



Date: 02.02.2024  
PFSP/2023-24/BSE/92

To,  
BSE Limited,  
1<sup>st</sup> Floor, P.J Towers,  
Dalal Street,  
Mumbai – 40001.

Dear Sir/Ma'am,

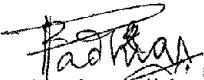
Sub: Intimation for Publishing Financial Results in the Newspaper in compliance of Regulation 52(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In pursuance of Regulation 52(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company in its Meeting of Board of Directors held on Thursday, 1<sup>st</sup> February 2024 has approved the Un-Audited Financial results for the quarter ended 31<sup>st</sup> December 2023 and the Company has also Published its Standalone Un-Audited Financial Results in Regional and English national daily newspapers on Friday, 2<sup>nd</sup> February 2024.

This is for your information and records.

Thanking You,  
Yours Faithfully,

For, Pahal Financial Services Private Limited

  
Dimple Padhiar  
Company Secretary  
Mem. No.: A39930





Date: 02.02.2024  
Place: Ahmedabad


Enclosures:


Enclosed herewith newspaper pages on which Financial Results have been published.

**PAHAL FINANCIAL SERVICES PVT. LTD**  
CIN NO. : U65910GJ1994PTC082668

 02717-479169

 [www.pahalfinance.com](http://www.pahalfinance.com)

 [ho@pahalfinance.com](mailto:ho@pahalfinance.com)

 Regd. Office : 7th Floor Binori B Square-2, Opp. Hathising Ni Vadi, Ambli-Iscon Road, Ahmedabad (Gujarat) - 380054

**CREDIT SAISON INDIA** **Kisetsu Saison Finance (India) Private Limited**  
 CIN: U65999KA2018FTC113783  
 Registered Office: IndIQube Lexington Tower, First Floor,  
 Tavarekere Main Road, Tavarekere, S.G. Palya,  
 Bengaluru, Karnataka - 560 029  
 E-mail: cs@creditsaison-in.com | Website: www.creditsaison.in

**Extract of Financial Results for the quarter and nine months ended December 31, 2023**

Particulars	Quarter Ended			Nine Months Ended			Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Total Revenue from Operations	40,082.76	29,831.29	17,368.54	95,978.22	39,159.77	60,299.96	
Net Profit / (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items)	4,189.32	3,555.64	3,107.58	10,147.63	8,175.82	10,607.45	
Net Profit / (Loss) for the period before tax (after Exceptional and/ or Extraordinary items)	4,189.32	3,555.64	3,173.59	10,147.63	8,241.83	10,673.46	
Net Profit / (Loss) for the period after tax (after Exceptional and/ or Extraordinary items)	3,103.12	2,639.19	2,340.37	7,531.38	6,117.32	7,926.89	
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3,083.07	2,633.41	2,339.62	7,471.02	6,115.35	7,921.25	
Paid up Equity Share Capital	1,42,729.89	1,29,396.56	1,18,730.73	1,42,729.89	1,18,730.73	1,29,349.5	
Reserves (excluding Revaluation Reserve)	81,731.17	48,651.21	43,884.16	81,731.17	43,884.16	46,555.66	
Securities Premium Account	60,650.86	34,037.53	33,356.82	60,650.86	33,356.82	34,002.75	
Net worth	2,24,461.06	1,78,047.77	1,62,792.89	2,24,461.06	1,62,792.89	1,75,905.16	
Paid up Debt Capital/ Outstanding Debt	8,40,696.27	5,790,304.34	3,78,998.83	8,40,696.27	3,78,998.83	4,90,750.62	
Outstanding Redeemable Preference Shares	-	-	-	-	-	-	
Debt Equity Ratio	3.75	3.26	1.88	3.75	1.88	2.79	
Earnings Per Share (of ₹ 10 each) (for continuing and discontinued operations)							
Basic (₹)	0.22	0.20	0.20	0.55	0.59	0.72	
Diluted (₹)	0.21	0.19	0.19	0.54	0.55	0.71	
Capital Redemption Reserve	-	-	-	-	-	-	
Debiture Redemption Reserve	-	-	-	-	-	-	
Debt Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	
Interest Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	

**Notes:**  
 1. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.  
 2. The above financial results for the quarter and nine months ended December 31, 2023, have been reviewed and recommended by the Audit Committee on January 31, 2024 and approved by the Board of Directors at its meeting held on February 1, 2024. The Statutory Auditor of the Company has carried out a limited review of the aforesaid results and has issued an unmodified report.  
 3. The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchange under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the website of the National Stock Exchange (NSE) of India at www.nseindia.com and on the Company's website at www.creditsaison.in.  
 4. For the other line items referred in regulation 52(4) of the Listing Regulations, pertinent disclosures have been made to the Stock Exchange and can be seen at www.nseindia.com and the Company's website at www.creditsaison.in.

