

Date: February 2, 2024

**The National Stock Exchange of India Limited,**  
Exchange Plaza,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai 400 051  
Symbol: FIVESTAR

**BSE Limited**  
Listing department,  
First floor, PJ Towers,  
Dalal Street, Fort Mumbai 400 001  
Scrip code: 543663

Dear Sir/Madam,

**Sub: Newspaper Publication –Unaudited financial Results for the quarter & nine months ended December 31, 2023, of Five-Star Business Finance Limited**

In terms of the provisions of Regulation 47 and 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, please find enclosed the newspaper clippings of the unaudited financial results of the Company for the quarter & nine months ended December 31, 2023, published in English newspaper -Business Standard and Regional (Tamil) newspaper - Makkal Kural on February 2, 2024.

This information is also available on the Company's at <https://fivestargroup.in/>

Please take the same on record

Thanking You,

**For Five-Star Business Finance Limited**

**Shalini Baskaran**  
**Company Secretary & Compliance Officer**

**Five-Star Business Finance Limited**

Registered Office : New No. 27, Old No. 4, Taylor's Road, Kilpauk, Chennai - 600 010.  
Phone : 044 - 4610 6200, e-mail : info@fivestargroup.in, Website : www.fivestargroup.in  
CIN : L65991TN1984PLC010844



BLACK ROSE INDUSTRIES LIMITED		BLACK ROSE				
Regd. Off.: 145/A, Mittal Tower, Nariman Point, Mumbai - 400 021 • Tel.: +91 22 4333 7200 • Fax: +91 22 2287 3022 E-mail: investor@blackrosechemicals.com • Website: www.blackrosechemicals.com • CIN: L17120MH1990PLC054828 EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023						
		Standalone			Consolidated	
Sl. No.	Particulars	Quarter Ended	Nine Month Ended	Quarter Ended	Nine Month Ended	Quarter Ended
		31-12-2023	31-12-2023	31-12-2022	31-12-2023	31-12-2022
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)
1	Total income from operations	5,928.24	19,827.79	7,929.70	9,361.66	26,509.25
2	Net Profit/(Loss) for the period before Tax, Exceptional and/or Extraordinary Items	714.61	2,038.59	38.58	740.62	2,093.48
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	714.61	2,038.59	38.58	740.62	2,093.48
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	525.42	1,514.93	25.43	543.56	1,553.29
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	526.09	1,520.68	21.10	571.94	1,533.78
6	Equity Share Capital	510.00	510.00	510.00	510.00	510.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year					
8	Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operations)					
	Basic:	1.03	2.97	0.05	1.07	3.05
	Diluted:	1.03	2.97	0.05	1.07	3.05

Note: The above is an extract of the detailed Standalone and Consolidated financial results for the quarter and nine months ended 31st December, 2023 filed with BSE Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated financial results are available on the Stock Exchange website www.bseindia.com and on the Company's website www.blackrosechemicals.com.

For and on behalf of the Board of Directors  
Ambarish Daga  
Director (DIN: 07125212)

Place: Mumbai  
Date: January 31, 2024

## Aditya Birla Capital Limited



Regd. Office: Indian Rayon Compound, Veraval - 362 266, Gujarat | Tel: 91 2876 243257  
CIN: L67120GJ2007PLC058890 | www.adityabirlacapital.com | abc.secretarial@adityabirlacapital.com

AN EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2023

(₹ crore except per share data)

