

15th February, 2024

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai -400 001
Scrip Code: 513121

To
National Stock Exchange India Limited
5th Floor, Exchange Plaza,
Bandra (East)
Mumbai - 400051
NSE Symbol: ORICONENT

Sub: Newspaper Publication of Extract of Unaudited Financial Result for quarter/nine-months ended 31st December, 2023

Dear Sir/Madam,

With reference to captioned subject, please find attached herewith copy of newspaper publication of the Extract of Unaudited Standalone & Consolidated Financial Result for quarter/nine-months ended on 31st December, 2023 published on Thursday, 15th February, 2024 in following Newspaper(s):

1. Business Standard
2. Tarun Bharat

We hope you will find it in order and request you to take the same on your records.

Thanking You
Yours faithfully

For **Oricon Enterprises Limited**

Sanjay Jain
Company Secretary

Encl: Newspaper Publication



CIN - L2810MH1982PLC014154
Registered office: 107B, Dr. E. Moses Road, Worli, Mumbai - 400018; Email id: sham@ood-india.com, Website: www.oriconenterprises.com; Tel No.: 022-43228602; Fax No.: 022-24953025

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS ENDED DECEMBER 31, 2023

Sr. No.	Particulars	Quarter ended			Nine Months Ended			Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	
1	Total Income from Operations (Net)	11555.95	8650.11	10347.50	3451.89	39977.14	82991.32	
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(382.61)	417.37	(930.87)	1060.82	1341.27	1732.33	
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(47.34)	773.14	(930.87)	1771.82	1341.27	1633.70	
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items) - Continued Operations	81.96	896.14	(792.34)	1526.61	1037.28	1150.28	
5	Net Profit/(Loss) for the period after tax from Discontinued Operations	23.92	48.47	102.93	143.24	207.39	334.69	
6	Net Profit/(Loss) after tax for the period	105.88	764.82	(689.42)	1670.05	1244.68	1485.24	
7	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1718.69	3664.94	(941.74)	12339.50	(7962.93)	(11222.25)	
8	Equity Share Capital	3140.55	3140.55	3140.55	3140.55	3140.55	3140.55	
9	Other Equity (excluding Retention Reserves as shown in the Balance sheet of previous year)	-	-	-	-	-	78211.87	
10	Basic and Diluted Earnings Per Share (EPS) (Face Value Rs. 2/- each) - From Continuing Operation	0.05	0.42	(0.51)	0.87	0.56	0.73	
11	Basic and Diluted Earnings Per Share (EPS) (Face Value Rs. 2/- each) - From Discontinued Operation	0.02	0.03	0.07	0.09	0.13	0.21	
12	Basic and Diluted Earnings Per Share (EPS) (Face Value Rs. 2/- each)	0.07	0.45	(0.44)	1.08	0.79	0.86	

KEY STANDALONE FINANCIAL INFORMATION FOR THE QUARTER/NINE-MONTHS ENDED DECEMBER 31, 2023

Sr. No.	Particulars	Quarter ended			Nine Months Ended			Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	
1	Total Income from Operations (Net)	7217.89	8785.94	7777.88	29920.53	35824.78	48700.69	
2	Profit Before Tax	(739.99)	144.09	(840.40)	199.08	1598.59	1982.58	
3	Net Profit After Tax	(452.09)	178.48	(296.51)	356.11	1407.07	1854.64	

The above is an extract of the detailed format of Unaudited Standalone and Consolidated Financial Results for the Quarter/Nine-Months ended December 31, 2023 filed with the Stock Exchange (y) under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015. The full format of the Unaudited Standalone and Consolidated Financial Results are available on Stock Exchange(s) website (www.nseindia.com and www.bseindia.com) and on Company's website (www.oriconenterprises.com).