By order of the Board  
 For Kisetsu Saison Finance (India) Private Limited  
 Sd/-  
 Presha Paragash  
 Wholetime Director & Chief Executive Officer  
 DIN: 04933175

Date : February 1, 2024  
 Place : Bengaluru

**FINANCIAL EXPRESS** **39**

**THE INDIAN HOTELS COMPANY LIMITED**  
 Registered Office: Mandlik House, Mandlik Road, Mumbai 400 001  
 CIN: L74999MH1902PLC000183, Email: investorrelations@ihclata.com, Website: www.ihclata.com

**EXTRACT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

Particulars	STANDALONE					
	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended	Year Ended
	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.03.2023 (Audited)	31.03.2022 (Audited)
Total Income from operations	126064	106156	306395	257312	370242	370242
Net Profit / (Loss) for the period (before tax and Exceptional items)	51459	37653	101203	73463	116065	116065
Net Profit / (Loss) for the period before tax (after Exceptional items)	51459	37653	98087	72936	113897	113897
Net Profit / (Loss) for the period after tax (after Exceptional items)	38042	28318	72585	54409	84303	84303
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	43110	28512	82779	52482	79606	79606
Paid-up Equity Share Capital (Face Value per share = ₹ 1 each)	14234	14204	14234	14204	14204	14204
Other Equity	-	-	-	-	-	869694
Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operations) - Basic and Diluted (IN₹) (*not annualised):	*2.68	*1.99	*5.11	*3.63	5.94	5.94

Particulars	CONSOLIDATED					
	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended	Year Ended
	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.03.2023 (Audited)	31.03.2022 (Audited)
Total Income from operations	196384	168580	486341	418448	580991	580991
Net Profit / (Loss) for the period (before tax and Exceptional items)	60471	49489	113084	89133	129135	129135
Net Profit / (Loss) for the period before tax (after Exceptional items)	60471	49499	113084	89464	129464	129464
Net Profit / (Loss) for the period after tax (after Exceptional items)	47693	40356	89191	71399	105283	105283
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	61832	55018	109813	78995	108446	108446
Paid-up Equity Share Capital (Face Value per share = ₹ 1 each)	14234	14204	14234	14204	14204	14204
Other Equity (including Non-controlling interest)	-	-	-	-	-	850001
Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operations) - Basic and Diluted (IN₹) (*not annualised):	*3.18	*2.69	*5.92	*4.75	7.06	7.06

**Notes:**  
 1. The above is an extract of the detailed format of the Statement of Standalone and Consolidated 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 Statement of Standalone and Consolidated Financial Results for the quarter and nine months are available on the websites of Stock Exchanges at www.bseindia.com and www.nseindia.com and also on the Company's website at www.ihclata.com.  
 2. The above results have been reviewed by the Audit and Compliance Committee of the Board and approved by the Board of Directors at its meetings held on February 1, 2024. The results have been reviewed by the Statutory Auditors of the Company.  
 3. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

Puneet Chhatwal  
 Managing Director & CEO  
 (DIN: 07624616)

Mumbai  
 February 1, 2024

**Pahal Financial Services Private Limited**  
 Regd. Office: 7th Floor, B-Block 2 Opp. Hathibag in Vad, Ambli Incon Road Ahmedabad 380054  
 Ph. : 079-21876169 Email: info@pahalfinance.com  
 Website: www.pahalfinance.com  
 CIN: U65999KA2018FTC028108  
 Format for publishing financial results in newspapers  
 (Regulation 52 (B), read with Regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations))

