

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results :

- The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/"Corporate Debtor") was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing I.A. (B) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.98% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022. The approval thereof is still awaited.
- Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.
- As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming, accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).
- With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying on the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results.
- Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.
- In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.
- The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/ access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.
- Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.
- As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.
- The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired by 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.
- Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form:** Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form:** Your demat account will be debited for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.-011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dsvain@jkmil.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

TRAVANCORE TITANIUM PRODUCTS LIMITED
Thiruvananthapuram-695021
e-mail: purchasettp@gmail.com,
contract@tptltd.in

e-TENDER NOTICE

e-tenders are invited from Experienced Contractors / Firms in TWO BID system for the following work in T.T.P.L. Tenders can be submitted only by online through the portal www.etenders.kerala.gov.in

Name of Work: Regasketting of Plate Heat Exchanger

Tender ID: 2023_TTPL_549474_1

Due Date: 01.02.2023

For more details & tenders please visit our web site www.travancoretitanium.com

Sd/-
Head of Department (Commercial)

PUBLIC NOTICE

Notice is hereby given that Share Certificate No 185204 to 185205, 239614 to 239615, 310920 to 310922 for 279 Equity Shares of Rs.10/- (Rupees ten only) each bearing Distinctive No.(s) 8274020 to 8274079, 12968820 to 12968915, 19330407 to 19330529 of Escorts Kubota Limited, having its registered office at 15/5, Mathura Road, Faridabad, Haryana, 121003 registered in the name of Himatlal Manilal Mehta, Nitinkumar Himatlal Mehta and Urvashi Nitinkumar Mehta have been lost and have applied to the company for issue of duplicate certificate. Any person who has any claim in respect of the said shares certificate should lodge such claim with the company within 15 days of the publication of this notice.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	Quarter ended					
		Dec 31, 2022			Sept 30, 2022		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
₹ in Million							
1	Income from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
-	Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
-	Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
-	Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
-	Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
-	Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
-	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
-	Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
-	Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
-	Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
A.	Items that will not be reclassified to profit and loss						
-	Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
-	Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
	(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)	
B.	Items that may be reclassified to profit and loss						
-	Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
-	Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
-	Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
	276.89	174.70	259.02	395.04	300.76	41.31	
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
-	Basic	31.90	29.61	23.08	90.08	64.04	90.34
-	Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
-	Interim dividend	28.00	-	20.00	28.00	20.00	20.00
-	Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

The operating segments are:
a. Banking, Financial Services and Insurance (BFSI)
b. Healthcare & Life Sciences
c. Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	Quarter ended					
		Dec 31, 2022			Sept 30, 2022		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
₹ in Million							
1	Segment revenue						
-	BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
-	Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
-	Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
-	BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
-	Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
-	Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
5	Less:						
-	Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
-	Other un-allocable expenses	5,205.59	4,639.48	3,712.47	13,555.54	9,837.90	13,595.58
6	Un-allocable income	327.57	80.55	306.64	617.90	1,018.82	

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For OCL Iron and Steel Limited
 (Company under Corporate Insolvency Resolution Process)
 Sd/-
 Mr. Sanjeev Agraj
 Director
 DIN: 08882503

Date: January 17, 2023
 Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

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Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form:** Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form:** Your demat account will be debited for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.-011-42541955, Mobile: 8929955318.

Place: New Delhi
 Date: 18th January, 2023

For Bengal & Assam Company Limited
 Dillip Kumar Swain
 Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
 Website: www.bengalassam.com, Email: dsvain@jkm.com
 Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
 Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	₹ in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	= Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	= Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	= Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	= Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
	= Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	= Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	= Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	= Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	= Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	= Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
	B. Items that may be reclassified to profit and loss						
	= Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	= Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	= Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	= Basic	31.90	29.61	23.08	90.08	64.04	90.34
	= Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	= Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	= Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

The operating segments are:

- Banking, Financial Services and Insurance (BFSI)
- Healthcare & Life Sciences
- Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	₹ in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
	- Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
	- Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
5	Less:						
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Other un-allocable expenses	5,205.59	4,639.48	3,712.47	13,555.54	9,837.90	13,595.58
6	Un-allocable income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
7	Profit before tax	3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79