Particulars	Quarter Ended	Nine Months Ended	Quarter Ended	Nine Months Ended
	31 <sup>st</sup> Dec, 2023 (Unaudited)	31 <sup>st</sup> Dec, 2023 (Unaudited)	31 <sup>st</sup> Dec, 2022 (Unaudited)	31 <sup>st</sup> Dec, 2022 (Unaudited)
Total Revenue from Operations	8,800.06	23,565.58	6,938.14	19,390.69
Net Profit for the period Before Tax	1,049.77	2,970.22	3,499.00	4,803.08
Net Profit for the period After Tax (including Non-Controlling Interest)	760.30	2,150.78	3,285.10	4,188.29
Net Profit for the period After Tax attributable to the Owners of the Company	735.76	2,089.57	3,269.40	4,187.12
Total Comprehensive Income for the period attributable to Owners of Company [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	697.70	2,075.11	3,286.45	4,150.18
Paid-Up Equity Share Capital (Face Value of ₹ 10 each)	2,599.56	2,599.56	2,416.97	2,416.97
Earnings per Share of ₹ 10 each (A - not annualised)				
(a) Basic - (₹)	2.83 <sup>A</sup>	8.22 <sup>A</sup>	13.53 <sup>A</sup>	17.33 <sup>A</sup>
(b) Diluted - (₹)	2.81 <sup>A</sup>	8.16 <sup>A</sup>	13.49 <sup>A</sup>	17.30 <sup>A</sup>

## Notes:

- The Company during the quarter ended 30<sup>th</sup> June 2023, issued share capital through Qualified Institutional Placement of 10,00,00,000 shares to Qualified Institutional Buyers and through Preferential Issuance of 7,57,11,688 shares to its Promoter and a member of Promoter Group entity, both aggregating to ₹3,000 crore. In accordance with Ind AS 32, the costs that are attributable directly to the above transaction, have been recognised in equity.
- Aditya Birla Health Insurance Co. Limited ("ABHI") has made a preferential allotment of 5,07,07,454 equity shares of ₹10 each to Platinum Jasmine A 2018 Trust, acting through its trustee, Platinum Owl C 2018 RSC Limited, being a wholly owned subsidiary of Abu Dhabi Investment Authority ("ADIA"), on 21<sup>st</sup> October 2022.  
W.e.f. 21<sup>st</sup> October 2022, ABHI ceased to be a subsidiary and has been accounted as a joint venture. This has resulted in fair value gain of ₹2,739.07 crore in FY23 representing difference between fair value of retained interest in ABHI and derecognition of net assets of ABHI in accordance with 'Ind AS 110 - Consolidated Financial Statements'.  
As a result, financial results for the quarter and nine months ended 31<sup>st</sup> December 2023 are not comparable with the corresponding previous period/FY23.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their Meetings held on 1<sup>st</sup> February 2024.
- The standalone financial results are available at Company's website viz. www.adityabirlacapital.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Key Standalone financial information is as indicated below:

Particulars	Quarter Ended	Nine Months Ended	Quarter Ended	Nine Months Ended
	31 <sup>st</sup> Dec, 2023 (Unaudited)	31 <sup>st</sup> Dec, 2023 (Unaudited)	31 <sup>st</sup> Dec, 2022 (Unaudited)	31 <sup>st</sup> Dec, 2022 (Unaudited)
Revenue from Operations	48.33	191.90	7.95	108.75
Profit for the period Before Tax	33.71	155.23	0.84	85.59
Profit for the period After Tax	25.58	117.16	(0.85)	64.40
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	25.59	117.25	(0.77)	64.39

- The above is an extract of the detailed format of Unaudited Financial Results filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results is available on the Stock Exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.adityabirlacapital.com

For and on behalf of the Board of Directors of Aditya Birla Capital Limited

Arun Kumar Adhikari  
Director  
DIN : 00591057Place: Mumbai  
Date: 1<sup>st</sup> February, 2024Duly authorised by the Board of Directors at its Meeting held on 1<sup>st</sup> February 2024

An Aditya Birla Group Company

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Business Standard  
Insight Out

## Five-Star Business Finance Limited

CIN: L65991TN1984PLC010844

Business Finance Limited Registered office: New No. 27, Old No. 4, Taylor's Road, Kilpauk, Chennai - 600 010

## Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Amount in Lakhs

Sl. No.	Particulars	Quarter Ended		Nine Months Ended		Year Ended
		December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	56,737.06	38,654.26	1,56,655.78	1,08,506.28	1,52,084.85
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	28,990.50	20,151.91	80,274.89	58,049.56	80,473.49
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	28,990.50	20,151.91	80,274.89	58,049.56	80,473.49
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	21,675.71	15,100.22	59,985.52	43,461.26	60,349.61
5	Total Comprehensive Income for the period [comprising profit /loss for the period (after tax) and other comprehensive income/ (loss) (after tax)]	21,615.09	15,072.27	59,818.73	43,166.40	60,128.60
6	Paid-up equity share capital	2,922.25	2,913.66	2,922.25	2,913.66	2,913.66
7	Reserves (excluding Revaluation Reserve)	4,92,699.19	4,13,608.02	4,92,699.19	4,13,608.02	4,31,039.81
8	Net worth	4,95,621.44	4,16,521.68	4,95,621.44	4,16,521.68	4,33,953.47
9	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
10	Debt Equity Ratio	1.17	0.76	1.17	0.76	0.98
11	Earnings per Share of Rs.1 each	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
	- Basic	7.42	5.18	20.57	14.92	20.71
	- Diluted	7.37	5.15	20.38	14.76	20.49
12	Net Profit Margin (%) (Profit after tax for the period / Total Income)	38.03%	38.85%	38.06%	39.89%	39.47%
13	Total Debt to Total Assets (Debt Securities and Borrowings (other than debt securities)/ Total Assets)	0.53	0.43	0.53	0.43	0.49

## Notes:

- The above is an extract of the detailed format of the Unaudited financial results for the quarter and nine months ended December 31, 2023 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- The full format of the aforesaid financial results are available on the website of the Company (www.fivestargroup.in), BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com).
- There is no impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies for the quarter and nine months ended December 31, 2023.
- The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

For and on behalf of the Board of Directors

Place: Chennai

Date: February 01, 2024

Lakshmiathy Deenadayalan  
Chairman & Managing Director

## — TENDER CARE —

— Advertorial

MANAGING DIRECTOR, BOI,  
MAIDEN VISIT TO ODISHA

Rajneesh Kamatak, Managing Director and Chief Executive Officer of Bank of India made his maiden visit to the State of Odisha. During his visit to Bhubaneswar, as a part of CSR, MD & CEO in the presence of Achyuta Samanta, Member of Parliament, Lok Sabha and founder of KIIT Group of Institutions handed over an Ambulance to Kalinga Institute of Social Science, Bhubaneswar which adds huge support for providing emergency medical services to the needy ones. This initiative is yet another testimony to the Bank's commitment to the welfare of the society. There he made a visit to Star House Bank of India at Jaydev Vihar where he addressed the staffs of NBG (National Banking Group), Odisha and Zonal Office, Bhubaneswar and discussed in brief about the business development in State of Odisha and Bank as a whole. Top executives of the Bank from the State of Odisha. GM NBG Odisha Vikash Krishna, DGM NBG Odisha Rabindranath Sarkar, ZM Bhubaneswar Zone S Malaydas, ZM Baripada Zone Ramesh Chandra Das, ZM Keonjhar Zone Himandri Sekhara Das, ZM Sambalpur Zone Srijitsankar Behera and DZMs of all four Zones of the State were present in this Meeting. There was a corporate customer Meet at NBG Odisha Board Room where he greeted and interacted with the top customers of the Bank from the State of Odisha. A Town Hall Meeting was organized at Swosti Premium, Bhubaneswar where he addressed nearly five hundred staffs of the Bank of India from different branches of Odisha.

CITY UNION BANK : PERFORMANCE  
RESULTS - QUARTER ENDED 31.12.2023

City Union Bank Limited announced yesterday its performance results for the 3rd Quarter ended for Financial Year 2023-24. Earlier, during the day, the Board of Directors of City Union Bank approved the working results.

**Net Interest Income:** The Bank earned Net Interest Income of Rs.516 cr for Q3 FY24 and Rs.1,577 Cr for 9M FY24 as against Rs.556 cr and Rs.1,649 cr respectively in Q3 FY23 and 9M FY23. During this quarter, there was one-off interest reversal around Rs.25 cr pertaining to non performing FITL accounts. If we factor this, our NII would have been better than the Q1 FY24 & Q2 FY24.

**Non Interest Income:** Non Interest Income of the Bank for Q3 FY24 was at Rs.193 cr as against Rs.224 cr for Q3 FY23. Comparing to Q2 FY24, the non interest income had grown by 6% and improved from Rs.182 cr.

