	Registered Office : 1051, Industrial Area, J CIN: L27109PB1985PLC		-144004		
-	CIN: L27109PB1985PLC STATEMENT OF UAUDITED FINANCIAL RESULTS FOR T	the second se	DED 30TH UINE	2023	
			and the second se	khs except Earni	ngs per share
SI. No.	Particulars	Quarter ended Year ended			
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Audited
			(Refer note	(Refer note	
1	Revenue from Operations	1.040.40	6 below) 1,980.32	5 below) 744.13	4,900.89
'n	Other Income	-	2.36	-	23.95
III	Total Income (I+II)	1,040.40	1,982.68	744.13	4,924.84
IV	Expenses				
	Cost of materials consumed	581.08	1,048.60	433.51	2,865.14
	Purchase of stock -in-trade Changes in inventories of finished goods, work-in- progress and stock-in-trade	(11.87)	30.50 113.80	125.57 (159.31)	204.54 (300.72
	Changes in inventories of initiated goods, work-in- progress and stock-in-trade	(11.07)	113.60	(159.51)	(300.72
	Employee benefits expense	156.70	152.90	118.25	573.42
	Finance cost	22.07	12.65	9.63	39.76
	Depreciation and amortisation expense	15.48	17.51	18.41	71.72
	Power and Fuel	14.35	14.03	10.41	49.13
	Other Expenses	149.50	172.50	75.63	418.32
	Total expenses	927.31	1,562.49	632.10	3,921.31
V	Profit before tax (III-IV) Tax expense	113.09 29.02	420.19 90.25	112.03 31.16	1,003.53 236.77
	Profit for the period (V-VI)	84.07	329.94	80.87	766.76
/111	Other Comprehensive Income	51.01	020.04	50.01	100.70
	(i) Items that will not be reclassified to profit or loss	-	5.30	-	5.30
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(1.33)	-	(1.33
	Total Other Comprehensive Income	-	3.96		3.97
Х	Total Comprehensive Income for the Period (VII+VIII)	84.07	333.90	80.87	770.73
х	Paid -Up Equity Share Capital (Face Value Rs. 10/- per share)	1,054.80	1.054.80	412.50	1,054.80
xì	Other equity (excluding revaluation reserve)	1,004.00	1,004.00	412.00	1,444.50
XI	Earnings per share of Rs. 10/- each (not annualized)				1,444.00
	- Basic (Rs.)	0.80	3.13	0.86	7.67
	- Diluted (Rs.)	0.72	2.81	0.75	6.93
	The financial results have been prepared in accordance with the recognition and r AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended.	s amended) as spe Obligations and Dis	cified in Section 1 closure Requireme	33 of the Compani ents) Regulations,	es Act, 2013 2015, as
2	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C	s amended) as spe Obligations and Dis	cified in Section 1 closure Requireme	33 of the Compani ents) Regulations,	es Act, 2013 2015, as
	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company.	s amended) as spe Obligations and Dis pard of Directors in	cified in Section 1 closure Requireme their respective m	33 of the Compani ents) Regulations, eetings held on 14	es Act, 2013 2015, as
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Be have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufacture.	s amended) as spe Obligations and Dis pard of Directors in uring of Valves and	cified in Section 1 closure Requirement their respective m fittings, steam traj	33 of the Compani ents) Regulations, eetings held on 14 os and strainers.	es Act, 2013 2015, as I.08.2023 and
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on	s amended) as spe obligations and Dis pard of Directors in uring of Valves and September 30, 20.	cified in Section 1 closure Requirement their respective m fittings, steam traj 22, the company is	33 of the Compani ents) Regulations, eetings held on 14 os and strainers. sued 52,74,000 fr	esh equity
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one	s amended) as spe obligations and Dis oard of Directors in uring of Valves and September 30, 20 bonus share for e	clified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. ssued 52,74,000 fr are held) to the eli	es Act, 2013 2015, as 4.08.2023 and esh equity gible members
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Be have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on	s amended) as spe Dbligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022,	clified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh. i.e. record date. A	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. isued 52,74,000 fr are held) to the eli ccordingly, earning	es Act, 2013 2015, as 4.08.2023 and esh equity gible members as per share of
2 3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Be have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares	s amended) as spe Dbligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022,	clified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh. i.e. record date. A	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. isued 52,74,000 fr are held) to the eli ccordingly, earning	es Act, 2013 2015, as 4.08.2023 and esh equity gible members as per share of
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Be have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on	s amended) as spe Dbligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022,	clified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh. i.e. record date. A	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. isued 52,74,000 fr are held) to the eli ccordingly, earning	es Act, 2013 2015, as 4.08.2023 and esh equity gible members as per share of
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares.	s amended) as spe obligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022, outstanding in res	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh i.e. record date. A pective periods, as Shares of the Comp	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- boany to the Main E	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of uance of bonus Board Platform
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Be have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board	s amended) as spe Dbligations and Dis bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res bigration of Equity S Platform of Nationa	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh- i.e. record date. A pective periods, as Shares of the Company al Stock Exchange	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. issued 52,74,000 fr are held) to the eli ccordingly, earning increased for issu- coany to the Main E of India Limited (N	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of uance of bonus Board Platform NSE) and