Place : Mumbai
Date : February 14, 2024

For Oricon Enterprises Limited
Ajaykumar Manojkumar
Managing Director
(DIN: 09182689)



Dvara Kshetriya Gramin Financial Services Private Limited
CIN: U85991TN1993PTC024547
Regd. Office: ITM Research Park, Phase I, 10th Floor, Kanagam Village, Taramani, Chennai - 600 113

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31 December 2023

(All amounts are in Indian Rupees in Lakhs, except share data and as stated)

Sl. No.	Particulars	Quarter ended			Nine Months ended			Year ended
		31 December 2023 (Unaudited)	30 September 2023 (Unaudited)	31 December 2022 (Unaudited)	31 December 2023 (Unaudited)	31 December 2022 (Unaudited)	31 March 2023 (Audited)	
1	Total Income from Operations	15,406.93	13,322.45	8,867.38	41,005.06	26,539.78	30,053.93	
2	Net Profit for the year (before Tax, Exceptional and / or Extraordinary Items)	2,331.10	1,810.41	1,123.50	5,415.96	2,036.09	2,084.59	
3	Net Profit for the year before tax (after Exceptional and / or Extraordinary Items)	2,331.10	1,810.41	1,123.50	5,415.96	2,036.09	2,084.59	
4	Net Profit for the year after tax (after Exceptional and / or Extraordinary Items)	1,737.18	1,296.82	815.75	3,752.51	1,353.24	1,436.25	
5	Total Comprehensive Income for the year	1,712.48	1,416.34	827.71	3,366.60	1,411.06	1,291.88	
6	Paid up Equity Share Capital	10,887.14	10,887.14	10,887.14	10,887.14	10,887.14	10,887.14	
7	Share application money pending allotment	-	-	-	-	-	-	
8	Securities Premium	35,504.84	35,504.84	35,504.84	35,504.84	35,504.84	35,504.84	
9	Reserves (excluding Capital Reserve)	22,435.87	20,707.79	20,424.57	22,435.87	20,424.57	19,032.50	
10	Net worth (Equity and preference share capital + Reserve and surplus (excluding capital reserve))	33,323.01	31,534.93	31,311.71	33,323.01	31,311.71	29,919.64	
11	Paid up Debt Capital / Outstanding Debt Securities	178,103.40	161,585.00	122,044.15	178,103.40	122,044.15	149,383.53	
12	Outstanding Redeemable Preference Shares	-	-	-	-	-	-	
13	Debt Equity Ratio (refer note d)	4.82	5.16	3.89	4.82	3.89	4.42	
14	Earnings per share (of Rs. 100 each)	15.08	11.15	7.28	32.52	12.22	12.87	
	- Basic	15.01	11.11	7.27	32.41	12.18	12.83	
	- Diluted	-	-	-	-	-	-	
15	Capital Redemption Reserve	NIL	NIL	NIL	NIL	NIL	NIL	
16	Debiture Redemption Reserve (Refer note e)	NA	NA	NA	NA	NA	NA	
17	Debt Service Coverage Ratio (Refer note f)	NA	NA	NA	NA	NA	NA	
18	Interest Service Coverage Ratio (Refer note f)	NA	NA	NA	NA	NA	NA	


Notes:

- The Sl. No. 1 to 8 are extracts from the detailed format of unaudited financial results for the quarter and nine months ended 31 December 2023 filed with the stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 as amended. The full format of the unaudited financial results for the quarter and nine months ended 31 December 2023 are available on the website of the stock exchange and the Company.
- The unaudited standalone financial results for the quarter and nine months ended 31 December 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 19 February 2024 and 14 February 2023 respectively.
- These unaudited standalone financial results have been prepared in accordance with recognition and measurement principles laid down in accordance with the Indian Accounting Standards (Ind AS) as prescribed by the Companies (Indian Accounting Standards) Rules, 2016 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019, notified under Section 133 of the Companies Act, 2013 (the Act), and other accounting principles generally accepted in India and in accordance with Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- Debt equity ratio (Borrowings+Debt Securities+Subordinated Liabilities (excluding Compulsorily convertible preference shares)) / Net worth.
- Debiture redemption reserve is not required in respect of privately placed debentures in terms of Rule 16(f)(ii) of the Companies (Share Capital and Debentures) Rules 2014.
- The company is registered under the Reserve Bank of India Act 1934 as a Non Banking Finance Company (NBFC) and generally these ratios are not applicable to it. Accordingly no disclosures have been made.

