



28 May 2025

To,
BSE Limited,
20th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400001.
BSE Scrip Code: 544294

National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051
NSE Scrip Symbol: ROSSTECH

Subject: Intimation on publication of financial results in the newspapers

Dear Sir/Ma'am,

Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed newspaper publication containing financial results (Consolidated & Standalone) for the quarter and financial year ended 31 March 2025 as approved by the Board of Directors at their meeting held on Tuesday, 27 May 2025

Request you to kindly take the above information on records.

Thank you,

For Rosell Techsys Limited

Krishnappayya Desai
Company Secretary & Compliance Officer

Encl: A/a



W.S. INDUSTRIES (INDIA) LIMITED

CIN: L29142TN1961PLC004568

Regd. Office : 108, Mount Poonamallee Road, Porur, Chennai - 600 116.

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

[under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The Audited Financial Results (Standalone and Consolidated) of W.S. Industries (India) Limited ("the Company") for the quarter and year ended 31st March, 2025, as approved by the Board of Directors of the Company, at their meeting held on 27th May, 2025, along with the Independent Auditors Report issued by the Statutory Auditors are available on the website of the Company at the link below and can also be accessed by scanning the Quick Response ("QR") Code given below:

Web link: <https://wsindustries.in/storage/app/uploads/public/683/5ad/cfc/6835adcfcbed5546613724.pdf>

QR Code:



For W. S. INDUSTRIES (INDIA) LIMITED
SEYYADURAI NAGARAJAN
CHAIRMAN
DIN: 07036078

Place: Chennai

Date: 27th May, 2025

ZUARI INDUSTRIES LIMITED

CIN: L65921GA1967PLC000157

Regd. Office : Jai Kisaan Bhawan, Zuarinagar, Goa - 403 726

Telephone: (0832) 2592181, 2592182; Website: www.zuariindustries.in; Email: ig.zql@adventz.com

AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31 MARCH 2025

In Compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations") as amended, the Board of Directors of Zuari Industries Limited (the "Company") at its meeting held on Tuesday, 27 May 2025 approved the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31 March 2025 ("Financial Results").

The Financial Results along with Auditor's Report thereon issued by V Sankar Aiyar & Co. Statutory Auditor of the Company are available on the websites of Stock Exchanges i.e. BSE Limited and National Stock Exchanges of India Limited at www.bseindia.com and www.nseindia.com, respectively and also posted on the website of the Company at www.zuariindustries.in.

In compliance with Regulation 47 of the SEBI Listing Regulations, we hereby notify that the same can also be accessed by scanning the following Quick Response (QR) code.



For and on behalf of the Board of Directors of
Zuari Industries Limited

Sd/-

Athar Shahab
Managing Director
DIN: 01824891

Place : Gurugram
Date: 27 May 2025

Semac Construction Limited

(Formerly Known as Semac Consultants Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050. Phone: +91-4228655111

CIN: L42900TZ1977PLC000780

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025 (Rs. in Lakhs except per share data)

Sl. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		31st March 2025 (Audited)	31st Dec 2024 (Unaudited)	31st March 2024 (Audited)	31st March 2024 (Audited)	31st March 2025 (Audited)	31st Dec 2024 (Unaudited)	31st March 2025 (Audited)	31st March 2024 (Audited)
1	Total Income from Operations (net)	7,047.13	4,212.91	2,076.86	15,854.96	11,051.23	7,629.80	4,681.30	2,697.19
2	Net Profit/(Loss) for the period before tax	(42.05)	(270.31)	(1,205.78)	(789.18)	(3,484.90)	(104.88)	(233.10)	(1,189.67)
3	Net Profit/(Loss) for the period after tax	138.60	(152.88)	(1,697.90)	(811.53)	(3,315.74)	73.30	(124.00)	(1,604.16)
4	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	135.64	(134.51)	(1,607.24)	(805.77)	(3,322.06)	68.80	(74.68)	(1,628.31)
5	Equity Share Capital	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73
6	Reserves (excluding Revaluation Reserves) shown in the Audited Balance Sheet of the previous year				6,077.28	6,663.06			7,075.55
7	Earnings per equity share - Basic	4.48	(4.80)	(51.26)	(18.62)	(108.37)	2.35	(3.86)	(51.46)
8	Earnings per equity share - Diluted	4.48	(4.80)	(51.26)	(18.62)	(108.37)	2.35	(3.86)	(51.46)

