

February 8, 2025

To,
The General Manager
Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

**Sub.: Intimation of Newspaper Advertisement of Unaudited Financial Results for the quarter ended
December 31, 2024**

Dear Sir/Madam,

In continuation to our intimation dated February 7, 2025, we hereby enclose copy of the Unaudited Financial Results for the quarter ended December 31, 2024, published on February 8, 2025, in Financial Express (All India English Edition).

This is for your information, records and appropriate dissemination.

Thanking You.

Yours faithfully,
For **Aye Finance Limited**
(formerly known as Aye Finance Private Limited)

(Vipul Sharma)
Company Secretary, Compliance Officer & CCO
M. No.: A27737

Encl.: a/a

WEBSOL ENERGY SYSTEM LIMITED					
CIN : L29307WB1990PLC048350					
Regd. Off : Plot No. 849, Block P 48 Pramatha Choudhury Sarani, 2nd Floor, New Alipore, Kolkata - 700053, Ph : (033) 2400 0419. Email : websol@websolar.com ; Website : www.websolar.com					
Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024 (₹ in Crore)					
Sl. No.	PARTICULARS	Quarter ended			Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Total Income from Operations	147.31	143.55	0.51	25.86
2	Net Profit/(Loss) for the period (before Tax and Exceptional item)	48.12	48.61	(6.50)	(47.34)
3	Net Profit/(Loss) for the period before Tax (after Exceptional item)	48.11	48.61	(107.05)	(152.68)
4	Net Profit/(Loss) for the period after Tax (after Exceptional item)	41.56	41.98	(54.64)	(120.96)
5	Total Comprehensive Income for the period (Comprising Profit and other Comprehensive Income for the period)	41.50	41.92	(54.64)	(121.21)
6	Equity Share Capital (Face value ₹10/-)	42.21	42.21	42.21	42.21
7	Other Equity excluding Revaluation Reserve	-	-	-	65.51
8	Earning per Share (of ₹10/- each)				
	(i) Basic (₹)	9.85	9.95	(13.83)	(29.99)
	(ii) Diluted (₹)	9.73	9.87	(13.83)	(29.99)

Notes :

- The above is an extract of the detailed format of Unaudited 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 Financial Results are available on the Stock Exchange website i.e. BSE website (www.bseindia.com), NSE website (www.nseindia.com) and Company's website (www.websolar.com).

Place of Signature : Kolkata
Date : 06th day of February, 2025

For and on behalf of the Board of Directors of
WEBSOL ENERGY SYSTEM LIMITED
Managing Director

SML ISUZU LIMITED					
CIN : L50101PB1983PLC005516					
Regd. Office : Village Ason, Distt. Shahid Bhagat Singh Nagar (Nawanshahr) - 144 533, Punjab. CIN : L50101PB1983PLC005516, Website : www.smlisuzu.com, Email id : investors@smlisuzu.com, T : 91 1881 270155, F: 91 1881 270223					
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024					
Particulars	Rs. Crores, except per equity share data				
	Quarter ended			Nine months ended	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.03.2024
Total income	333.43	551.26	387.10	1,631.95	1,519.72
Net profit / (loss) for the period (before tax and exceptional items)	0.75	28.53	2.85	91.24	56.05
Net profit / (loss) for the period before tax (after exceptional items)	0.75	28.53	2.85	91.24	56.05
Net profit / (loss) for the period after tax (after exceptional items)	0.53	21.80	2.68	68.72	55.56
Total comprehensive income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0.46	21.73	2.21	68.52	54.12
Equity Share Capital	14.48	14.48	14.48	14.48	14.48
Other equity (excluding revaluation reserves)					271.11
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -					
1. Basic (Rs.) :	0.36	15.06	1.86	47.48	38.40
2. Diluted (Rs.) :	0.36	15.06	1.86	47.48	38.40

Notes :

The above is an extract of the detailed format of Quarterly/Nine Months Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Nine Months Financial Results are available on the websites of Stock Exchange(s) (www.bseindia.com, www.nseindia.com) and on Company's website (www.smlisuzu.com). The same can be accessed by scanning the QR Code provided below:

Place: New Delhi
Date : 7 February 2025

For and on behalf of the Board of Directors
(Junya Yamanishi)
Managing Director & CEO
DIN: 09174162

