

WIND TURBINES

Over 3,000 MW capacity rots for want of servicing

VIKAS SRIVASTAVA
Mumbai, February 5

THE DECADE-LONG FIGHT between Enercon GmbH and its Indian arm, Wind World India, is proving to be a serious issue for the wind energy sector, as turbines with over 3,000 MW capacity have become near non-functional for want of servicing and lack of components, people close to the development told *FE*.

According to people that *FE* spoke to, “Old Enercon wind turbines of 800 kW capacity are lying useless in Karnataka, Maharashtra and Rajasthan.

Since Enercon took Wind World India to avoid transfer of technology and siphoning of funds, most of the smaller players are not getting servicing and machine components from Wind World India.”

The issue has got further complicated after Wind World was dragged to the NCLT by lenders over non-payment of dues. Wind World, in which IDBI Bank is the lead banker, owes lenders ₹3,000 crore.

The people further said, “Wind World is not providing servicing and parts for the ailing wind turbines. They even do not allow operators to bring

The decade-long fight between Enercon GmbH and its Indian arm, Wind World India, is proving to be a serious issue for the sector as the wind capacity has become near non-functional for want of servicing and lack of components

their own people to service the wind turbines. The company has taken control of the pooling substations in the Wind Park and are using them at

their whims and fancy.” However, “We have investors who are willing to take these Enercon assets, since its available cheap, and secondly they have abilities to get their work done,” the people said.

Wind World officials did not respond to an email query till the time of going to press.

Some of the companies facing the trouble and looking for buyers are Texonic Instruments, Protection Electromech, VXL Systems, Sree Devi Chemicals, Triveni Enterprises, Texmo Precision Castings, UD Foundation, Rangamma Steel and Malleables, and En Renew-

able Energy. “Interesting observation during our in depth analysis, was that while the smaller IPP’s wind mills were shut, Wind World India’s own turbines and large IPP’s turbines in the same park were operating at 25-30% PLF,” the banker said. Some of the publicly known large Enercon buyers are IL&FS, CLP and Tata Power. However, they are able to manage servicing. It is the longer tail of the market that actually suffers. All of these assets are located in Karnataka.

A lot of assets based in Maharashtra are also under stress due to the Enercon issue.

'LTCG remains subsidised despite 10% tax'

FE BUREAU
New Delhi, February 5

FINANCE SECRETARY HAS-MUKH Adhia on Tuesday said the global cues, rather than the announcement of re-introduction of long-term capital gains (LTCG) tax, were responsible for equity markets going down since Thursday, when

Budget was presented in Parliament. He added there was no reason for markets to react negatively since LTCG gains made till January 31 has been grandfathered.

Since the Budget day last week, the Sensex and Nifty have extended losses to a fifth session in a row, amid a selloff in global markets.

“It’s very unfortunate that our move came at a very wrong time because of global markets also going down. There is a strong connection of all equity markets now. The MSCI all country index went down by 3.4% in the last few days. It is not LTCG tax effect because we have grandfathered it,” Adhia said during an interaction with the industry.

MANABARRIE TEA COMPANY LIMITED
CIN: L01132WB1885PLC000505
Regd. Off: 28/1 Shakespear Sarani
Kolkata - 700017

NOTICE
Notice is hereby given that a meeting of the Board of Directors of the Company will be held on Tuesday, 13th February, 2018, at its registered office, inter alia to consider and approve the Un-Audited Financial Results (provisional) of the Company for the quarter ended 31st December, 2017.

For Manabarrie Tea Company Limited
Punam Kumari Sharma
Company Secretary

Place : Kolkata
Date : 05.02.2018

RSD FINANCE LIMITED
CIN No. L17222WB1963PLC025749
Regd Office: 224, A.J.C. Bose Road, Krishna Building, Room No - 902, 9th Floor, Kolkata, West Bengal-700017
Email Id : rsdfinance.ltd@gmail.com ; complianceofficer@rsdfinancelimited.com

NOTICE
Notice is hereby given that pursuant to the Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a meeting of the Board of Directors of the Company is scheduled to be held at the Administrative office at The Hotel Alcor, Ramdas Bhatta, H. No -4, In front of Indian Oil Petrol Pump, Bistapur, Jamshedpur, Jharkhand, on Wednesday, the 14th day of February, 2018 to inter alia consider and approve the Standalone and Consolidated Un-Audited Financial Results of the Company for the Quarter and nine months ended as on December 31, 2017.

