rs. 10/- each of the Company and has been considered as pending allotment in serial no.16 of financial results.

- The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
- (i) All the assets and liabilities recorded in the books of transferor Companies has been transferred to the company at the respective carrying value.
- (ii) Cross investment and inter-company balances have been cancelled. (iii) Surplus arising out of amalgamation has been credited to Capital Reserves.
- As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertaking are merged with effect from April 1, 2021 to make it comparable. Accordingly published results for the quarter and year ended March 31 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has include the below mention results of transferor Companies into the results of previous presented period:

Yearly Ended Quarter Ended Particular 31.03.2022 30.06.2021 31.03.2022 27.94 27.94 Revenue from operations 42.01 0.54 114.35 Other income 0.54 142.29 69.95 Total Income 26.96 Purchases of Stock-in-Trade 26.96 16.09 0.16 50.8 Other Expenses 77.76 43.05 Total expenses 0.38 64.53 Profit before Tax 26.90 Tax expense 20.96 Current tax 20.96 0 43.57

- 4. The quarterly Financial Results for the quarter ended 30th June, 2022 being prepared for steel business only, which is considered to be only reportable segment, hence segment reporting has not been given for the quarter under review.
- 5. In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the company are to be allotted shares in resulting company no. 1. Pending allotment of shares in resulting company no. 1 to the shareholders of the company and subsequent listing thereof in stock exchanges, the unaudited financial highlights of resulting company no. 1 and resulting company no. 2 for the quarter ended 30th June, 2022, have been consolidated are as under: (Rs. in Lakhs)

Particulars	Quarter ended 30.06.2022
Revenue from Operations	5466.93
Other Income	3.78
Total Revenue	5470.71
Total Expenses	5851.88
(Loss) before tax	(381.17)
Tax Expenses (Deferred Tax)	(2.99)
(Loss) for the quarter	(378.18)
Total Other Comprehensive (Loss) for the quarter	(7.22)
Total Comprehensive (Loss) for the quarter ended 30.06.2022	(385.40)

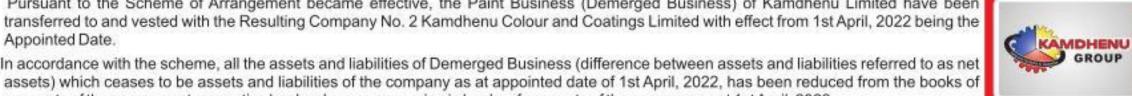
- 6. Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 1st April, 2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards.
- 7. The company continues to monitor the impact of COVID-19 on its business including its impact on customers, supply chain etc. Due care has been exercised on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results for the quarter ended 30th June, 2022
- 8. The unaudited financial results of the company for the quarter ended 30th June, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited

(Satish Kumar Agarwal) Chairman & Managing Director DIN: 00005981

KAMDHENU LIMITED CIN:L27101HR1994PLC092205 Regd. Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City Phase-III, Gurgaon-122 002 Ph: -0124-4604500 Fax: - 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:-www.kamdhenulimited.com

New Delhi



Date: 25.07.2022











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# मांसपेशियों में खिंचाव से नीरज चोपड़ा राष्ट्रमंडल खेलों से हटे

बर्मिंघम, 26 जुलाई (भाषा)।

भाला फेंक के स्टार खिलाड़ी नीरज चोपड़ा विश्व चैंपियनशिप के दौरान जांघ की मांसपेशियों में खिंचाव आने के कारण मंगलवार को राष्ट्रमंडल खेलों से हट गए। इससे भारत की एथलेटिक्स में पदक की संभावनाओं को करारा झटका लगा। चोपड़ा ने रविवार को यूजीन में विश्व एथलेटिक्स चैंपियनशिप में ऐतिहासिक रजत पदक जीता था। इस 24 वर्षीय ओलंपिक चैंपियन को बर्मिंघम में पुरुषों के भाला फेंक में अपने खिताब का बचाव करना था। राष्ट्रमंडल खेल गुरुवार से शुरू होंगे। चोपड़ा के हटने का मतलब है कि राष्ट्रमंडल खेलों के दौरान ग्रेनाडा के विश्व चैंपियन एंडरसन पीटर्स के साथ उनका मुकाबला देखने को नहीं मिलेगा।