Notes :
1) The above is an extract of the detailed format of Quarter and year ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The detailed audited financial results and this extract were reviewed and recommended by the Audit Committee and Approved by the Board of Directors of the company at their meeting held on May 27th, 2025. The full format of the Quarter and year ended Financial Results are available on the websites of the Stock Exchanges www.bseindia.com and www.nseindia.com and in company's website <http://semarconstruction.com>.
2) The audited financial results, for the quarter and year ended March 31, 2025 have been reviewed by the Statutory Auditor who have expressed an unmodified opinion on the audited Financial Results.



for and on behalf of the Board
Abhishek Dalmia
Executive Chairman
DIN: 00011958

Date : 27th May 2025
Place : Gurugram

ROSSELL TECHSYS LIMITED

Regd. Office : Jindal Towers, Block B, 4th Floor 21/IA/3, Darga Road, Kolkata, West Bengal, India, 700017

Tel: +91 808 843 4800, Website: www.rosselltechsys.com, Email: investors@rosselltechsys.com

STATEMENT OF AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		31.03.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Unaudited)	31.03.2024 (Audited)
1	Total Income	8,914.48	7,598.81	5,743.23	28,208.72	21,982.67	8,889.80	7,909.08	5,728.38
2	Net Profit/(Loss) before tax (before Exceptional Items)	902.27	761.47	228.56	1,071.81	1,395.24	901.13	784.66	222.25
3	Net Profit/(Loss) before tax (after Exceptional Items)	902.27	761.47	228.56	1,071.81	1,395.24	901.13	784.66	222.25
4	Net Profit/(Loss) after tax (after Exceptional Items)	886.17	496.62	152.04	736.84	1,087.14	685.03	518.81	147.73
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income / (Loss) (after tax))	859.57	496.62	152.04	713.24	1,094.77	681.30	519.81	147.73
6	Equity share Capital (Face value of Rs.2/-each)	753.93	753.93	753.93	753.93	753.93	753.93	753.93	753.93
7	Reserves (excluding Revaluation Reserve)	-	-	-	12,482.02	11,825.33	-	-	12,606.60
8	Networth				13,235.85	12,579.28			13,360.53
9	Earnings / (Loss) Per Share (Face value of Rs.2/-each) (not annualized) (In Rs.)								
	(i) Basic	1.82	1.32	0.40	1.96	2.90	1.82	1.38	0.39
	(ii) Diluted	1.82	1.32	0.40	1.96	2.90	1.82	1.38	0.39

Notes :
1. These Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.
2. The Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, approved Rosell India Limited's restructuring scheme on April 25, 2024, under the Companies Act, 2013. The scheme, filed with the Registrar of Companies (RoC) on August 30, 2024, transferred the assets and liabilities pertaining to Rosell India Division of Rosell India Limited (Demerged Company) to Rosell Techsys Limited (Resulting Company) at book value, effective retrospectively from the appointed date of April 1, 2023. Consequently, the company restated its financial results from April 1, 2023, to effect this transfer.
3. Subsequent to the vesting of the Rosell Techsys Division in the The Company, the company is in the process of obtaining the registrations/approvals/ certifications from key authorities and transfer of bank accounts and loan facilities. Pending completion of these formalities, the company has continued to operate its business in the existing registration/ approvals/ bank accounts and loan facilities of demerged company till the balance sheet date.
4. The comparative figures for the quarter ended March 31, 2024; and for the year ended March 31, 2024 are based on the restated financial results prepared by the Company.
5. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years, which were subjected to limited review.
6. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May 2025. The statutory auditors of the Company have expressed an unmodified opinion on these financial results.
7. Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.
8. The company operates in only one segment - Engineering and Manufacturing in Aerospace and Defence.

Place : Bengaluru
Date : May 27, 2025

GAYATRI HIGHWAYS LIMITED

Regd office: 5th Floor, A- Block, TSR Towers, 6-3-1090, Rajbhavan Road, Somajiguda, Hyderabad-500082, Telangana.