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Company	s amended) as spe Dbligations and Dis Dard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian	cified in Section 1: closure Requirement their respective m fittings, steam trap 22, the company is very one equity sh. i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. usued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a	es Act, 2013 2015, as 4.08.2023 and gible members gs per share of Jance of bonus Goard Platform (SE) and Is "Ind AS")
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Comp from April 1, 2022 (transition date being April 1, 2021) during the quarter and year	s amended) as spe obligations and Dis bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res platform of Equity S Platform of Nationa any adopted Indian ended March 31, 2	their respective m fittings, steam traj 22, the company is very one equity sh i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. usued 52,74,000 fr are held) to the eli coordingly, earning increased for issu contingly, earning increased for issu control to the Main E of India Limited (N ards (referred to a ed financial results	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform ISE) and ISE) and ISE and So The quarter
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Company	s amended) as spe- obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP") as specifie	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compare ended June 30, 2022 were presented based on Accounting Standards ('Previous	s amended) as spe- obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP") as specifie	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of rr of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compare from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind As	s amended) as spe- obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP") as specifie	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of rr of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compare from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind As	s amended) as spec obligations and Dis bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP") as specifie S and the reconcilia	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Bo have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Company from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars	s amended) as spe obligations and Dis bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compa from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind At Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP	s amended) as spec obligations and Dis bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP") as specifie S and the reconcilia	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brahave been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Comp from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments	s amended) as spe obligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of rr of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compar from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20: bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16 (0.39)	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brahave been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Comp from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments	s amended) as spe obligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brave been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Computer of June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS Tax Impact on above adjustments	s amended) as spe bligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16 (0.39) 0.10	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brance been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufact. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Compr from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS Tax Impact on above adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes)	s amended) as spec obligations and Dis bard of Directors in uring of Valves and September 30, 20 bonus share for e October 24, 2022, outstanding in res higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3 4	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'In Principle Approval' for the same in April 2023. Accordingly, the Comp from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add:Other Comprehensive Income	s amended) as spe bligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia Amount (Rs. in Lakhs) 81.16 (0.39) 0.10	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as Shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issue of India Limited (K ards (referred to a d financial results f the Companies A	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and is "Ind AS") for the quarter act, 2013. The
3 4 5	 AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brave been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Compt from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add(Cless): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS Tax Impact on above adjustments Profit as per Ind AS Add:Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS 	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- bigration of Equity S Platform of Nationa any adopted Indian ended March 31, 2 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 80.87	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity sh i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. ssued 52,74,000 fr are held) to the eli ccordingly, earning increased for issu oany to the Main E of India Limited (N ards (referred to a ad financial results as the Companies A inancial results as	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of bance of bonus 30ard Platform ISE) and is "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Compa from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS Tax Impact on above adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between th	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu oany to the Main E of India Limited (N ards (referred to a d financial results as inancial results as	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus 30ard Platform USE) and Is "Ind AS") for the quarter act, 2013. The reported under