Sr. No.	Particulars	As on		
		Dec 31, 2022	Dec 31, 2021	March 31, 2022
		- BFSI	4,263.41	2,903.95
- Healthcare & Life Sciences	3,450.02	2,185.27	2,274.57	
- Software, Hi-Tech and Emerging Industries	15,093.97	5,814.60	7,769.14	
Total allocable segment assets	22,807.40	10,903.82	12,614.60	
Unallocable assets	45,720.63	36,247.28	41,526.37	
Total assets	68,528.03	47,151.10	54,140.97	

Note for segment wise information:
 Operating segments are components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision makers, in deciding how to allocate resources and assessing performance. The Group's chief operating decision makers are the Chief Executive Officer and Chairman & Managing Director.

Segment

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results :

1 "The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/Corporate Debtor) was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing IA. (IB) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.98% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022. The approval thereof is still awaited."

2 Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.

3 As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming, accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).

4 "With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results."

5 Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.

6 In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.

7 The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/ access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.

8 Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.

9 As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.

10 The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.

11 The figures for the quarter ended March 31, 2021 and March 31, 2020 are bolded figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.

12 Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

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- In case you hold shares in electronic form:** Your demat account will be deleted for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.:011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dswain@jkm.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

TRAVANCORE TITANIUM PRODUCTS LIMITED
Thiruvananthapuram-695021
e-mail: purchasetp@gmail.com, contract@tptltd.in

e-TENDER NOTICE

e-tenders are invited from Experienced Contractors / Firms in TWO BID system for the following work in T.T.P.L. Tenders can be submitted only by online through the portal www.etenders.kerala.gov.in

Name of Work: Regasketting of Plate Heat Exchanger

Tender ID: 2023_TTPL_549474_1

Due Date: 01.02.2023

For more details & tenders please visit our web site
www.travancoretitanium.com
Sd/-
Head of Department (Commercial)

PUBLIC NOTICE

Notice is hereby given that Share Certificate No 185204 to 185205, 239614 to 239615, 310920 to 310922 for 279 Equity Shares of Rs.10/- (Rupees ten only) each bearing Distinctive No.(s) 8274020 to 8274079, 12968820 to 12968915, 19330407 to 19330529 of Escorts Kubota Limited, having its registered office at 15/5, Mathura Road, Faridabad, Haryana, 121003 registered in the name of Himantal Manial Mehta, Nitinkumar Himantal Mehta and Urvashi Nitinkumar Mehta have been lost and have applied to the company for issue of duplicate certificate. Any person who has any claim in respect of the said shares certificate should lodge such claim with the company within 15 days of the publication of this notice.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Income						
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	- Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	- Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
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	- Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	- Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	- Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	- Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	- Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	- Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
	B. Items that may be reclassified to profit and loss						
	- Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	- Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	- Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	- Basic	31.90	29.61	23.08	90.08	64.04	90.34
	- Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	- Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	- Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

Audited unconsolidated financial information

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Revenue from operations (net)	13,072.29	12,247.66	9,286.51	36,340.71	25,404.70	35,754.80
2	Profit before tax	2,417.12	2,332.58	2,241.50	7,060.66	6,530.27	9,120.61
3	Profit after tax	1,827.46	1,751.05	1,728.91	5,327.30	4,913.81	6,858.66

Segment wise Revenue, Results and Capital Employed

The operating segments are:

- Banking, Financial Services and Insurance (BFSI)
- Healthcare & Life Sciences
- Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results :

- The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/Corporate Debtor) was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing IA. (IB) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.98% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022. The approval thereof is still awaited.
- Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.
- As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming, accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).
- With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying on the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results.
- Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.
- In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.
- The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/ access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.
- Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.
- As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.
- The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are bolded figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.
- Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form:** Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form:** Your demat account will be deleted for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.:011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dswain@jkm.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

