

THE WATERBASE LIMITED

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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

S.No	Particulars	Quarter ended		Year ended	
		(Rs.in Lakhs except for per share data)			
		Mar 31, 2024	Mar 31, 2023	Mar 31, 2024	Mar 31, 2023
		Unaudited	Unaudited	Audited	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)	(1,325.77)	(1,325.77)
3.	Net Loss before Tax and after exceptional items	(631.93)	(229.19)	(1,325.77)	(1,325.77)
4.	Net Loss after tax and exceptional items	(477.91)	(190.51)	(1,045.16)	(347.70)
5.	Total Comprehensive Loss (after tax)	(464.50)	(173.81)	(1,016.16)	(329.34)
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:
1. 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.
2. Additional information on audited standalone financial results for the Quarter and Year ended March 31, 2024 is as follows:

Particulars	Quarter ended		Year ended		
	(Rs.in Lakhs except for per share data)				
	Mar 31, 2024	Mar 31, 2023	Mar 31, 2024	Mar 31, 2023	
		Unaudited	Unaudited	Audited	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)	

3. 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

RELIANCE

Reliance Infrastructure Limited
Registered Office: Reliance Centre, Ground Floor, 19 Walchand Hirachand Marg, Ballard Estate, Mumbai 400 001
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	
		(₹ crore)			
		March 31, 2024	March 31, 2023	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)	(73.01)
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	
		(₹ crore)			
		March 31, 2024	March 31, 2023	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	6,706.06	5,666.97	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.	Debtenture 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 (IndAS) 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

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

Sl. No.	Particulars	(All amounts in ₹ millions, except per share data)		
		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 Standards) 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 Omnichannel 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	(All amounts in ₹ millions, except per share data)		
		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 LIMITED
(formerly INDEGENE PRIVATE LIMITED)
Manish Gupta
Chief Executive Officer and Executive Director

Bengaluru
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)			
	1. Basic (₹)	(Not annualised)	(2.61)	(13.52)
	2. Diluted (₹)	(Not annualised)	(2.61)	(13.52)

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.pcjeweller.com/financial-results/>
- 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.
- 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

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



The Oriental Insurance Company Limited
NBCC Office Complex, Block-4
East Kidwai Nagar, New Delhi - 110023

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

- The Dy. General Manager (IT) invites offer for the Tender: "Empanelment 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 favoring "The Oriental Insurance Company Limited" payable at New Delhi.
- Sale of the Tender Document will be between 11.00 AM to 04.