3 4 5	 AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Brave been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactu Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Compt from April 1, 2022 (transition date being April 1, 2021) during the quarter and year ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add(CLess): Ind AS Adjustments Recognition of lease rents in accordance with Ind AS Tax Impact on above adjustments Profit as per Ind AS Add:Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS 	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu oany to the Main E of India Limited (N ards (referred to a d financial results as inancial results as	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus 30ard Platform USE) and Is "Ind AS") for the quarter act, 2013. The reported under
3	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu oany to the Main E of India Limited (N ards (referred to a d financial results as inancial results as	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus 30ard Platform USE) and Is "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a di financial results as the Companies A inancial results as	es Act, 2013 2015, as 0.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and Iss "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a di financial results as the Companies A inancial results as	es Act, 2013 2015, as 0.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and Iss "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a di financial results as the Companies A inancial results as	es Act, 2013 2015, as 4.08.2023 and esh equity gible members gs per share of Jance of bonus 30ard Platform USE) and Is "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a di financial results as the Companies A inancial results as	es Act, 2013 2015, as 0.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and Iss "Ind AS") for the quarter act, 2013. The reported under
3 4 5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. asued 52,74,000 fr are held) to the eli coordingly, earning increased for issu- bany to the Main E of India Limited (h ards (referred to a di financial results as the Companies A inancial results as	es Act, 2013 2015, as 0.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and Iss "Ind AS") for the quarter (ct, 2013. The reported under
5	AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (a read with rules thereof and in accordance with regulation 33 of the SEBI (Listing C amended. The financial results have been reviewed by Audit Committee and approved by Ba have been reviewed by the Statutory Auditors of the Company. The company is a single segment company engaged in the business of manufactur. Pursuant to the approval of shareholders in their Annual General Meeting held on shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one whose names appeared in the register of members/list of beneficial owners as on all comparative periods presented has been re-stated based on number of shares shares. During the quarter ended March 31, 2023, the Company initiated the process of m of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board obtained 'in Principle Approval' for the same in April 2023. Accordingly, the Comprement of a site of the quarter ended June 30, 2022 were presented based on Accounting Standards ('Previous said results for the quarter ended June 30, 2022 have been restated as per Ind AS Previous GAAP and Ind AS is sumarized as below: Particulars Profit as per Previous GAAP Add/(Less): Ind AS Adjustments Profit as per Ind AS Add: Other Comprehensive Income -Acturial Gain/(loss) on defined benefit plan (net of taxes) Total Comprehensive Income as per Ind AS The figures of quarter ended March 31, 2023 are the balancing figures between the months ended December 31, 2022 compiled by management and approved by the statement of the same in April AS	s amended) as special obligations and Dis- bard of Directors in uring of Valves and September 30, 20, bonus share for e October 24, 2022, outstanding in res- higration of Equity S Platform of Nationa any adopted Indian ended March 31, 3 GAAP') as specifie S and the reconcilia (Rs. in Lakhs) 81.16 (0.39) 0.10 80.87 - 30.87 me audited figures in	cified in Section 1: closure Requirement their respective m fittings, steam traj 22, the company is very one equity shi i.e. record date. A pective periods, as shares of the Comp al Stock Exchange Accounting Stand 2023. The publishe d in Section 133 of ation between the f	33 of the Compani- ints) Regulations, eetings held on 14 os and strainers. sued 52,74,000 fr are held) to the eli coordingly, earning increased for issu oany to the Main E of India Limited (N ards (referred to a ad financial results as the Companies A inancial results as ancial year and the neither audited no For Atam	es Act, 2013 2015, as 0.08.2023 and esh equity gible members gs per share of Jance of bonus Board Platform (SE) and Iss "Ind AS") for the quarter act, 2013. The reported under

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED

To The Board of Directors of Atam Valves Limited

- We have reviewed the accompanying statement of unaudited financial results of ATAM VALVES LIMITED ("the Company"), for the quarter ended June 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K C Khanna & Co. Chartered Accountants Firm Reg. No. 000481N

ANNA

PEDACO

RU GOO481N

(Abhishek Goel) Partner M. No. 521575

Place: Jalandhar Date: August 14, 2023

UDIN : 23521575 BGX BAY 4485

H.O.: Gobind Mansion, H-96, Connaught Circus, New Delhi-110 001. Tel. : 2331 1050, 2332 1715, 23350119
 Branches: Archana Apartments, 12, Zone II, M.P. Nagar, Bhopal-462 011. Phones : (0755) 427 1665, 276 9080. Fax : (0755) 427 3648-1370, 31st Cross, 4th 'T' Block, Jayanagar, Bangalore-560040. Phone : (080) 2244 0020