TRAVANCORE TITANIUM PRODUCTS LIMITED
Thiruvananthapuram-695021
e-mail: purchasetp@gmail.com, contract@tptltd.in

e-TENDER NOTICE

e-tenders are invited from Experienced Contractors / Firms in TWO BID system for the following work in T.T.P.L. Tenders can be submitted only by online through the portal www.etenders.kerala.gov.in

Name of Work: Regasketting of Plate Heat Exchanger

Tender ID: 2023_TTPL_549474_1

Due Date: 01.02.2023

For more details & tenders please visit our web site www.travancoretitanium.com
Sd/-
Head of Department (Commercial)

PUBLIC NOTICE

Notice is hereby given that Share Certificate No 185204 to 185205, 239614 to 239615, 310920 to 310922 for 279 Equity Shares of Rs.10/- (Rupees ten only) each bearing Distinctive No.(s) 8274020 to 8274079, 12968820 to 12968915, 19330407 to 19330529 of Escorts Kubota Limited, having its registered office at 15/5, Mathura Road, Faridabad, Haryana, 121003 registered in the name of Himantal Manilal Mehta, Nitinkumar Himantal Mehta and Urvashi Nitinkumar Mehta have been lost and have applied to the company for issue of duplicate certificate. Any person who has any claim in respect of the said shares certificate should lodge such claim with the company within 15 days of the publication of this notice.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Income						
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	- Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	- Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
	- Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	- Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	- Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	- Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	- Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	- Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
	B. Items that may be reclassified to profit and loss						
	- Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	- Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	- Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	- Basic	31.90	29.61	23.08	90.08	64.04	90.34
	- Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	- Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	- Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

Audited unconsolidated financial information

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Revenue from operations (net)	13,072.29	12,247.66	9,286.51	36,340.71	25,404.70	35,754.80
2	Profit before tax	2,417.12	2,332.58	2,241.50	7,060.66	6,530.27	9,120.61
3	Profit after tax	1,827.46	1,751.05	1,728.91	5,327.30	4,913.81	6,858.66

The operating segments are:

- Banking, Financial Services and Insurance (BFSI)
- Healthcare & Life Sciences
- Software, Hi-Tech and Emerging Industries

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
	- Healthcare & Life Sciences	2,080.2					

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results :

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- Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.
- As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).
- With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying on the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results.
- Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.
- In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.
- The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/ access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.
- Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.
- As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.
- The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are being foregone figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.
- Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form: Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form: Your demat account will be debited for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before 15th March, 2023, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.-011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

For Bengal & Assam Company Limited
Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dsvain@jkm.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal.
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	Quarter ended					
		Dec 31, 2022		Sept 30, 2022		Dec 31, 2021	
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Income						
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	- Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	- Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
	- Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	- Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	- Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	- Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	- Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	- Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
	(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)	
	B. Items that may be reclassified to profit and loss						
	- Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	- Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	- Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
	276.89	174.70	259.02	395.04	300.76	41.31	
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	- Basic	31.90	29.61	23.08	90.08	64.04	90.34
	- Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	- Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	- Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

The operating segments are:
a. Banking, Financial Services and Insurance (BFSI)
b. Healthcare & Life Sciences
c. Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	Quarter ended					
		Dec 31, 2022		Sept 30, 2022		Dec 31, 2021	
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
	- Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
	- Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
5	Less:						
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Other un-allocable expenses	5,205.59	4,639.48	3,712.47	13,555.54	9,837.90	13,595.58
6	Un-allocable income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
7	Profit before tax	3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79

Sr. No.	Particulars	As on		
		Dec 31, 2022	Dec 31, 2021	March 31, 2022
		Dec 31, 2022	Dec 31, 2021	March 31, 2022
	- BFSI	4,263.41	2,903.95	2,570.89
	- Healthcare & Life Sciences	3,450.02	2,185.27	2,274.57
	- Software, Hi-Tech and Emerging Industries	15,093.97	5,814.60	7,769.14
	Total allocable segment assets	22,807.40	10,903.82	12,614.60
	Unallocable assets	45,720.63	36,247.28	41,526.37
	Total assets	68,528.03	47,151.10	54,140.97

