

May 31, 2024

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001, Maharashtra, India Scrip Code: 544174 National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1 G Block, Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051, Maharashtra, India Scrip Symbol: TBOTEK

Sub: Newspaper advertisement regarding Financial Results

Dear Sir/ Madam,

In compliance with Regulation 47 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of newspaper advertisements relating to audited financial results of the Company for the financial year ended March 31, 2024, published on May 30, 2024 in the following newspapers:

- 1. Financial Express in English; and
- 2. Jansatta in Hindi.

The above information is also available on the website of the Company at www.tbo.com.

Kindly take the same on record.

Thanking you,

Yours faithfully

For and on behalf of TBO Tek Limited

Neera Chandak Company Secretary



GRAVISS HOSPITALITY LIMITED

CIN: L55101PN1959PLC012761

Regd office: Plot no. A4 & A5, Khandala M.I.D.C., Phase II, Kesurdi, Khandala, Satara- 412 801 (Maharashtra). www.gravisshospitality.com Tel. 022-62513131 Email.: investors.relations@gravissgroup.com

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

(₹ in lacs)

			STAN	IDALON	E			CON	SOLIDA	TED	
		Q	Quarter Ended		Year	Year Ended		Quarter Ended			Ended
Sr No	PARTICULARS	31-03-2024 Audited	31-12-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited	31-03-2024 Audited	31-12-2023 Unaudited	31-03-2023 Audited	31-03-2023 Audited	31-03-202 Audited
1	Total Income from operations (net)	1,709	1,653	1,689	5,518	5,407	1,710	1,653	1,894	5,521	6,713
2	Net Profit / (Loss) for the period before Tax	122	516	377	493	913	103	487	396	378	797
3	Net Profit / (Loss) for the period after Tax	121	434	331	417	727	101	405	334	301	595
4	Other Comprehensive Income (after tax)	1	39	3	1	3	1	18	3	1	:
5	Total Comprehensive Income (after tax)	122	434	335	418	730	102	405	398	302	598
6	Equity Share Capital	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410
7	Earning Per Share (of Rs. 2/- each) (not annualized)		CARDO	CALIFOR.	6,000,000	31563.2360	1.00000	24.00.00.00	COMMUNICATION OF THE PARTY OF T	0.00000000	130,27
	(1) Basic (Rs):	0.17	0.62	0.47	0.59	1.04	0.14	0.58	0.48	0.43	0.85
	(2) Diluted: (Rs):	0.17	0.62	0.47	0.59	1.04	0.14	0.58	0.48	0.43	0.85

NOTE:

Mumbai

The above Audited standalone and consolidated results for the guarter and year ended 31st March, 2024 which have been prepared in accordance with Regulation 33 of SEBI(Listing and Disclosure Requirements) Regulations, 2015 and subjected to review by the Statutory Auditors of the Company and were reviewed by the Audit Committee of the Board of Directors and the Board of Directors at their meeting held on 30.05.2024.

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly Financial Results are available on the Company's website www.gravisshospitality.com and Stock Exchange website (www.bseindia.com).

For Graviss Hospitality Limited

Romil Ratra **CEO-Whole Time Director**

(Rs. in Crore)

(46.27)

(46.27

0.02

0.07

(51.87

0.01

0.03

(11.88

0.04

0.12

Date: 30-05-2024 INTERCONTINENTAL.

MARINE DRIVE MUMBAI

Earnings Per Share (of Rs.10 each) for continuing and discontinued

operations- (not annualised) (In Rs.)

Debt Service Coverage Ratio (DSCR) (In times)

Interest Service Coverage Ratio (ISCR) (In times)

Capital Redemption Reserve Debenture Redemption Reserve



MAHANAGAR TELEPHONE NIGAM LIMITED

Corporate & Registered Office: Mahanagar Doorsanchar Sadan, 5th Floor, 9, CGO Complex, Lodhi Road, New Delhi-110003 Website: www.mtnl.net.in, Phone (Off.): 011-24319020, Fax: 011-24324243 CIN: L32101DL1986GOI023501