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended	Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2022	31.03.2023	31.03.2022
1	Total Income from Operations	1,02,870	1,08,121	2,98,970	2,75,300	1,07,313	84,800
2	Net Profit / (Loss) for the period (before tax, Exceptional and/ or Extraordinary items)	1,15,211	1,02,418	1,98,500	1,76,310	1,15,211	1,02,418
3	Net Profit / (Loss) for the period before tax (after Exceptional and/ or Extraordinary items)	1,15,211	1,02,418	1,98,500	1,76,310	1,15,211	1,02,418
4	Net Profit / (Loss) for the period after tax (after Exceptional and/ or Extraordinary items)	96,617	98,176	1,40,215	1,28,310	96,617	98,176
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	78,100	78,100	1,12,710	1,07,310	78,100	78,100
6	Paid-up Equity Share Capital (Face Value per share = ₹ 1 each)	4,88,711	3,37,519	3,37,519	4,88,711	3,37,519	3,37,519
7	Reserves (excluding Revaluation Reserve)	3,08,814	1,32,519	2,32,814	3,08,814	1,32,519	1,32,519
8	Securities Premium Account	1,76,310	1,15,211	1,15,211	1,76,310	1,15,211	1,15,211
9	Net worth	9,73,835	5,85,349	6,85,544	9,73,835	5,85,349	5,85,349
10	Paid up Debt Capital/ Outstanding Debt	1,17,153	1,44,419	1,44,419	1,17,153	1,44,419	1,17,153
11	Outstanding Redeemable Preference Shares	-	-	-	-	-	-
12	Debt Equity Ratio	1.20	2.47	2.11	1.51	2.47	2.11
13	Earnings Per Share (of ₹ 10 each) (for continuing and discontinued operations)	1.96	3.03	5.64	3.03	3.03	3.03
14	Basic (₹)	1.96	3.03	5.64	3.03	3.03	3.03
15	Diluted (₹)	1.96	3.03	5.64	3.03	3.03	3.03
16	Capital Redemption Reserve	-	-	-	-	-	-
17	Debiture Redemption Reserve	-	-	-	-	-	-
18	Debt Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
19	Interest Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Date: February 1, 2024  
 Place: Ahmedabad

**THE BUSINESS DAILY.**  
**FINANCIAL EXPRESS**  
**FOR DAILY BUSINESS.**  
 financiapress.com

**The Maharashtra State Co-operative Bank Ltd., Mumbai**  
 (Incorporating The Vidarbha Co-Op Bank Ltd. (Scheduled Bank))  
 Head Office: Sir Vithaldas Thackersey Smruti Bhavan,  
 B, Maharashtra Chamber of Commerce Lane, Fort, Mumbai - 400001,  
 Post Box No. 472. Website: www.mscbml.com  
 Tel. No.: 022-66801151, 1152, 22678015 to 20.

**RE-TENDER NOTICE**  
 Ref.: Tender Notice for Lease/Sale of Movable & Immovable properties of Panzarakan SSK Ltd., Bhadane, Tal. Sakri, Dist. Dhule, Published in Daily Newspaper "Financial Express & Lokmat" dated 27.12.2023.

The Secured properties of Panzarakan SSK Ltd., Bhadane, Tal. Sakri, Dist. Dhule are attached by the MSC Bank as per provisions of Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002 (SARFAESI Act, 2002). The sealed tenders for sale/lease of the properties of above possessed unit were invited by the MSC Bank from the interested bidders vide the advertisement dated 27.12.2023. The MSC Bank is hereby extending the entire schedule of sale/lease as mentioned below.

The sealed tenders received by the MSC Bank pursuant to the advertisement dated 27.12.2023 shall be considered. All the terms and conditions of the original tender dated 27.12.2023 shall remain unchanged. The MSC Bank hereby invites sealed tenders from the interested bidders/tenders for the sale/lease as per the revised schedule mentioned below.

Bank invites the bids with packed envelope for "Lease/Sale" (Subject to decision passed by the Hon'ble Civil Judge (S.D.) at Dhule, Regular Civil Suit No.34/2023)

Panzarakan SSK Ltd., Bhadane, Tal. Sakri, Dist. Dhule, (First Preference will be given to the for sale tender)

The bids with packed sealed envelope should mention bid for "Sale" or "Lease". The details Programme Schedule mentioned below.

Sr. No.	Details	Date
1	Buy / Download Tender Document	02.02.2024 to 16.02.2024
2	Inspection of the Property	08.02.2024 to 09.02.2024 (by 10.00 a.m. to 05.00 p.m.)
3	Pre Bid Meeting	12.02.2024
4	Submission of Tender	16.02.2024 (by 05.00 p.m.)

**Bid Opening Date & Time**  
 A Technical Bid **17.02.2024, at 02.00 p.m.**  
 B Financial Bid **23.02.2024, at 03.00 p.m.**

The detailed terms & conditions, guidelines and further details Tender are available on Bank's official Website: <https://mscbank.com> from 02/02/2024 onwards.