Note for segment wise information:
Operating segments are components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision makers, in deciding how to allocate resources and assessing performance. The Group's chief operating decision makers

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results:

- The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/Corporate Debtor) was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing I.A. (IB) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.98% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022. The approval thereof is still awaited.
- Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.
- As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).
- "With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) The RP, in relation to these financial results, the statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results."
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- The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are bolded figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.
- Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

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Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

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- In case you hold shares in electronic form:** Your demat account will be debited for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.:011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

For Bengal & Assam Company Limited
Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dsvain@jkm.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	₹ in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	- Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	- Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
	- Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	- Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	- Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	- Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	- Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	- Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
	B. Items that may be reclassified to profit and loss						
	- Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	- Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	- Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	- Basic	31.90	29.61	23.08	90.08	64.04	90.34
	- Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	- Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	- Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

The operating segments are:
a. Banking, Financial Services and Insurance (BFSI)
b. Healthcare & Life Sciences
c. Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	₹ in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
	- Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
	- Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
5	Less:						
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Other un-allocable expenses	5,205.59	4,639.48	3,712.47	13,555.54	9,837.90	13,595.58
6	Un-allocable income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
7	Profit before tax	3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79

Sr. No.	Particulars	As on		
		Dec 31, 2022	Dec 31, 2021	March 31, 2022
		- BFSI	4,263.41	2,903.95
- Healthcare & Life Sciences	3,450.02	2,185.27	2,274.57	
- Software, Hi-Tech and Emerging Industries	15,093.97	5,814.60	7,769.14	
Total allocable segment assets	22,807.40	10,903.82	12,614.60	
Unallocable assets	45,720.63	36,247.28	41,526.37	
Total assets	68,528.03	47,151.10	54,140.97	

Note for segment wise information:
Operating segments are components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision makers, in deciding how to allocate resources and assessing performance. The Group's chief operating decision makers are the Chief Executive Officer and Chairman & Managing Director.

Segment wise capital employed
Segregation of assets (other than trade receivables and unbilled revenue), liabilities, depreciation and amortization and other non-cash expenses into various reportable segments have not been presented as the assets and liabilities are used interchangeably among segments and the Group is of the view that it is not practical to reasonably allocate the other assets, liabilities and other non-cash expenses to individual segments and an ad-hoc allocation will not be meaningful.

Notes:

- The audited condensed interim consolidated financial statements for the quarter and nine months ended December 31, 2022, have been taken on record by the Board

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-1,59,088.79	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations)-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results :

1 "The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/Corporate Debtor) was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP"). Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing I.A. (IB) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.98% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022. The approval thereof is still awaited."

2 Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.

3 As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming, accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).

4 "With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results."

5 Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.

6 In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.

7 The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.

8 Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.

9 As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.

10 The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.

11 The figures for the quarter ended March 31, 2021 and March 31, 2020 are bolded figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.

12 Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

Date: January 17, 2023
Place: New Delhi

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 08882503

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form:** Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form:** Your demat account will be deleted for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before **15th March, 2023**, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.: 011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

Dillip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dsdain@jkm.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

TRAVANCORE TITANIUM PRODUCTS LIMITED
Thiruvananthapuram-695021
e-mail: purchasetp@gmail.com,
contract@tptltd.in

e-TENDER NOTICE

e-tenders are invited from Experienced Contractors / Firms in TWO BID system for the following work in T.T.P.L. Tenders can be submitted only by online through the portal www.etenders.kerala.gov.in

Name of Work: Regasketting of Plate Heat Exchanger

Tender ID: 2023_TTPL_549474_1

Due Date: 01.02.2023

For more details & tenders please visit our web site
www.travancoretitanium.com

Sd/-
Head of Department (Commercial)

