FRANKLIN TEMPLETON

Franklin Templeton Mutual Fund

Registered Office: One International Center, Tower 2, 12th and 13th Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai 400013

Income Distribution cum capital withdrawal (IDCW) in certain schemes/plans/options of Franklin Templeton Mutual Fund

The Trustees of Franklin Templeton Mutual Fund have decided to distribute the following Income Distribution cum capital withdrawal (IDCW):

Name of the Schemes / Plans / Options	Face Value per Unit (₹)	Amount of IDCW per Unit# (₹)	NAV per Unit as on May 12, 2022 (₹)
Franklin India Equity Savings Fund (FIESF)			
FIESF- Monthly IDCW Plan	10.00	0.07	11.3671
FIESF - Monthly IDCW Plan - Direct			12.0843
FIESF- Quarterly IDCW		0.22	11.2293
FIESF- Quarterly IDCW- Direct			11.9484
Franklin India Fixed Maturity Plans - Series 5 - Plan F (1203 days) (FIFMP-5-F)			
FIFMP-5-F - Quarterly IDCW	10.00	0.130	10.2180
FIFMP-5-F - Quarterly IDCW- Direct			10.2921

The Record Date for the same will be May 20, 2022 (Friday). If in case the Record Date falls on a non-Business Day, the immediately following Business Day shall be the Record Date. All the Unitholders / Beneficial Owners of the IDCW plan / option of the scheme whose names appear in the records of Registrar / Depositories as on the Record Date shall be entitled to receive IDCW. The investors in the IDCW re-investment plan/option will be allotted units for the IDCW amount at the NAV of next Business Day after the Record Date.

Please note that the IDCW payout shall be subject to the availability of distributable surplus and if the available distributable surplus as on the record date is lower than the aforementioned IDCW rate, then the available distributable surplus shall be paid out. The payout shall be subject to tax deducted at source i.e. TDS, as applicable.

Pursuant to payment of IDCW, the NAV of the scheme would fall to the extent of payout and statutory levy (if applicable).

For **Franklin Templeton Asset Management (India) Pvt. Ltd.**
(Investment Manager of Franklin Templeton Mutual Fund)

Sd/-
Sanjay Sapre
President

Date: May 14, 2022

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

nahar INDUSTRIAL ENTERPRISES LIMITED

Regd. Office : Focal Point, Ludhiana-141 010, Ph.: 0161-2672590-591 Fax: 0161-2674072
CIN: L15143PB1983PLC018321
Website: www.owmnahar.com, Email: share@owmnahar.com

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

(₹ in Lakhs)

Sr. No.	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	Total Income from operations	57925.06	53014.44	46362.29	200635.85	141802.66
2	Profit / (Loss) for the period (before Tax)	5493.03	7434.33	3970.12	21555.34	(1290.77)
3	Net Profit / (Loss) for the period (after tax)	3893.62	4784.42	4019.45	15681.13	(913.24)
4	Total comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3625.10	4786.64	4111.30	15416.62	(820.44)
5	Paid-up Equity Share Capital (Face Value - Rs. 10/- each)	3983.51	3983.51	3983.51	3983.51	3983.51
6	Other Equity (excluding Revaluation Reserves)				84828.23	69411.61
7	Earnings per share (Basic / Diluted) (Rs.)	9.77	12.01	10.09	39.37	(2.29)

Notes:

1 The above results were reviewed by the Audit Committee of Directors on 14th May, 2022 and taken on record by the Board of Directors at its meeting held on 14th May, 2022.

2 The Financial results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and SEBI's circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 as amended from time to time.

3 (a) The Company's operations and financial results for the quarter and year ended March 31, 2022 and the corresponding quarter and year ended March 31, 2021 are not comparable as the results of the previous periods were impacted by COVID-19 pandemic and the consequent lockdown announced by the Central/State Governments, due to which the operations were suspended for part of the year ended March 31, 2021.

(b) The company has considered the possible effects that may result from the COVID-19 pandemic in the preparation of these audited financial results, including but not limited to the assessment of liquidity position and recoverability of carrying value of its assets comprising inventories and trade receivables. In developing the assumptions relating to the possible future uncertainties in the global economic conditions due to this pandemic, the company has, at the date of approval of these audited financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. Given the uncertainties associated with nature, condition and duration of COVID-19, the company will closely monitor any material changes arising out of the future economic conditions and its impact on the business of the company.

4 The above results have been consolidated in respect of Associate Companies pursuant to the requirement of section 129 (3) of the Companies Act, 2013.

5 Previous period's figures have been regrouped / rearranged whereever considered necessary. The figure for the quarter ended 31st March, 2022 and the corresponding quarter ended in the previous year as reported in these financial result are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the end of the third quarter of the relevant financial year.

6 The Board of Directors in its meeting held on 27th August, 2021 had approved a Scheme of Amalgamation (the "Scheme") under Sections 230 to 232 of the Companies Act, 2013 and other applicable provisions of the Act amongst the Company (Transferee Company) and its associate Company i.e. Cotton County Retail Limited (Transferor Company). The Appointed date for the scheme will be April 1, 2021 and the Scheme is subject to necessary statutory approvals.

