



Date: 31/05/2024

To,
The Listing Compliance Department
BSE Limited
P. J. Tower, Dalal Street,
Mumbai — 400001
Scrip Code: 534809

To,
The Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai — 400051
Symbol: PCJEWELLER

Sub.: Newspaper Publications

Dear Sir / Ma'am,

Please find enclosed herewith the newspaper publications made by the Company pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on May 31, 2024 in Financial Express (English) and Jansatta (Hindi) regarding audited financial results of the Company for the quarter and year ended March 31, 2024.

Kindly take the same on record.

Yours sincerely,
For **PC Jeweller Limited**

(VIJAY PANWAR)
Company Secretary

PC Jeweller Limited

यूको बैंक
(यूएन एमएच का उपाय)
UCO BANK
(A Govt. of India Undertaking)
Honour Your Trust

नेहरू नगर शाखा, III/एच-2, राकेश मार्ग, नेहरू नगर, गाजियाबाद, उ०प्र०-201001

कच्चा सूचना [प्रतिभूति हित (प्रवर्तन) नियम, 2002 के नियम 8(1) के तहत]

जबकि वित्तीय आंतरियों के प्रतिभूतिकरण और पुनर्निर्माण तथा प्रतिभूति हित अधिनियम, 2002 के अंतर्गत यूको बैंक, नेहरू नगर शाखा, गाजियाबाद का प्राधिकृत अधिकारी होने के नाते तथा प्रतिभूति हित (प्रवर्तन) नियम, 2002 के नियम 3 के साथ पढ़े जाने वाले अनुच्छेद 13(12) के अंतर्गत प्रदत्त शक्तियों का उपयोग करते हुए अकोहस्तासारी ने मांग सूचना दिनांक 12.03.2024 जारी की थी, जिसके द्वारा **कर्जदार: मेसर्स रोहतास ऑर्गेनिक्स इंडिया प्राइवेट लिमिटेड** कार्यालय सी-1, यूपीएसआईडीसी, एम जी रोड, मसूरी, उत्तर प्रदेश-245101 **अपने निदेशकों श्री लक्ष्मीकांत ठाकुर और मिस रानी ठाकुर के माध्यम से**, निवासी 401, श्री राम रेजीडेंसी, प्लॉट नं.01, अरिस्ता खण्ड II, इंदिरापुरम, उत्तर प्रदेश-201014, को सूचना में उल्लिखित राशि **₹ 1,53,83,483.42 (एक करोड़ तिरपन लाख तिरासी हजार चार सौ तिरासी रुपये एवं ब्यालिस सैसै मात्र)** तथा उस पर ब्याज एवं प्रभार दिनांक 28.02.2024 से उक्त सूचना की प्राप्ति की तारीख से 60 दिनों के भीतर चुकाने के लिए फंडा गथा था। **कर्जदार / गारंटर** के इस राशि को चुकाने में असफल रहने के कारण, कर्जदार / गारंटर तथा आम जनता को एतद्वारा सूचित किया जाता है कि अकोहस्तासारी ने प्रतिभूति हित (प्रवर्तन) नियम, 2002 के नियम 8 के साथ पढ़े जाने वाले कथित अधिनियम की धारा 13(4) के अंतर्गत प्रदत्त शक्तियों का उपयोग करते हुए नीचे वर्णित सम्पत्ति का **कच्चा 29 मई 2024** को ले लिया है। **कर्जदार / गारंटर** को विशेष तौर पर तथा आम जनता को सामान्य तौर पर एतद्वारा सावधान किया जाता है कि ये सम्पत्ति के साथ किसी प्रकार का लेन-देन न करे और सम्पत्ति का कोई भी लेनदेन **₹ 1,53,83,483.42 (एक करोड़ तिरपन लाख तिरासी हजार चार सौ तिरासी रुपये एवं ब्यालिस सैसै मात्र)** सूचना की तारीख से 60 दिनों के भीतर 28.02.2024 से उस पर ब्याज एवं शुल्क के साथ यूको बैंक, नेहरू नगर शाखा, गाजियाबाद के प्रभार के भुगतान के अधीन होगा।

कर्जदार का ध्यान सुरक्षित परिसम्पत्तियों को छुड़ाने के लिए उपलब्ध समय के संबंध में अधिनियम की धारा 13(4) और धारा 8 के प्रावधानों की ओर आकर्षित किया जाता है।

अचल सम्पत्ति का विवरण

औद्योगिक सम्पत्ति का सांख्यिक बंधक सी-1, फेज III, यूपीएसआईडीसी एम जी रोड, औद्योगिक क्षेत्र, जिला-हापुड़, उत्तर प्रदेश-245101 पर स्थित है। जो इस प्रकार धारा है:

परिसर: प्लॉट नं.सी-48
दक्षिण: 18 मीटर चौड़ी सड़क सं.09
प्राधिकृत अधिकारी, यूको बैंक

उत्तर: प्लॉट नं.सी-2
परिसर: प्लॉट नं.सी-48
दक्षिण: 18 मीटर चौड़ी सड़क सं.09
प्राधिकृत अधिकारी, यूको बैंक

दिनांक: 29.05.2024 स्थान: हापुड़, उ०प्र०

सेन्ट्रल बैंक ऑफ इंडिया
Central Bank of India
1911 में आपके लिए "केंद्रित" "CENTRAL" TO YOU SINCE 1911