Tel: 040-40024262 Email: cs@gayatrihighways.com Web: www.gayatrihighways.com CIN: L45100TG2006PLC052146

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Sl. No.	Particulars	Standalone			Consolidated		
		Quarter (3m) ended 31/03/2025 Audited	Year (12m) ended 31/03/2025 Audited	Quarter (3m) ended 31/03/2024 Audited	Quarter (3m) ended 31/03/2025 Audited	Year (12m) ended 31/03/2025 Audited	Quarter (3m) ended 31/03/2024 Audited
1.	Total Income from Operations	198.68	2,586.66	2,086.35	198.68	2,586.66	1,971.96
2.	Net profit/(loss) before tax and exceptional items	(505.84)	30.67	1,418.90	(505.99)	29.53	1,304.00
3.	Net profit/(loss) after exceptional items and before tax	(505.84)	30.67	1,408.90	(505.99)	29.53	(10,225.80)
4.	Net profit/(loss) for the period after tax	(505.84)	30.67	1,408.67	1,34,730.23	1,12,895.83	(16,826.11)
5.	Total Comprehensive Income for the year [Comprising loss for the period (after tax) and other comprehensive income (after tax)]	(518.75)	17.76	1,413.46	1,34,717.32	1,12,882.92	(16,821.32)
6.	Equity share capital	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04
7.	Other Equity (excluding Revaluation Reserve) as per the Audited Balance Sheet of the year			(24,022.62)			(67,387.04)
8.	Earnings Per Share (of Rs.2/- each) - Basic and Diluted (not annualized the quarterly data)	(0.22)	0.01	0.59	56.21	47.10	(7.02)

Notes :