भारतीय ओलंपिक संघ (आइओए) महासचिव राजीव मेहता ने कहा कि चोपडा का सोमवार को अमेरिका में एमआरआइ किया गया और उन्हें एक महीने के विश्राम की सलाह दी गई है। उन्होंने कहा कि भारतीय टीम के भाला फेंक खिलाड़ी नीरज चोपड़ा की आज सुबह अमेरिका से फोन पर मुझसे बात हुई और उन्होंने फिटनेस चिंताओं के कारण बर्मिंघम राष्ट्रमंडल खेलों में भाग लेने में असमर्थता जताई। मेहता ने कहा कि यूजीन में विश्व एथलेटिक्स चैंपियनशिप में भाग लेने के बाद चोपड़ा ने सोमवार को एमआरआइ कराया था और उनकी चिकित्सा टीम ने उन्हें एक महीने विश्राम करने की सलाह दी है।

इस एथलीट के करीबी सुत्रों के अनुसार यह मांसपेशियों में मामुली खिंचाव है लेकिन एहतियात के तौर पर उन्हें विश्राम करने की सलाह दी गई है। यह 24 वर्षीय खिलाड़ी विश्व चैंपियनशिप में पदक जीतने वाला दूसरा भारतीय एथलीट बना था। उनसे पहले अंजू बाबी जार्ज ने 2003 विश्व चैंपियनशिप में लंबी कूद में कांस्य पदक जीता था। चोपड़ा ने विश्व चैंपियनशिप में अपने चौथे प्रयास में 88.13 मीटर भाला फेंक कर रजत पदक जीता था। तब वह असहज महसूस कर रहे थे।

चोपड़ा ने अपनी स्पर्धा के बाद कहा था कि मैंने सोचा कि मेरा चौथा



थ्रो उससे भी आगे जा सकता था। उसके बाद मुझे अपनी जांघ में कुछ खिंचाव महसूस हुआ और मैं अगले दो प्रयास में अपना सर्वश्रेष्ठ प्रदर्शन नहीं कर पाया।

भारतीय एथलेटिक्स महासंघ (एएफआइ) के अध्यक्ष आदिल समारिवाला ने कहा कि वह चोपडा के संपर्क में हैं ताकि उन्हें चोट से उबरने में मदद कर सकें। उन्होंने कहा कि नीरज ने कहा कि वह राष्ट्रमंडल खेलों में भाग लेने के लिए सौ फीसद फिट नहीं है और इसलिए वह उद्घाटन समारोह में भारतीय दल के ध्वजवाहक नहीं बनना चाहेंगे। सुमारिवाला ने कहा कि विश्व चैंपियनशिप के फाइनल के दौरान नीरज असहज नजर आ रहे थे। हम उनके निरंतर संपर्क में हैं ताकि उन्हें पूर्ण फिटनेस हासिल करने में मदद कर सकें।

इस बीच भारतीय दल के प्रमुख राजेश भंडारी ने कहा कि हमारी अब बैठक होगी जिसमें नए ध्वजवाहक का चयन किया जाएगा।

## लवलीना की कोच संध्या को मिली मान्यता

बर्मिंघम, 26 जुलाई (भाषा)।

स्टार मुक्केबाज लवलीना बोरगोहेन की निजी कोच संध्या गुरुंग को मंगलवार को राष्ट्रमंडल खेलों के लिए एक्रीडिटेशन (मान्यता) मिल गया। ओलंपिक कांस्य पदक विजेता लवलीना ने दावा किया था कि उनके कोच के 'लगातार उत्पीडन' के कारण राष्ट्रमंडल खेलों के लिए उनकी तैयारियां प्रभावित हो रही हैं।

संध्या भारतीय टीम की सहायक कोच भी हैं। उन्हें प्रतियोगिता से कुछ ही दिन पहले भारतीय दल में शामिल किया गया। रविवार को यहां पहुंचने पर उन्हें खेल गांव में प्रवेश की स्वीकृति नहीं मिली क्योंकि उनके पास एक्रीडिटेशन नहीं था जिससे विवाद पैदा हो गया। भारतीय संध्या भारतीय टीम की सहायक कोच भी हैं।