The said notice may be accessed on the Company's website at www.rsdfinancelimited.com and on the website of the Stock Exchange at www.bseindia.com.

For RSD Finance Ltd
Rajeev Singh Dugal
Managing Director
Place: Jamshedpur
Date: 05.02.2018

KWALITY CREDIT & LEASING LIMITED
Regd. Office: 27, Weston Street, 5th Floor, Room No. 526, Kolkata-700012
Email ID : kwalitycredit50@yahoo.com
Website : www.kwalitycredit.com
CIN : L65921WB1992PLC056686

NOTICE
This is to inform that pursuant to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a meeting of the Board of Directors of the Company will be held at its Registered Office at 27, Weston Street, 5th Floor, Room No. 526, Kolkata - 700 012 on Monday, the 12th day of February, 2018 at 5.30 p.m. inter-alia amongst others, to consider and approve the Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2017.

In terms of Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Notice has been displayed on the Website of the Company (www.kwalitycredit.com) via link: <http://www.kwalitycredit.com/news.html>. Further, the notice is also available on the website of the Stock Exchanges where the shares of the Company are listed viz, BSE Limited (Corp Announcements section of BSE Ltd. website i.e., <http://www.bseindia.com>) and Calcutta Stock Exchange Limited (<http://www.cse-india.com>).

By Order of the Board
For Kwaliti Credit & Leasing Limited
Bhagwan Das Soni
Managing Director
Place: Kolkata
Date: 05.02.2018

GONTERMANN-PEIPERS (INDIA) LIMITED
CIN : L27106WB1966PLC101410
Registered Office: P.Q. Pallan, Diamond Harbour Road, Kolkata-700104
Website: www.gontermann-peipers.com
E-mail : gpikol@gontermann-peipers.com

NOTICE
Pursuant to Regulation 47(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Notice is hereby given that, a meeting of the Board of Directors of the Company has been scheduled on Wednesday, 14th February, 2018, to consider, adopt and approve inter alia Un-audited Financial Results of the Company for the quarter ended on 31st December, 2017.

For Gontermann-Peipers (India) Limited
Sd/-
Dwijeni Lahiri
Whole time Director

Place: Kolkata
Date : February 5, 2018

SHREE NIDHI TRADING CO. LIMITED
Regd. Office: 7, Lyons Range, 3rd Floor, Room No. 9 & 10, Kolkata - 700001
Email ID : shreenidhitrading@yahoo.com
Website : www.shreenidhitrading.com
Dial : +918443007953
CIN : L67120WB1982PLC035305

NOTICE
This is to inform that pursuant to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a meeting of the Board of Directors of the Company will be held at its Registered Office at 7, Lyons Range, 3rd Floor, Room No. 9 & 10, Kolkata-700 001 on Wednesday, the 14th day of February, 2018 at 4.30 p.m. inter-alia amongst others, to consider and approve the Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2017.

In terms of Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Notice has been displayed on the Website of the Company (www.shreenidhitrading.com) via link: <http://www.shreenidhitrading.com/news.html>. Further, the notice is also available on the website of the Stock Exchanges where the shares of the Company are listed viz, BSE Limited (Corp Announcements section of BSE Ltd. website i.e., <http://www.bseindia.com>) and Calcutta Stock Exchange Limited (<http://www.cse-india.com>).

