

**BCL Industries Limited**  
 Regd. Office: Hazi Rattan Link Road, Post Box No. 71, Bathinda, Punjab-151001 Ph.: 0164-2240163, 2240443, 2211628  
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 Email: bcl@mittalgroup.co.in, CIN: L24231PB1976PLC003624

**EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER/ NINE MONTHS ENDED 31ST DECEMBER, 2022**

PARTICULARS	(RS. IN LACS)					
	Quarter Ended		Nine Months Ended		FY Ended	
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-03-2021 (Audited)	31-03-2022 (Audited)
Total Revenue from operations	53565.56	45524.79	56659.97	136895.80	148299.85	200118.63
Profit (before tax and exceptional items)	3002.08	(127.91)	3162.07	5224.94	8048.01	11335.45
Profit (before tax and after exceptional items)	3002.08	(127.91)	3162.07	5224.94	8048.01	11335.45
Net profit (after tax and exceptional items)	2282.69	(81.64)	2412.84	3975.84	6192.61	8477.38
Total comprehensive income	2282.69	55.27	2412.84	4112.75	6192.61	8581.78
Paid Up Equity Share Capital (Equity shares of Rs. 10/- each)	2415.00	2415.00	2415.00	2415.00	2415.00	2415.00
Other Equity	38305.3	36958.59	32308.43	38305.30	32308.43	35424.90
Earning per share (not annualised):						
(a) Basic (Rs.)	9.69	0.33	10.00	17.38	25.67	35.13
(b) Diluted (Rs.)	9.69	0.33	10.00	17.38	25.67	35.13

**Abstract of the Standalone Unaudited Financial Results for Quarter and Nine Months ended 31st December, 2022**

PARTICULARS	(RS. IN LACS)					
	Quarter Ended		Nine Months Ended		FY Ended	
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-03-2021 (Audited)	31-03-2022 (Audited)
Total Revenue from Operations	45043.27	42774.27	56659.94	125621.79	148299.69	200118.08
Profit (before tax and exceptional items)	3333.39	736.33	3171.93	6453.64	8074.87	11362.61
Profit (before tax and after exceptional items)	2516.31	566.46	2422.70	4865.21	6219.47	8504.54
Net profit (after tax and exceptional items)						
Total Comprehensive Income	2516.31	703.37	2422.70	5002.12	6219.47	8608.94

The above is an extract of the Standalone and Consolidated Unaudited Quarterly Financial Results filed with the Stock Exchanges (BSE/ NSE) under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The complete report on Unaudited Financial Results of the Company are available on the websites of the BSE/ NSE (Stock Exchange) i.e. www.bseindia.com, www.nseindia.com and on Company's website i.e. www.bclind.in

For and on behalf of the Board of Directors  
 Sd/-  
**Rajinder Mittal**  
 (Managing Director)  
 DIN: 00033082  
 Date: 14/02/2023  
 Place: Bathinda (Punjab)

**ESAB INDIA LIMITED**  
 Regd. Office: Plot No. 13, 3rd Main Road, Industrial Estate, Ambattur, Chennai - 600058  
 Telephone No: 044-4228 1100, Email id: investor.relations@esab.co.in

**NOTICE**

Notice is hereby given that the Board of Directors at its meeting held on Friday, the 10 February 2023 has recommended second interim dividend of Rs. 28/- per equity share of Rs. 10/- each (i.e., 280%) for the year ending 31 March 2023.

The second interim dividend of Rs. 28/- per equity share will be paid to the shareholders on the basis of the details of beneficial ownership furnished by the Depositories and in respect of shares held in Physical form to those Members whose names will appear on the Register of Members of the Company as on the close of business hours on Monday, the 20 February 2023. The said interim dividend would be disbursed to the eligible shareholders by Friday, 10 March 2023.

Pursuant to the Income-tax Act, 1961, dividend income is taxable in the hands of the shareholders, and the Company will be deducting tax at source (TDS), as applicable, from the aforesaid dividend. This communication provides details of applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident shareholder categories.

Shareholders who wish to avail nil rate of tax or any reduced rate of tax are hereby requested to upload the necessary evidence or document in support of their claim in Registrar's website https://www.integratedindia.in/ExemptionFormSubmission.aspx on or before 22nd February 2023.