PUBLIC NOTICE

Notice is hereby given that Share Certificate No 185204 to 185205, 239614 to 239615, 310920 to 310922 for 279 Equity Shares of Rs.10/- (Rupees ten only) each bearing Distinctive No.(s) 8274020 to 8274079, 12968820 to 12968915, 19330407 to 19330529 of Escorts Kubota Limited, having its registered office at 15/5, Mathura Road, Faridabad, Haryana, 121003 registered in the name of Himantal Manilal Mehta, Nitinkumar Himantal Mehta and Urvasi Nitinkumar Mehta have been lost and have applied to the company for issue of duplicate certificate. Any person who has any claim in respect of the said shares certificate should lodge such claim with the company within 15 days of the publication of this notice.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696



Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Income						
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
-	Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
-	Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
-	Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
-	Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
-	Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
-	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
-	Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
-	Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
-	Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
A.	Items that will not be reclassified to profit and loss						
-	Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
-	Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
B.	Items that may be reclassified to profit and loss						
-	Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
-	Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
-	Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
-	Basic	31.90	29.61	23.08	90.08	64.04	90.34
-	Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
-	Interim dividend	28.00	-	20.00	28.00	20.00	20.00
-	Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

The operating segments are:

- Banking, Financial Services and Insurance (BFSI)
- Healthcare & Life Sciences
- Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	
		₹ in Million					
1	Segment revenue						
-	BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
-	Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
-	Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue	-	-	-	-	-	-
3	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
-	BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
-	Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
-	Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
5	Less:						
-	Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
-	Other un-allocable expenses	5,205.59	4,639.48	3,712.47			

OCL IRON AND STEEL LIMITED

CIN : L27102OR2006PLC008594

Regd. Off.: Vill. Lamloi, PO. Garvana Rajgangpur -770017, Phone: +91-11-6624222; E-mail: ocliron@gmail.com; Website: www.oclsteel.com

EXTRACT OF THE STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Rupees in Lakhs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	590.85	585.60	4,941.40	1,465.93	36,384.04
2	Net Profit/ (Loss) for the period (before tax, exceptional and/or extraordinary items)	-8,553.65	-7,148.21	-19,782.69	-30,679.45	-45,786.85
3	Net Profit/ Loss for the period before tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-56,963.17	-32,786.45	-83,951.12
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	-8,213.62	-7,148.21	-65,669.09	-32,786.45	-83,951.12
6	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-1,59,088.79	-	-1,26,302.35
8	Earnings per Share for continuing and discontinued operations:-					
a	Basic	-5.65	-4.48	-45.19	-22.56	-57.77
b	Diluted	-3.41	-3.11	-29.11	-16.11	-37.86

Notes to financial results:

