

WINDLAS BIOTECH LIMITED

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CIN: L74899UR2001PLC033407

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FROM THE FRONT PAGE

Insolvency Bill tabled in LS



Finance minister Nirmala Sitharaman on Tuesday introduced the Bill in the Lok Sabha to amend the insolvency law, proposing a raft of amendments

ADDITIONALLY, THERE WILL be provisions to lay down a timeline for approval of resolution plans after its receipt by the adjudicating authority. This would provide an opportunity to the committee of creditors to rectify procedural defects and enforce the "clean slate" concept, besides providing statutory recognition to the concept of monitoring committee for implementation of the resolution plan. Further, enhancement of recoveries from avoidance transactions, wrongful and fraudulent trading by extending the look back period and allowing creditors to also file for these transactions are included to maximise asset value.

Significantly, the Bill seeks to mandate that insolvency applications are admitted within 14 days. Currently, an average of 434 days is being taken for admission of cases, leading to considerable value loss for the corporate debtors. The sources said Section 7 of IBC would be modified to specify that an application for initiating the corporate insolvency resolution process by the financial creditors shall be admitted if a default exists, and no other grounds shall be considered for deciding such an application.

It also clarified that when an application is made by a financial creditor who is a financial institution, the Adjudicating Authority shall consider records of default from information utilities as sufficient evidence to ascertain the existence of default. This change is designed to reduce timelines for admitting applica-

tions related to financial debt.

According to the sources, the cross-border insolvency mechanism proposed in the Bill would be an improvement over the current one that is limited to bilateral agreements, often resulting in delays and inefficiencies.

A new section 240C would empower the Central government to prescribe rules for managing cross-border insolvency cases and to designate a dedicated Bench for handling such proceedings, thereby ensuring a more streamlined and predictable process.

A new chapter for "group insolvency" takes into consideration the fact that many corporate debtors within inter-

connected groups. They therefore face simultaneous financial distress, causing duplicated efforts, higher costs, and challenges in maximising value. Currently, the IBC addresses insolvency on an individual basis.

A new Chapter V-A will empower the Centre to frame rules for coordinated or consolidated insolvency proceedings for group companies to align with international best practices.

These rules may enable a common bench, coordinated committees and professionals, a shared insolvency professional, the company coordination agreements enforceable by the Adjudicating Authority, and proper cost treatment, all aimed at reducing costs, avoiding duplication, and preserving group synergies for better value realisation.

Another important feature of the Bill is a recasting of the liquidation process for speedier adjudication. The amendments seek to enhance efficiency and oversight in the liquidation process by empowering the committee of creditors to supervise liquidation, including a provision for replacing the liquidator by a 66% vote, and extending the moratorium available under the CIRP.

The adjudicating authority will restore the CIRP once on the request of the committee of creditors, enabling potential rescue of viable companies. The committee of creditors can also recommend direct dissolution if assets are negligible, and can retain or appoint the resolution professional as liquidator.

India, China warm up as Trump wages tariff war

AIRLINES IN INDIA have been asked by the government to prepare flights to China at short notice, it added. Air India and Indigo, as well as Chinese airlines such as Air China, China Southern and China Eastern ran

services between key cities of the two countries. A resumption is likely to see both Air India and Indigo restarting flights to China, the sources said.

After the easing of urea exports by China, India, the

world's top importer of the crop nutrient, could take as much as 300,000 tonnes, according to the report. China is typically a major exporter of the nitrogen-based fertiliser, although it has restricted sales in recent years.

Notes:

- The Standalone and the consolidated financial results have been reviewed by the audit committee and approved by the board of directors at their meetings held on August 12, 2025. The figures for the quarter ended 31st March 2025 are the balancing figure between the audited figures in respect of the year ended March 31, 2025 and the published unaudited figures for the nine months ended December 31, 2024, which were subject to a limited review by the statutory auditor.
- The above is an extract of the detailed format of Financial Results for the quarter ended as at June 30, 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the Financial Results for the quarter ended as at June 30, 2025 are available on the websites of Stock Exchange(s) (www.bseindia.com) and www.nseindia.com) and on the website of Company (www.windlas.com). The same can be accessed by scanning the QR code provided below.

