



Date: 28/10/2022

To,
The Listing Compliance Department,
BSE Limited,
P J Towers, 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 made pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 October 28, 2022 in Financial Express (English) and Jansatta (Hindi) regarding un-audited financial results of the Company for the quarter ended September 30, 2022.

Kindly take the same on record.

Thanking you.

Yours sincerely,
For **PC Jeweller Limited**

VIJAY
PANWAR
(VIJAY PANWAR)
Company Secretary

Encl.: As above

PC Jeweller Limited

REGD. & CORPORATE OFF: C - 54, PREET VIHAR, VIKAS MARG, DELHI - 110 092 PH: 011 - 49714971 FAX : 011 - 49714972

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EXPLAINER

NAA'S BEEN REDUNDANT, MARKETS BEST REGULATED UNDER ANTITRUST LAW

The National Anti-profiteering Authority (NAA) is dying a natural death, even as the courts are yet to decide on a clutch of pleas contesting the body's raison d'être and constitutionality. Set up under the CGST Act in 2017, it will cease to exist effective December; unresolved cases will be taken up by the Competition Commission of India. The government has defended NAA's role, in view of increases in inflation after the rollout of GST or similar value-added taxes buttressed with input tax credit mechanism in many countries. Similar set-ups in Malaysia and Australia were cited. **Prasanta Sahu** reviews NAA's role in the GST regime.



Why was NAA set up?

It was set up under the Central Goods and Services Tax Act in November 2017, while GST was launched in July that year. Its stated purpose is to ensure that any reduction in GST rates or the benefit of input tax credit is passed on to the recipient by way of commensurate reduction in prices. The immediate trigger for the formation of NAA was rate reductions for over 200 items by the GST Council in its 23rd meeting at Guwahati in November 2017. Five years of NAA have been eventful — it has taken up hundreds of cases ranging from real estate, construction, electronics and DTH to healthcare, hospitality and cosmetics.

80
Orders passed by the NAA since April 2022

₹450 crore
Amount DTH service provider Tata Play was asked to deposit for profiteering

₹186 crore
Penalty imposed on personal care giant L'oreal for profiteering

136
Write petitions before many high courts have challenged the constitutional validity of anti-profiteering regulations

What is its structure and how does it function?

The anti-profiteering mechanism is multi-layered, comprising state-level screening committees (SLSCs) which examine state-level complaints and recommend them to the standing committee. The standing committee also receives complaints directly with respect to suppliers with a pan-India or multi-state presence. The standing committee examines and sends recommendations to the DG, anti-profiteering (DGAP). The DGAP completes the investigation within three months and furnishes a report of its findings to NAA. Based on the report, NAA determines all aspects relating to profiteering, passes its order regarding reduction in prices, return of amount profited. It also imposes penalty and cancels registration if it thinks profiteering is established.

Why is NAA being merged with CCI?

As per Rule 137 of the CGST Rules, the authority was supposed to cease to exist after the expiry of two years from the date on which it was set up. This period was extended subsequently by three years by the GST Council till November 2022. The CCI will be empowered under Section 171 of CGST Act, 2017, to take up GST-rated cases. The anti-trust watchdog's mandate, as is the global practice, is to eliminate practices hurting competition and guard against abuse of dominant market power to protect the interests of the consumers and ensure freedom of trade. The revenue department will provide adequate technical manpower to CCI to handle the additional workload related to GST.

How has its performance been?

As against the 208 cases pending before the authority as on March 31, NAA has issued orders in 80 cases so far. At the end of March this year, the DGAP had another 34 cases where the investigation was in progress while the standing committee and SLSCs had 29 and 94 cases pending disposal, respectively.

Why have there been the legal challenges to NAA?

Section 171 of the CGST Act says the existing may constitute an anti-profiteering authority or empower an existing authority (like CCI) constituted under any law. As many as 136 writ petitions have been filed by various parties before various high courts, including Delhi, Bombay, Madras, Kolkata, Allahabad, Karnataka and Gujarat, challenging the constitutional validity of anti-profiteering regulations. The petitioners include Hindustan Unilever, Jubilant Foodworks, Abbott, Nestle, Whirlpool, IFB, and Johnson & Johnson.

First test flight of Gaganyaan in Feb: Isro

NEW TRUST OF INDIA

Sept Delhi, October 27

The INDIAN SPACE Research Organisation (ISRO) will start a series of test flights for India's maiden human space flight mission from February next year, an official said on Thursday.

The space agency also plans to deploy the heavy lift Chinook helicopter and the C-17 Globemaster transport aircraft for testing the crew module, which will carry astronauts into the orbit for three days as part of the Gaganyaan human space flight mission, R Umamaheswara,

director of Isro's Human Space Flight Centre, said.

Addressing the India Space Congress, he said scientists have completed the design of the environment control system, which will ensure ambient living conditions in the crew service module when orbiting the earth.



PC Jeweller Limited

Extract of un-audited consolidated financial results for the quarter and six months ended September 30, 2022

(₹ in crore)

S. No.	Particulars	Quarter Ended	Half Year Ended	Quarter Ended
		30.09.2022	30.09.2022	30.09.2021
		Unaudited	Unaudited	Unaudited
1.	Total Income from Operations	897.58	1445.00	559.74
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	78.18	111.73	(77.88)
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	78.18	111.73	(77.88)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	85.92	160.35	(78.68)
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	88.79	164.66	(79.24)
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	-	-	-
8.	Earnings Per Share (of ₹10/- each)	(Not annualised)	(Not annualised)	(Not annualised)
1.	Basic:	1.85	3.45	(1.70)
2.	Diluted:	1.85	3.45	(1.70)

Key figures of un-audited standalone financial results:

(₹ in crore)

S. No.	Particulars	Quarter Ended	Half Year Ended	Quarter Ended
		30.09.2022	30.09.2022	30.09.2021
		Unaudited	Unaudited	Unaudited
1.	Total Income from Operations	836.01	1357.16	558.95
2.	Net Profit / (Loss) for the period before tax	65.60	83.18	(75.27)
3.	Net Profit / (Loss) for the period after tax	73.02	133.01	(75.83)

Note:

The above is an extract of the detailed format of financial results for the quarter and six months ended September 30, 2022 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the financial results for the quarter and six months ended September 30, 2022 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/financialresults/>

For and on behalf of the Board

PC Jeweller Limited

Chairman

(Managing Director)

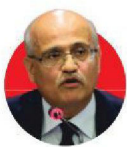
DIN: 00032083

Place: New Delhi
Date: October 27, 2022

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EXPLAINED.LIVE

China after the Party Congress



Vijay Gokhale
Former Foreign Secretary and India's former Ambassador to China

In conversation with



Shubhajit Roy
Associate Editor
The Indian Express

The 20th National Congress of the Communist Party of China has confirmed Xi Jinping as General Secretary for a third five-year term. No leader of China since Mao Zedong has ruled for more than two terms on global.

What does this mean for China — its politics, economy, military and its people? What is its impact on global politics at a time of geopolitical flux and disruption? What does that mean for India, which shares a long and contested border with China?

Listen to Vijay Gokhale, former Foreign Secretary and India's former Ambassador to China, at the latest edition of Explained.Live at The Indian Express.

For a major part of his 39-year career, Gokhale focussed on China — either through diplomatic assignments in the country or at the Ministry of External Affairs in New Delhi. After his retirement, Gokhale has authored three books, 'The Long Game: How the Chinese Negotiate with India', 'Tiananmen Square: The Making of a Protest' and, most recently, 'After Tiananmen: the Rise of China'.

31 October 2022

06:00 PM

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Prime Minister

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75
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