

DBRL/SEC/SE/24-25/41

August 09, 2024

To,
The Head-Listing & Compliance
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West,
Mumbai-400070

The Listing Department
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001

Subject: Intimation of publication of extract of unaudited financial results for the quarter ended June 30, 2024 of Dalmia Bharat Refractories Limited in the newspapers

Dear Sir/Madam,

In terms of the provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended from time to time, the financial results of the company for the quarter ended June 30, 2024 were published in the following newspapers:

- Financial Express (All India editions): August 08, 2024
- Makkal Kural (All Tamil Nadu editions): August 08, 2024

The copy of published newspaper results is enclosed herewith for your reference.

Thanking you,

For DALMIA BHARAT REFRACTORIES LIMITED




Meghna Saini
Company Secretary
Membership No. A42587

Encl: as above

"IMPORTANT"

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KERALA AGRO MACHINERY CORPORATION LTD (A Govt. of Kerala undertaking) Regd. Office : Athani, Ernakulam-683 585, Kerala Tele. No (0484) - 2474301 (5 lines). E-mail: materials@kamcoindia.com			
E-TENDER NOTICE			
Sl No.	Tender Title	Last Date of Submission	
1.	TRANSPORTATION OF AGRICULTURAL MACHINERIES FROM KERALA AGRO MACHINERY CORPORATION LTD (KAMCO), ATHANI / MALA / KANJIKODE, KERALA TO KAMCO, AGARTALA BY ROAD / RAIL. (Tender ID: 2024_KAMCO_683510_2)	14/08/2024 05:00 PM	
Interested parties may visit our website www.kamcoindia.com/etenders.kerala.gov.in contact Materials Dept. 07/08/2024			
			Sd/- Managing Director

