

NEW DELHI, NOV 14 /~ The rural and urban local bodies should look at raising their own resources and it will mobilise the citizens in terms of their expectations and demands from the local bodies, 16th Finance Commission Chairman Arvind Panagariya said on Thursday. Speaking at a one-day Finance Commissions Conclave themed Devolution to Development organised by the Ministry of Panchayati Raj, Panagariya also said that a convergence is being witnessed in the demands of the urban and rural local bodies. At the conclave, which aims at facilitating crucial deliberations on addressing systemic challenges, ensuring timely constitution of State Finance Commissions, implementation of recommendations and strengthening institutional mechanisms to ensure a smooth flow of funds to the Panchayati Raj Institutions (PRIs), fostering financial

The issue of Panchayat finances, including devolution of funds, functions and functionaries, along with strategies to enhance local revenue sources were among the key issues. Panagariya said that local bodies should look at raising their own resources as well. "From the view point of service provision it is important to raise some own resources also... when citizens pay taxes, they are also aware of services that ought to be rendered to them," he said. "It is also the logic of devolution of the functions at local levels. Locals know what they need and want. That knowledge will convert into a more activist kind of demand." Panagariya said it will also mobilise the citizens. "In some way efforts should be made by the panchayats and urban local bodies to raise at least some part of their revenues from their own jurisdiction. That is an important way to mobilise citizenry in terms of its expectations and demands," he said. Meanwhile, Panchayati Raj Secretary Vivek Bharadwaj said the conclave brings together stakeholders so that there is an integration in thought and action. "For the 2.5 lakh Panchayats and people, the Finance Commission is responsible for devolution of resources. We have been trying that there should be an integration of action and thought between the central and state finance commissions. (PTI)

KWALITY BUILDERS & DEVELOPERS LIMITED Regd. Off. 33A, JAWAHAR LAL NEHRU ROAD, 16TH FLOOR, FLAT NO. A-9, KOLKATA – 700071, WEST BENGAL CIN: L70200WB1995PLC073553; Phone: 033-2226-2821 Email ID: ptusnial@hotmail.com; Website: www.kbdl.in							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2024							
Rs. (in Lakhs)							
Sr. No.	Particulars	Quarter Ended			HALF YEAR ENDED		Year ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	1.42	1.19	1.66	2.61	3.00	6.02
2	Net Profit/(Loss) before exceptional items and tax	(8.27)	(8.84)	(10.62)	(17.11)	(22.23)	(39.76)
3	Net Profit/(Loss) for the Period before Tax	(8.27)	(8.84)	(10.62)	(17.11)	(22.23)	(39.76)
4	Net Profit for the period after tax	(8.27)	(8.84)	(10.62)	(17.11)	(22.23)	(32.04)
5	Total Comprehensive Income for the period	(6.73)	(2.86)	(1.73)	(9.59)	(12.85)	(21.25)
6	Paid up Equity Share Capital	508.14	508.14	508.14	508.14	508.14	508.14
7	Reserve & Surplus(Excluding Revaluation Reserve)	-	-	-	-	-	(216.19)
8	Earnings Per Equity Share of Rs. 10/- each (Before and after Extraordinary items) (Not annualised for quarterly figures) Basic & Diluted (Rs.)	(0.16)	(0.17)	(0.21)	(0.34)	(0.44)	(0.63)

NOTES :

- The above Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Thursday, November, 14, 2024. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016. The result have been audited by the Statutory Auditors of the Company.
- Provision for Income Tax/ Deferred Tax will be accounted for at the end of the financial year.
- No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- Previous Year figures are regrouped / reclassified, to conform to the current period classification.

By order of the Board
 For Kwaliti Builders & Developers Limited
 Sd/- Pravin Tussnial
 (Managing Director)
 DIN : 00156252

Place : Kolkata
 Dated : 14th November, 2024

<p align="center">JARDINE HENDERSON LIMITED CIN: L51909WB1947PLC014515 4, Dr. Rajendra Prasad Sarani, Kolkata- 700001 Tel: (033)2230-4351; Fax: (033) 2230 7555 E-mail: compliances@jardinehenderson.com Website : www.jardinehenderson.com</p>						
<p align="center">EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024</p>						
<p align="right">(INR in Lacs (Unless stated otherwise))</p>						
PARTICULARS	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Six Months ended 30.09.2024 (Unaudited)	Six Months ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
Total Revenue	694.62	604.64	695.53	1299.26	1351.30	2642.34
Net Profit / (Loss) before Tax	33.09	(16.81)	15.17	16.28	31.92	82.85
Net Profit / (Loss) after Tax	33.09	(16.81)	15.17	16.28	31.92	68.38
Total Comprehensive Income for the period	25.14	(24.76)	22.67	0.38	46.91	36.57
Paid-up Equity Share Capital	200	200	200	200	200	200
Earnings Per Share (before extraordinary items) (of Rs. 100/- each) Basic & Diluted	16.55	(8.41)	7.59	8.14	15.96	34.18
Earnings Per Share (after extraordinary items) (of Rs. 100/- each) Basic & Diluted	16.55	(8.41)	7.59	8.14	15.96	34.18