**STATUTORY NOTICE UNDER SARFAESI ACT 2002**  
 The Borrower and Guarantors are hereby notified by the total outstanding dues of the MSC Bank & Consortium Bank before the opening of bid. Failing which, the secured assets will be liquidated/put out for recovery of dues and if the entire outstanding dues are not recovered from rent/sale amount, the balance amount, if any, will be recovered with interest and cost from you.

Sd/-  
 (Dilip N. Dighe)  
 Managing Director & Authorised Officer

Date: 02.02.2024  
 Place: Mumbai  
 The Maharashtra State Co-operative Bank Ltd., Mumbai

**STERLING TOOLS LIMITED**  
 Registered Office: UNIT NO. 515, DLF TOWER A, JASOLA DISTRICT CENTER, NEW DELHI-110025  
 CIN: L23222DL1979PLC00668, Website: www.stiffasteners.com Ph.: 0129-2270621-25, Email Id: csec@stiffasteners.com

**EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2023**  
 (₹ Lakhs, except per share data)

Sl. No.	PARTICULARS	STANDALONE					CONSOLIDATED						
		UNAUDITED RESULTS			AUDITED RESULTS		UNAUDITED RESULTS			AUDITED RESULTS			
		Quarter Ended	Quarter Ended	Year to date	Year Ended	Year Ended	Quarter Ended	Quarter Ended	Year to date	Year Ended	Year Ended		
		31.12.2023	30.09.2023	31.12.2022	31.12.2022	31.12.2022	31.12.2022	30.09.2023	31.12.2022	31.12.2022	31.12.2022	31.03.2023	31.03.2022
1	Total Income from Operations	14,267.62	15,535.36	15,181.30	44,666.91	44,483.92	60,353.83	23,396.52	21,153.17	20,845.74	66,832.00	56,221.11	77,487.81
2	Net Profit / (Loss) for the period (before Tax, Exceptional items)	1,172.99	1,279.28	1,387.66	3,563.99	4,183.53	5,327.65	1,752.27	1,581.35	1,847.61	5,048.30	4,660.67	5,988.32
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	1,172.99	1,339.38	1,387.66	3,603.70	4,857.02	5,671.91	1,752.27	1,641.45	1,847.61	5,088.01	5,334.16	6,332.58
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	878.94	995.65	1,008.82	2,683.89	3,616.85	4,142.95	1,358.38	1,246.30	1,391.73	3,911.47	4,009.94	4,787.80
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	822.61	995.44	1,007.37	2,627.14	3,612.50	4,193.28	1,303.37	1,246.29	1,392.93	3,856.45	4,008.24	4,838.95
6	Equity Share Capital (Face Value of Rs. 2/- each)	720.48	720.48	720.48	720.48	720.48	720.48	720.48	720.48	720.48	720.48	720.48	720.48
7	Other Equity	-	-	-	-	-	39,424.50	-	-	-	-	-	39,322.26
8	Earnings Per Share (Rs. 2/- each) - (for continuing and discontinued operations) Basic and Diluted	2.44	2.76	2.80	7.45	10.04	11.50	3.77	3.46	3.86	10.86	11.13	13.29

**Notes:**  
 1. The standalone & consolidated financial results of Sterling Tools Limited (the 'Company') for the quarter and nine months ended 31 December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 01 February 2024. The statutory auditors of the Company have expressed an unmodified review conclusion on these standalone financial results.  
 2. The above results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).  
 3. The Company is primarily in the business of manufacturing of fasteners (i.e. automotive components) which falls within a single business segment in terms of the Indian Accounting Standard 108, 'Operating Segments' and hence no additional disclosures have been furnished.  
 4. Exceptional items includes:  
 a. ₹ 60.10 Lakhs pertaining to insurance claim received from an insurance company on account of a fire incident in an earlier year at one of the Company's manufacturing facility.  
 b. ₹ (20.39) Lakhs pertaining to estimated interest liability recognised by the Company on proposed foreclosure of authorisation license under Export Promotion Capital Goods ('EPGC') scheme.  
 5. The Board of Directors of the Company has considered and approved the amalgamation of Haryana Ispat Private Limited, a wholly owned subsidiary of a party of a scheme of amalgamation. The Scheme is subject to defined regulatory approval process which would require approval of the Hon'ble National Company Law Tribunal

For and on behalf of the Board of Directors  
**STERLING TOOLS LIMITED**  
 Sd/-  
 Anil Aggarwal  
 Chairman & Managing Director  
 DIN No. 00027214

Date: 01 February, 2024  
 Place: Faridabad