By Order of the Board
For Shree Nidhi Trading Co Limited
Tanumay Laha
Managing Director
Place: Kolkata
Date: 05.02.2018

IN THE NATIONAL COMPANY LAW TRIBUNAL KOLKATA BENCH
C.P.No.305/KB/2017
connected with
CA.No.769/KB/2016

In the matter of:
A petition under section 391(2) and 394 of the Companies Act, 1956 and sections 230, 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 read with Companies (Compromise, Arrangement and Amalgamation) Rules, 2016;

And
MSP Metallics Limited (PAN: AACCAS907D)Petitioner

Notice of Petition
A petition under Sections 230 to 232 of the Companies Act, 2013, for sanction of Scheme of Compromise and Arrangement between MSP Metallics Limited and its unsecured loan creditors was presented by the petitioners on the 27th day of April, 2017 and the said petition is fixed for hearing before the Kolkata Bench of the National Company Law Tribunal on 20th March, 2018. Any person desirous of supporting or opposing the said petition should send to the petitioners' Advocates, notice of his intention, signed by him or his advocate, with his name and address, so as to reach the petitioners' Advocates not later than two days before the date fixed for the hearing of the petition. Where he seeks to oppose the petition, the grounds of opposition or a copy of his affidavit shall be furnished with such notice. A copy of the petition will be furnished by the undersigned to any person requiring the same on payment of the prescribed charges for the same.

Dated 5th day of February, 2018.
Place: Kolkata

Sd/-
(Trivikram Khaitan)
Khaitan & Co
Advocate for the Petitioners
Emerald House
1B, Old Post Office Street
Kolkata 700 001, India.

Government of India
Department of Heavy Industry
invites applications for the post of
DIRECTOR (PERSONNEL)
in
ANDREW YULE & CO. LIMITED
(AYCL)
(On Deputation Basis)
Last date of receipt of application in
DHI is upto 17:00 hours on 26th February, 2018
For details login to website
<http://www.dhi.nic.in/>
and
<http://www.andrewyule.com>

CHAMPION COMMERCIAL CO. LIMITED
Registered Office: P-15, New C.I.T. Road, Kolkata, West Bengal - 700073.
Corporate Office: 305, Embassy Centre, Nariman Point, Mumbai - 400 021.
CIN: L51909WB1982PLC034891

NOTICE
Notice is hereby given pursuant to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, that meeting of the Board of Directors of the Company will be held on 14th February, 2018 at 11:00 am at the 305, Embassy Centre, Nariman Point, Mumbai - 400 021 for Consider and approve, inter-alia, the Un-audited Financial Results of the Company for the Quarter ended 31st December 2017.

The information contained in this notice is also available on the Company's Website: www.championcommercial.co.in and on the Website of Metropolitan Stock Exchange of India Limited: www.mseil.in.

For Champion Commercial Co. Limited
By Order of the Board of Directors
Gaurav Singhania
Director
(DIN: 01186568)

Place: Mumbai
Date : February 05, 2018

PUBLIC NOTICE
Notice is given to all concerned that the change in more than 30% change in directors as per the provision of RBI circular DNBR (PD), CC.No.065/03.10.001/2015-16 dated July 09, 2015 of the company of Prathiba Endeavor Private Limited, (NBFC Company), 156A, Lenin Sarani, Kamalaya Centre, Room No. 517, Kolkata-700001, West Bengal, India and details of directors and change in directors as below:-

Name of resign directors	Date of resignation	Name of present existing directors with date of appointment
Anuj Goyal	15/03/2017	Ashish Prasad Seth(21/04/2008)
Sanjay Mohanlal Agrawal	01/06/2017	Manoj Kumar Sharma(01/06/2017)

Any person's objection and interest involve for the above matter may inform in writing to the existing directors, outgoing directors & the company and Reserve Bank of India, DNBS, Kolkata within 30 days of the notice publication.

This notice is given in compliance of NBFC Regulations of RBI vide circular No. DNBS (PD)/CCNO.11/02.01/99-2000 dt.15/11/1999 and amended thereafter.