<p align="center">EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024</p>						
<p align="right">(INR in Lacs (Unless stated otherwise))</p>						
PARTICULARS	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Six Months ended 30.09.2024 (Unaudited)	Six Months ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
Total Revenue	699.77	604.64	695.54	1294.41	1351.30	2637.54
Net Profit / (Loss) before Tax	28.24	(16.81)	15.18	11.43	31.92	78.05
Net Profit / (Loss) after Tax	28.24	(16.81)	15.18	11.43	31.92	15.81
Total Comprehensive Income for the period	705.96	(100.38)	622.36	605.58	498.03	217.44
Paid-up Equity Share Capital	200	200	200	200	200	200
Earnings Per Share (before extraordinary items) (of Rs. 100/- each) Basic & Diluted	355.59	(44.85)	303.43	310.74	241.52	130.07
Earnings Per Share (after extraordinary items) (of Rs. 100/- each) Basic & Diluted	355.59	(44.85)	303.43	310.74	241.52	130.07

Notes:

- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 14th November, 2024.
- The above is an extract of the detailed format of the Financial Results for the quarter and six months ended 30th September, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the same along with the Limited Review Report of the Auditor thereon is available on the website of the Company at www.jardinehenderson.com

For and on behalf of the Board
JARDINE HENDERSON LIMITED
Sd/- (Rajvinder Singh)
DIRECTOR
DIN: 06931919

Place: Kolkata
Date : 14.11.2024

DALMIA INDUSTRIAL DEVELOPMENT LIMITED						
L74140WB1982PLC035394						
2A, Ganesh Chandra Avenue, 9th Floor, Room No - 8E, Kolkata - 700013.						
Email: dalmiaindustrial@gmail.com website: www.dalmiaindustry.in						
Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2024						(Rs. In Lakhs)
SR. No.	Particulars	Quarter Ended			Year ended (Standalone)	
		30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1.	Total Income from Operations	16.63	8.62	24.28	98.15	130.70
2.	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)#	(19.52)	(7.91)	(8.65)	2.37	4.99
3.	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)#	(19.52)	(7.91)	(8.65)	2.37	4.99
4.	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)#	(19.52)	(7.91)	(8.65)	1.75	3.69
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(19.52)	(7.91)	(8.65)	1.75	3.69
6.	Paid Up Equity Share Capital	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75
7.	Reserves (excluding Revaluation Reserve) As shown in the Audited Balance Sheet of the previous year	38.47	38.47	36.21	38.47	36.14
8.	Earnings Per Share (for continuing and discontinued operations) -					
	1. Basic:	(0.10)	0.04	(0.04)	(0.01)	0.02
	2. Diluted:	(0.10)	0.04	(0.04)	(0.01)	0.02

Notes:

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full formats of the Quarterly/Annual Financial Results are available on www.bseindia.com and on the website of the Company www.dalmiaindustry.in
- The above financial results for quarter and half year ended 30th September 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on November 14, 2024.
- The Statutory Auditors have audited the above results of the Company for the quarter and Half Year ended 30th September 2024 and has given an unmodified report.
- Exceptional and/ or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules/ AS Rules, whichever is applicable.
- Corresponding figures of previous quarter / year have been regrouped and rearranged wherever necessary.

FOR DALMIA INDUSTRIAL DEVELOPMENT LIMITED
Sd/-
Raj Mohta
Whole Time Director
DIN: 03575779

Place: Kolkata
Date: November 14, 2024

EASUN CAPITAL MARKETS LIMITED				
CIN - L51109WB1982PLC034938				
Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072				
Tel No. (033) 40306000; Fax : (033) 2225 2471				
E-mail : swati@salarpurigroup.com / secretarial@salarpurigroup.com;				
Web : www.easuncapitalmarkets.com				
Extract of Statement of Standalone Unaudited Financial Result for the Quarter / Half Year ended 30th September 2024				
(Rs in lakhs except EPS)				
Particulars	Quarter Ended 30.09.2024	Half Year Ended 30.09.2024	Corresponding 3 Months ended in the Previous year 30.09.2023	Year Ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations	27.46	53.19	29.01	70.59
Net Profit before tax	17.15	(43.74)	27.39	67.17
Net Profit after tax	5.98	(42.82)	16.76	70.53
Total Comprehensive Income	5.98	70.72	16.76	70.53
Equity Share Capital	522.92	522.92	522.92	522.92
Earnings per Share Basic & Diluted	0.11	(0.82)	0.32	1.35