प्रतिभूतिकरण अधिनियम, 2002 की मांग सूचना 13(2)

शाखा कार्यालय: नजफगढ़ रोड, नई दिल्ली

वित्तीय सम्पत्तियों के प्रतिभूतिकरण एवं पुनर्निर्माण एवं सुरक्षा हित प्रवर्तन (सरफेसी) अधिनियम, 2002 की धारा 13(2) के तहत कर्जदार को मांग सूचना।

यह मांग सूचना वित्तीय परिसम्पत्तियों का प्रतिभूतिकरण एवं पुनर्निर्माण और प्रतिभूति हित अधिनियम, 2002 (2002 का 54) के साथ पठित प्रतिभूति हित (प्रवर्तन) नियम, 2002 के अंतर्गत एतद्वारा कर्जदार / गारंटर्स को उनकी गारंटी में दी गई ऋण सुविधा की बकाया राशि का भुगतान इस सूचना की तिथि से 60 दिनों के भीतर करने के लिए जारी की गई है। यदि आप अधिनियम की धारा 13(2) के अंतर्गत इस सूचना के संदर्भ में नीचे वर्णित राशि और उस पर आगे ब्याज और प्रासंगिक व्यय, लागत आदि का भुगतान करने में असफल रहते हैं तो बैंक कथित अधिनियम की धारा 13 की उप-धारा (4) और अन्य लागू प्रावधान के अंतर्गत उसे प्राप्त सभी या किसी अधिकार का प्रयोग करेगा। आपको यह भी सूचना दी जाती है कि आप बिना बैंक की लिखित अनुमति लिये इस सूचना में नीचे वर्णित प्रतिभूत परिसम्पत्तियों की बिक्री, पट्टे पर देने या अन्य लेनदेन नहीं कर सकते हैं। बकाया राशि के साथ खाता और प्रतिभूत परिसम्पत्तियों का विवरण नीचे दिया गया है:

अचल सम्पत्ति की अनुसूची एवं अन्य विवरण

कर्जदार एवं गारंटर का नाम	प्रतिभूत सम्पत्ति का विवरण	13(2) सूचना की तिथि एवं राशि
कर्जदार: श्री कृष्ण मोहर मालवीय श्रीमती पुनीता मालवीय	अचल सम्पत्ति: अचल सम्पत्ति भूति एवं भवन का पूरा विस्तृत विवरण और इसकी सीमाओं के साथ शीर्षक विलेख का विवरण (1) एल-309, मोहन गार्डन एच-एकस्टेशन, उत्तम नगर, नई दिल्ली-110059. (2) फ्लैट नं.जी-1, भूतल प्लॉट नं. एच-2/51, महावीर एन्क्लेव, नई दिल्ली-110045	13(2) सूचना की तिथि: 13/05/2024 एन.पी.ए.: 30/03/2024 ₹.10,61,041/- (दस लाख इकसठ हजार इकतालिस रुपये मात्र) सूचना की तारीख 13.05.2024 से पूर्व एवं अंतिम भुगतान की तारीख तक अनुसूची ए में उल्लिखित लागू ब्याज दर पर अतिरिक्त ब्याज के साथ-साथ आकरिमक व्यय, शुल्कों और उस पर लागत के साथ।

आपका ध्यान प्रतिभूत परिसम्पत्तियों को छुड़ाने के लिए उपलब्ध समय के सम्बन्ध में सरफेसी अधिनियम, 2002 की धारा 13 की उप-धारा (8) के प्रावधानों की ओर आकर्षित किया जाता है।

दिनांक: 30.05.2024 प्राधिकृत अधिकारी,
स्थान: नई दिल्ली सेन्ट्रल बैंक ऑफ इंडिया, नजफगढ़ रोड शाखा, नई दिल्ली

"IMPORTANT"

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PC Jeweller Limited

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in crores)

S. No.	Particulars	Quarter Ended		
		31.03.2024	Year Ended 31.03.2024	Quarter Ended 31.03.2023
		Audited	Audited	Audited
1.	Total Income from Operations	48.49	605.40	173.37
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(124.23)	(631.77)	(152.45)
3.	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(124.23)	(631.77)	(152.45)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(121.64)	(629.36)	(302.41)
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(119.16)	(631.51)	(303.26)
6.	Equity Share Capital	465.40	465.40	465.40
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	2465.95	-
8.	Earnings Per Share (of ₹ 10/- each)	(Not annualised)	(Annualised)	(Not annualised)
	1. Basic (₹)	(2.61)	(13.52)	(6.50)
	2. Diluted (₹)	(2.61)	(13.52)	(6.50)

Key figures of audited standalone financial results: (₹ in crores)

S. No.	Particulars	Quarter Ended		
		31.03.2024	Year Ended 31.03.2024	Quarter Ended 31.03.2023
		Audited	Audited	Audited
1.	Total Income from Operations	48.49	189.45	173.24
2.	Net Profit / (Loss) for the period before tax	(123.97)	(649.27)	(257.76)
3.	Net Profit / (Loss) for the period after tax	(123.97)	(649.27)	(407.95)

Notes:

(1) The above is an extract of the detailed format of financial results for the quarter and year ended March 31, 2024 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 March 31, 2024 are available on the websites of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and on the website of the Company at the URL <https://corporate.pcjeweller.com/financial-results/>

