

DECCAN CEMENTS LIMITED

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Extract of the Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2016
(Rs. In Lakhs except per share data)

SL No.	Particulars	Quarter Ended	Nine Months Ended	Quarter Ended
		31-12-2016	31-12-2016	31-12-2015
1	Total Income from operations (net)	15239.15	47417.98	14471.66
2	Net Profit / (Loss) from ordinary activities after tax	1101.87	3385.30	624.90
3	Net Profit / (Loss) for the period after tax (after Extraordinary items)	1101.87	3385.30	624.90
4	Equity Share Capital (Face value of Rs. 10/- per share)	700.36	700.36	700.36
5	Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	27912.85 (As at 31-03-16)	23801.81 (As at 31-03-15)	
6	Earnings Per Share (before extraordinary items) (of Rs. 10/- each)	15.73	51.19	8.92
Basic				
Diluted				
7	Earnings Per Share (after extraordinary items) (of Rs. 10/- each)	15.73	51.19	8.92
Basic				
Diluted				

Notes:
The above is an extract of the detailed format of Quarterly 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 Quarterly Financial Results are available on the Stock Exchange websites www.bseindia.com, www.nseindia.com and on the Company's website www.deccancements.com.

Place : Hyderabad
Date : 10-02-2017

for DECCAN CEMENTS LIMITED
P Panthi
Managing Director

VISA STEEL
VISA STEEL LIMITED
CIN: L51109OR1995PLC004601
Registered Office : 11 Ekamra Kanan, Nayapalli, Bhubaneswar 751 015, Odisha Phone: (+91-674) 255 2479, Fax: (+91-674) 255 4661
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website: www.visasteel.com

Email ID for registering Investor Grievances: investors@visasteel.com

Extract of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2016
(Rs. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended		Nine Months Ended		
		31 December	30 September	31 December	31 December	
		2016	2016	2015	2016	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income from Operations (net)	33,953.44	29,480.02	26,532.40	88,256.48	73,273.30
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary items)	(3,146.69)	(2,760.43)	(14,320.01)	(8,931.90)	(41,944.08)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(3,146.69)	(2,760.43)	(14,320.01)	(8,931.90)	(41,944.08)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(3,146.69)	(2,760.43)	(14,320.01)	(8,931.90)	(41,944.08)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(3,143.47)	(2,757.22)	(14,316.78)	(8,922.28)	(41,934.42)
6	Equity Share Capital (face value of Rs. 10/- each)	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
7	Earnings Per Share (of Rs. 10/- each) (Basic and Diluted)	(2.05)	(2.51)	(13.02)	(8.12)	(38.13)

Notes :

1. The above is an extract of the detailed format of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2016, filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and nine months ended 31 December 2016 are available on the Company's website: (www.visasteel.com) and also available on the Stock Exchange websites, NSE: (www.nseindia.com) & BSE: (www.bseindia.com).

2. Financial results for the quarter and nine months ended 31 December 2016 have been prepared in accordance with the Indian Accounting Standards (IndAS) prescribed under Section 133 of the Companies Act, 2013.

For and on behalf of the Board
Sd/-
Vishal Agarwal
Vice Chairman & Managing Director
DIN - 00121539

Place : Kolkata
Date : 10 February 2017

BERGER PAINTS INDIA LIMITED
[CIN : L51434WB1923PLC004793]
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EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2016			
PARTICULARS	Three Months Ended 31.12.2016 (Unaudited)	Nine Months Ended 31.12.2016 (Unaudited)	Three Months Ended 31.12.2015 (Unaudited)
1 Total income from operations	1,167.58	3,471.46	1,119.70
2 Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	145.41	462.21	155.76
3 Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)	145.41	548.88	155.76
4 Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary items)	95.93	371.48	101.75
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	96.66	369.76	101.87
6 Equity Share Capital (Face Value Re 1/-)	97.10	97.10	69.35
7 Earnings Per Share (of Re 1/- each) (not annualised) Basic : Diluted:	0.99 0.99	3.83 3.83	1.05 1.05

EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2016			
PARTICULARS	Three Months Ended 31.12.2016 (Unaudited)	Nine Months Ended 31.12.2016 (Unaudited)	Three Months Ended 31.12.2015 (Unaudited)
1 Total income from operations	1,296.56	3,814.03	1,234.61
2 Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	160.13	501.19	167.73
3 Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)	160.13	545.39	167.73
4 Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary items)	109.12	368.16	111.37
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	109.86	368.44	111.44
6 Equity Share Capital (Face Value Re 1/-)	97.10	97.10	69.35
7 Earnings Per Share (of Re 1/- each) (not annualised) Basic : Diluted:	1.12 1.12	3.79 3.79	1.15 1.15

- Notes :**
1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2017.
2. The Company has adopted Indian Accounting Standards ('IND AS') notified by the Ministry of Corporate Affairs with effect from 1st April, 2016. Accordingly, the financial results for the quarter and nine months ended 31st December, 2016 are in compliance with IND AS and other Accounting Principles generally accepted in India and the results for the comparative quarter and nine months ended 31st December, 2015 are compliant with IND AS.
3. The Company's paint division ("the Business") relating to 4 wheeler passenger cars and SUVs, 3 wheelers and related ancillaries was transferred to BNB Coatings India Private Limited (now renamed, Berger Nippon Paint Automotive Coatings Private Limited or "BNPAC"), an existing Joint Venture between Berger Paints India Limited and Nippon Paints Automotive Coatings Co. Ltd., Japan after the close of business hours of 30th June, 2016 on a lump sale basis at a consideration of Rs 90 crores, paid in cash. The annual turnover of the Business was about Rs 29 crores in the year ended 31st March, 2016. BNPAC does not belong to the promoter group. By virtue of being a joint venture where Berger Paints India Limited holds 49% of the paid up share capital, BNPAC may be deemed to be a related party and the transaction was done at an arm's length basis. The "Exceptional Item" head in standalone results for the quarter ended 30th September, 2016 and nine months ended 31st December 2016 represents the profit on the transfer of the Business, being Rs 86.67 crores, which is subject to tax. In June 2016, the Company had acquired 8,96,700 equity shares of BNPAC at the face value of Rs 1,000 each, aggregating Rs 89.67 crores to finance 49% of the acquisition of the "Business" and other business acquired from a third party by BNPAC. In the consolidated statement, as per the IND AS, the realized gain to the extent of 51% being borne by a third party investor has been recognised under the equity method in share of consolidated profit for quarter ended 30th September 2016 with a corresponding reduction of 49% in the carrying amount of the investment in the consolidated balance sheet.
4. The above is an extract of the detailed format of Quarterly 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 quarterly Unaudited Financial Results are available on the websites of Stock Exchanges at <http://www.nseindia.com> and <http://www.bseindia.com> and also on the Company's website at <http://www.bergerpaints.com>.

Place : New Delhi
Date : 10th February, 2017

By Order of the Board of Directors
ABHIJIT ROY
Managing Director & CEO