DALMA BHARAT REFRACTORIES LIMITED CIN: L26100TN2006PLC061254 Regd. Office : DALMIAPURAM, P.O.KALLAKUDI-621651, DIST. THIRUCHIRAPPALLI, TAMIL NADU Phone:-91123457100, Website: www.dalmiaol.com					
EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024					
S. No.	PARTICULARS	Quarter Ended			Year Ended
		June 30, 2024	Mar 31, 2024	June 30, 2023	Mar 31, 2024
		Unaudited	Audited	Revised*	Audited
Consolidated Financial Results					
1	Income from continued operations	23.59	26.90	49.57	115.96
2	Profit/(Loss) before tax-Continued operations	(3.27)	(2.99)	12.45	9.66
3	Net Profit/(Loss) after tax-Continued operations	(3.25)	(66.35)	11.73	0.80
4	Total comprehensive income for the period (comprising profit for the period after tax and other comprehensive income-continuing and discontinued operations)	192.40	(745.79)	56.75	(189.98)
5	Paid-up equity share capital (Face Value Per Share Rs.10)	44.20	44.20	44.20	44.20
6	Other Equity excluding Revaluation Reserve	-	-	-	2,561.75
Discontinued Operations (Refer Note No.3)					
7	Profit before tax from Discontinued Operation	0.08	(1.91)	(0.49)	61.88
8	Net Profit / (Loss) for the period/ year from Discontinued Operation	0.06	(1.45)	(0.36)	46.29
9	Earnings Per Share (of Rs. 10/- each) (not Annualised)				
	(a) Basic and Diluted-Continuing operations	(0.73)	(15.01)	2.65	0.19
	(b) Basic and Diluted-Discontinued operations	0.01	(0.33)	(0.09)	10.47
	(c) Basic and Diluted-Continuing and Discontinued operations	(0.72)	(15.34)	2.56	10.66
Standalone Financial Results					
1	Income from continued operations	10.61	10.12	20.18	40.80
2	Profit/(Loss) before tax-Continued and discontinued	(8.16)	(17.96)	32.13	76.68
3	Net Profit/(Loss) after tax-Continued and discontinued	(8.16)	(79.96)	30.63	51.42
Notes:					
1	The above is an extract of the detailed format of unaudited quarterly 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 unaudited quarterly financial results are available on the stock exchange's websites, www.nseindia.com and www.bseindia.com and on the Company's website www.dalmiaol.com .				
2	The above financial results of Dalmia Bharat Refractories Limited ("the Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors on August 06, 2024. The statutory auditors of the Company have carried out limited review for the quarter ended June 30, 2024.				
3	In view of transfer of its Refractory Business in India to RHH Magnesita India Ltd ("RHH") which was concluded on January 4, 2023, then the Indian Refractory Business has been considered as discontinued operations in accordance with Ind AS 105 (Non-current Assets Held for Sale and Discontinued Operations). The Company has effective October 01, 2023 taken over Dalmia Magnesite Corporation ("DMC Unit"), a Refractory Unit of Dalmia Bharat Sugar and Industries Limited under lease and license agreement. Continuing Operations in the Company includes the operations under this agreement and trading of magnesite carbon refractories ("Refractories").				
4	The Company along with Himadri Speciality Chemical Limited (HSCIL) completed acquisition of Birla Tyre Limited (BTL) under Corporate Insolvency Resolution Process pursuant to Order dated October 19, 2023 of Hon'ble National Company Law Tribunal, Kolkata Bench (NCLT). The Approved Resolution Plan contained Financial Restructuring Scheme which provided for treatment of select assets and liabilities of BTL from the Restructuring Appointed Date (i.e. May 05, 2022), demerger of Tyre Undertaking of BTL to the Company under Scheme of Demerger from Demerger Appointed Date (i.e. May 06, 2022) and eventual capital reduction of the share capital of BTL. The above Schemes and related documents were filed with Registrar of Companies on November 04, 2023. The Company along with HSCIL became the 100% shareholder of BTL. The Company has given effect to above restructuring by way of accounting as per "Acquisition Method" in accordance with Ind AS 103 - Business Combinations read with other accounting standards prescribed under Section 133 of the Companies Act, 2013. The Company also transferred identified non-operational assets to Himadri Birla Tyre Manufacturer Private Limited with effect from appointed date May 6, 2022. All the accounting effects in the Financial Statements were given by the Company during the year ended March 31, 2024. The financial results of the Company for the quarter ended June 30, 2023 have been restated as per above approved resolution plan.				
5	The Board of Directors of the Company on February 2, 2024, have approved the Scheme of Amalgamation (the Scheme) between Dalmia Bharat Sugar and Industries Limited (the Demerged Company) and the Company and their respective shareholders under Sections 230 to 232 and all other applicable provisions of the Companies Act, 2013 for transfer and vesting of Demerged Undertaking 1 or "DMC Unit" i.e. the refractory business of Demerged Company which is engaged in the business of manufacturing of refractories and Demerged Undertaking 2 or "GT Unit" i.e. the tours and travel service business of Demerged Company into the Company on a going concern basis. In consideration of it, the Company shall issue and allot New Equity Shares of face value of ₹ 10/- each, to the equity shareholders holding fully paid up equity shares of the Demerged Company in the proportion defined in the scheme. The appointed date of the said Scheme is July 01, 2023. Pending approval of the scheme from shareholders and National Company Law Tribunal and regulatory authorities and other compliances, no accounting effects are considered in the above financial results. Post June 30, 2024, Company has received the no objection letter from the Metropolitan Stock Exchange under Regulation 37 of SEBI LODR and Company is taking necessary steps to file the application with NCLT. Pending approval of the scheme from shareholders and National Company Law Tribunal and regulatory authorities and other compliances, no accounting effects are considered in the above financial results.				
6	Additional information pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015 on key standalone financial information of the Company are also given herewith.				
On behalf of the Board For Dalmia Bharat Refractories Limited Sd/- Chandra Narain Maheshwari Whole Time Director & CEO DIN: 00125680					
Place: New Delhi Dated : August 06, 2024					