For and on behalf of the board of directors of Windlas Biotech Limited

—Sd—
Hitesh Windlass
Managing Director
DIN: 02030941



Place: Gurugram
Date: August 12, 2025



UNICOMMERCE ESOLUTIONS LIMITED

Corporate Identity Number: L74140DL2012PLC230932

Registered Office: Mezzanine Floor, A-83, Okhla Industrial Area, Phase-II, New Delhi-110020, India. Website: www.unicommerce.com

EXTRACT OF AUDITED IND AS CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(In Rs. millions except per share data)				
S. No.	Particulars	For the quarter ended June 30, 2025 (Audited)	For the quarter ended March 31, 2025 (Audited)	For the quarter ended June 30, 2024 (Audited)
1	Total Income from operations	457.63	465.38	290.20
2	Net Profit/(Loss) from ordinary activities for the period (before Tax, Exceptional and/or Extraordinary items)	51.57	47.97	47.38
3	Net Profit/(Loss) from ordinary activities for the period before tax (after Exceptional and/or Extraordinary items)	51.57	47.97	47.38
4	Net Profit/(Loss) from ordinary activities for the period after tax (after Exceptional and/or Extraordinary items)	38.90	33.45	35.12
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	38.15	33.66	34.83
6	Equity Share Capital (Face value of Rs. 1/- each)	103.27	103.27	58.90
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet			598.22
8	Earnings Per Share (Face value of Rs. 1/- each) (not annualised)			
	Basic:	0.35	0.30	0.35
	Diluted:	0.34	0.30	0.31

EXTRACT OF AUDITED IND AS STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(In Rs. millions except per share data)				
S. No.	Particulars	For the quarter ended June 30, 2025 (Audited)	For the quarter ended March 31, 2025 (Audited)	For the quarter ended June 30, 2024 (Audited)
1	Total Income from operations	284.00	294.54	290.20
2	Net Profit/(Loss) from ordinary activities for the period (before Tax, Exceptional and/or Extraordinary items)	84.62	94.83	47.38
3	Net Profit/(Loss) from ordinary activities for the period before tax (after Exceptional and/or Extraordinary items)	84.62	94.83	47.38
4	Net Profit/(Loss) from ordinary activities for the period after tax (after Exceptional and/or Extraordinary items)	63.60	70.64	35.12
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	62.85	71.27	34.83
6	Equity Share Capital (Face value of Rs. 1/- each)	103.27	103.27	58.90
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet			824.03
8	Earnings Per Share (Face value of Rs. 1/- each) (not annualised)			
	Basic:	0.57	0.64	0.35
	Diluted:	0.56	0.63	0.31

Notes:

- The above is an extract of the detailed format of audited financial results for the quarter ended June 30, 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosures Requirements) Regulations, 2015. The full format of the quarterly and year ended financial results are available at the websites of the Stock Exchange(s) www.bseindia.com and www.nseindia.com and also at the website of the Company, www.unicommerce.com.
- The above audited financial results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee in their meeting held on August 12, 2025 and approved by the Board of Directors of the Company in the meeting held on even date. These results are audited by the Statutory Auditors of the Company who have issued unmodified opinion on the audited financial results for the quarter ended June 30, 2025.
- The audited financial results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereunder prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies as applicable.

For Unicommerce eSolutions Limited

Sd—
Kapil Mahila
Managing Director & CEO
(DIN: 07918109)



Place: Gurugram
Date: August 12, 2025

SMARTWORKS
SMARTWORKS COWORKING SPACES LIMITED

CIN: L74900DL2015PLC310656

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(INR in Million)						
S. No	Particulars	STANDALONE		CONSOLIDATED		
		Quarter Ended	Year Ended	Quarter Ended	Year Ended	
		30-Jun-25 (Unaudited)	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)	30-Jun-25 (Unaudited)	30-Jun-24 (Unaudited)
1.	Total Income from Operations	3,647.85	3,093.04	13,398.72	3,732.11	3,134.28
2.	Net Profit for the period before tax (before exceptional and extraordinary items)	(80.16)	(303.94)	(775.53)	(55.69)	(311.38)
3.	Net Profit for the period before tax (after exceptional and extraordinary items)	(80.16)	(303.94)	(775.53)	(55.69)	(311.38)
4.	Net profit for the period after tax (after exceptional and extraordinary items)	(45.02)	(224.92)	(617.37)	(41.97)	(230.27)
5.	Total Comprehensive income for the period (Comprising Profit/(Loss) for the period (after tax), and Other Comprehensive Income (after tax))	(45.06)	(224.99)	(617.51)	(30.33)	(233.22)
6.	Equity Share Capital (Face value Rs. 10/-each)	1,031.90	827.29	1,031.90	1,031.90	827.29
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year			101.67		46.91
8.	Earnings per share (face value of Rs. 1/- share) (not annualised)					
	Basic earnings per share (in rupees)	(0.44)	(2.26)	(6.04)	(0.41)	(2.31)
	Diluted earnings per share (in rupees)	(0.44)	(2.26)	(6.04)	(0.41)	(2.31)

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 and Reg 47(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results is available on the Company's website (www.smartworksoffice.com) and on Stock Exchanges website (www.bseindia.com) and www.nseindia.com). The same can also be accessed by scanning the Quick Response (QR) Code.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on August 12, 2025.
- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period figures.

For Smartworks Coworking Spaces Limited

Sd—
Neethish Sarda
Managing Director
DIN: 07822894

For More Information Please Scan:



Date: August 12, 2025
Place: Delhi

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