STANDALONE CONSOLIDATED Three Months Ended Year Ended Three Months Ended Year Ended Current Current Previous **Particulurs** Previous months ender months ande year ended year ended year ended ended year ended ended 31/03/2023 31/03/2023 31/03/2024 in the 31/03/2024 31/03/2023 31/03/2024 in the 31/03/2024 31/03/2023 previous year previous year AUDITED* AUDITED **AUDITED*** AUDITED AUDITED AUDITED* AUDITED* AUDITED Total Income from Operation 192.66 202.35 728.47 861.57 219.18 798.56 935.23 (817.58) (2,910.74) (749.04)(2.915.61)Net Profit/ (Loss) for the period before exceptional items & tax (745.78)(3,302.19 (783.93)(3.267.71) Net Profit' (Loss) for the period before Tax(after Exceptional items) (817.58) (745.78)(3,302.19 (2,910.74)(783.93) (749.04)(3.267.71(2,915.61)Net Profit/ (Loss) for the period after Tax (817.58 (745.78 (3,302.19 (2,910.74) (783.74)(748.55) (3.267.52 (2,915.11)Total Comprehensive Income for the period (Comprising net profit) (2.915.46)(829.41 (753.88 (3,317,42)(2.915.22) (756.77 (3.286.68)(798.82)(loss) after tax and other comprehensive income after tax Paid up Equity Share Capital 630.0 630.00 630.0 630.00 630.00 630.00 21,472.90 24,274.10 21,484.94) Other Equity excluding revaluation reserves (24,292.80) (21,472.90) 24,274.10 (21,484.94) 24,292.80 Securities Premium Account 665.00 665.0 665.0 665.00 665.00 665.00 665.00 665.00 (23,662.80) 20,842.90 20.842.90 (20.854.94) 3,644,10 0.854.94) 3,662.80 3,644,10 Paid up Debt Capital/ Outstanding Debt 25,794.96 23,499.69 25,794.96 23,499.69 25,794.96 23,499.69 25,794.98 23,499.69 Outstanding Redeemable Preference Shares Debt Equity Ratio (In times) (1.27 (1.35 (1.27 (1.35 (1.27)(1.35)(1.27)(1.35)

EXTRACT OF AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED ON 31/03/2024

1. The above is an extract of the detailed format of Annual Audited Financial Results filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results are available on the website of the company at www.mtnl.net.in and on the Stock Exchange websites at www.bseindia.com and www.nseindia.com.

0.0

(12.98

(12.98)

(11.84)

(11.84)

0.04

(52.42)

(52.42)

0.0

(46.20

(46.20

0.02

0.07

(12.44)

0.03

- 2. The above results have been reviewed by the Audit Committee in their meeting held on 29.05.2024 and approved by the Board of Directors of the Company at their meeting
- 3. * The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third
- quarter of the respective financial year. For the other line items referred in Regulation 52(4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, pertinent disclosures have been made
- to the BSE & NSE and can be accessed on the Stock Exchange websites at www.bseindia.com and www.nseindia.com. The company has prepared these financial results in accordance with the Companies (Indian Accounting Standards) Rules 2015 prescribed under Section 133 of the
- Companies Act, 2013.

Place: New Delhi

Date: 29.05.2024

For and on behalf of the Board (P K Purwar) Chairman & Managing Director DIN: 06619060

tbo.com TBO TEK LIMITED

CIN: U74999DL2006PLC155233

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

(INR in Million)

			Quarter ended		Year ended		
	Particulars	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		1		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)

			Quarter ended	Year ended		
	Particulars	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

- 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 guarter ended March 31, 2024, guarter ended March 31, 2023 and guarter 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 Joint Managing Director

Gaurav Bhatnagar Joint Managing Director

DIN: 01112570

DIN: 00446482

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

Punjab & Sind Bank

Reserve Bank vide circular no. RBI/2022-23/13-01-018/2022-2023 CO.CEPD.PRS.No.S1233/13-01-018/2022-2023 dated January 23, 2023 advised all banks to sign revised locker agreements with all their customers in phased manner and ensure 75% of the locker customers have signed the agreement by 30.09.2023 and 100% by 31.12.2023. In this regard we Punjab and Sind Bank inform all our locker customers to submit revised locker agreement in their branches as soon as possible. Assistant General Manager

"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.



NATIONAL FERTILIZERS LIMITED

(A Government of India Undertaking)

Regd. Office: SCOPE Complex, Core-III, 7-Institutional Area, Lodhi Road, New Delhi - 110 003 www.nationalfertilizers.com, CIN-L74899DL1974GOI007417

EXTRACT FROM THE AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Place: Gurugram Date: May 30, 2024

(₹ in Lakhs)