- The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ("the Company"/"Corporate Debtor") was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated September 20, 2021 ("NCLT") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the first meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing I.A. (IB) No. 120/CB/2021 before the NCLT seeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijaykumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on December 07, 2021. The Committee of Creditors received various resolution plans and has approved the resolution plan submitted by M/s Indrani Patnaik ("Successful Resolution Applicant") by passing the requisite resolution with 88.96% majority/voting share in accordance with the provisions of Section 30(4) of the Insolvency and Bankruptcy Code, 2016 ("Code") through e-voting process which was concluded on October 12, 2022. The resolution plan, as approved by the Committee of Creditors, has been filed with the Adjudicating Authority in accordance with the Section 30(6) of the Code for its approval on October 14, 2022, the approval whereof is still awaited.
- Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.
- As the powers of the Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Mr. Sanjeev Agraj (Director), confirming accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).
- "With respect to the financial results for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021, the RP has taken the same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers: (i) The RP has assumed control of the Corporate Debtor with effect from December 07, 2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to; (ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code; (iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors; (iv) The RP while taking record of the financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the year ended March 31, 2021 and for the period from January 01, 2021 to March 31, 2021 have been taken on record by the RP solely on the basis of and on relying the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results."
- Trade receivables, loans & advances and other recoverable at March 31st, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.
- In India, the Central Government declared the first national lockdown with effect from 25 March 2020 due to Covid-19 pandemic. The steel plant, which was shut down as a result of the lockdown, could not recommence its operations even after the lockdown was lifted and continues to remain shut mainly as a result of labour unrest.
- The consolidated financials of the company include restated standalone financials and financials pertaining to its two subsidiary companies. One subsidiary and one associate company has been deconsolidated for being struck off under section 248(1) of companies act 2013. It may be noted that the RP of the Company has no control/ access over/ to the entities, which have been consolidated. The accounts of the two subsidiary companies which are consolidated are unaudited and have been considered on the basis of certification by the management of the entities being consolidated.
- Exceptional items also include Trade Payables and Receivables written back/off to an extent of Rs. 3,059.50 lakhs.
- As a result of the Steel Plant remaining shut since March 2020 the management is unable to take physical verification of stocks-in-hand. The inventory has been taken on the basis of last available verified balances. Further, old and slow-moving stocks including the existing work-in-progress has been suitably impaired. The assessment of impairment of inventories involves significant estimation, uncertainty, subjective assumptions and application of significant judgment.
- The Company had issued 4,85,00,000 and 1,50,00,000 share warrants on 30 June 2019 and 14 August 2019, respectively, which at the option of the holders, were convertible into equity shares of the Company within a period of 18 months from the date of allotment at an exercise price of Rs 4.50 per share. While the said period of 18 months has expired on 31 January 2021 and 14 February 2021 respectively the warrant holders have failed to exercise the option of conversion of warrants into equity shares. The Company has therefore forfeited the amounts received against the warrants and has received income of 952.50 lacs under exceptional item.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between Audited figures for each of the full financial year and the published year-to-date figures for the nine months ended December 31, 2020 and December 31, 2019 respectively.
- Previous period figures have been regrouped/reclassified, wherever considered necessary to conform to the current period presentation.

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)
Sd/-
Mr. Sanjeev Agraj
Director
DIN: 06882503

Date: January 17, 2023
Place: New Delhi

BENGAL & ASSAM COMPANY LIMITED

NOTICE

Transfer of Equity Shares of the Company to the Investor Education and Protection Fund Authority (IEPFA)

Shareholders are hereby informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the dividend declared for the financial year 2015-16, which remained unclaimed for a period of seven years is required to be credited to IEPFA within 30 days from the due date, i.e., on 27th March, 2023. The corresponding shares on which dividends were unclaimed for seven consecutive years is also required to be transferred to IEPFA as per the procedure set out in the Rules.

In compliance with the aforesaid Rules, Individuals notices has been sent to all the concerned Shareholders, whose shares are liable to be transferred to IEPFA as per the aforesaid Rules. The full details of such shareholders is available on the Company's website at www.bengalassam.com.

In this connection, please note the following:

- In case you hold shares in physical form: Duplicate share certificate(s) will be issued and transferred to IEPFA. The original share certificate(s) registered in your name(s) and held by you will stand automatically cancelled.
- In case you hold shares in electronic form: Your demat account will be debited for the shares liable for transfer to the IEPFA.

In the event a valid claim is not received on or before 15th March, 2023, the Company will proceed to transfer the liable dividend and equity shares in favour of IEPFA without any further notice. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPFA pursuant to the said rules. It may be noted that the concerned shareholders can claim the shares and dividend from IEPFA by making an application in the prescribed Form IEPF-5 online and sending the physical copy of the requisite documents enumerated in the Form IEPF-5, to the Nodal Officer of the Company.

Shareholders may also note that, as mandated by SEBI, the Company vide its letters dated 28th February, 2022 and 10th June, 2022 had requested all shareholders holding shares in physical form to furnish their KYC and other details in the prescribed Forms (ISR-1, 2, 3, SH-13 and 14, available on the website of the Company www.bengalassam.com) to the Registrar and Share Transfer Agent (RTA) of the Company. In case, you have not submitted the required details so far, we request you, in your own interest, to immediately send these details to our RTA at its Office at Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi - 110055 or E-mail to ramap@alankit.com.