(2) Details of audit qualifications (Standalone):

(i) The company during the financial year ended 31st March 2019 had provided discounts of INR 513.65 Crore to its export customers which had been adjusted against the revenues for the said year (read with Note 5 to the accompanying statement). The company had initiated the process to comply with the requirements of the Master Directions on Exports of Goods and Services issued by the Reserve Bank of India. Subsequently the company has obtained the approvals from the authorized dealer banks for reduction in receivables corresponding to discounts amounting to INR 330.49 Crore. For the remaining discounts of INR 183.16 Crore, in the absence of requisite approvals and material evidence related to such transactions, we are unable to ascertain any consequential effect of the above, if any, of the same on the accompanying Statement.

(ii) With respect to provision for the expected credit loss / impairment relating to overdue overseas Trade Receivables of the company as required under Ind-As 109, (read with Note 6 to the accompanying statement). Trade receivables as at 31st March 2024, inter alia, include outstanding from export customers aggregating to ₹ 1467.61 crore. The export receivables have been outstanding for more than 9 months and have been restated as per the RBI exchange rate as on 31st March 2024. The Company has filed necessary applications with the requisite authority as per the regulations of the Foreign Exchange Management Act, 1999 for condonation of delays in repatriation of funds by its customers. However, as a mark of prudent accounting practices the company has computed and applied cumulative ECL on the outstanding export receivables of ₹ 263.68 crore as on 31st March 2024. Despite no realization as per scheduled expected dates from the export receivables and considering the initiation of legal route or recovery during the year, we are unable to examine adequacy of the provision of expected credit loss and its consequential impact and adjustments on the accompanying statement.

(iii) The company inventory lying at few locations is under court's custody with effect from Jan-'23 as a consequence of order passed by the Hon'ble DRT/ DRAT and there is no change in the current status as on the date of balance sheet date. Accordingly, the physical verification/ inspection of the inventory at these locations could not be conducted neither by the management nor by the auditors as on the balance sheet date. Hence the inventory valuation is based on determination of estimated net realizable value or cost which is lower in accordance with the Indian Accounting Standards. We have relied upon the valuation of the inventory as certified and determined by the management which is in accordance with the Indian Accounting Standards.

(3) Details of audit qualifications (Consolidated):

(i) The Holding company during the financial year ended 31st March 2019 had provided discounts of INR 513.65 Crore to its export customers which had been adjusted against the revenues for the said year (read with Note 5 to the accompanying statement). The Holding company had initiated the process to comply with the requirements of the Master Directions on Exports of Goods and Services issued by the Reserve Bank of India. Subsequently the Holding company has obtained the approvals from the authorized dealer banks for reduction in receivables corresponding to discounts amounting to INR 330.49 Crore. For the remaining discounts of INR 183.16 Crore, in the absence of requisite approvals and material evidence related to such transactions, we are unable to ascertain any consequential effect of the above, if any, of the same on the accompanying Statement.

(ii) With respect to provision for the expected credit loss / impairment relating to overdue overseas Trade Receivables of holding company as required under Ind-As 109, (read with Note 6 to the accompanying statement). Trade receivables as at 31st March 2024, inter alia, include outstanding from export customers aggregating to ₹ 1467.61 crore. The export receivables have been outstanding for more than 9 months and have been restated as per the RBI exchange rate as on 31st March 2024. The Holding Company has filed necessary applications with the requisite authority as per the regulations of the Foreign Exchange Management Act, 1999 for condonation of delays in repatriation of funds by its customers. However, as a mark of prudent accounting practices the Holding Company has computed and applied cumulative ECL on the outstanding export receivables of ₹ 263.68 crore as on 31st March 2024. Despite no realization as per scheduled expected dates from the export receivables and considering the initiation of legal route or recovery during the year, we are unable to examine adequacy of the provision of expected credit loss and its consequential impact and adjustments on the accompanying statement.

(iii) The Holding Company inventory lying at few locations is under court's custody with effect from Jan-'23 as a consequence of order passed by the Hon'ble DRT/ DRAT and there is no change in the current status as on the date of balance sheet date. Accordingly, the physical verification/ inspection of the inventory at these locations could not be conducted neither by the management nor by the auditors as on the balance sheet date. Hence the inventory valuation is based on determination of estimated net realizable value or cost which is lower in accordance with the Indian Accounting Standards. We have relied upon the valuation of the inventory as certified and determined by the management which is in accordance with the Indian Accounting Standards.