**A. For Resident Shareholders:**

- TDS will be deducted @ 10% on the amount of dividend payable where a valid Permanent Account Number (PAN) has been furnished by the resident shareholders
- TDS will be deducted at twice the applicable rate on the amount of dividend payable where the resident shareholders:
  - (i) have not furnished the PAN; or
  - (ii) are considered to be "Specified Person" under the Section 206AB of the Income Tax Act, 1961

Shareholders who are yet to furnish their PAN to their respective Depository Participants are therefore requested to do so immediately.

**No TDS, however, will be deducted from dividend payable to:**

- Individual Shareholders, if:-
  - the amount of dividend payable by the Company during a financial year does not exceed, in the aggregate, Rs. 5,000/-; or
  - their income is below the taxable limit and declaration is received by the Company from the shareholders in Form 15G (for individuals up to age of 60 years) or in Form 15H (for individuals above the age of 60 years).
- These forms viz. Form 15G and / or Form 15H can be downloaded from the website of https://www.integratedindia.in/ExemptionFormSubmission.aspx

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the prescribed format.

- Insurance companies:** A declaration that they are beneficial owners of shares held along with self-attested copy of valid IRDAI registration certificate needs to be submitted.
- Mutual Funds:** A declaration that they are governed by the provisions of section 10(23D) of the Act along with self-attested copy of valid SEBI registration certificate needs to be submitted.
- Alternative Investment Fund (AIF) (Category I and II established in India):** A declaration that its income is exempt under section 10(23FBA) of the Act and they are established as Category I or Category II AIF under the SEBI regulations. Copy of registration documents (self-attested) should be provided.
- Any other entity entitled to exemption from TDS:** Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted.

**B. For Non-resident Shareholders**

Taxes are required to be withheld in accordance with the provisions of Section 195 of the Income tax Act, 1961 at the rates in force subject to compliance of specified person.

TDS will be deducted @ 20% (plus applicable surcharge and cess) or the Tax Treaty Rate, whichever is lower, on the amount of dividend payable to Foreign Portfolio Investors, Foreign Institutional Investors and other non-resident shareholders.

For availing the benefit of Tax Treaty Rate, the shareholders will be required to submit the following documents to the Company which should be complete in all respects:

- Self-attested copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is resident (TRC valid for the Financial Year 2022-23)
- Form 10F as per prescribed format duly filed with Income Tax Department along with copy of acknowledgement for filing Form 10F.
- Self-attested copy of the Permanent Account Number (PAN Card), if any, allotted by the Indian Income Tax authorities
- Self-declaration of beneficial ownership by the non-resident shareholder as per the prescribed format.

The consideration of the aforesaid documents, including application of beneficial Tax Treaty Rate, where applicable, will depend on the adequacy and completeness of such documents submitted by the shareholders and review of the same to the satisfaction of the Company.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate, we request you to provide these details and documents as mentioned above on or before the 22nd February 2023.

- The Tax Exemption Forms or Documents for availing the benefit of Tax Treaty Rate submitted to the Company earlier for the Dividend 2021-22 will not be considered relevant for this Interim Dividend; Fresh Forms and Documents will be required to be submitted for availing such benefits.
- In the event the benefit of lower tax on dividend cannot be provided by the Company in the absence of or due to late receipt of the aforesaid documents, shareholders will still have an option to claim appropriate refund, if eligible, at the time of filing their income tax returns. No claim shall lie against the Company for taxes once deducted.

**Benefit under Rule 37BA:**

In case, the dividend income is assessable to tax in the hands of a person other than the registered shareholder as on the Record Date, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. In case where shares are held by Clearing Members / Intermediaries / Stockbrokers, and TDS is to be applied by the Company in the PAN of the beneficial Shareholders then intermediaries / stockbrokers or others and the beneficial Shareholders will have to provide a declaration. Format of declaration is available in the link provided below. This declaration should be submitted through the link provided below, within 3 days from the record date to the RTA. Kindly note that no declaration shall be accepted after 22nd February 2023 and post payment of dividend.

**TDS to be deducted at higher rate in case of non-filers of Income Tax Return**

"As per the new provisions under Income Tax Act, 1961, a person shall be levied a higher TDS rate w.e.f. 1st July, 2021, if they have not filed Income Tax Returns for the immediately preceding year relevant to the year in which tax is required to be deducted; and aggregate TDS / TCS of Rs.50,000/- or more in immediately preceding year (Section 206AB)

This new Section requires the TDS to be deducted at higher of the following rates for not complying with the above provision.