AYE [आय]				
AYE FINANCE LIMITED				
(FORMERLY KNOWN AS AYE FINANCE PRIVATE LIMITED)				
CIN: U65921DL1993PLC283660				
Registered Office : M-5, Magnum House-I, Community Centre, Karampura, West Delhi, New Delhi - 110015, India Corporate Office : Unit No. 701-711, 7 th Floor, Uitech Commercial Tower-2, Sector 45, Arya Samaj Road, Gurugram-122003, Haryana, India Tel. No.: 0124-4844000 Email: secretarial@ayefin.com website: www.ayefin.com				
EXTRACT OF THE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024 (All amounts are in Rs. crores unless otherwise stated)				
Sr. No.	Particulars	Quarter ended December 31, 2024 (Unaudited)	Quarter ended December 31, 2023 (Unaudited)	Year ended March 31, 2024 (Audited)
1	Total income from operations	360.99	264.27	1,040.22
2	Net Profit/ (Loss) for the period (before tax, exceptional and/ or extraordinary items)	30.45	60.54	227.86
3	Net Profit/ (Loss) for the period before tax (after exceptional and/ or extraordinary items)	30.45	60.54	227.86
4	Net Profit/ (Loss) for the period after tax (after exceptional and/ or extraordinary items)	22.77	45.01	161.13
5	Total Comprehensive Income for the period [Comprising profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	22.90	44.99	160.72
6	Paid up Equity Share Capital (This includes CCPS of Rs. 26.18 crores for the quarter ended December 31, 2023 and Rs. 35.66 crores for the year ended March 31, 2024)	37.79	30.45	39.93
7	Reserves (excluding Revaluation Reserve) (Refer note 3)	380.75	490.76	244.23
8	Securities Premium Account (Refer note 4)	1,196.28	659.34	951.95
9	Net worth (Refer note 5)	1,537.70	1,142.67	1,184.59
10	Paid up Debt Capital/ Outstanding debt (Refer note 6)	4,240.02	3,142.78	3,502.14
11	Outstanding Redeemable Preference shares	-	-	-
12	Debt Equity Ratio (Refer note 7)	2.78	2.77	2.97
13	Earnings Per Share (Face value of Rs. 2/- each) for continuing and discontinued operations (Refer note 8)			
	1. Basic EPS (Rs.)	1.19	2.85	9.97
	2. Diluted EPS (Rs.)	1.17	2.82	9.86
14	Liquidity Coverage Ratio	372.28%	Not Applicable	Not Applicable

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Aye Finance Limited in their respective meetings held on February 7, 2025.
- The above is an extract of the detailed format of financial results for quarter ended December 31, 2024, filed with Stock Exchange (i.e. BSE Limited) under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). The full format of financial results for the quarter ended December 31, 2024 are available on the website of the Company (i.e. www.ayefin.com) and on the website of the Stock Exchange (i.e. BSE at www.bseindia.com).
- Reserves = Retained Earnings + Statutory Reserves + Share Options Outstanding
- This number is not included in Sr. No. 7 i.e. "Reserves", and Sum of Sr. No. 7 & 8 comes to "Other Equity" as per balance sheet.
- Net worth = Total equity - Deferred tax - Intangible assets including intangible assets under development - Prepaid expenses.
- Outstanding debt = Borrowings + Debt Securities + Derivative Financial Instruments.
- Debt Equity Ratio = (Debt securities + Borrowings other than debt securities + Subordinated liabilities (lease liabilities)) / Net worth.
- Earnings Per Share for the interim periods are not annualised.
- On and from the Record Date of October 15, 2024, the equity shares of the Company have been sub-divided, such that 1 (one) equity share having face value of Rs. 10 each, fully paid, stands sub-divided into 5 (five) equity shares having face value of Rs. 2 each, fully paid-up, ranking pari-passu in all respects. The earnings per share for the period and have been restated considering the face value of Rs. 2 each in accordance with IndAS 33 - Earnings Per Share.
- The Board of Directors of the Company and its shareholders have approved a resolution towards listing of equity shares through an Initial Public Offer and accordingly Draft Red Herring Prospectus dated December 16, 2024 filed with the Securities and Exchange Board of India and with the Stock Exchanges on December 17, 2024.
- Pursuant to resolutions dated October 16, 2024 and October 17, 2024 passed by our Board and our Shareholders respectively, the name of our Company was changed to "Aye Finance Limited". A fresh certificate of incorporation dated December 10, 2024 was issued by the RoC consequent to our Company's conversion into a public limited company.
- The previous period's/ year's figures have been regrouped / reclassified, wherever necessary, to correspond with the current period's/ year's classification/ disclosure.
- Material disclosures with respect to other line items referred to in Regulation 52(4) of the SEBI Listing Regulations have been made to the BSE Limited and can be accessed at www.bseindia.com.
- Other ratios / disclosures such as Capital Redemption Reserve, Debenture Redemption Reserve, Debt Service Coverage Ratio and Interest Service Coverage Ratio are not applicable to the Company and hence not disclosed.