For and on behalf of the Board
PC Jeweller Limited
Sd/-
(BALRAM GARG)
Managing Director
DIN: 00032083

Place: New Delhi
Date: May 30, 2024

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Phone: 011-49714971, Fax: 011-49714972, E-mail: info@pcjeweller.com, Website: www.pcjeweller.com

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TBO TEK LIMITED
CIN: U74999DL2006PLC155233

EXTRACT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(INR in Million)

Particulars	Quarter ended			Year ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	(Note 2)	(Note 2)	(Note 2)	Audited	Audited
1 Total income from operations	3,759.12	3,386.17	2,871.86	14,154.76	10,857.71
2 Net profit/(loss) for the period (before tax and exceptional items)	532.88	569.08	331.18	2,341.08	1,713.05
3 Net profit/(loss) for the period before tax (after exceptional items)	532.88	569.08	335.25	2,269.12	1,741.95
4 Net profit/(loss) for the period after tax (after exceptional items)	463.95	507.93	282.13	2,005.73	1,484.91
5 Total comprehensive income for the period (after tax)	395.93	520.35	261.16	1,973.66	1,530.28
6 Paid-up equity share capital (face value INR 1 per share)	104.24	104.24	104.24	104.24	104.24
7 Other equity				5,343.83	3,298.62
8 Earnings per equity share (face value INR 1 per share) (not annualised for quarters)					
(a) Basic (Rs.)	4.58	5.06	2.63	19.85	14.21
(b) Diluted (Rs.)	4.52	5.01	2.57	19.67	14.07

KEY NUMBERS OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(INR in Million)

Particulars	Quarter ended			Year ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	(Note 2)	(Note 2)	(Note 2)	Audited	Audited
1 Total income from operations	1,446.27	1,321.05	1,274.12	5,600.82	4,868.27
2 Net profit/(loss) for the period (before tax and exceptional items)	146.48	182.81	127.48	780.25	698.57
3 Net profit/(loss) for the period before tax (after exceptional items)	79.46	182.81	127.48	632.21	698.57
4 Net profit/(loss) for the period after tax (after exceptional items)	57.75	136.60	96.18	471.78	516.99
5 Total comprehensive income for the period (after tax)	57.38	130.89	97.23	466.52	513.66

Notes:

1 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 Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange(s), www.nseindia.com and www.bseindia.com and on the Company's website www.tbo.com.

2 The financial results include results for the quarter ended March 31, 2024, quarter ended March 31, 2023 and quarter ended December 31, 2023 and are neither subject to limited review nor audit. These figures are furnished by the management of the Company, as the Company has got listed for the first time on May 15, 2024, subsequent to the financial year ended March 31, 2024. The management has exercised necessary due diligence to ensure that the consolidated unaudited financial results for the above mentioned periods provide a true and fair view of the Group's affairs.

3 Exceptional items are those which are considered for separate disclosure in the financial results considering their size, nature or incidence.

(a) During the year ended March 31, 2024, the Holding Company had given certain advances to Go Airlines (India) Limited ('Go Air') towards purchase of tickets. On May 10, 2023, the National Company Law Tribunal, Delhi Bench (NCLT) admitted Go Air's application for voluntary insolvency proceedings under the Insolvency and Bankruptcy Code 2016, and NCLT has also appointed an insolvency Resolution Professional (IRP) to revive the airline and manage its operations. As at March 31, 2024, the sale of tickets has been suspended and flights are yet to resume for Go Air. As part of the claims process, on May 24, 2023, the Holding Company has filed a claim with the IRP for recovery of outstanding balances. Further, considering the position of Go Air, the Holding Company has written off these advances outstanding as at March 31, 2024 amounting to INR 81.02 Mn and disclosed this as 'exceptional item' in the statement of consolidated financial results.

(b) As at March 31, 2021, receivable balance amounting to Rs 292.73 Mn from one of the service providers providing marketing and collection services to the overseas subsidiary Company, classified under "other receivable" balance was identified as having a significantly high credit risk and accordingly, a one off specific provision has been recorded in this regard and disclosed as 'exceptional items - impairment of other receivables' on the consolidated statement of profit and loss account for the year ended March 31, 2021.

During the year ended March 31, 2024, the overseas subsidiary has received INR 9.06 Mn (Quarter ended March 31, 2024 - INR Nil, Quarter ended December 31, 2023 - INR Nil, Quarter ended March 31, 2023 - INR 4.07 Mn and Year ended March 31, 2023 - INR 24.83 Mn) against the above mentioned receivable, which has been disclosed as 'exceptional items - reversal of impairment of other receivables' in the statement of consolidated financial results.

For and on behalf of the Board of Directors of
TBO Tek Limited

Ankush Nijhawan Gaurav Bhatnagar
Joint Managing Director Joint Managing Director
DIN: 01112570 DIN: 00446482

Place: Gurugram
Date: May 30, 2024

Regd. Office: E-78, South Extension Part I, New Delhi-110049, India
Telephone No: +91 124 499 8999; Email: corporatesecretarial@tbo.com, Website: www.tbo.com

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E-mail : investor@waterbaseindia.com | Website : www.waterbaseindia.com | CIN : L05005AP1987PLC018436

Extract of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2024

(Rs. in Lakhs except for per share data)

S.No	Particulars	Quarter ended		Year ended	
		Mar 31, 2024		Mar 31, 2023	
		Unaudited	Audited	Unaudited	Audited
1.	Total Income	6,824.45	6,690.83	34,233.52	30,672.27
2.	Net Loss before Tax and exceptional items	(631.93)	(229.19)	(1,324.22)	(436.08)
3.	Net Loss before Tax and after exceptional items	(631.93)	(229.19)	(1,324.22)	(436.08)
4.	Net Loss after tax and exceptional items	(477.91)	(190.51)	(1,043.61)	(346.80)
5.	Total Comprehensive Loss (after tax)	(464.50)	(173.74)	(1,014.61)	(328.44)
6.	Equity share capital (Face value of Rs.10/- per equity share)	-	-	4,142.68	4,142.68
7.	Other equity	-	-	13,112.08	14,128.23
8.	Earnings Per share (of Rs.10/- each)				
	(a) Basic	(1.15)	(0.46)	(2.52)	(0.84)
	(b) Diluted	(1.15)	(0.46)	(2.52)	(0.84)