			STANDALONE					co	NSOLIDATE	D	
S.	Particulars	Quarter Ended		Year Ended		Quarter Ended			Year E	nded	
No.	Tarticulars	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.202 (Audited)
1	Total Income from operations	531052	759828	640357	2365975	2977704	531052	759828	640357	2365975	2977704
2	Net Profit / (Loss) from operations before exceptional items and tax	24247	19023	(35937)	8852	60977	26840	20111	(32645)	17383	61200
3	Net Profit / (Loss) before tax after exceptional items	24247	19023	(35937)	8852	60977	26840	20111	(32645)	17383	61200
4	Net Profit / (Loss) for the period after tax	18175	14002	(26887)	6474	45610	20768	15090	(23595)	15005	4583
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	17920	14066	(26880)	6413	45966	20518	15154	(23583)	14949	4619
6	Equity Share Capital	49058	49058	49058	49058	49058	49058	49058	49058	49058	4905
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	4	e e		221051	228325		-		206369	205107
8	Earning Per Share (of ₹ 10/- each)*										
	(a) Basic	3.70	2.85	(5.48)	1.32	9.30	4.23	3.08	(4.81)	3.06	9.3
	(b) Diluted	3.70	2.85	(5.48)	1.32	9.30	4.23	3.08	(4.81)	3.06	9.3

Note: The above is an extract of the detailed format of Quarterly/Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015. The full format of the Quarterly/Yearly Financial Results are available on the Stock Exchanges websites, www.nseindia.com and www.bseindia.com and website of the Company www.nationalfertilizers.com.

For and on behalf of Board of Directors

(Dr. U. Saravanan)

Place: Noida Dated: May 30, 2024





Chairman & Managing Director DIN: 07274628

NFL: FARMERS' FRIEND, NATION'S PRIDE

financialexp.epapr.in

New Delhi

नेहरू नगर शाखा, III/एच-2, राकेश मार्ग, नेहरू नगर, गाजियाबाद, उ०प्र०-201001 कब्जा **स्थाना** प्रितिभृति हित (प्रवर्तन) नियम, 2002 के नियम 8(1) के तहत जबकि वित्तीय आस्तियों के प्रतिभृतिकरण और पुनर्निर्माण तथा प्रतिभृति हित अधिनियम, 2002 के अंतर्गत **युको बैंक, नेहरू नगर**

शाखा, गाजियाबाद का प्राधिकृत अधिकारी होने के नाते तथा प्रतिभृति हित (प्रवर्तन) नियम, 2002 के नियम 3 के साथ पढ़े जाने वाले अनुच्छेद 13(12) के अंतर्गत प्रदत्त शक्तियों का उपयोग करते हुए अधोहस्ताक्षरी ने मांग सूचना दिनांक 12.03.2024 जारी की थी, जिसके द्वारा कर्जदार: मैसर्स रोहतास ऑर्गनिक्स इंडिया प्राईवेट लिमिटेड कार्यालय सी-1, यूपीएसआईडीसी, एम जी रोड, मसूरी, उत्तर प्रदेश-245101 **अपने निदेशकों श्री लक्ष्मीकांत ठाकूर और मिस रानी ठाकूर के माध्यम से,** निवासी 401, श्री राम रेजीडेंसी, प्लॉट नं.01, अहिंसा खण्ड II, इंदिरापुरम, उत्तर प्रदेश—201014, को सूचना में उल्लिखित राशि रु.1,53,83,483.42 (एक करोड़ तिरपन लाख तिरासी हजार बार सौ तिरासी रूपये एवं बयालिस पैसे मात्र) तथा उस पर व्याज एवं प्रभार दिनांक 28.02.2024 सें उक्त सूबना की प्राप्ति की तारीख से 60 दिनों के भीतर चुकाने के लिए कहा गया था। **कर्जदार / गारंटर** के इस राशि को चुकाने में असफल रहने के कारण, कर्जदार / गारंटर तथा आम जनता को एतदद्वारा सुचित किया जाता है कि अधोहरताक्षरी ने प्रतिभृति 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 कब्जा 29 मई 2024 को ले लिया है। कर्जदार/गारंटर को विशेष तीर पर तथा आम जनता को सामान्य तौर पर एतदहारा सावधान किया जाता है कि वे **सम्पत्ति** के साथ किसी प्रकार का लेन–देन न करें और **सम्पत्ति** का कोई भी लेनदेन रु.1,53,83,483.42 (एक करोड़ तिरपन लाख तिरासी हजार चार सौ तिरासी रूपये एवं बयालिस पैसे मात्र) सचना की तारीख से 60 दिनों के भीतर 28.02.2024 से उस पर व्याज एवं शुल्क के साथ युको बैंक, नेहरू नगर शाखा, गाजियाबाद के प्रभार के

कर्जदार का ध्यान सुरक्षित परिसम्पत्तियों को छुड़ाने के लिए उपलब्ध समय के संबंध में अधिनियम की धारा 13(4) और घारा ८ के प्रावधानों की ओर आकर्षित किया जाता है।