For any queries on the above matter, Shareholders are requested to contact the Company's RTA, Alankit Assignments Limited, Contact Person- Mr. Ram Avtar Pandey, Tel.:011-42541955, Mobile: 8929955318.

Place: New Delhi
Date: 18th January, 2023

For Bengal & Assam Company Limited
Dilip Kumar Swain
Company Secretary

Corporate Identity Number: L67120WB1947PLC221402
Website: www.bengalassam.com, Email: dsvain@jkmil.com
Regd. Off.: 7, Council House Street, Kolkata - 700001, West Bengal
Tel.: 033 - 22486181/22487084, Fax: 033 - 22481641

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report etc. on e-mail.

TRAVANCORE TITANIUM PRODUCTS LIMITED

Thiruvananthapuram-695021

e-mail: purchasettp@gmail.com, contract@tptltd.in

e-TENDER NOTICE

e-tenders are invited from Experienced Contractors / Firms in TWO BID system for the following work in T.T.P.L. Tenders can be submitted only by online through the portal www.etenders.kerala.gov.in

Name of Work: Regasketting of Plate Heat Exchanger

Tender ID: 2023 TTPL 549474_1

Due Date: 01.02.2023

For more details & tenders please visit our web site www.travancoretitanium.com

Sd/-
Head of Department (Commercial)

PUBLIC NOTICE

Notice is hereby given that Share Certificate No 185204 to 185205, 239614 to 239615, 310920 to 310922 for 279 Equity Shares of Rs.10/- (Rupees ten only) each bearing Distinctive No.(s) 8274020 to 8274079, 12968820 to 12968915, 19330407 to 19330529 of Escorts Kubota Limited, having its registered office at 15/5, Mathura Road, Faridabad, Haryana, 121003 registered in the name of Himatlal Manilal Mehta, Nitinkumar Himatlal Mehta and Urvashi Nitinkumar Mehta have been lost and have applied to the company for issue of duplicate certificate. Any person who has any claim in respect of the said shares certificate should lodge such claim with the company within 15 days of the publication of this notice.

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India

Ph. No. +91(20)67030000; Fax +91(20)67030009; Email : info@persistent.com, www.persistent.com. CIN L72300PN1990PLC056696

Audited consolidated financial results of Persistent Systems Limited for the quarter and nine months ended December 31, 2022