ओलंपिक संघ (आइओए) के अधिकारी ने बताया कि संध्या को आज सुबह मुक्केबाजी खेल गांव लाया गया और एक्रीडिटेशन दिया गया। वह अब टीम के साथ हैं। संध्या को खेल गांव में कमरा भी दिया गया है।

लवलीना ने सोमवार को सोशल मीडिया पर लंबी पोस्ट डालकर कहा था कि उन्हें लग रहा है कि उनका मानसिक उत्पीड़न हो रहा है

क्योंकि उन्हें अपनी कोच को टीम में शामिल कराने के लिए जूझना पड़ रहा है। उन्होंने लिखा था कि आज मैं बहुत दुख के साथ कह रही हूं कि मुझे (मानसिक तौर पर) लगातार प्रताड़ित किया जा रहा है। ओलंपिक में पदक लाने में मेरी मदद करने वाले कोच को हमेशा बाहर कर दिया जाता है जिससे मेरे प्रशिक्षण कार्यक्रम पर असर पडता है।

तोक्यो ओलंपिक में कांस्य पदक जीतने वाली लवलीना ने इन खेलों से पहले खराब मानसिक स्थिति से उबरने का श्रेय संध्या को दिया था। राष्टमंडल खेलों से पहले आयरलैंड में 15 दिवसीय ट्रेनिंग शिविर के दौरान भी संध्या लवलीना के साथ थी। नियमों के मृताबिक दल में सहयोगी स्टाफ की संख्या खिलाडियों की संख्या का एक तिहाई होती है।

भारतीय टीम की बल्लेबाजी में

अधिक बदलाव की संभावना नहीं

## कोरोना संक्रमण से दो महिला क्रिकेटर भारत में रुकीं

बर्मिंघम, 26 जुलाई (भाषा)।

भारतीय महिला क्रिकेट टीम की एक और सदस्य कोविड-19 पाजिटिव पाई गई है। वह शुक्रवार को यहां आस्ट्रेलिया के खिलाफ होने वाले पहले मुकाबले से पूर्व भारत में ही रुक गई है।

भारतीय टीम रविवार सुबह बर्मिंघम के लिए रवाना हुई लेकिन दो खिलाडी टीम के साथ नहीं जा पाईं। बीसीसीआइ के अध्यक्ष सौरव गांगुली ने इससे

पहले टीम की एक सदस्य के पाजिटिव होने की पष्टि की थी। खेलों से पहले टीम ने राष्ट्रीय क्रिकेट अकादमी (एनसीए) में ट्रेनिंग की।

महिला क्रिकेट राष्ट्रमंडल खेलों में पदार्पण कर रहा है। भारतीय ओलंपिक संघ के एक अधिकारी ने बताया कि दूसरी खिलाडी कोविड-19 पार्जिटिव पाई गई है और यह रवानगी से पहले हुआ। दोनों खिलाडी भारत में ही रुक गई हैं।

पोर्ट आफ स्पेन, २६ जुलाई (भाषा)।

सीरीज पहले ही अपने नाम कर चुकी भारतीय टीम वेस्टइंडीज के खिलाफ बुधवार को यहां होने वाले तीसरे और अंतिम एकदिवसीय अंतरराष्ट्रीय क्रिकेट मैच में किसी तरह की ढिलाई नहीं बरत कर क्लीन स्वीप करने के उद्देश्य से मैदान पर उतरेगी।

भारत ने रविवार को वेस्ट इंडीज के खिलाफ एकदिवसीय प्रारूप में लगातार 12वीं सीरीज

जीतकर नया विश्व रेकार्ड बनाया था। यह किसी एक टीम का किसी एक प्रतिद्वंद्वी के खिलाफ सर्वश्रेष्ठ प्रदर्शन है। भारतीय कोच राहुल द्रविड़ इस मैच में कुछ नए खिलाड़ियों को आजमा सकते हैं लेकिन वह जीत की लय बरकरार रखने के लिए टीम संतुलन बनाए रखने पर जोर देंगे।

बल्लेबाजी विभाग में शुभमन गिल पर रुतुराज गायकवाड को प्राथमिकता मिलने की संभावना नहीं है।

## KAMDHENU

### The Next Orbit

For Kamdhenu Limited, success is a constant journey. Every milestone leads to new accomplishments. During the three decades, the Company has successfully built strong value across the businesses and is geared up to leverage the multiple growth avenues in its space. Its strong brand, asset light business model coupled with well-entrenched distribution network, aiming to quick delivery of Kamdehnu Products of Best Quality at Best Price to the ultimate consumers.