a) 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 and Other Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed a modified opinion on Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2025. The full format of the Statement of Audited Financial Results along with impact of Audit qualification is available on the websites of the Stock Exchanges at www.bseindia.com (BSE), www.nseindia.com (NSE) and on the company's website at www.gayatrihighways.com or may be accessed by scanning the QR Code provided below.
b) The above Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee on 27th May 2025 and approved by the Board of Directors at their meeting held on 27th May 2025.
c) The Statutory Auditors have expressed a modified opinion on the following:
Standalone Financial Results :
1. The Company has written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited (GPL) of Rs. 17,887.51 Lakhs during the financial year 2022-23 which has been subject to confirmation from GPL. In the absence of balance confirmation, we are unable to comment upon the aforesaid write back and the carrying value of the payable as at 31 March 2025 or any adjustments required to and the consequent impact if any, on the financial statements had the confirmation been received from the GPL. Further, the Company did not get the confirmation of loan balance from GPL for non-interest-bearing loan amount due to them of Rs. 7,403.47 as GPL is under IBC.
2. The Company has defaulted in repayment of outstanding term loan of Rs. 3,822.65 Lakhs and outstanding accumulated interest of Rs. 1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The company has been calculating and recognizing interest only on the defaulted principle of Rs. 3,822.65 Lakhs as per the existing loan agreement since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the carrying value of term loan principle and outstanding interest as at 31 March 2025 or any adjustment required to and the consequent impact if any on the financial statements had the confirmations been received from the lender.
3. The Company did not provide interest on the outstanding term loan of Rs. 3,822. 65 Lakhs due to IL&FS Financial Services Limited for the period 01 April 2023 to 31 March 2025. The Company's records indicate that, had management provided interest for the period 01 April 2023 to 31 March 2025, the cumulative loss and the corresponding liability would have been increased by Rs. 1,146.80 Lakhs and total equity would have been reduced by Rs. 1,146.80 Lakhs calculated on interest of 15% p.a.
4. a. The Company has invested Rs. 434.32 lakhs as equity and 0.01% optionally convertible debentures of Rs. 1,112.48 lakhs as well as advanced loans including interest till 31 March 2025 of Rs. 2,642.17 lakhs. Further it has to receive an amount of Rs.83.52 lakhs towards receivable for deputation. All these amounts aggregate to Rs. 4,272.49 lakhs in Cyberabad Expressways Limited (CEL), a jointly controlled entity.
As per the audited financial statements of the CEL as on 31 March 2025, the negative net worth stood at Rs. 11,513.94 lakhs. Consequent to the erosion in the net worth of CEL, the exposure of the Company to the extent of Rs.4,272.49 lakhs is required to be impaired fully. IndAS 36 requires the company to provide for impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.
b. The Company has invested Rs. 1,581.36 lakhs as equity (50% share in equity) and Rs. 20.88 lakhs towards receivable for deputation aggregating to Rs. 1,602.24 lakhs in Hyderabad Expressways Limited (HEL), a jointly controlled entity.
As per the audited financial statements of the HEL as on 31 March 2025, the positive net worth stood at Rs. 7,745.55 lakhs including a loan of Rs. 5,114.52 lakhs advanced to CEL. As per the above paragraph, CEL has a negative net-worth of Rs. 11,513.95 lakhs as on 31 March 2025. Continuing for the reasons stated in the above paragraph, the loan advanced by HEL is in our opinion, doubtful of recovery resulting in reduction of net-worth of HEL to Rs. 2,631.03 lakhs. The Company owns 50% of the equity share capital of HEL and hence the Company share of net-worth in HEL works out to Rs. 1,315.52 lakhs vis-à-vis the exposure of Rs. 1,602.24 lakhs. This result in impairment to an extent of Rs.286.73 Lakhs from out of the investments made in HEL and Receivables due. Ind AS 36 requires the company to provide for this impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.
Since the Company has not impaired the cost of investments, debentures, loans granted to jointly controlled entities and trade receivables to an extent of Rs. 4,272.49 lakhs to CEL and Rs.286.73 Lakhs to HEL in its books, the Loss for the year and other Comprehensive Income are understated by the said amount. The Other Equity in the balance sheet is overstated by Rs. 4,559.22 lakhs. Our conclusion on the statement is qualified in respect of the above matters.
Consolidated Financial Results :
1. The Holding Company has written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited (GPL) of Rs. 17,887.51 Lakhs during the financial year 2022-23 which has been subject to confirmation from GPL. In the absence of balance confirmation, we are unable to comment upon the aforesaid write back and the carrying value of the payable as at 31 March 2025 or any adjustments required to and the consequent impact if any, on the financial statements had the confirmation been received from the GPL. Further, the Company did not get the confirmation of loan balance from GPL for non-interest-bearing loan amount due to them of Rs. 7,403.47 as GPL is under IBC.
2. The Holding Company has defaulted in repayment of outstanding term loan of Rs. 3,822.65 Lakhs and outstanding accumulated interest of Rs. 1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The company has been calculating and recognizing interest only on the defaulted principle of Rs. 3,822.65 Lakhs as per the existing loan agreement since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the carrying value of term loan principle and outstanding interest as at 31 March 2025 or any adjustment required to and the consequent impact if any on the financial statements had the confirmations been received from the lender.
3. The Holding Company did not provide interest on the outstanding term loan of Rs. 3,822. 65 Lakhs due to IL&FS Financial Services Limited for the period 01 April 2023 to 31 March 2025. The Company's records indicate that, had management provided interest for the period 01 April 2023 to 31 March 2025, the cumulative loss and the corresponding liability would have been increased by Rs. 1,146.80 Lakhs and total equity would have been reduced by Rs. 1,146.80 Lakhs calculated on interest of 15% p.a.
4. a. The Holding Company has advanced loans including interest till 31 March 2025 of Rs. 2,642.17 lakhs. Further it has to receive an amount of Rs.83.52 lakhs towards receivable for deputation. All these amounts aggregate to Rs. 2,725.69 lakhs in Cyberabad Expressways Limited (CEL), a jointly controlled entity.
As per the audited financial statements of the CEL as on 31 March 2025, the negative net worth stood at Rs. 11,513.94 lakhs. Consequent to the erosion in the net worth of CEL, the exposure of the Company to the extent of Rs. 2,725.69 lakhs is required to be impaired fully. IndAS 36 requires the company to provide for impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.
b. The Holding Company has invested Rs. 2,429.51 lakhs (including accumulated share of profit as per equity method Rs. 848.15 lakhs) as equity (50% share in equity) and Rs. 20.88 lakhs towards receivable for deputation aggregating to Rs. 2,450.39 lakhs in Hyderabad Expressways Limited (HEL), a jointly controlled entity.
As per the audited financial statements of the HEL as on 31 March 2025, the positive net worth stood at Rs. 7,745.55 lakhs including a loan of Rs. 5,114.52 lakhs advanced to CEL. As per the above paragraph, CEL has a negative net-worth of Rs. 11,513.95 lakhs as on 31 March 2025. Continuing for the reasons stated in the above paragraph, the loan advanced by HEL is in our opinion, doubtful of recovery resulting in reduction of net-worth of HEL to Rs. 2,631.03 lakhs. The Company owns 50% of the equity share capital of HEL and hence the Company share of net-worth in HEL works out to Rs. 1,315.52 lakhs vis-à-vis the exposure of Rs. 2,450.39 lakhs. This result in impairment to an extent of Rs. 1,134.87 lakhs from out of the investments made in HEL and Receivables due. Ind AS 36 requires the company to provide for this impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.
Since the Holding Company has not impaired the cost of investments, debentures, loans granted to jointly controlled entities and trade receivables to an extent of Rs. 2,725.69 lakhs to CEL and Rs. 1,134.87 lakhs to HEL in its books, the Loss for the year and other Comprehensive Income are understated by the said amount. The Other Equity in the balance sheet is overstated by Rs. 3,860.55 lakhs. Our conclusion on the statement is qualified in respect of the above matters.
5. We were informed that the Holding Company did not receive the audited financial statements of Indore Dewas Tollways Limited (IDTL), which is a material subsidiary of the Holding Company for the quarter and year ended 31 March 2025 for the reasons stated there under. We were informed that the Hon'ble NCLT bench at Hyderabad had admitted IDTL into Corporate Insolvency Resolution Process (CIRP) under Section 7 of the Insolvency and Bankruptcy Code (IBC), 2016 (as amended) and appointed Interim Resolution Professional (IRP). Further, a liquidator has been appointed for liquidation of IDTL. In this regard, we were informed that the Holding Company has compiled the financials results of IDTL for the year ended 31 March 2025 that were included in the statement by adopting the following procedure.
For the period 01st April 2023 to 30th October 2023, based on books of accounts and for the period 31st October 2023 to 31st March 2025, as nil transactions. In the absence of the consolidation of subsidiary for the full year, we are unable to determine the effects on the consolidated financial statements of the failure to consolidate the subsidiary for the full year.