Notes :

1.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 at the websites of the Company and the Stock Exchanges respectively at www.easuncapitalmarkets.com, www.bseindia.com, www.cse-india.com

For Easun Capital Markets Limited

Sd/-
Aditya Sadani
Whole-time Director
Din No. : 09023418

Place: Kolkata
Date: 14-11-2024

VALLEY MAGNESITE CO. LTD.						
Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001						
CIN : L23109WB1989PLC045491 , Tel No. (033)22436242, Email: valleymagnesite@gmail.com						
EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 30, 2024						
₹ in Lakhs						
Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		Sept, 30, 2024	June 30, 2024	Sept, 30, 2023	Sept, 30, 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income	52.94	54.64	21.61	107.58	
2	Profit/(+) / (Loss) (-) from ordinary activities before Tax and Exceptional Items	46.19	43.29	18.55	89.48	
3	Profit/(+) / (Loss) (-) for the period after Tax (after Extraordinary Items)	42.54	45.92	12.93	88.46	
4	Total Comprehensive Income for the period (comprising profit / (loss) for the period after Tax	42.54	45.92	12.93	88.46	
5	Paid up Equity Share Capital (F.V.10/-)	105.00	105.00	105.00	105.00	
6	Earnings per Share(E.P.S) (Not annualised)					
	a) Basic & Diluted EPS before Extraordinary Items	4.05	4.37	1.23	8.42	
	b) Basic & Diluted EPS after Extraordinary Items	4.05	4.37	1.23	8.42	
Notes:						
1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Wednesday, 13th November, 2024 and have also been subjected to "Limited Review" by the Statutory Auditors.						
2. The above results for the quarter and half year ended 30th September, 2024, are Ind AS compliant results and have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of Affairs.						
3. In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter ended September 30, 2024 only.						
4. The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.						
For and on behalf of the Board						
Arun Kumar Agarwalla,						
Managing Director,						
DIN: 00607272						
Place: Kolkata						
Dated: 13.11.2024						

VAISHNO CEMENT COMPANY LIMITED								
CIN: L26942WB1992PLC057087								
Registered Office: 14B, Ram Chandra Moitra Lane, Kolkata-700 005								
FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2024								
BSE CODE : 526941 ISIN : INE116E01018 (Rs. In Lakhs)								
Sr. No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income from Operations							
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-	-	
	(b) Other Income	-	-	-	-	-	2.00	
2	Total Income	-	-	-	-	-	2.00	
	Expenses							
	a.(Increase)/decrease in stock in trade and work in progress	-	-	-	-	-	-	
	b. Purchase of Stock in Trade	-	-	-	-	-	-	
	c. Finance Cost	-	-	-	-	-	-	
	d. Employees benefit expenses	0.79	0.54	0.78	1.32	1.01	2.35	
	e. Depreciation and amortisation expenses	-	-	-	-	-	-	
	f. Other expenses	0.98	0.90	0.12	1.89	1.57	5.08	
	Total Expenses	1.77	1.44	0.90	3.21	2.58	7.43	
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(1.77)	(1.44)	(0.90)	(3.21)	(2.58)	(7.43)	
4	Exceptional items	-	-	-	-	-	-	
5	Profit / (Loss) before tax (3-4)	(1.77)	(1.44)	(0.90)	(3.21)	(2.58)	(7.43)	
6	Tax Expenses	-	-	-	-	-	-	
7	Profit (Loss) for the period (5-6)	(1.77)	(1.44)	(0.90)	(3.21)	(2.58)	(7.43)	
8	Other Comprehensive Income							
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
	Other Comprehensive Income for the period (Net of Tax)	-	-	-	-	-	-	
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.77)	(1.44)	(0.90)	(3.21)	(2.58)	(7.43)	
10	Paid-up equity share capital	895.02	895.02	895.02	895.02	895.02	895.02	
	(Face Value of Rs.10/-)							
	EPS (before Extraordinary Items) of Rs.10/- each [Not Annualised]							
	(a) Basic	(0.02)	(0.02)	(0.01)	(0.04)	(0.03)	(0.08)	
	(b) Diluted	(0.02)	(0.02)	(0.01)	(0.04)	(0.03)	(0.08)	
NOTES:								
1 The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024.								
2 The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2024. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.								
3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to conform current period classification.								
4 The segment wise details are not applicable to the company as the company has no segment								
5 This result and Limited Review Report is available on company Website www.vaishnocement.com.								
6 Investor Complaint for the Quarter and Half Year Ended as on 30.09.2024. Opening: 0, Received: 0, Resolved: 0, Closing: 0.								
For, Vaishno Cement Company Limited.								
Sd/-								
Jatin Nanji Chheda								
Whole-time Director								
DIN:09342630								
Place: Kolkata								
Dated:14th day of November, 2024								