- a. At twice the rate specified in the relevant provision of the Act; or
- b. At twice the rate or rates in force; or
- c. At the rate of 5%

In view of the above, Income Tax Department has facilitated a new functionality "Compliance Check for Section 206AB & 206CCA" to facilitate tax deductors / collectors to verify if a person is a "Specified Person" as per section 206AB & 206CCA. The Company will do a Compliance Check using your PAN and deduct tax at higher rate if it is found that the above provisions are not complied with.

"Specified person" as defined u/s 206AB (3) is someone who has:

- (a) not filed income tax return for previous year immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing of return of income under section 139(1) of the Act has expired; and
- (b) the aggregate of TDS and TCS in whose case is Rs. 50,000 or more in that previous year.

Non-resident shareholders who do not have permanent establishment in India are excluded from the scope of a "specified person".

The information will be made available on the website of the company www.esabindia.com.

By order of the Board  
 Chennai G. Balaji  
 16 February 2023 Company Secretary

**KOTHARI INDUSTRIAL CORPORATION LIMITED**  
 Regd. Office: Kothari Building 14, Mahatma Gandhi Salai, Nungambakam, Chennai - 600 034. Email id: enquiries@kothari.in  
 CIN No. L24110TN1970PLC005865 (RS. IN LAKHS)

**EXTRACTS OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2022**

Sl. No.	PARTICULARS	Standalone			Consolidated		
		3 Months ended 31.12.2022	9 Months ended 31.12.2022	Corresponding 3 Months ended 31.12.2021	3 Months ended 31.12.2022	9 Months ended 31.12.2022	Corresponding 3 Months ended 31.12.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	All Revenue From Operations	181.29	623.39	225.79	181.29	623.39	225.79
2	Net profit/(loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(437.34)	(1178.10)	(8.76)	(437.56)	(1178.32)	(8.80)
3	Net profit/(loss) for the period before tax (after Exceptional and/or Extraordinary items)	(487.84)	(1178.10)	(8.76)	(487.58)	(1178.32)	(8.80)
4	Net profit/(loss) for the period (after tax and after Exceptional and/or Extraordinary items)	(437.34)	(1178.10)	(8.76)	(437.56)	(1178.32)	(8.80)
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax and other Comprehensive Income (after tax))	(437.34)	(1178.10)	(8.76)	(437.56)	(1178.32)	(8.80)
6	Paid up equity share capital (Face Value of the Share is Rs. 5/- each)	955.54	955.54	955.54	955.54	955.54	955.54
7	Earnings per share (of Rs. 5/- each) (for continuing and discontinued operations) Basic	(0.46)	(1.23)	(0.01)	(0.46)	(1.23)	(0.01)
8	Diluted	(0.46)	(1.23)	(0.01)	(0.46)	(1.23)	(0.01)

**NOTE:**  
 1. The above is an extract of the detailed format of statement of Unaudited Standalone and consolidated Financial results for the quarter and nine months ended 31st December 2022 filed with the Stock Exchange under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. The full format of the Statement of Unaudited Standalone and Consolidated Financial Results are available on the Stock Exchange website: www.bseindia.com and on the company's website: www.kothari.in  
 2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 14, 2023.  
 Place: Chennai 600034 Date: 14.02.2023  
 For Kothari Industrial Corporation Limited Pradip D Kothari, Chairman

**Indian Overseas Bank**  
 INFORMATION TECHNOLOGY DEPARTMENT  
 Central Office: 763, Anna Salai, Chennai-600002  
 Indian Overseas Bank (IOB) invites bids for the following:  
**CUSTOM BID FOR SERVICES - ENGAGEMENT OF AGENCY FOR COLLECTION MANAGEMENT PROCESS FOR CREDIT MONITORING DEPARTMENT**  
 BID NO: GEM/2023/B/3122581 Dated:13/02/2023  
 The Above GEM Tender document is also available and can be downloaded from the following websites  
**www.iob.in & www.gem.gov.in**  
 For Tender details and future amendments, if any, keep referring to the following website  
**www.gem.gov.in**

**IOT UTKAL ENERGY SERVICES LIMITED**  
 Regd Office - Plot No. 188/183, Zero Point, Udayababla, Paradeep, Jagatsinghpur Odisha, India, 754141  
 Phone: 022-6309500, email: gprish.shrivastava@iotsl.com