### **Next Generation INTERLOCK Steel**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022 (Rs in Lakhs except earning per share)

		Quarter Ended Year Ended		Quarter Ended			Year Ended				
S.	Bartington	30.06.2022	31.03.2022	30.06.2021	31.03.2022	S.	2000	30.06.2022	31.03.2022	30.06.2021	31.03.2022
No.	Particulars	(Un-audited)	Re-instated	Re-instated	Re-instated	Re-instated No.	Particulars	(Un-audited	Re-instated	Re-instated	Re-instated
			Re	efer Note No	-3				Ri	fer Note No.	-3
	Continuing Operations:						Other Comprehensive Income! (Loss) from				
1	Income					0	Continuing Operations				
3	Revenue from operations	19,124.27	18,520.26	11,271.84	59,958.99	3	Items that will not be reclassified to profit or loss	(117.16)		(5.79)	(66.42)
b	Other income	2.92	19.96	91.86	302.44	ь	Tax impacts on above  Total Other Comprehensive Income! (Loss)	87.21	3.79 (45.27)	4.69	14.73 (51.69)
	Total income	19,127.19	18,540.22	11,363.70	60,261.43	-	Other Comprehensive Income/ (Loss) from	-	(45.27)	(1.10)	(31.03)
2	Expenses					9	Discontinued Operations				
a	Cost of Materials Consumed	13,043.06	12,515.91	7,454.40	41,254.26	а	Items that will not be reclassified to profit or loss		(45.53)	2.31	(38.60)
b	Purchases of Stock-in-Trade	1,132.12	1,507.47	325.84	3,480.53	b	Tax impacts on above	-	11.46	(0.58)	9.71
c	Changes in Inventory of Finished Goods, Work-in- Progress and Stock-in-Trade	218.04	(237.73)	130.60	(138.92)		Total Other Comprehensive Income/ (Loss)		(34.07)	1.73	(28.89)
d	Employee Benefits Expense	1,024.56	951.47	835.15	3,717.11	10	Total Other Comprehensive Income/ (Loss)	/20 DE	(70.24)	0.02	(00.50)
0	Finance Costs	83.62	103.05	80.81	370.32	10	from Continuing and Discontinued Operations (8+9)	(29.95)	(79.34)	0.63	(80.58)
1	Depreciation & Amortization Expense	111,46	115,43	116.82	467.12	-	Total comprehensive income for the period				
a	Other Expenses	2,164.36	1,891.34	1.086,47	6,187.63	11	(comprising profit after tax and other	973.35	467.74	558.73	2,594.88
	Total expenses	17,777.22	16,846.94		55,338.05	1	comprehensive income after tax for the period) (7+10)	1.2000000	1,5050,000	0.0000000000000000000000000000000000000	-
3	Profit before tax (1-2)	1,349.97	1,693.28		4,923.38	12	Earnings per share for Continuing Operations in rupees:				
4	Tax expense						(Quarterly not Annualised)		-		
	Current tax	389.76	309.92	214.99	1,054.4		- Basic (in Rupees)	4.08	5.22	4.19	14.65
b	Deferred tax	(45.83)	(23.62)	(9.00)	(80.07)		- Diluted (in Rupees)	4.08	5.22	4.19	14.65
c	Income Tax of earlier years	2.74	1.13		3.57	13	Earnings per share for Discontinued Operations in rupees:				
	Total Tax Expenses	346.67	287.43	205.99	977.88	13	(Quarterly not Annualised)				
	300000000000000000000000000000000000000						- Basic (in Rupees)		(3.19)	(2.11)	(4.72)
5	Net Profit after tax from Continuing Operations (3-4)	1,003.30	1,405.85	1,127.62	3,945.50		- Diluted (in Rupees)	*	(3.19)	(2.11)	(4.72)
6	Discontinued Operations (Refer Note No. 3)					14	Earnings per share for Continuing and Discontinued Operations in rupees:				
1	Revenue from Operations	1.5	6,791.11	3,313.75	24,144.57	150	(Quarterly not Annualised)				
b	Other Income		4.24	2.03	10.36		- Basic (in Rupees)	4.08	2.03	2.07	9.93
c	Total Expenses		7,121.45	3,896,12	24,926.02		- Diluted (in Rupees)	4.08	2.03	2.07	9.93
d	Profit(Loss) before exceptional expenses and Tax		(326.10)	(580,34)	(771.09)	15	Paid-up equity share capital (Face Value of Rs.10 each)	*1913.14	2 502 55	2,693.55	2,693.55
8	Exceptional Expenses	7.4	583:09	-	583.09	13	* Net of cancellation of cross holding upon	1913.14	2,093.33	2,093.33	2,093.33
1	Profit/(Loss) before Tax	-	(909.19)	(580.34)	(1,354.18)	-	amalgamation of 7804145 shares				-
g	Tax Expenses	-	(50.41)		(84.14)	16	Shares pending allotment -9% Non Cumulative Compulsorily	109,58,078			:1
h	Profit/(Loss) from Discontinued Operations		(858.78)	(569.52)	(1,270.04)		redeemable of Preference Shares pending for allotment				
7	Profit from Continuing and Discontinued Operations (5+6)	1,003.30	547.08	558.10	2,675.46		- Equity Shares pending allotment (Refer note-3)	78,04,145		15	

