



VC CORPORATE ADVISORS PVT LTD.

31, Ganesh Chandra Avenue, 2nd Floor, Suite No. 2C, Kolkata-700 013
Tel. : 033 2225 3940, Fax : 033 2225 3941
CIN - U67120WB2005PTC106051

E-mail : mail@vccorporate.com
Website : www.vccorporate.com

Date: 14.11.2024

VCC/11/24/23

To,
The BSE Limited,
20th Floor, P. J. Towers, Dalal Street,
Mumbai - 400 001

Respected Sir / Madam,

Subject: Open Offer by Mrs. Rachna Suman Shaw, resident of Indralok Apartment, 7th Floor, Flat- 701, 187, N.S.C Bose Road, Regent Park, Kolkata- 700040 (hereinafter referred to as the "Acquirer"), to the equity shareholders of M/s. Nagarjuna Agri-Tech Limited ("NATL" or the "Target Company") to acquire from them up to 2435966 equity shares of face value of Rs. 10/- each representing 26% of the total paid-up equity and voting share capital of NATL.

Ref: Submission of Second Corrigendum to the Letter of Offer dated November 13, 2024 published on November 14, 2024.

With reference to the above, we would like to inform you that the Second Corrigendum to the Letter of Offer dated November 13, 2024 has appeared in The Financial Express (English Daily) all editions, Jansatta (Hindi Daily) all editions, Mumbai Lakshadeep (Marathi daily) Mumbai edition, and Vishala Netram (Telugu daily) Hyderabad edition on November 14, 2024 in compliance with the SEBI (SAST) Regulations, 2011.

In this regard, we are pleased to enclose herewith the following for your kind perusal:

1. Hard Copy of the Second Corrigendum to the Letter of Offer dated November 13, 2024 published on November 14, 2024.
2. Copy of the Second Corrigendum to the Letter of Offer as published in the Kolkata edition of the newspapers viz. The Financial Express (English Daily) on November 14, 2024.
3. Soft copy in Compact Disc containing Second Corrigendum to the Letter of Offer in PDF Format.

We hope your good self will find the above in order.

Thanking you,

Yours faithfully,
For VC Corporate Advisors Private Limited

Premjeet Singh
Asst. Vice President

Encl.: As Above



Reliance Naval and Engineering Limited

CIN: L35110G1997PLC033193
 Regd. Office: Pipavav Port, Post Uchchaya, Via-Rajula, Dist.-Amreli, Rajula - 365560
 email id: me@swan.co.in website: www.naval.co.in

I. EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sl. No.	Particulars	Quarter ended		
		September 30, 2023 (Unaudited)	Half Year ended September 30, 2023 (Unaudited)	Quarter ended September 30, 2022 (Unaudited)
1	Total income from operations	51	175	201
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-2983	-5505	-52732
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-2983	-5505	-52742
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-2983	-5505	-52742
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	-2933	-5457	-52715
6	Equity Share Capital (Face value of share INR 10/- Each)	268.22	268.22	73759
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-
8	Earnings Per Share before extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-109.35	-203.45	-7.15
	1. Basic:	-109.35	-203.45	-7.15
	2. Diluted:	-109.35	-203.45	-7.15
9	Earnings Per Share after extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-109.35	-203.45	-7.15
	1. Basic:	-109.35	-203.45	-7.15
	2. Diluted:	-109.35	-203.45	-7.15

II. EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sl. No.	Particulars	Quarter ended		
		September 30, 2023 (Unaudited)	Half Year ended September 30, 2023 (Unaudited)	Quarter ended September 30, 2022 (Unaudited)
1	Turnover	51	175	201
2	Profit Before Tax	-2983	-5505	-52742
3	Profit After Tax	-2983	-5505	-52742

Note:
 a. The above Unaudited Consolidated Financial Result of the Reliance Naval and Engineering Limited for the Quarter and Half Year ended September 30, 2023 have been reviewed by the audit committee and thereafter approved by the Board of Directors at the respective meeting held on November 11, 2024.
 b. Previous period's years figures have been regrouped or rearranged whenever necessary to make them comparable with current period.
 c. The above is an extract of the detailed format of Quarterly and Half Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Half Yearly Financial Results are available on the websites of the Stock Exchange(s) i.e. www.bseindia.com and www.nseindia.com.