Place : Hyderabad
Date : 27th May, 2025

Scan for Complete Results



For and on behalf of the Board of Directors

Krishnamurthy Chaturvedi
Chairman
DIN : 08661228

K.G.Naidu
Chief Executive Officer

Dixon

The brand behind brands

DIXON TECHNOLOGIES (INDIA) LIMITED

CIN: L32101UP1993PLC066891

Regd. Office: B-14 & 15, Phase-II, Noida-201305, (U.P.) India,

Ph.: 0120-4737200 Fax No. 0120-4737263

E-mail: investorrelations@dixoninfo.com, Website: <http://www.dixoninfo.com>

NOTICE

Transfer of Unclaimed Dividend/Equity shares of the Company to Investor Education and Protection Fund Authority (IEPF)

Notice is hereby given under the applicable provisions of the Companies Act, 2013 ("the Act") read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"). The Act and the IEPF Rules, inter alia, contain provision for transfer of unclaimed dividend to IEPF and transfer of shares, both held in physical form as well as in electronic form, in respect of which dividend(s) has been paid or claimed by the shareholder(s) for seven consecutive years or more, to IEPF Authority. Further, in compliance with the Act read with the IEPF Rules, the Company has sent individual communication, to the shareholder(s) concerned at their latest available addresses and Email IDs, who has not encashed the dividend warrant in the last 7 consecutive years, requesting them to claim the unclaimed dividend on or before 10th August, 2025 from the Company. Further, the statement containing the details of name, address, folio number, demat account no. and number of shares due for transfer is made available on the website at www.dixoninfo.com for information and necessary action by the shareholder(s). Shareholders are requested to note that the Company is liable to transfer the unclaimed dividend pertaining to the FY - 2017-18 and respective shares (in case no dividend was claimed for a period of last 7 (Seven) consecutive years on those shares), to the