### Notes:

- 1. The above Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 25th July, 2022. The unaudited financial results for the guarter ended 30th June, 2022 have been limited reviewed by the Statutory Auditors of the Company.
- 2. The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- 3. The Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) vide its order dated 3rd June, 2022 has approved the Scheme of Arrangement of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited (Transferor Companies), Kamdhenu Limited (Transferee Company), Kamdhenu Ventures Limited (Resulting Company No.1) and Kamdhenu Colour and Coatings Limited (Resulting Company No. 2). The Scheme became effective on 18th July, 2022, upon filing of the NCLT Order by the Transferor Companies, Transferee Company, Resulting Company No. 1 and Resulting Company No. 2, with the Registrar of Companies, NCT of Delhi & Haryana.

Pursuant to the Scheme of Arrangement became effective, the Paint Business (Demerged Business) of Kamdhenu Limited have been transferred to and vested with the Resulting Company No. 2 Kamdhenu Colour and Coatings Limited with effect from 1st April, 2022 being the Appointed Date.

a) In accordance with the scheme, all the assets and liabilities of Demerged Business (difference between assets and liabilities referred to as net assets) which ceases to be assets and liabilities of the company as at appointed date of 1st April, 2022, has been reduced from the books of accounts of the company at respective book values as appearing in books of accounts of the company as at 1st April, 2022.

The net assets value of the Demerged Business amounting to Rs. 9576.04 lakhs have been adjusted against Capital Reserve of Rs.

Further, upon discontinuation of the Paint Business of the Company, quarterly financial results for the quarter ended 31st March, 2022 and 30th June, 2021 and for the year ended 31st March, 2022 have been reinstated as profit/(loss) from discontinued operations.

The Shareholders of transferor companies against cancelation of 7804145 cross holding equity shares of Rs. 10/- each are to be allotted 7804145 Equity Shares of Rs. 10/- each and 10958078 9% non-Cumulative Compulsorily Redeemable Preference Shares of Rs. 10/- each of the Company and has been considered as pending allotment in serial no. 16 of financial results.

- b) The Company has also given impact of scheme of arrangement w.r.t amalgamation of Kamdhenu Concast Limited, Kamdhenu Overseas Limited, Kamdhenu Paint Industries Limited, Kamdhenu Infradevelopers Limited, Kamdhenu Nutrients Private Limited, Kay2 Steel Limited, Tiptop Promoters Private Limited as at 1st April, 2022, in accordance with Pooling of Interest method as given in Ind AS 103, accordingly:
  - (i) All the assets and liabilities recorded in the books of transferor Companies has been transferred to the company at the respective carrying value.
  - Cross investment and inter-company balances have been cancelled.
  - (iii) Surplus arising out of amalgamation has been credited to Capital Reserves.