Notes:

- The above results were reviewed and recommended by the Audit committee and approved by the Board of Directors at their respective meetings held on May 29, 2024.
- Additional information on audited standalone financial results for the Quarter and Year ended March 31, 2024 is as follows:

Particulars	Quarter ended		Year ended	
	Mar 31, 2024		Mar 31, 2023	
	Unaudited	Audited	Unaudited	Audited
Total Income	6,824.45	6,690.83	34,233.52	30,672.27
Net Loss before Tax and exceptional items	(631.16)	(229.12)	(1,324.22)	(436.08)
Net Loss before Tax and after exceptional items	(631.16)	(229.12)	(1,324.22)	(436.08)
Net Loss after tax and exceptional items	(477.14)	(190.43)	(1,043.61)	(346.80)
Total Comprehensive Loss (after tax)	(463.26)	(173.74)	(1,014.61)	(328.44)

The above is an extract of the detailed format of standalone and consolidated financial results for the Quarter and Year ended March 31, 2024 filed with Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results are available on the website of Stock Exchange www.bseindia.com and also on the Company's website www.waterbaseindia.com

On behalf of Board of Directors
Varun Aditya Thapar
Director
DIN: 02322660

Place : New Delhi
Date : May 29, 2024

PC Jeweller Limited

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in crores)

S. No.	Particulars	Quarter Ended	Year Ended	Quarter Ended
		31.03.2024	31.03.2024	31.03.2023
		Audited	Audited	Audited
1.	Total Income from Operations	48.49	605.40	173.37
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(124.23)	(631.77)	(152.45)
3.	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(124.23)	(631.77)	(152.45)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(121.64)	(629.36)	(302.41)
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(119.16)	(631.51)	(303.26)
6.	Equity Share Capital	465.40	465.40	465.40
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	2465.95	-
8.	Earnings Per Share (of ₹ 10/- each)	(Not annualised)	(Annualised)	(Not annualised)
	1. Basic (₹)	(2.61)	(13.52)	(6.50)
	2. Diluted (₹)	(2.61)	(13.52)	(6.50)

Key figures of audited standalone financial results: (₹ in crores)

S. No.	Particulars	Quarter Ended	Year Ended	Quarter Ended
		31.03.2024	31.03.2024	31.03.2023
		Audited	Audited	Audited
1.	Total Income from Operations	48.49	189.45	173.24
2.	Net Profit / (Loss) for the period before tax	(123.97)	(649.27)	(257.76)
3.	Net Profit / (Loss) for the period after tax	(123.97)	(649.27)	(407.95)

Notes:

- The above is an extract of the detailed format of financial results for the quarter and year ended March 31, 2024 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 March 31, 2024 are available on the websites of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and on the website of the Company at the URL <https://corporate.pcejeweller.com/financial-results/>
- Details of audit qualifications (Standalone):
 - The company during the financial year ended 31st March 2019 had provided discounts of INR 513.65 Crore to its export customers which had been adjusted against the revenues for the said year (read with Note 5 to the accompanying statement). The company had initiated the process to comply with the requirements of the Master Directions on Exports of Goods and Services issued by the Reserve Bank of India. Subsequently the company has obtained the approvals from the authorized dealer banks for reduction in receivables corresponding to discounts amounting to INR 330.49 Crore. For the remaining discounts of INR 183.16 Crore, in the absence of requisite approvals and material evidence related to such transactions, we are unable to ascertain any consequential effect of the above, if any, of the same on the accompanying Statement.
 - With respect to provision for the expected credit loss / impairment relating to overdue overseas Trade Receivables of the company as required under Ind-As 109, (read with Note 6 to the accompanying statement). Trade receivables as at 31st March 2024, inter alia, include outstanding from export customers aggregating to ₹ 1467.61 crore. The export receivables have been outstanding for more than 9 months and have been restated as per the RBI exchange rate as on 31st March 2024. The Company has filed necessary applications with the requisite authority as per the regulations of the Foreign Exchange Management Act, 1999 for condonation of delays in repatriation of funds by its customers. However, as a mark of prudent accounting practices the company has computed and applied cumulative ECL on the outstanding export receivables of ₹ 263.68 crore as on 31st March 2024. Despite no realization as per scheduled expected dates from the export receivables and considering the initiation of legal route or recovery during the year, we are unable to examine adequacy of the provision of expected credit loss and its consequential impact and adjustments on the accompanying statement.
 - The company inventory lying at few locations is under court's custody with effect from Jan-23 as a consequence of order passed by the Hon'ble DRT/ DRAT and there is no change in the current status as on the date of balance sheet date. Accordingly, the physical verification/ inspection of the inventory at these locations could not be conducted neither by the management nor by the auditors as on the balance sheet date. Hence the inventory valuation is based on determination of estimated net realizable value or cost which is lower in accordance with the Indian Accounting Standards. We have relied upon the valuation of the inventory as certified and determined by the management which is in accordance with the Indian Accounting Standards.
- Details of audit qualifications (Consolidated):
 - The Holding company during the financial year ended 31st March 2019 had provided discounts of INR 513.65 Crore to its export customers which had been adjusted against the revenues for the said year (read with Note 5 to the accompanying statement). The Holding company had initiated the process to comply with the requirements of the Master Directions on Exports of Goods and Services issued by the Reserve Bank of India. Subsequently the Holding company has obtained the approvals from the authorized dealer banks for reduction in receivables corresponding to discounts amounting to INR 330.49 Crore. For the remaining discounts of INR 183.16 Crore, in the absence of requisite approvals and material evidence related to such transactions, we are unable to ascertain any consequential effect of the above, if any, of the same on the accompanying Statement.
 - With respect to provision for the expected credit loss / impairment relating to overdue overseas Trade Receivables of holding company as required under Ind-As 109, (read with Note 6 to the accompanying statement). Trade receivables as at 31st March 2024, inter alia, include outstanding from export customers aggregating to ₹ 1467.61 crore. The export receivables have been outstanding for more than 9 months and have been restated as per the RBI exchange rate as on 31st March 2024. The Holding Company has filed necessary applications with the requisite authority as per the regulations of the Foreign Exchange Management Act, 1999 for condonation of delays in repatriation of funds by its customers. However, as a mark of prudent accounting practices the Holding Company has computed and applied cumulative ECL on the outstanding export receivables of ₹ 263.68 crore as on 31st March 2024. Despite no realization as per scheduled expected dates from the export receivables and considering the initiation of legal route or recovery during the year, we are unable to examine adequacy of the provision of expected credit loss and its consequential impact and adjustments on the accompanying statement.
 - The Holding Company inventory lying at few locations is under court's custody with effect from Jan-23 as a consequence of order passed by the Hon'ble DRT/ DRAT and there is no change in the current status as on the date of balance sheet date. Accordingly, the physical verification/ inspection of the inventory at these locations could not be conducted neither by the management nor by the auditors as on the balance sheet date. Hence the inventory valuation is based on determination of estimated net realizable value or cost which is lower in accordance with the Indian Accounting Standards. We have relied upon the valuation of the inventory as certified and determined by the management which is in accordance with the Indian Accounting Standards.