Issued by the existing directors, outgoing directors & the company
Date:11/01/2018
Place:Kolkata

LEDO TEA COMPANY LIMITED
CIN : L01132WB1983PLC036204
Regd. Office : 3-B, Lal Bazar Street, Kolkata - 700001
Ph : 2230-6686/6449
E-mail ID : ledotea@vsnl.com

NOTICE
Notice is hereby given in compliance with Regulation 29, 47 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company is scheduled to be held on Wednesday, the 14th February, 2018 at 2:00 p.m. at the Regd. Office of the company inter-alia to consider and take on record the Unaudited Financial Results for the quarter & nine months ended 31st December, 2017.

For Ledo Tea Company Limited
N.K. Lohia
Chairman-cum-Managing Director
Place: Kolkata
Date: 5th February, 2018

NOTICE EXPRESSION OF INTEREST FOR RESOLUTION PLAN OF DATRE CORPORATION LIMITED (DCL)

DCL has incorporated on 27th May, 1994 in the name of Delta Corporation Ltd. as a joint venture with Delta Corp. Inc. Subsequently, the company's name was changed to Datre Corporation Limited. The Company engages in manufacturing carbon steel casting stainless casting of different grade, High and medium alloy steel casting for Indian industries. Datre Corporation Limited is listed company at Calcutta Stock Exchange.

Corporate Insolvency resolution process was initiated in respect of Datre Corporation Limited ("the Company" or "the Corporate Debtor") under section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC") by an order of National Company Law Tribunal ("NCLT") (Order no C.P. (I.B.) No. 441/KB/2017) with effect from 20th September, 2017. The NCLT had appointed Mr. Rakesh Kumar Agarwal (IP Registration no. IBBI/IPA-001/IP-P00443/2017-18/10786) as the Interim Resolution Professional ("IRP") for the Company with effect from 20th September, 2017. His appointment as the Resolution Professional ("RP") has been confirmed by the Committee of Creditors ("CoC") constituted for the Company in the first CoC meeting held on 18th October, 2017.

The RP under the provisions of Section 25(2)(h) of the IBC hereby invites interested Resolution Applicant to submit their resolution plan for insolvency in respect of the Corporate Debtor.

The interested Resolution Applicant who is desirous of submitting a resolution plan as above will have to submit certified true copies of their Audited financial statements for last 3 years along with KYC documents of the company and promoters.

Resolution Applicant also to submit an affidavit that they are eligible to be Resolution Applicant under Insolvency & Bankruptcy Code, 2016 with all the amendments, Rules and Regulations made there under.

All further queries and submission in regards to the resolution plan must be sent via email addressed to rakesh202@hotmail.com or by submitting physical / hard copies of the proposed resolution plan to Mr. Rakesh Kumar Agarwal at the following address - 20, NS Road, Block-A, 1ST Floor, Room No. 15, Kolkata - 700001.

The consideration, evaluation and approval of eligible resolution plans forwarded by the RP to the CoC are within the powers of the CoC under the provisions of the IBC and the CIRP Regulations. The CoC may specify evaluation criteria for evaluation of the resolution plans.

Information about the process shall be shared with the shortlisted Resolution Applicant.

For clarifications, if any, please send mail to rakesh202@hotmail.com.

Expression of Interest is required to be submitted through email or through Speed post/ registered post, addressed to Resolution Professional (Rakesh Kumar Agarwal), to the following address latest by 16th February, 2018.

Rakesh Kumar Agarwal
Resolution Professional
Datre Corporation Limited
IP Registration no. IBBI/IPA-001/IP-P00443/2017-18/10786
20, NS Road, Block - A, 1st Floor
Room No. - 15 Kolkata - 700001

Dated 5th February, 2018

NOTE: The resolution professional appointed has the right to accept, reject or modify any application without assigning any reason or liability.