7 The above is an extract of the detailed format of Financial Results for the Quarter and Year ended on 31st March, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Year ended on 31st March, 2022 is available on the websites of the Stock Exchanges i.e. www.bseindia.com and www.nseindia.com and on the Company's website i.e. www.owmnahar.com.

8 **Consolidated Financial Results are as under:-**

(₹ in Lakhs)

Sr. No.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	Total Income from operations	57925.06	53014.44	46362.29	200635.85	141802.66
2	Profit / (Loss) for the period (before Tax)	5498.29	7419.35	3972.86	21588.62	(1239.28)
3	Net Profit / (Loss) for the period (after tax)	3897.23	4772.23	4026.99	15697.03	(877.66)
4	Total comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3628.71	4774.45	4118.84	15432.52	(784.86)
5	Earnings per share (Basic / Diluted) (Rs.)	9.78	11.98	10.11	39.41	(2.20)

For NAHAR INDUSTRIAL ENTERPRISES LIMITED
sd/-
JAWAHAR LAL OSWAL
(Chairman)
DIN : 00463866

Place: Ludhiana
Dated: 14th May, 2022

CORRIGENDUM - GB ENGINEERING ENTERPRISES PRIVATE LIMITED IN LIQUIDATION
NOTICE FOR E-AUCTION SALE OF ASSETS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

Date & Time of Auction: Monday, the 23rd MAY 2022 between 2.00 p.m. to 3.00 p.m.

The sale will be done through public e-auction at www.bankeauctions.com on 23rd May 2022 and not on 21st May 2022 as published on 14.05.2022 due to typographical error. All other details remains the same..

Sd/-
For GB Engineering Enterprises Private Limited (In liquidation)
CS Satyadevi Alamuri - Liquidator
-IBBI Registration No. IBBI/IPA-002/IP-N00071/2017-2018/10205

Place: Chennai
Date:14th May 2022

पंजाब नैशनल बैंक ...भरोसे का प्रतीक ! punjab national bank ...the name you can BANK upon !

SASTRA Division, 3rd Floor, East Wing, Plot No.4, Sector 10, Dwarka, New Delhi. (email-horecovery@pnb.co.in)

Date : 25.04.2022

ORDER OF THE COMMITTEE FOR IDENTIFICATION OF WILFUL DEFAULTERS PASSED IN PROCEEDINGS CONDUCTED AT SYNDICATE ROOM, HEAD OFFICE ON 08.03.2022

M/s Surana Power Limited (Rs. 222.25 Crore)
CS: Chennai North /ZS: Chennai
Date of NPA: 14.11.2015

In terms of RBI Master Circular no. DBR. NO. CID.BC.22/20.16.003/15-16 dated July 01.2015, a meeting of the Committee for Identification of Willful Defaulters of the Bank was held on 09.11.2021. The Identification Committee concluded that events of willful default in the Borrower's account(s) had occurred and gave its approval for issuance of Show Cause notice for identifying the following persons as wilful defaulters:

1. M/s Surana Power Ltd (Borrower)
2. Sh Vijayraj Surana (Promoter cum Guarantor)
3. Sh Shanti Lal Surana (Promoter cum Guarantor)
4. Sh Gautam Raj Surana (Promoter cum Guarantor)
5. Sh Dinesh Chand Surana (Promoter cum Guarantor)

Accordingly, Show Cause notice of 15 days was issued on 15.11.2021 to the above Borrower i.e M/s Surana Power Limited and above named promoters/guarantors, responsible for managing the affairs of the Borrower and involved in events of default. They were informed, if they so desire, they can make a representation to the Bank within 15 days from receipt of notice, as to why they be not classified as wilful defaulters. Sh Vijayraj Surana & Sh Dinesh Chand Surana submitted their representation dated 27.11.2021 and requested for an opportunity for personal hearing to represent their case before the committee. On the basis of their representation an opportunity of personal hearing before the committee was provided to them.

The personal hearing meeting dated 08.03.2022 was attended by Mr. Rakesh Karela who was authorized by Mr. Vijayraj Surana to represent him before the committee. Upon invitation by the committee to present the case as to why Mr.Vijayraj Surana should not be declared as wilful defaulter, Mr. Rakesh Karela stated that Mr. Vijayraj Surana was not a whole time director of the borrower company. Moreover, Mr. Vijayraj Surana resigned from directorship on 24.01.2012. It was stated before the committee that all the allegations made in the Show Cause Notice was after the period of resignation. Mr. Karela stated that if Mr. Surana is provided with a copy of Audit Report he would be in a better position to reply to the alleged charges. Mr. Karela further stated that even the event of default is after the resignation of Mr. Vijayraj Surana. It was also argued that Mr. Vijayraj Surana has also not signed any guarantee on behalf of the borrower in favour of the bank.