For and on behalf of the Board
PC Jeweller Limited
Sd/-
(BALRAM GARG)
Managing Director
DIN: 00032083

Place: New Delhi
Date: May 30, 2024

Regd. Office: C-54, Preet Vihar, Vikas Marg, Delhi - 110 092 | CIN: L36911DL2005PLC134929
Phone: 011-49714971, Fax: 011-49714972, E-mail: info@pcjeweller.com, Website: www.pcejeweller.com

RELIANCE

Reliance Infrastructure Limited
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Website: www.rinfra.com, Email: rinfra.investor@reliancecda.com
CIN: L75100MH1929PLC001530
Tel: 91 22 43031000, Fax: 91 22 43034662

A. Extract of the Consolidated Financial Results for the Quarter and Year Ended March 31, 2024 (₹ crore)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		March 31, 2024		March 31, 2023	
		Audited	Audited	Audited	Audited
1.	Total Income from Operations	4,984.69	5,156.32	22,781.96	22,776.69
2.	Net Profit / (Loss) before exceptional items and tax	(204.78)	(172.79)	(594.27)	(730.01)
3.	Net Profit / (Loss) before tax (after exceptional items)	15.18	(2,565.45)	(604.57)	(2,465.67)
4.	Net Profit / (Loss) for the period after tax (after exceptional items)	(220.58)	(2,705.31)	(1,608.66)	(3,221.18)
5.	Total Comprehensive Income for the period	(95.41)	(2,492.15)	(1,145.03)	(2,575.70)
6.	Paid-up Equity Share Capital	396.17	351.83	396.17	351.83
7.	Earnings Per Share (Face value of Rs. 10 each)				
	(a) Basic (Rs.)	(5.22)	(78.83)	(42.66)	(112.98)
	(b) Diluted (Rs.)	(5.22)	(78.83)	(42.66)	(112.98)
	(Not annualised for quarter)				

B. Extract of the Standalone Financial Results for the Quarter and Year Ended March 31, 2024 (₹ crore)

Sr. No.	Particulars	Quarter ended		Year Ended	
		March 31, 2024		March 31, 2023	
		Audited	Audited	Audited	Audited
1.	Total Income from Operations	108.02	242.94	424.68	810.00
2.	Net Profit / (Loss) before exceptional items and tax	(311.82)	(397.98)	(823.95)	(811.24)
3.	Net Profit / (Loss) before tax (after exceptional items)	(1,070.85)	(2,790.64)	(1,937.86)	(3,203.90)
4.	Net Profit / (Loss) for the period after tax (after exceptional items)	(1,070.92)	(2,784.39)	(1,930.25)	(3,197.70)
5.	Total Comprehensive Income for the period	(1,071.02)	(2,786.67)	(1,930.35)	(3,199.98)
6.	Paid up Equity Share Capital	396.17	351.83	396.17	351.83
7.	Reserves (excluding Revaluation Reserve)	5,911.10	7,000.23	5,911.10	7,000.23
8.	Security Premium Account	10,133.76	9,286.85	10,133.76	9,286.85
9.	Net worth	5,666.97	5,666.97	6,706.06	6,706.06
10.	Outstanding Debt	3,059.84	3,371.73	3,059.84	3,371.73
11.	Debt Equity Ratio	0.49	0.46	0.49	0.46
12.	Earnings Per Share (Face value of Rs.10 each)				
	(a) Basic (Rs.)	(28.40)	(81.14)	(51.39)	(112.15)
	(b) Diluted (Rs.)	(28.40)	(81.14)	(51.39)	(112.15)
	(Not annualised for quarter)				
13.	Capital Redemption Reserve	130.03	130.03	130.03	130.03
14.	Debt Redemption Reserve	212.98	212.98	212.98	212.98
15.	Debt Service Coverage Ratio	(0.05)	(0.07)	(0.03)	0.01
16.	Interest Service Coverage Ratio	(0.67)	(1.54)	(0.11)	0.03