79.37% YoY
126.42 Crores
In Q1FY25
TOTAL INCOME

89.16% YoY
72.61 Crores
In Q1FY25
GROSS PROFIT

5 X YoY
27.61 Crores
In Q1FY25
EBITDA

113,262 Students trained by Veranda Group for Q1FY25

Veranda

VERANDA LEARNING SOLUTIONS LIMITED

CIN:L74999TN2018PLC125880

REGD OFF:G.R.COMPLEX, FIRST FLOOR, NO:807-808, ANNA SALAI ROAD, NANDANAM, CHENNAI-600035

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

S. No	PARTICULARS	CONSOLIDATED (INR LAKHS)		
		Quarter Ended 30-Jun-24 (Unaudited)	Year Ended 31-Mar-24 (Audited)	Quarter Ended 30-Jun-23 (Unaudited)
1	Total Income from Operations	12,642.05	37,001.74	7,048.17
2	Net Profit/(Loss) before Tax and Exceptional Items	(2,464.88)	(8,125.84)	(2,176.40)
3	Net Profit/(Loss) before Tax and after Exceptional Items	(2,464.88)	(8,125.84)	(2,176.40)
4	Net Profit/(Loss) after Tax	(2,515.71)	(7,611.17)	(1,932.86)
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (aftertax))	(2,510.31)	(7,213.18)	(1,912.73)
6	Equity Share Capital	7,127.35	6,919.75	6,157.21
7	Reserves (excluding Revaluation Reseves) as shown in the Audited Balance Sheet of the previous year		30,785.81	
8	Earnings Per Share (of Rs.10/-each)			
	Basic	(3.78)	(12.05)	(3.14)
	Diluted	(3.78)	(12.05)	(3.14)

KEY STANDALONE FINANCIAL INFORMATION:

S. No	PARTICULARS	STANDALONE (INR LAKHS)		
		Quarter Ended 30-Jun-24 (Unaudited)	Year Ended 31-Mar-24 (Audited)	Quarter Ended 30-Jun-23 (Unaudited)
1	Total Income from Operations	1,543.96	5,814.61	677.40
2	Profit/(Loss) before Tax	169.93	2,049.65	(31.81)
3	Profit/(Loss) after Tax	177.86	2,333.01	(30.30)
4	Total Comprehensive Income (after Tax)	177.16	2,331.01	(27.10)

Note:

- The above unaudited financial results for the quarter ended on 30th June, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 7th August, 2024 subjected to a limited review by the Statutory Auditors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Quarterly Financial Results are available on the Stock Exchanges website www.bseindia.com and www.nseindia.com and on the Company's Website at www.verandallearning.com

Place: Chennai
Date: 7-Aug-2024

For Veranda Learning Solutions Limited
Kalpathi S Suresh
Executive Director Cum Chairman
DIN:00526480

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PB FINTECH LIMITED

CIN: L51909HR2008PLC037998

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(₹ in Lakhs)

Particulars	Results on Standalone Basis				Results on Consolidated Basis			
	Quarter ended		Year ended		Quarter ended		Year ended	
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Refer Note 4	Unaudited	Audited	Unaudited	Refer Note 4	Unaudited	Audited
1. Total Income from Operations	3,007	3,431	3,522	11,029	1,01,049	1,08,957	66,559	3,43,768
2. Net Profit / (loss) for the quarter/year (before tax and exceptional items)	845	(635)	2,202	4,452	2,975	7,289	(1,158)	7,711
3. Net Profit / (loss) for the quarter/year before tax (after exceptional items)	1,167	(662)	2,202	4,425	7,080	7,289	(1,158)	7,711
4. Net Profit / (loss) for the quarter/year after tax (after exceptional items)	990	(1,468)	2,202	3,619	5,998	6,019	(1,190)	6,441
5. Total Comprehensive Income / (loss) for the quarter/year [Comprising Profit / (loss) for the quarter/year (after tax) and Other Comprehensive Income / (loss) (after tax)]	973	(1,491)	2,187	3,570	5,584	5,756	(1,415)	6,106
6. Equity share capital	9,121	9,024	9,002	9,024	9,121	9,024	9,002	9,024
7. Other equity				7,63,913				5,78,623
8. Earnings / (loss) per share (of ₹ 2/- each)								
(a) Basic	0.22	(0.33)	0.49	0.81	1.34	1.35	(0.26)	1.50
(b) Diluted	0.21	(0.33)	0.48	0.78	1.31	1.31	(0.26)	1.45
	(Not annualised)	(Not annualised)	(Not annualised)		(Not annualised)	(Not annualised)	(Not annualised)	

Notes:

- 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 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchanges websites (www.nseindia.com and www.bseindia.com) and on the company's website (www.pbfintech.in).
- The above results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- No Stock option has been granted during the quarter ended June 30, 2024. Share based payment expense for the quarter ended June 30, 2024 at standalone level is ₹ 3,680 lakhs and at consolidated level is ₹ 6,407 lakhs.
- Figures for the 3 months ended March 31, 2024 are the balancing figures between audited figures for the year ended March 31, 2024 and the published figures for the 9 months ended December 31, 2023 respectively which were subjected to limited review.

Place: Gurugram
Date: August 06, 2024

PB Fintech Limited
Sd/-
Yashish Dahiya
Chairman and CEO