Upon due-deliberation and discussion on the representation received and submissions made during the personal hearing and on the basis of material and evidence available on record, the committee observed that the submission made by the authorised representative of Mr. Vijayraj Surana is not tenable. It is a matter of fact that he is a guarantor to the credit facilities extended by the bank vide his guarantee agreement dated 19.10.2012. The committee observed that although wilful default proceedings against Mr. Vijayraj Surana as a guarantor cannot be proceeded with due to his guarantee agreement being prior to September 2014 but wilful default proceedings for his role of director are valid.

The committee observed that the argument that Mr. Vijayraj Surana was not a wholetime director and hence cannot be declared as wilful defaulter is not valid. The guarantee deed executed states that Mr. Vijayraj Surana was a promoter of the borrower company and hence as per RBI Master Circular a promoter can be held liable even if he is not a whole time director.

The committee further observed that the submission of Mr. Rakesh Karela that the events of default relates to the period when Mr Vijayraj Surana was not a director and hence the present proceedings of wilful default is invalid and is also liable to be dismissed on the grounds that though the account turned NPA after his resignation but the Forensic Audit conducted in the account was for a period from 2009-10 to 2017-18. The Forensic Auditor has categorically mentioned that during the period of January 2011 to February 2012 there appears to be transactions of Rs 2.81 crores from Surana Power Ltd to Surana Industries Ltd through EPC contractor without receiving material or creating asset in SPL resulting in diversion of funds. These instances are for the period when Mr. Vijayraj Surana was director of the company. The committee also observed that the relevant portion of Forensic Audit Report was already provided to directors of the company/guarantors.

The committee further took note of the representation received from Mr. Dinesh Chand Surana wherein he has raised contention of Interim moratorium under Section 96 of IBC since personal insolvency application has been filed by Central Bank of India. The committee is of the considered opinion that the contention of Sh. Dineshchand Surana regarding applicability of moratorium under Sec 96 of IBC 2016 is not applicable in the instant case as the interim moratorium period is applicable in respect of continuation of pending legal action and against initiation of legal action in respect of any debt. The wilful default exercise is an inhouse proceeding and does not fall under the purview of Sec. 96 of IBC, 2016. Hence, the contention of Sh. Dineshchand Surana is not considered as valid.

In view of the above deliberation and in absence of any representation from M/s Surana Power Ltd, Mr. Shanti Lal Surana and Mr. Gautam Raj Surana, the committee decided to identify the Borrower i.e. M/s Surana Power Ltd and its Directors i.e. Mr. Vijayraj Surana, Mr. Dinesh Chand Surana, Mr. Shanti Lal Surana, Mr. Gautam Raj Surana as wilful defaulters on the following grounds specified in above mentioned Master Circular of RBI:

Capacity to Pay:

Directors/Guarantors have sufficient Net Means but they are not repaying the bank dues.

Name	Net Means	IP	CR Date
Sh. Vijyaraj Surana	Rs.36.36 Cr	Rs.33.99 Cr	14.10.2014
Sh. Shantilal Surana	Rs.2.95 Cr	Rs.2.26 Cr	14.10.2014
Sh. Gautam Raj Surana	Rs.9.22 Cr	Rs.31.94 Cr	14.10.2014
Sh. Dinesh Chand Surana	Rs.44.22 Cr	Rs.27.67 Cr	14.11.2013
Total	**Rs.92.78 Cr**	**Rs.95.86 Cr**	

Diversion of Funds:

Forensic Audit was conducted by the Lead Bank (IDBI) through M/s Kitane and Pandit. As per Forensic Audit Report, company has resorted to diversion of funds through round tripping transactions involving huge amounts of Rs 2.81 Cr. advancing loans to sister concerns/EPC contractors without valid commercial reasons.

ORDER OF THE COMMITTEE FOR IDENTIFICATION OF WILLFUL DEFAULTERS:

The Identification Committee, headed by the Executive Director and consisting of other members i.e. Chief General Managers and Dy. General Manager of the Bank noted that the charges against the above named person stand proved for the reasons and facts stated above.

Therefore, the said Committee recorded the fact of wilful default committed by the above persons mentioned at serial nos. 1 to 5 and identified them as "Wilful Defaulters", for the cogent reasons mentioned above. However, the Committee members directed that the borrower and its above named promoters/guarantors are free to make a written representation against the order of identification Committee, within a period of 15 days from the date of receipt of this order to the Review Committee headed by the MD & CEO of the Bank at the following address: Punjab National Bank, SASTRA Division, Corporate Office, 3rd Floor, Plot No.4, Sector 10, Dwarka, New Delhi, PIN: 110075.

The undersigned is the member of the Identification Committee constituted in consonance with the RBI directives and the Identification Committee has authorized the undersigned to send this **ORDER OF THE COMMITTEE FOR IDENTIFICATION OF WILLFUL DEFAULTERS** under his signature

Sd/-
(Ashok Kumar Mishra)
Member of Identification Committee