C. The consolidated financial results of the Group have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013.

D. The above is an extract of the detailed format of the financial results for the quarter and year ended March 31, 2024 drawn up both on a Standalone and Consolidated basis, filed with Stock Exchanges on May 30, 2024 under Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2024 are available on the Company's website, www.rinfra.com and on the website of the Stock Exchanges, www.bseindia.com and www.nseindia.com.

E. The figures for the previous periods and for the year ended March 31, 2023 have been regrouped and rearranged to make them comparable with those of current period.

Place: Mumbai
Date: May 30, 2024

INDEGENE LIMITED

(formerly Indegene Private Limited)
CIN No. U73100KA1998PLC102040
Regd Office: Aspen Block G4, 3rd Floor, Manyata Embassy Business Park, Outer Ring Road, Nagawara, Bengaluru - 560 045

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

(All amounts in ₹ millions, except per share data)

Sl. No.	Particulars	Quarter ended	Year ended	Quarter ended
		31 March 2024	31 March 2024	31 March 2023
		Audited		
1.	Revenue from operations	6,730	25,896	6,322
2.	Net Profit for the period/year before tax	1,335	4,586	792
3.	Net Profit for the period/year after tax	948	3,367	488
4.	Other comprehensive income (net of tax)	18	79	(28)
5.	Total comprehensive income for the period/year	966	3,446	460
6.	Equity share capital (Face value of ₹2 each)	444	444	443
7.	Earnings per share (EPS) for the period/year (face value of ₹2 each) (Not annualised for interim periods)			
	(a) Basic EPS	4.27	15.19	2.20
	(b) Diluted EPS	4.24	15.07	2.19

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29 May 2024. The auditors have carried out audit of the consolidated financial results for the year ended 31 March 2024 and have issued an unmodified opinion on the same.
- The audited consolidated financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has completed Initial Public Offer (IPO) of 40,766,550 equity shares of face value of ₹2 each at an issue price of ₹452 per share, comprising fresh issue of 16,833,818 shares aggregating to ₹7,600 and offer for sale of 23,932,732 shares by selling shareholders aggregating to ₹10,818. The Equity Shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 13 May 2024. Accordingly, the consolidated results for the quarter and year ended 31 March 2024 are drawn up for the first time. The Company was not mandatorily required to prepare and publish quarterly results for the quarter ended 31 March 2023 in accordance with the regulations. The total offer expenses incurred till 31 March 2024 are ₹299 (inclusive of taxes) which are to be recovered from selling shareholders. The Company had accounted for these expenses till 31 March 2024 and recognised as a receivable from the selling shareholders.
- (a). The figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2024 and the audited year-to-date figures up to end of the nine months of the current financial year.
(b). The figures for the quarter ended 31 March 2023 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2023 and the audited year-to-date figures up to end of the nine months of the previous financial year.
- On 22 March 2024, the Group had obtained control of Trilogi Writing & Consulting GmbH (Trilogi GmbH). Trilogi GmbH is a pure play high-end medical writing services provider to several large, mid-size and small pharma and biotech companies globally, by acquiring 100% of its shares. The acquisition was consummated for a consideration of ₹1,457 which includes earnout payment of ₹489. The contingent consideration is based on the performance of Trilogi GmbH during the fiscal year beginning 01 April 2024 and ending 31 March 2025 and range of contingent consideration payable is between ₹Nil to ₹1,268. The Group has concluded that the acquired set is a business. The purchase price allocation for Trilogi GmbH is provisional and will be finalized within the measurement period, but in no event later than one year following the date of acquisition. The Group is in the process of making a final determination of the fair value of assets and liabilities, contingent consideration and useful lives of certain identified intangibles.
- Exceptional items:
On 12 October 2022, the Group had obtained control of Cult Health LLC by acquiring 100% interest to enhance the Group's commercialization portfolio adding market development and brand strategy competencies along with patient engagement platforms. The acquisition was consummated for a consideration of ₹5,347. The contingent consideration is based on the performance of Cult during the fiscal year beginning 01 April 2023 and ending 31 March 2026 and range of contingent consideration payable is between ₹Nil to ₹3,040. Cult Health LLC is part of Omnicheannel Activation segment. As mentioned above, the Group carried out remeasurement of the change in fair value of contingent consideration towards earnout payout, which was measured at its fair value on acquisition and recognised a resultant gain of ₹935. Change in fair value movement of contingent consideration has been recognized as an exceptional item during the year ended 31 March 2024. Further, the Group also carried out the assessment of recoverable value of the investments made in Cult Health LLC owing to reduction in revenues from certain customers and its impact on the future cash flows. The recoverable amount of this CGU estimated to be lower than carrying value, resulting into an impairment charge of ₹911. The impairment charge has been recognized as an exceptional item during the year ended 31 March 2024.
- Standalone Information:

Sl. No.	Particulars	Quarter ended	Year ended	Quarter ended
		31 March 2024	31 March 2024	31 March 2023
		Unaudited		
1.	Revenue from operations	2,725	10,456	2,565
2.	Profit before tax	604	1,806	420
3.	Net profit for the period / year	489	1,379	284
4.	Other comprehensive income / (losses)	(3)	(1)	2
5.	Total comprehensive income for the period / year	486	1,378	286

8. 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 detailed format of consolidated and standalone results of the Company are available on the Company's website www.indegene.com/investor-relations, and also on the website of the National Stock Exchange of India Limited, www.nseindia.com and BSE Limited, www.bseindia.com where the shares of the Company are listed.

For and on behalf of the Board of Directors
INDEGENE PRIVATE LIMITED
(formerly INDEGENE PRIVATE LIMITED)
Manish Gupta
Chief Executive Officer and Executive Director

Bengaluru
May 29, 2024

The Oriental Insurance Company Limited

NBCC Office Complex, Block-4
East Kidwai Nagar, New Delhi - 110023

(Information Technology Department)
Tender Notice for Empowerment of IT Consultants for Various IT Activities

- The Dy. General Manager (IT) invites offer for the Tender: "Empowerment of IT Consultants for various IT activities"
- The cost of the Tender Document is Rs. 5000/- payable by A/C Payee Demand Draft/Banker's Pay Order/Electronic Credit Favouring "The Oriental Insurance Company Limited" payable at New Delhi.
- Sale of the Tender Document will be between 11:00 AM to 04:00 PM on all working days from 31st May 2024 to 24th June 2024.

Further details and Tender documents can be downloaded from OICL's website www.orientalinsurance.org.in

APOLLO TYRES LTD.

Regd. Office: 3rd Floor, Areekal Mansion, Panampally Nagar, Kochi - 682036 (Kerala)
CIN: L25111KL1972PLC002449
Tel: +91 484 4012046 Fax: +91 484 4012048
Email: investors@apolloytyres.com,
Web: apolloytyres.com

NOTICE

Sub: Transfer of Equity Shares of the Company to Investor Education and Protection Fund (IEPF)

This Notice is published pursuant to the applicable provisions of the Companies Act, 2013 read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2015 notified by the Ministry of Corporate Affairs as amended from time to time ("the Rules"). The Rules, amongst other matters, contain provisions for transfer of unpaid or unclaimed dividend to IEPF Authority and transfer of shares in respect of which dividend remains unpaid or unclaimed for seven consecutive years or more to IEPF Authority.

The Company has sent individual communication to the concerned shareholders at their registered address whose shares are liable to be transferred to IEPF Authority under the Rules for taking appropriate action(s). The Company has also uploaded complete details of the concerned shareholders whose dividends are lying unclaimed for seven consecutive years and whose shares are due for transfer to IEPF Authority on its website at www.apolloytyres.com under the "Investors/Shareholders information" section. Shareholders are requested to verify the details of the shares liable to be transferred to IEPF Authority.

Shareholders whose dividend is unclaimed for the financial year 2016-17 and onwards are requested to claim the unclaimed dividend by sending a formal letter duly signed by all the joint holders along with the copy of duly signed ISR Form 1, 2 & 13 duly filled as per the instructions stated therein along with the supporting documents including original cancelled cheque stating the name of the Account holder in case of physical securities. The Forms can be downloaded from <https://irs.kfintech.com/clientservices/isc/srforms.aspx>. Shareholders holding shares in electronic mode are requested to send a request letter, Client Master List, Cancelled Cheque Leaf stating the name of the Account holder along with self attested ID and Address Proof.

The said application should reach the KFIN ("RTA") at the address mentioned hereinbelow within three months from the date of this notice, failing which the Company would initiate necessary action for transfer of dividend/shares to the IEPF Authority without any further notice, in accordance with the Rules.

In the event of failure to claim the dividend before the time period mentioned above, new share certificate(s) will be issued and transferred in favour of IEPF Authority on completion of necessary formalities if shares are held in physical form. Hence, the original share certificate(s), which stand registered in shareholders name, will be deemed as cancelled. If shares are held in Demat form, the Company shall inform the depository by way of corporate action for transfer of shares lying in demat account in favour of IEPF Authority.

Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and equity shares transferred to the IEPF Authority. Shareholders may note that both the unclaimed dividend amount and the shares transferred can be claimed from the IEPF Authority by making an online application in the prescribed form IEPF-5 available at www.iepf.gov.in and by sending the physical copy of the same duly signed along with the requisite documents to the Registrar at the above-mentioned address for verification of the claim.

In case Shareholders have any queries, they may contact the Company's Registrar at KFIN Technologies Limited, Unit (Apollo Tyres Ltd), Selenium Tower B, Plot 31 & 32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad - 500 032, Telangana, Contact No. Toll-Free No.18003094001, Tel. No. 04067161527, Email Address: enward.ris@kfintech.com

For Apollo Tyres