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2022**

**Rs in Crores**

Sr. No.	Particulars	3 Months ended						9 Months ended					
		31.12.2022		30.09.2022		31.12.2021		31.12.2022		30.09.2022		31.12.2021	
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	Revenue from Operation	126.73	126.50	122.14	379.66	365.67	499.37	126.73	126.50	122.14	379.66	365.67	499.37
2	Total Income from Operation	126.73	126.50	122.14	379.66	365.67	499.37	126.73	126.50	122.14	379.66	365.67	499.37
3	Expenses												
a.	Cost of O&M Services	16.28	16.03	12.12	48.36	35.75	58.53	16.28	16.03	12.12	48.36	35.75	58.53
b.	Employee Benefit Expenses	0.58	0.44	0.36	1.68	1.25	1.69	0.58	0.44	0.36	1.68	1.25	1.69
c.	Depreciation and amortisation expense	59.67	59.67	59.68	179.02	179.00	238.66	59.67	59.67	59.68	179.02	179.00	238.66
d.	Other expenses	2.93	2.89	2.87	8.56	8.07	11.15	2.93	2.89	2.87	8.56	8.07	11.15
	Total Expenses	79.46	79.03	75.03	237.63	224.07	310.03	79.46	79.03	75.03	237.63	224.07	310.03
4	Profit from operations before income, exchange gain / (loss) on swap contracts, finance costs and exceptional items	47.27	47.46	47.11	142.03	141.60	189.34	47.27	47.46	47.11	142.03	141.60	189.34
5	Other Income	5.98	4.95	4.11	14.63	11.25	15.06	5.98	4.95	4.11	14.63	11.25	15.06
6	Exchange gain / (loss)												
7	Profit from ordinary activities before finance costs and exceptional items	53.25	52.42	51.22	156.66	152.85	204.40	53.25	52.42	51.22	156.66	152.85	204.40
8	Profit from ordinary activities after finance costs but before exceptional items	14.53	12.26	6.91	36.66	16.44	25.95	14.53	12.26	6.91	36.66	16.44	25.95
9	Exceptional Items												
10	Profit from ordinary activities before tax	14.53	12.26	6.91	36.66	16.44	25.95	14.53	12.26	6.91	36.66	16.44	25.95
11	Tax Expenses	3.65	3.09	1.74	9.23	4.14	6.53	3.65	3.09	1.74	9.23	4.14	6.53
12	Profit from ordinary activities after tax	10.87	9.18	5.17	27.43	12.31	19.42	10.87	9.18	5.17	27.43	12.31	19.42
13	Extraordinary item (net of tax)												
14	Net Profit for the period	12.13	10.87	9.18	5.17	27.43	12.31	19.42	12.13	10.87	9.18	5.17	27.43
15	Other Comprehensive Income (net of tax)												
16	Total Comprehensive Income	14.15	10.87	9.18	5.17	27.43	12.31	19.42	14.15	10.87	9.18	5.17	27.43
17	Paid up Equity Share Capital (Face value per share Rs 10)	526.28	526.28	526.28	1,472.28	1,472.28	1,692.08	526.28	526.28	526.28	1,472.28	1,472.28	1,692.08
18	Reserves excluding Revaluation Reserve	(159.79)	(170.66)	(187.34)	(159.79)	(187.34)	(187.23)	(159.79)	(170.66)	(187.34)	(159.79)	(187.34)	(187.23)
19	Net Worth	366.48	355.62	338.93	366.48	338.93	339.05	366.48	355.62	338.93	366.48	338.93	339.05
20	Outstanding redeemable preference shares (quantity and value);												
21	Capital redemption reserve/debenture redemption reserve;												
22	Earnings per share (Basic and Diluted) (Rs) (of Rs 10 each - Not annualised)	0.21	0.17	0.10	0.52	0.23	0.37	0.21	0.17	0.10	0.52	0.23	0.37
23	Debt Equity Ratio	4.02	4.30	4.84	4.02	4.84	4.02	4.02	4.30	4.84	4.02	4.84	4.02
24	Debt Service Coverage Ratio (DSCR)	1.15	1.13	1.13	1.13	1.12	1.12	1.15	1.13	1.13	1.13	1.12	1.12
25	Interest Service Coverage Ratio (ISCR)	2.92	2.79	2.50	2.80	2.43	2.48	2.92	2.79	2.50	2.80	2.43	2.48
26	Net profit after tax;	10.87	9.18	5.1									