For Reliance Naval and Engineering Limited
 Sd/-
 Nikhil Merchant
 Chairman & Managing Director
 Place: Mumbai
 Date: November 11, 2024

Reliance Naval and Engineering Limited

CIN: L35110G1997PLC033193
 Regd. Office: Pipavav Port, Post Uchchaya, Via-Rajula, Dist.-Amreli, Rajula - 365560
 email id: me@swan.co.in website: www.naval.co.in

I. EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Sl. No.	Particulars	Quarter ended		
		December 31, 2022 (Unaudited)	Nine Months Ended December 31, 2022 (Unaudited)	Quarter ended December 31, 2021 (Unaudited)
1	Total income from operations	110	760	460
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-49484	-155888	-52699
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1902649	1796235	-52533
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	1902649	1796235	-52533
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1902638	1796254	-52521
6	Equity Share Capital (Face value of share INR 10/- Each)	268.22	268.22	73759
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-
8	Earnings Per Share before extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	70935.72	66969.43	-7.12
	1. Basic:	70935.72	66969.43	-7.12
	2. Diluted:	70935.72	66969.43	-7.12
9	Earnings Per Share after extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	70935.72	66969.43	-7.12
	1. Basic:	70935.72	66969.43	-7.12
	2. Diluted:	70935.72	66969.43	-7.12

II. EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Sl. No.	Particulars	Quarter ended		
		December 31, 2022 (Unaudited)	Nine Months Ended December 31, 2022 (Unaudited)	Quarter ended December 31, 2021 (Unaudited)
1	Turnover	110	760	460
2	Profit Before Tax	1902649	1796235	-52533
3	Profit After Tax	1902649	1796235	-52533

Note:
 a. The above Unaudited Consolidated Financial Result of the Reliance Naval and Engineering Limited for the Quarter and Nine Month ended December 31, 2022 have been reviewed by the audit committee and thereafter approved by the Board of Directors at the respective meeting held on November 11, 2024.
 b. Previous period's years figures have been regrouped or rearranged whenever necessary to make them comparable with current period.
 c. The above is an extract of the detailed format of Quarterly and Nine Monthly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine Monthly Financial Results are available on the websites of the Stock Exchange(s) i.e. www.bseindia.com and www.nseindia.com.

For Reliance Naval and Engineering Limited
 Sd/-
 Nikhil Merchant
 Chairman & Managing Director
 Place: Mumbai
 Date: November 11, 2024

RELIANCE POWER LIMITED

CIN: L40101MH1995PLC084687
 Registered Office: Reliance Centre, Ground Floor, 19, Walchand Hirachand Marg, Balford Estate, Mumbai - 400 001. Tel: 91 22 43031100 Fax: 91 22 43033166
 Website: www.reliancepower.co.in, Email: reliancepower.investors@reliance.co.in

A. Extract of the Consolidated Financial Results for the Quarter Ended September 30, 2024

Sr. No.	Particulars	Quarter Ended		Year Ended
		September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	
1	Total Income from Operations	1,96,277	2,11,637	8,26,023
2	Net Profit / (Loss) for the period before tax and exceptional items	(22,684)	(13,826)	(1,81,430)
3	Net Profit / (Loss) for the period before tax (after exceptional items)	3,00,358	(13,826)	(1,85,435)
4	Net Profit / (Loss) for the period after tax (after exceptional items)	2,87,815	(23,776)	(2,06,838)
5	Total Comprehensive Income / (Loss) for the period	2,87,759	(24,031)	(2,06,522)
6	Paid-up Equity Share Capital (Par value of Rs. 10 each)	4,01,698	3,81,118	4,01,698
7	Earnings Per Share (Face value of Rs. 10 each) (for continuing and discontinuing operation)	7.165	(0.633)	(5.458)
	(a) Basic (Rs.)	7.165	(0.633)	(5.458)
	(b) Diluted (Rs.)	7.165	(0.633)	(5.458)
	(Not annualised for quarter ended)	-	-	-