**Operating Expenses:** The operating expense is Rs.345 cr for Q3 FY24 as compared to Rs.283 crs in Q3 FY23 and for 9M FY24 the same was at Rs.978 cr as against Rs.863 cr for the corresponding period last year.

**Operating Profit:** The Gross Profit was Rs.364 cr and Rs.1,165 cr respectively for Q3 FY24 and 9M FY24 as against Rs.497 cr and Rs.1,401 cr in the corresponding period last year.

**Provisions & contingencies:** The Bank has made a provision of Rs.294 cr as of 31.12.2023 as against Rs.515 cr towards NPA in the corresponding period last year. The recovery is more than the slippages, which had helped in reduced provision requirement.

**Net Profit:** The PAT was Rs.253 cr in Q3 FY24 as against Rs.218 cr in Q3 FY23 growing 16%. Improved recovery and reduced slippages had helped us to achieve the PAT growth despite the challenges faced. For 9M FY24, the PAT stood at Rs.761 cr compared to Rs.719 cr in the same period last year.

**Deposits:** Total Deposits of the Bank had increased by 5% and increased to Rs.52,726 cr in Q3 FY24 from Rs.49,997 cr in corresponding period last year. CASA portion stood at 29% to total deposits.

**Advances:** Total Advances increased by 2% for Q3 FY24 to Rs.44,017 cr from Rs.43,009 cr in Q3 FY23. Credit Deposit ratio stood at 83%. The yield on Advances is at 9.62% for Q3 FY24 compared to 9.16% in Q3 FY23.

**Asset Quality:** The Gross NPAs as on 31.12.2023 was reduced to 4.47% from 4.66% in Q2 FY24. Net NPA has come down to Rs.941 Cr and NNPA was decreased to 2.19% from 2.34% for the same period. The provision coverage ratio (PCR) as of 31.12.2023 is at 71% (including T/W) and 51% (excluding T/W).

TOLIC, BALASORE, CONDUCTS FIFTH  
HALF YEARLY REVIEW MEETING

The Fifth Half Yearly review Meeting of TOLIC, Balasore, held at the Celebrations Hall in Balasore city. Sudeep Dakua, Chairman of TOLIC, Balasore, inaugurated the programme by lighting the lamp. While addressing, the Office Heads and Official Language Officers of the member offices Shri Dakua, said that it is mandatory to follow the Official Language Policy and Rules in letter and spirit. Various activities should be organized under the aegis of TOLIC and awareness should be brought about the implementation of the Official Language among people. Expressing his views, Sri Dakua said, Hindi is the Official Language of India and we all have to make united efforts to bring together the whole of India in One Language. Hindi is a very simple, easy and melodious language. We can understand it easily. Regional Languages play a significant role in business growth.

TRANSMISSION CORPORATION OF  
ANDHRA PRADESH LIMITED  
VIDYUT SOUDHA:VIJAYAWADA  
ANDHRA PRADESH POWER DISCOMS  
RANKS AMONG TOP 10 IN THE COUNTRY

Going by enhanced operational performance and invaluable services to electricity consumers of the State by Andhra Pradesh Power utilities, the three DISCOMs of the State ranked in top 10 DISCOMs among 62 rated DISCOMs in the Country, according to report on Consumer Service Ratings of DISCOMs launched by Union Ministry of Power for the performance of DISCOMs for FY 2022-23.

The AP Central Power Distribution Company, AP Eastern Power Distribution Company and AP Southern Power Distribution Company have been recognized at national level by Union Ministry of Power based on the efforts, actions and achievements put by AP DISCOMs in the area of operation and reliability, connection and other services, metering, billing and connection, fault rectification and grievance redressal.

Disclosing the above, the Special Chief Secretary Energy, Shri K Vijayanand appreciated the Chairman and Managing Directors of DISCOMs Shri I Prudhvi Tej, Shri K Santosha Rao and engineers, staff of all the three DISCOMs for getting A-grade and making Andhra Pradesh stand in the front row in the area of DISCOMs in the country.