THYROCARE TECHNOLOGIES LIMITED
Registered Office: D/37-1, TTC Industrial Area, MIDC Turbhe, Navi Mumbai 400 703.
Corporate Office: D/37-3, TTC Industrial Area, MIDC Turbhe, Navi Mumbai 400 703.
Tel: (91 22) 2762 2762 | Fax: (91 22) 2768 2409 | Website: www.thyrocare.com
Email: ramjee.d@thyrocare.com | Corporate Identity Number: L85110MH2000PLC123882

Extract of Unaudited Consolidated/Standalone Financial Results for the Quarter and Nine months ended 31 December, 2017
(₹ in Millions)

Sr. No.	Particulars	Consolidated			Standalone		
		Quarter Ended	Nine months ended	Quarter Ended	Quarter Ended	Nine months ended	Quarter Ended
		31.12.2017	31.12.2017	31.12.2016	31.12.2017	31.12.2017	31.12.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income from Operations	838.68	2,596.60	703.78	778.36	2,417.62	693.56
2	Net Profit for the period before tax (Before Exceptional & Extraordinary items)	338.09	1,048.43	254.33	346.88	1,066.29	265.99
3	Net Profit for the period before tax (After Exceptional & Extraordinary items)	338.09	1,026.50	185.59	346.88	1,044.36	197.25
4	Net Profit for the period after tax (After Exceptional & Extraordinary items)	214.67	681.44	91.81	217.50	683.73	103.47
5	Total Comprehensive Income for the period (Comprising Profit for the period (After tax) and Other Comprehensive Income (After tax))	216.30	684.06	91.94	219.09	686.32	103.60
6	Equity Share Capital (Face Value per Share: ₹ 10/- each)	537.23	537.23	536.90	537.24	537.24	537.24
7	Basic and Diluted Earnings Per Share (of ₹ 10/- each) (Not annualised) (Before & After Extraordinary items)						
a. Basic :		4.03	12.72	1.71	4.08	12.77	1.93
b. Diluted:		4.02	12.68	1.71	4.07	12.73	1.93

Notes.
1. The above unaudited financial results of the Company were reviewed and recommended by the audit committee on 3 February, 2018 and subsequently approved by the board of directors at its meeting held on 3 February, 2018.
2. The above is an extract of the Unaudited Consolidated/Standalone Financial Results for the Quarter and Nine months ended 31 December, 2017 filed with the Stock Exchanges under Regulation 47 and Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Nine months ended Financial Results are available on the Stock Exchange websites viz. www.nseindia.com and www.bseindia.com. The same is also available on the company website viz. www.thyrocare.com.
3. The Company has adopted Indian Accounting Standard (Ind-AS) from 1st April 2017. The figures for the previous quarters are also Ind-AS compliant.

By Order of the Board
For Thyrocare Technologies Limited
A. Sundararaju
Executive Director & Chief Financial Officer
DIN: 00003260

Place: Navi Mumbai
Date : 3rd February, 2018

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Registered Office : 1, Middleton Street, Kolkata - 700071
CIN: L31402WB1934PLC007993; Tel: 91-33-22883950; Fax: 91-33-2486-4673; Email: investorrelation@eveready.co.in; Website: www.evereadyindia.com

EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017
(₹ In Lakhs, except per share data)

Sl. No.	Particulars	3 months ended (31/12/2017)	9 months ended (31/12/2017)	Corresponding 3 months ended in the previous year (31/12/2016)
		Unaudited	Unaudited	Unaudited
1.	Total Income from Operations	37,380.00	1,14,398.41	34,690.24
2.	Net Profit for the period before tax*	2,673.27	9,275.33	2,855.36
3.	Net Profit for the period after tax*	2,094.35	7,085.94	3,519.16
4.	Total Comprehensive Income for the period [comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	2,054.07	6,979.44	3,413.93
5.	Paid up Equity Share Capital Face Value : ₹5/- per share.	3,634.36	3,634.36	3,634.36
6.	Earnings Per Share (Basic & Diluted) of ₹5/- each (not annualised)			
(a) Basic		2.88	9.75	4.84
(b) Diluted		2.88	9.75	4.84

* There were no Exceptional and/or Extraordinary item during the quarter and nine months ended 31st December, 2017