Place: Gurugram
Date: February 7, 2025

For and on behalf of the Board of Directors
Aye Finance Limited
(formerly known as Aye Finance Private Limited)
Sd/-
Sanjay Sharma
Managing Director
DIN: 83337545

UNITED DRILLING TOOLS LTD															
CIN : L29199DL1985PLC015796															
REGD. OFFICE : 139 A, First Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi - 110001 E-mail ID - COMPSECT@UDTLTD.COM, Website - WWW.UDTLTD.COM Phone No. 0120-4213490, 4842400, Fax No. 0120-2462674															
EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 (₹ in Lacs, Except EPS)															
Sr. No.	Particulars	STANDALONE						CONSOLIDATED							
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended				
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)	31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)		
I	Total Income	3,524.33	5,241.89	3,791.18	14,243.27	9,477.38	13,807.56	3,404.13	4,893.07	3,766.20	13,762.87	8,752.85	13,056.31		
II	Net Profit before Exceptional & Extraordinary items and tax	358.04	609.38	346.39	1,583.66	899.96	1,349.78	360.97	619.67	348.79	1,602.55	922.83	1,378.92		
III	Net Profit before Extraordinary items and tax	358.04	609.38	346.39	1,583.66	899.96	1,349.78	360.97	619.67	348.79	1,602.55	922.83	1,378.92		
IV	Net Profit Before Tax	358.04	609.38	346.39	1,583.66	899.96	1,349.78	360.97	619.67	348.79	1,602.55	922.83	1,378.92		
V	Net Profit/(Loss) for the period	261.54	409.73	241.58	1,102.42	609.39	917.09	265.34	413.83	242.88	1,113.54	626.44	938.01		
VI	Total Comprehensive Income for the period, net of tax	261.56	409.16	239.91	1,102.49	604.29	919.56	265.36	413.26	241.21	1,113.61	621.34	940.48		
VII	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31	2,030.31		
VIII	Other Equity		23,754.74				23,157.47		23,860.95				23,256.33		
IX	Earning Per Share (from Continuing Operations)														
	(a) Basic	1.29	2.02	1.18	5.43	2.98	4.53	1.31	2.04	1.19	5.48	3.06	4.63		
	(b) Diluted	1.29	2.02	1.18	5.43	2.98	4.53	1.31	2.04	1.19	5.48	3.06	4.63		

Notes:-

- The Company's and its subsidiary's Business activities falls within a single business segment (Engineering) in terms of Accounting Standard - 17 of ICAI.
- The statement includes the results of the following entities: (a) United Drilling Tools Ltd. (Parent) (b) P Mittal Manufacturing Pvt. Ltd. (wholly owned subsidiary).
- Previous period's figures have been regrouped/rearranged and reclassified, wherever necessary.
- Given the nature of business of the Company and product mix in the respective quarter, the results of any quarter may not be a true and/or proportionate reflection of the annual performance of the Company. Further quarter to quarter results are also affected by the type of the products manufactured/sold during that quarter.
- The above unaudited quarterly financial results (Standalone & Consolidated) have been reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on February 07, 2025. The Statutory Auditor's has carried out "Limited Review" of the same. These are being filed with the BSE Ltd. and National Stock Exchange of India Ltd. For more details on unaudited results, visit our website - www.udtld.com, and website of exchange(s) i.e. www.bseindia.com and www.nseindia.com.
- The above unaudited quarterly Financial Results (Standalone & Consolidated) of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under section 133 of Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the other accounting principles generally accepted in India.
- The above is an abstract of the detailed format of unaudited quarterly financial results (Standalone & Consolidated) for the 3rd quarter and nine months ended December 31, 2024, filed with the stock exchange(s) under regulations 33 and other applicable regulations of SEBI LODR Regulations, 2015.

Place - Noida
Date - 07.02.2025

For United Drilling Tools Ltd.
Sd/-
Pradeep Kumar Gupta
Managing Director

RDB RASAYANS LIMITED						
CIN-L36999WB1995PLC074860						
Regd. Office : Bikaner Building, 8/1, Lal Bazar Street, R.No- 09 Kolkata-700001, Ph No (033) 44500500, Fax No 91-33-2242 0588 E-mail : info@rdbindia.com, Website: www.rdbgroup.in						
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTH ENDED 31ST, DECEMBER 2024 (Rs. In Lakhs)						
Sl. No.	Particulars	Quarter ended December 31, 2024 (Unaudited)	Quarter ended December 31, 2023 (Unaudited)	Nine Month ended December 31, 2024 (Unaudited)	Half Year ended December 31, 2023 (Unaudited)	Year ended March 31, 2024 (Audited)
1	Total income from Operations (Net)	3,236.40	3,024.12	13,543.28	8,929.40	12,037.81
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	802.37	873.26	2,611.06	2,458.50	3,225.17
3	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)	802.37	873.26	2,611.06	2,458.50	3,225.17
4	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary items)	574.03	658.29	1,910.93	1,844.26	2,423.12
5	Total Comprehensive Income/(Loss) for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	574.03	658.29	1,910.93	1,844.26	2,414.97
6	Equity Share Capital (Face Value of Rs.10/- each)	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)					16,876.73
8	Earnings Per Share (of Rs. 10/- each)					
	Basic:	3.24	3.72	10.79	10.41	13.68
	Diluted:	3.24	3.72	10.79	10.41	13.68