B. Extract of the Standalone Financial Results for the Quarter Ended September 30, 2024

Sr. No.	Particulars	Quarter Ended		
		September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Total Income from Operations	3,090	3,340	10,963
2	Net Profit / (Loss) for the period before exceptional items and tax	487	609	(6,179)
3	Net Profit / (Loss) for the period before tax (after exceptional items)	487	609	4,895
4	Net Profit / (Loss) for the period after tax (after exceptional items)	487	609	4,895
5	Total Comprehensive Income / (Loss)	3,041	(4,891)	13,967
6	Paid up Equity Share Capital	4,01,698	3,81,118	4,01,698
7	Reserves (excluding Revaluation Reserve)	-	-	5,38,017
8	Security Premium Account	-	-	11,24,473
9	Net worth	13,65,407	13,38,665	13,76,667
10	Outstanding Debt	-	-	4,19,983
11	Debt Equity Ratio	0.31	0.39	0.31
12	Earnings Per Share (Face value of Rs. 10 each) (For continuing and discontinuing operations)	0.012	0.017	0.130
	Basic	0.012	0.017	0.130
	Diluted	0.012	0.016	0.123
	(Not annualised for quarter ended)	-	-	-
13	Capital Redemption Reserve	-	-	-
14	Debt Redemption Reserve	4,683	4,683	4,683
15	Debt Service Coverage Ratio	1.43	1.27	0.32
16	Interest Service Coverage Ratio	1.43	1.27	1.14

C. The above financial results 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 ended September 30, 2024 drawn up both on a Standalone and Consolidated basis, filed with Stock Exchanges on November 12, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 is available on the Company's website, www.reliancepower.co.in and on the website of the Stock Exchanges, www.bseindia.com and www.nseindia.com.

Place: Mumbai
 Date: November 13, 2024

Reliance Naval and Engineering Limited

CIN: L35110G1997PLC033193
 Regd. Office: Pipavav Port, Post Uchchaya, Via-Rajula, Dist.-Amreli, Rajula - 365560
 email id: me@swan.co.in website: www.naval.co.in

I. EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sl. No.	Particulars	Quarter ended		
		June 30, 2023 (Unaudited)	Year ended March 31, 2023 (Audited)	Quarter ended June 30, 2022 (Unaudited)
1	Total income from operations	124	776	449
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-2522	-158430	-53672
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-2522	1793693	-53672
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-2522	1793693	-53672
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	-2523	1793714	-53669
6	Equity Share Capital (Face value of share INR 10/- Each)	268.22	268.22	73759
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	54456	-
8	Earnings Per Share before extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-94.06	66874.73	-7.28
	1. Basic:	-94.06	66874.73	-7.28
	2. Diluted:	-94.06	66874.73	-7.28
9	Earnings Per Share after extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-94.06	66874.73	-7.28
	1. Basic:	-94.06	66874.73	-7.28
	2. Diluted:	-94.06	66874.73	-7.28

II. EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sl. No.	Particulars	Quarter ended		
		June 30, 2023 (Unaudited)	Year ended March 31, 2023 (Audited)	Quarter ended June 30, 2022 (Unaudited)
1	Turnover	124	776	449
2	Profit Before Tax	-2522	1793693	-53672
3	Profit After Tax	-2522	1793693	-53672

Note:
 a. The above Unaudited Consolidated Financial Result of the Reliance Naval and Engineering Limited for the Quarter ended June 30, 2023 have been reviewed by the audit committee and thereafter approved by the Board of Directors at the respective meeting held on November 11, 2024.
 b. Previous period's years figures have been regrouped or rearranged whenever necessary to make them comparable with current period.
 c. 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 Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange(s) i.e. www.bseindia.com and www.nseindia.com.

For Reliance Naval and Engineering Limited
 Sd/-
 Nikhil Merchant
 Chairman & Managing Director
 Place: Mumbai
 Date: November 11, 2024

Reliance Naval and Engineering Limited

CIN: L35110G1997PLC033193
 Regd. Office: Pipavav Port, Post Uchchaya, Via-Rajula, Dist.-Amreli, Rajula - 365560
 email id: me@swan.co.in website: www.naval.co.in

I. EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sl. No.	Particulars	Quarter ended		
		September 30, 2024 (Unaudited)	Half Year ended September 30, 2024 (Unaudited)	Quarter ended September 30, 2023 (Unaudited)
1	Total income from operations	146	343	51
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-5430	-10575	-2983
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-5430	-10575	-2983
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-5430	-10575	-2983
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	-5339	-10492	-2933
6	Equity Share Capital (Face value of share INR 10/- Each)	5268.22	5268.22	268.22
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-
8	Earnings Per Share before extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-10.13	-19.92	-109.35
	1. Basic:	-10.13	-19.92	-109.35
	2. Diluted:	-10.13	-19.92	-109.35
9	Earnings Per Share after extraordinary items (of INR 10/- each) (for continuing and discontinued operations)	-10.13	-19.92	-109.35
	1. Basic:	-10.13	-19.92	-109.35
	2. Diluted:	-10.13	-19.92	-109.35

II. EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sl. No.	Particulars	Quarter ended		
		September 30, 2024 (Unaudited)	Half Year ended September 30, 2024 (Unaudited)	Quarter ended September 30, 2023 (Unaudited)
1	Turnover	146	343	51
2	Profit Before Tax	-5430	-10575	-2983
3	Profit After Tax	-5430	-10575	-2983

Note:
 a. The above Unaudited Consolidated Financial Result of the Reliance Naval and Engineering Limited for the quarter and half year ended September 30, 2024 have been reviewed by the audit committee and thereafter approved by the Board of Directors at the respective meeting held on November 11, 2024.
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For Reliance Naval and Engineering Limited
 Sd/-
 Nikhil Merchant
 Chairman & Managing Director
 Place: Mumbai
 Date: November 11, 2024

**SALE NOTICE
 FIRESTAR DIAMOND INTERNATIONAL PRIVATE LIMITED
 (IN LIQUIDATION)**

Sale of assets (Natural Loose Diamonds, Colour Stones & Colour Stone Studded Jewellery)
 Liquidator's address: 144 - B, 14th Floor, Mittal Court, Nariman Point, Mumbai 400021.
 Email: liquidator.firestardiamond@aaainsolvency.com, assetsale1@aaainsolvency.in, santanutr@aaainsolvency.com
 Mobile: 8800865284 (Mr. Wasim) / Liquidator: 9167086977 / Mr. Vaibhav Mohnot (022-42667394)
 (Strictly between 10.00 a.m. and 6.30 p.m., except on Sunday)

E-AUCTION
 Sale of Assets under Insolvency and Bankruptcy Code, 2016
 Date and Time of E-Auction: 19/12/2024 between 01.30 pm to 03.30 pm
 With unlimited extension of 5 minutes each.
 Last date for submission of Eligibility Documents by interested bidders with Annexures: 28/11/2024.
 Intimation by Liquidator's team to the qualified bidders: 03/12/2024
 Inspection or Due Diligence of assets under auction: 10/12/2024
 Last date for submission of additional documents and EMD by the qualified bidders: 17/12/2024 by the end of the day.

Sale of Natural Loose Diamonds, Colour Stones & Colour Stone Studded Jewellery belonging to Firestar Diamond International Private Limited (in Liquidation) released by the Directorate of Enforcement (ED), forming part of Liquidation Estate formed by the Liquidator, appointed by the Hon'ble National Company Law Tribunal, Mumbai Bench vide order dated 26th February 2020. The sale will be done by the undersigned through the e-auction platform https://aa.auctiontiger.net.

Asset	Initial EMD Amount (In Rs.)	Reserve Price (In Rs.)	Incremental Value
Sale of Natural Loose Colour Stone (8313.270 Crt) & Jewellery Studded with Colour Stone (Gold - 19.520 Grms & Stone - 9.550 Crt)	35,00,000	Will be declared on the date of Auction	5000
Option - B			
Sale of Solitaire Natural Diamonds - RBC (129.555 Crt)	4,45,000	Will be declared on the date of Auction	5000
Option - C			
Sale of Natural Loose Diamonds - Bulk RBC Pieces (523.080 Crt)	13,00,000	Will be declared on the date of Auction	5000
Option - D			
Sale of Natural Loose Diamonds - Bulk RBC Pieces (312.070 Crt)	10,00,000	Will be declared on the date of Auction	5000
Option - E			
Sale of Natural Loose Diamonds - Bulk RBC Pieces (373.660 Crt)	10,00,000	Will be declared on the date of Auction	5000

NOTE - The liquidator has got all the items certified by Gemmological Institute of India (GII). All the certificates and reports obtained from (GII) regarding the authenticity, purity, grading, weight of the precious stones on auction will be uploaded in the data room and the qualified bidders will have to refer to the certificates & few images for ascertaining their view on the inventory. The login ID and Password to the data room will be provided to the qualified bidders on the liquidator's team.
 It is clarified that, this invitation purports to invite prospective bidders and does not create any kind of binding obligation on the part of the Liquidator or the Company to effectuate the sale. The Liquidator reserves the right to cancel or modify the process and / or not to accept and / or disqualify any interested party / potential investor / bidder without assigning any reason and without any liability.
 As per the Paragraph 12 of Schedule I of IBBI (Liquidation Process), Regulations, 2019, "On the close of the auction, the highest bidder shall be invited to provide balance sale consideration within ninety days of the date of such demand: Provided that payments made after thirty days shall attract interest at the rate of 12%. Provided further that the sale shall be cancelled if the payment is not received within ninety days."
Due Dil