Notes:
1. The above is an extract of the detailed format of Quarterly Unaudited 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 Unaudited Financial Results are available on the Stock Exchange websites at www.bseindia.com, www.nseindia.com and www.cse-india.com respectively and on the Company's website at www.evereadyindia.com.
2. According to the requirements of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, revenue for the corresponding previous quarter and nine months ended 31st December 2016 and for the previous year ended 31st March 2017 were reported inclusive of Excise Duty. The Government of India introduced Goods and Service Tax (GST) with effect from 1st July 2017 which subsumed Excise Duty and other indirect taxes. Consequently, the revenue for the quarter ended 31st December 2017 and 30th September 2017 is reported net of GST. In view of the aforesaid restructuring of indirect taxes, the revenue of the earlier reported periods is not comparable with the current quarter. The following information is being provided to facilitate such comparison:
(₹ In Lakhs)

Particulars	3 months ended	9 months ended
	31/12/2017	31/12/2016
Gross revenue from operations	36,956.99	34,477.99
Less : Excise Duty	-	1,531.51
Net revenue from operations	36,956.99	32,946.48

Kolkata
February 5, 2018

EVEREADY INDUSTRIES INDIA LTD.
Amritanshu Khaitan
Managing Director

SHEELA FOAM LIMITED
Regd. office: C-55 Preet Vihar, Vikas Marg , New Delhi-110092
Corporate Office : 37/2 Site IV Sahibabad Industrial Area Ghaziabad-201010
Tel: 0120-4162200, Fax:0120-4162282, Web: www.sheelafoam.com
CIN L74899DL1971PLC005679

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2017
(Rs. in Crore)

Sl. No.	Particulars	Quarter ended 31.12.2017 (Unaudited)	Nine months ended 31.12.2017 (Unaudited)	Quarter ended 31.12.2016 (Unaudited)
1	Total Income from Operations	536.64	1490.95	531.43
2	Net Profit / (Loss) for the period (before tax, exceptional and/or Extraordinary items)	55.08	146.34	59.30
3	Net Profit / (Loss) for the period before tax (after exceptional and/or Extraordinary items)	55.08	146.34	59.30
4	Net Profit / (Loss) for the period after tax (after exceptional and/or Extraordinary items)	39.11	101.55	42.27
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	38.87	101.70	42.11
6	Equity Share Capital (Face value of Rs. 5/- each)	24.39	24.39	24.39
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	439.01 (As on March 31, 2017)	439.01 (As on March 31, 2017)	439.01 (As on March 31, 2017)
8	Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) (not annualized)-			
Basic:		7.97	20.85	8.63
Diluted:		7.97	20.85	8.63

Notes:
1. The above is an extract of the detailed format of quarterly and nine months period 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 and nine months period Financial Results are available on the Company website www.sheelafoam.com and on the website of stock exchanges www.nseindia.com and www.bseindia.com.
2. The above Consolidated Unaudited Financial Results have been reviewed by the Audit Committee of the Board in its meeting held on February 5, 2018 and approved and taken on record by the Board of Directors of the Company in its meeting held on February 5, 2018. Further in accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the Statutory Auditors have carried out the Limited Review and the Review Report has been approved by the Board.
3. As Ind AS has become applicable from April 1, 2017, the figures of current quarter, current nine months and corresponding quarter of previous year only are reported. The results of the corresponding quarter of previous year have been compiled after making necessary adjustments for Ind AS and the same have not been subjected to limited review.
4. According to requirements of Ind AS, the excise duty for the Quarter ended December 31, 2016 of Rs.44.04 crores has been included in the Total Income for the quarter ended December 31, 2016 and Rs.39.13 Crores in the Total Income for nine months ended December 31, 2017. Further, GST has not been included in the Total Income of Quarter ended December 31, 2017 and nine months period ended December 31, 2017.
5. Figures for the previous period have been regrouped wherever necessary.
6. Due to implementation of Ind AS the net profit for the quarter ended December 31, 2016 has been increased by Rs.0.12 Crores.

For Sheela Foam Limited
Sd/-
(Rahul Gautam)
Chairman & Managing Director

Noida, February 5, 2018