अचल सम्पत्ति का विवरण

औद्योगिक सम्पत्ति का साम्यिक बंधक सी-1, फेज III, यूपीएसआईडीसी एम जी रोड, औद्योगिक क्षेत्र, जिला–हापुड, उत्तर प्रदेश–245101 पर स्थित है। जो इस प्रकार घिरा है: पूर्वः 18 मीटर चौड़ी सड़क सं.04 पश्चिमः प्लॉट नं.सी-48

उत्तरः प्लॉट नं.सी-2 दक्षिणः 18 मीटर चौडी सड़क सं.09 तिथि: 29.05.2024 स्थान: हापुड, उ०प्र० प्राधिकृत अधिकारी, युको बँक

PC Jeweller Limited

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

	(₹ in ∈

S. No.	Particulars Particulars	Quarter Ended 31.03.2024	Year Ended 31.03.2024	Quarter Ended 31.03.2023
NO.		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) 1. Basic (₹) 2. Diluted (₹)	(Not annualised) (2.61) (2.61)	(Annualised) (13.52) (13.52)	(Not annualised) (6.50) (6.50)

Ke	y figures	of audited	standalone	financial	results:

S. No.	Particulars 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)	

- (1) The above is an extract of the detailed format of financial results for the guarter 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 31s 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 31s 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**

Place: New Delhi Date: May 30, 2024

(BALRAM GARG) **Managing Director** DIN: 00032083

(₹ in crores)

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.pcjeweller.com

सेन्ट्रल बेंक ऑफ इंडिया Central Bank of India

प्रतिभूतिकरण अधिनियम, २००२ की मांग सूचना १३(२)

शाखा कार्यालयः नजफगढ रोड, नई दिल्ली

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

यह मांग सचना वित्तीय परिसम्पत्तियों का प्रतिभृतिकरण एवं पुनर्निर्माण और प्रतिभृति हित अधिनियम, 2002 (2002 का 54) के साथ पठित प्रतिभृति हित (प्रवर्तन) नियम, 2002 के अंतर्गत एतदद्वारा कर्जदारों / गारंटरों को उनकी गांरटी में दी गई ऋण सुविधा की बकाया राशि का भूगतान इस सुचना की तिथि से 60 दिनों के भीतर करने के लिए जारी की गई है। यदि आप अधिनियम की घारा 13(2) के अंतर्गत इस सूचना के संदर्भ में नीचे वर्णित राशि और उस पर आगे ब्याज और प्रासंगिक व्यय, लागत आदि का भूगतान 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, पटटे 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 गारटर का नाम	प्रातभूत सम्पात्त का विवरण	13(2) सूचना की तिथि एवं राशि
कर्जदारः श्री कृष्ण मोहर मालवीय श्रीमती पुनीता मालवीय (1) एल-309, मोहन गार्डेन एल-एक्सटेंशन, उत्तम नगर, नई दिल्ली-110059. (2) फ्लैट नं.जी-1, भूतल फ्लॉट नं. एच-2/51, महावीर एन्क्लेव, नई दिल्ली-110045	अचल सम्पत्तिः अचल सम्पत्तिः भृमि एवं भवन का पूरा विस्तृत विवरण और इसकी सीमाओं के साथ शीर्षक विलेख का विवरण फलेट नंबर जी—1, भूतल, प्लॉट नं.एच 2/51 खसरा नं. 79/23, गाँव पालम कॉलोनी, महावीर एन्वलेव के रूप में जाना जाता है, नई दिल्ली—110045. कुल भूमि क्षेत्रफल 41.805 वर्ग मीटर सम्पत्ति की सीमाएँ: उत्तरः सड़क 20 फीट/एच2/40 दक्षिणः सर्विस लेन पूर्वः प्लॉट नंबर एच—2/50 पश्चिमः प्लॉट नंबर एच—2/5	एन.पी.ए.: 30 / 03 / 2024 रु.10,61,041 / — (दस लाख इकसठ हजार

आपका ध्यान प्रतिभृत 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, स्थानः नई दिल्ली सेन्ट्रल बैंक ऑफ इंडिया, नजफगढ़ रोड शाखा, नई दिल्ली

"IMPORTANT"

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

	Quarter ended Year ended										
	Particulars	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					
1	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					
3	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

			Quarter ended		Year ended		
Particulars		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	

- 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, guarter ended March 31, 2023 and guarter 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
 - (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

Joint Managing Director DIN: 01112570

Gaurav Bhatnagar Joint Managing Director DIN: 00446482

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



Place: Gurugram

Date: May 30, 2024