Sr. No.	Particulars	in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Income						
1	Revenue from operations (net)	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Other income	327.57	80.55	306.64	617.90	1,018.82	1,439.55
3	Total income	(1+2) 22,021.25	20,566.96	15,223.81	61,579.10	41,747.74	58,547.01
4	Expenses						
	- Employee benefits expense	12,754.19	12,371.20	9,103.37	36,232.08	24,519.43	34,593.10
	- Cost of professionals	2,861.93	2,638.00	2,031.24	8,102.75	5,835.03	7,974.18
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Depreciation and amortization expense	683.51	693.07	427.85	2,021.70	1,148.77	1,660.12
	- Other expenses	2,062.01	1,797.57	1,271.73	5,598.26	3,604.49	4,958.47
	Total Expenses	18,496.82	17,610.92	12,859.69	52,279.88	35,176.78	49,304.22
5	Profit before exceptional items and tax	(3-4) 3,524.43	2,956.04	2,364.12	9,299.22	6,570.96	9,242.79
6	Exceptional item						
	Provision for export incentives	296.55	-	-	296.55	-	-
7	Profit before tax	(5-6) 3,227.88	2,956.04	2,364.12	9,002.67	6,570.96	9,242.79
8	Tax expense						
	- Current tax	701.14	727.28	635.59	2,121.87	1,721.58	2,322.85
	- Tax charge in respect of earlier years / periods	4.57	7.31	19.31	11.88	1.70	42.57
	- Deferred tax charge / (credit)	142.63	21.31	(54.73)	173.12	(46.28)	(26.49)
	Total tax expense	848.34	755.90	600.17	2,306.87	1,677.00	2,338.93
9	Profit for the period / year	(7-8) 2,379.54	2,200.14	1,763.95	6,695.80	4,893.96	6,903.86
10	Other comprehensive income						
	A. Items that will not be reclassified to profit and loss						
	- Remeasurements of the defined benefit liabilities / assets	(45.68)	(23.95)	74.54	(1.32)	(58.42)	(248.05)
	- Income tax effect on above	11.44	5.75	(64.93)	1.08	(32.06)	64.18
		(34.24)	(18.20)	9.61	(0.24)	(90.48)	(183.87)
	B. Items that may be reclassified to profit and loss						
	- Effective portion of cash flow hedge	111.54	(178.81)	53.29	(351.30)	(44.25)	(130.49)
	- Income tax effect on above	(28.08)	45.01	(13.38)	88.41	11.17	32.84
	- Exchange differences in translating the financial statements of foreign operations	193.43	308.50	219.11	657.93	333.84	138.96
		276.89	174.70	259.02	395.04	300.76	41.31
	Total other comprehensive income for the period / year	(A+B) 242.65	156.50	268.63	394.80	210.28	(142.56)
11	Total comprehensive income for the period / year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	(9+10) 2,622.19	2,356.64	2,032.58	7,090.60	5,104.24	6,761.30
12	Paid-up equity share capital (Face value of share ₹ 10 each)	764.25	764.25	764.25	764.25	764.25	764.25
13	Other equity excluding revaluation reserves						32,917.95
14	Earnings per equity share in ₹ (Nominal value of share ₹ 10 each)						
	- Basic	31.90	29.61	23.08	90.08	64.04	90.34
	- Diluted	31.14	28.79	23.08	87.61	64.04	90.34
15	Dividend per share (in ₹) (Nominal value per share ₹ 10)						
	- Interim dividend	28.00	-	20.00	28.00	20.00	20.00
	- Final dividend	-	-	-	-	-	11.00
	Total dividend	28.00	-	20.00	28.00	20.00	31.00

Audited unconsolidated financial information

Sr. No.	Particulars	in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Revenue from operations (net)	13,072.29	12,247.66	9,286.51	36,340.71	25,404.70	35,754.80
2	Profit before tax	2,417.12	2,332.58	2,241.50	7,060.66	6,530.27	9,120.61
3	Profit after tax	1,827.46	1,751.05	1,728.91	5,327.30	4,913.81	6,858.66

Segment wise Revenue, Results and Capital Employed

- The operating segments are:
- Banking, Financial Services and Insurance (BFSI)
 - Healthcare & Life Sciences
 - Software, Hi-Tech and Emerging Industries

Sr. No.	Particulars	in Million					
		Quarter ended			Nine months ended		
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
1	Segment revenue						
	- BFSI	6,960.39	6,636.10	4,808.48	19,940.93	12,742.46	18,063.65
	- Healthcare & Life Sciences	4,139.74	3,862.55	3,086.34	11,722.83	8,471.05	11,842.75
	- Software, Hi-Tech and Emerging Industries	10,593.55	9,987.76	7,022.35	29,297.44	19,515.41	27,201.06
	Total	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
2	Less: Inter segment revenue						
	Net sales/income from operations	21,693.68	20,486.41	14,917.17	60,961.20	40,728.92	57,107.46
4	Segment results i.e. profit/ (loss) before tax, interest and depreciation and amortization						
	- BFSI	2,594.66	2,327.64	1,778.95	7,191.58	4,692.17	6,184.33
	- Healthcare & Life Sciences	2,080.29	1,930.81	1,569.97	5,841.37	4,371.56	6,063.74
	- Software, Hi-Tech and Emerging Industries	3,566.13	3,367.60	2,446.53	9,232.45	6,395.37	9,269.10
	Total	8,241.08	7,626.05	5,795.45	22,265.40	15,459.10	21,517.17
	Less:						
	- Finance costs	135.18	111.08	25.50	325.09	69.06	118.35
	- Other un-allocable expenses	5,205.59	4,639.48				