Place : Chennai
Date : 14th February 2024


For Dvara Kshetriya Gramin Financial Services Private Limited
LYLN Murthy
Managing Director & CEO
DIN : 092198851

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E-mail: investor@jtektindia.com; Website: www.jtekt.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023

(In Lakhs, except per equity share data)

S. No.	Particulars	Quarter ended			Nine months ended			Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited) (Refer note 2)	31.12.2022 (Restated) (Refer note 2)	31.12.2023 (Unaudited)	31.12.2022 (Restated) (Refer note 2)	31.03.2023 (Restated) (Refer note 2)	
1.	Total Income	55,345.08	58,607.02	47,281.08	1,62,062.13	1,52,035.74	2,05,249.30	
2.	Net profit for the period before tax (before exceptional items)	3,109.60	4,156.79	1,996.47	9,020.78	8,553.03	11,743.64	
3.	Net profit for the period before tax (after exceptional items)	3,109.60	4,156.79	1,996.47	9,760.04	8,227.02	11,417.63	
4.	Net profit for the period after tax (after exceptional items)	2,375.29	3,015.52	1,529.15	7,256.76	6,089.70	8,711.67	
5.	Total comprehensive income for the period (comprising profit for the period (after tax) and other comprehensive income (after tax))	2,352.77	2,995.11	1,519.40	7,166.98	6,064.43	8,644.26	
6.	Paid up equity share capital (Face value of ₹ 1/- per share)	2,444.80	2,444.80	2,444.80	2,444.80	2,444.80	2,444.80	
7.	Other equity as shown in the Audited Balance Sheet (excluding revaluation reserve)	-	-	-	-	-	70,927.10	
8.	Earnings Per Share (EPS) (Face value of ₹ 1/- per share) (not annualised for the quarter)							
(a)	Basic	0.87	1.23	0.63	2.97	2.49	3.56	
(b)	Diluted	0.97	1.23	0.63	2.97	2.49	3.56	

Notes:

- The above Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2023, were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14 February 2024. The said results along with the limited review report of the Statutory Auditors are available on the BSE Limited ("BSE") website ([URL: www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited ("NSE") website ([URL: www.nseindia.com](http://www.nseindia.com)) and on the Company's website ([URL: www.jtekt.co.in](http://www.jtekt.co.in)). The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- Honorable National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation ("the Scheme") of JTEKT India Limited with JTEKT Fuji Kiko Automotive India Limited and their respective shareholders vide its Order dated 12 December 2023. A certified copy of the Order was filed with the Registrar of Companies on 1 January 2024 and the scheme became effective. The appointed date as per the Scheme is 1 April 2022. Consequently, JTEKT India Limited has allotted 200 equity shares of ₹ 1/- each credited as fully paid-up shares of JTEKT India Limited for every 100 equity shares of ₹ 10/- each to shareholders of JTEKT Fuji Kiko Automotive India Limited, except to JTEKT India Limited, whose names are recorded in the register of members on 27 December 2023 ("Record date"). The impact of amalgamation has been accounted for as per Appendix C of Ind AS 103 - "Business Combinations" as common control transaction. Accordingly, the amounts relating to the quarter 31 December 2023 include the impact of the business combination and the amounts corresponding for the quarter ended 30 September 2023, 31 December 2022, year to date results for the period from 1 April 2022 to 31 December 2022 and for the year ended 31 March 2023, have been restated after recognizing the effect of the amalgamation as above. The effect of amalgamation on the amount of the revenue and profit and loss published in previous periods is as shown below:

Particulars	For Quarter ended		For nine months ended		For year ended
	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	
Revenue from operations					
As published in previous quarters/year	59,249.92	47,738.25	1,53,606.13	2,07,323.83	
As restated for the effect of amalgamation	56,388.15	47,102.59	1,51,374.71	2,04,393.06	
Profit after tax					
As published in previous quarters/year	2,971.03	1,340.49	5,690.05	7,979.26	
As restated for the effect of amalgamation	3,015.52	1,529.15	6,089.70	8,711.67	

Further, on account of amalgamation, consolidated results are not provided by the Company for the period ended 31 December 2023. For and on behalf of the Board of Directors of JTEKT India Limited

Place : Gurgaon
Date : 14th February, 2024

Hitesh Mehta
Chairman & Managing Director