As per Appendix C of Ind AS 103, for all the business combinations under common controls, the financial information in the financial statements in respect of prior period should be reinstated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of actual date of the combination. Hence, financial statements of the Merged Undertaking are merged with effect from April 1, 2021 to make it comparable. Accordingly published results for the quarter and year ended March 31 2022 have been reinstated to give effect to the Amalgamation. Accordingly, Company has include the below mention results of transferor Companies into the results of previous presented period: (Rs. in Lakh)

	Quarter En	Quarter Ended	
Particular	31.03.2022	30.06.2021	31.03.2022
Revenue from operations	27.94		27.94
Other income	42.01	0.54	114.35
Total Income	69.95	0.54	142.29
Purchases of Stock-in-Trade	26.96	2	26.96
Other Expenses	16.09	0.16	50.8
Total expenses	43.05	0.16	77.76
Profit before Tax	26.90	0.38	64.53
Tax expense			
Current tax	20.96	0	20.96
Net Profit after tax	5.94	0.38	43.57

4. The quarterly Financial Results for the quarter ended 30th June, 2022 being prepared for steel business only, which is considered to be only reportable segment, hence segment reporting has not been given for the guarter under review.

5. In accordance with the Scheme of Arrangements w.r.t. demerger of Paint Business into Resulting Company No. 2, the shareholders of the company are to be allotted shares in resulting company no. 1. Pending allotment of shares in resulting company no. 1 to the shareholders of the company and subsequent listing thereof in stock exchanges, the unaudited financial highlights of resulting company no. 1 and resulting company no. 2 for the quarter ended 30th June, 2022, have been consolidated are as under:

(Rs. in Lakhs)

Particulars	Quarter ended 30.06.2022
Revenue from Operations	5466.93
Other Income	3.78
Total Revenue	5470.71
Total Expenses	5851.88
(Loss) before tax	(381.17)
Tax Expenses (Deferred Tax)	(2.99)
(Loss) for the quarter	(378.18)
Total Other Comprehensive (Loss) for the quarter	(7.22)
Total Comprehensive (Loss) for the quarter ended 30.06.2022	(385.40)

- 6. Pursuant to the Scheme of Arrangement became effective, Kamdhenu Ventures Limited ceases to be the Subsidiary company of Kamdhenu Limited with effect from 1st April, 2022, being the Appointed Date for accounting treatment. Therefore, the Company has not prepared the consolidated financial results from 01.04.2022 onwards.
- 7. The company continues to monitor the impact of COVID-19 on its business including its impact on customers, supply chain etc. Due care has been exercised on significant accounting judgement and estimates including in relation to recoverability of receivables. inventory and other financial assets based on information available to date while preparing the company's financial results for the quarter ended 30th June, 2022
- 8. The unaudited financial results of the company for the guarter ended 30th June, 2022 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors of Kamdhenu Limited

(Satish Kumar Agarwal) Chairman & Managing Director

Place: Gurgaon Date: 25.07.2022

> KAMDHENU LIMITED CIN:L27101HR1994PLC092205 Regd. Office: 2nd Floor, Tower-A. Building No.9, DLF Cyber City Phase-III, Gurgaon-122 002 Ph: -0124-4604500 Fax: - 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:-www.kamdhenulimited.com













DIN: 00005981

रजिस्ट्रेशन नं. डी.एल.-21047/03-05, आरएनआई नं. 42819/83, वर्ष 39, अंक 251

दि इंडियन एक्सप्रेस प्राइवेट लिमिटेड के लिए आर. सी. मल्होत्रा द्वारा ए-8, सेक्टर 7, नोएडा- 201301, जिला गौतम बृद्ध नगर (उत्तर प्रदेश) से मुद्रित और मेजनीन फ्लोर, एक्सप्रेस बिल्डिंग, 9-10, बहादुर शाह जफर मार्ग, नई दिल्ली-110002 से प्रकाशित। फोनः (0120) 2470700/2470740, ई-मेलः edit.jansatta@expressindia.com, फैक्सः (0120) 2470753, 2470754, **बोर्ड अध्यक्ष : विवेक गोयनका, कार्यकारी संपादक : मकेश भारद्वाज\***, \*पीआरबी अधिनियम के तहत खबरों के चयन के जिम्मेवार। कापीराइट : दि इंडियन एक्सप्रेस प्राइवेट लिमिटेड। सर्वाधिकार सरक्षित। लिखित अनमित लिए बगैर प्रकाशित सामग्री या उसके किसी अंश का प्रकाशन या प्रसारण नहीं किया जा सकता।