Notes:

- The above is an extract of the detailed format of Quarterly un-audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/ Annual Financial Results are available on the website of BSE Limited at www.bseindia.com and on the Company's website at www.rdbgroup.in and by scanning the quick response code attached herewith
- The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th February, 2025.

Date : 07.02.2025
Place : Kolkata

For RDB RASAYANS LIMITED
Sd/-
Shanti Lal Baid
Managing Director
DIN: 00056776

Kothari Group				
GILLANDERS ARBUTHNOT AND COMPANY LIMITED				
Registered Office : C-4, Gillander House, Netaji Subhas Road, Kolkata-700 001 CIN : L51909WB1935PLC008194 Phone : (033) 2230 2331 (6 lines), Fax : (033) 2230 4185 E-mail : gillander@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com				
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024 (Rs. in Lakhs)				
Particulars	Standalone		Consolidated	
	Quarter Ended 31-Dec-2024 (Unaudited)	Nine Months Ended 31-Dec-2024 (Unaudited)	Quarter Ended 31-Dec-2024 (Unaudited)	Nine Months Ended 31-Dec-2024 (Unaudited)
1 Total Income from Operations	12,358.22	32,586.24	12,763.89	33,924.11
2 Net Profit / (Loss) for the period before tax (after exceptional and/or Extraordinary items)	1,744.70	3,464.59	1,524.94	2,878.21
3 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	1,522.76	3,054.63	1,303.00	2,468.25
4 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1,488.30	3,083.42	1,288.72	2,518.95
5 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	2,134.23	2,134.23	2,134.23	2,134.23
6 Earnings Per Share (of Rs. 10/- each):- Basic & Diluted (not annualised)	7.13	14.31	6.11	11.57

Notes :

- The above is an extract of the detailed format of quarter and nine months ended 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 quarter and nine months ended financial results are available on the websites of NSE, BSE and on the Company's website at www.nseindia.com, www.bseindia.com and www.gillandersarbuthnot.com respectively and can also be accessed by scanning the QR Code.

By Order of the Board
For Gillanders Arbuthnot and Company Limited
Sd/-
Mahesh Sodhani
(Managing Director & CEO)
DIN : 02100322

Place : Kolkata
Date : 7th February, 2025

HAPPY FORGINGS LIMITED												
CIN : L28910PB1979PLC004008												
Registered Office : B-XXIX, 2254/1, Kanganwal Road, P O Jugiana, Ludhiana-141 120, Punjab, India Telephone: +91 161 5217162, Email: complianceofficer@happyforgingsltd.co.in / Website: www.happyforgingsltd.com												
Extract of Unaudited Statement of Standalone and Consolidated Financial Results for the quarter & nine months ended December 31, 2024 (Figures in ₹ Lakhs, except per share data)												
Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended			Nine months Ended			Quarter ended		Nine months Ended			
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
Total income from operations	36,094.76	37,427.04	34,531.38	108,434.67	102,104.72	137,159.12	36,094.49	37,421.33	34,531.38	108,423.03	102,104.72	137,159.07
Net Profit/(loss) for the period (before Tax, exceptional and/or extraordinary items)	8,682.22	9,728.34	7,766.79	26,998.65	23,693.16	32,439.23	8,682.13	9,722.45	7,766.79	26,987.01	23,693.16	32,438.83
Net Profit/(loss) for the period (before Tax after exceptional and/or extraordinary items)	8,682.22	9,728.34	7,766.79	26,998.65	23,693.16	32,439.23	8,682.13	9,722.45	7,766.79	26,987.01	23,693.16	32,438.83
Net Profit / (loss) for the period (after Tax after exceptional and/or extraordinary items)	6,451.90	7,142.84	5,789.75	19,980.38	17,720.02	24,298.67	6,454.74	7,136.95	5,789.75	19,971.67	17,720.02	24,298.37
Total comprehensive income for the period (comprising Profit/ (Loss) for the period (after Tax) and other Comprehensive Income (after Tax)	6,902.06	6,776.90	5,407.78</									