FINANCIAL EXPRESS

LORDS ISHWAR HOTELS LIMITED

Reg. Off: Hotel Revival, Near Sayaji Garden, Kalaghoda Chowk, University Road, Baroda, Gujarat 390002. Tel: 0265 2793545 CIN: L55100GJ1985PLC008264,

E-mail: info@lordsishwar.com, Website: www.lordsishwar.com **Extract of Statement of Standalone Unaudited Financial Results** for the Quarter and Half Year ended on 30th September, 2023

			(Rs. in Lac)
Particulars	Quarter ended 30.09.2023 (Unaudited)		Quarter ended 30.09.2022 (Unaudited)
Total income from operations	172.64	336.99	164.67
Net Profit /(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1.56	4.58	9.69
Net Profit /(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	1.56	4.58	9.69
Net Profit /(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	10.98	21.17	3.82
Total comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)]	10.98	21.17	3.82
Equity Share Capital	747.00	747.00	747.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-		
Earnings per equity share (of Rs.10/- each) (for continuing and discontinued operations) 1. Basic: 2. Diluted:	0.15 0.15	0.28 0.28	0.05 0.05

Note: The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended on 30th September, 2023 filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the said results is available on the stock exchange website www.bseindia.com & on the Company's Website viz. www.lordsishwar.com For LORDS ISHWAR HOTELS LIMITED

Place: Mumbai Date: 31st October, 2023

PUSHPENDRA BANSAL Managing Director (DIN: 00086343)



INGERSOLL-RAND (INDIA) LIMITED CIN: L05190KA1921PLC036321 Regd Office: First Floor, Subramanya Arcade, No.12/1, Bannerghatta Road, Bangalore - 560 029.

Notice is hereby given that a meeting of the Board of Directors of Ingersoll - Rand (India) Limited ["the Company"] will be held on Wednesday, November 8, 2023, inter alia

NOTICE

(i) To take on record the Unaudited Financial Results of the Company for the quarter and six months ended September 30, 2023; and (ii) To consider declaration of interim dividend for the financial year

ending on March 31, 2024. For INGERSOLL-RAND (INDIA) LIMITED Mr. P. R. Shubhakar, Chief Financial Officer and Company Secretary

IMPORTANT

copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.



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MICROPRO SOFTWARE SOLUTIONS LIMITED

Corporate Identification Number: U72200MH1996PLC102385

Our Company was incorporated on September 05, 1996, as a private limited Company under the name and style of Micropro Software Solutions Private Limited under the provisions of erstwhile Companies Act, 1956 with the Registrar of Companies, Maharashtra at Mumbai. Pursuant to shareholders' resolution passed at Extra Ordinary General Meeting held on June 08, 2023, our Company was converted into a public limited Company and the name of the Company was changed to 'Micropro Software Solutions Limited' and a fresh Certificate of Incorporation dated June 16, 2023, was issued by Registrar of Companies, Maharashtra at Mumbai. The new CIN is U72200MH1996PLC102385. For details of incorporation, change of name and registered office of our Company, please refer to chapter titled 'General Information' and 'History and Certain Corporate Matters' beginning on page 63 and 153 respectively of the Prospectus.

> Registered Office: Plot No. 28, 702, Wing A, 7th Floor, IT Park, Gayatri Nagar, Nagpur - 440022, Maharashtra, India. Tel. No.: +919373693405: Email: compliance@microproindia.com: Website: www.microproindia.com: Contact Person: Mr. Girish Vyas, Company Secretary and Compliance Officer.

PROMOTERS OF THE COMPANY ARE MR. SANJAY YADAVRAO MOKASHI. MR. HITESH DHIRAJLAL PARIKH. MR. PRASHANT RENUKADAS RAJURKAR. MRS. MEENAKSHI SANJAY MOKASHI. MRS. SHEFALI HITESH PARIKH. AND MRS. SWATI PRASHANT RAJURKAR

THE ISSUE

INITIAL PUBLIC ISSUE OF 37,90,400 EQUITY SHARES OF FACE VALUE OF ₹10.00/- EACH ('EQUITY SHARES') OF MICROPRO SOFTWARE SOLUTIONS LIMI 'COMPANY' OR THE 'ISSUER') FOR CASH AT A PRICE OF ₹81.00/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹71.00 PER EQUITY SHARE (THE 'ISSUE PRICE') AGGREGATING TO ₹3,070.22 LAKHS ('THE ISSUE'), OF WHICH UP TO 1,90,400 EQUITY SHARES FOR CASH AT A PRICE OF ₹81.00/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹71.00 PER EQUITY SHARE AGGREGATING TO ₹154.22 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE 'MARKET MAKER RESERVATION PORTION'). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION i.e., NET ISSUE OF 36,00,000 equity shares at a price of ₹81.00 PER EQUITY SHARE AGGREGATING TO ₹2916.00 LAKHS IS HEREIN AFTER REFERRED TO AS THE 'NET ISSUE'. THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.36% AND 25.03% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THIS ISSUE IS BEING MADE IN TERMS OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 IN TERMS OF RULE 19(2)(B) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED, THIS IS AN ISSUE FOR AT LEAST 25.00% OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY. THIS ISSUE IS A FIXED PRICE ISSUE AND ALLOCATION IN THE NET ISSUE TO THE PUBLIC WILL BE MADE TERMS OF REGULATION 253 OF THE SEBI (ICDR) REGULATIONS. FOR FURTHER DETAILS, REFER 'ISSUE PROCEDURE' ON PAGE 266 OF THIS PROSPECTUS.

ISSUE

OPENS ON FRIDAY, NOVEMBER 3, 2023 CLOSES ON TUESDAY, NOVEMBER 7, 2023

FIXED PRICE ISSUE AT ₹81.00/-PER EQUITY SHARE

THE ISSUE PRICE OF ₹81.00/- IS 8.1 TIMES OF THE FACE VALUE OF EQUITY SHARES OF ₹10.00/- EACH

CIN: U72200MH1996PLC102385

1600 EQUITY SHARES AND IN MULTIPLES OF 1600 EQUITY 1600 EQUITY SHARES FOR RETAIL MINIMUM LOT SHARES THEREAFTER FOR NON-RETAIL INVESTORS SIZE **INDIVIDUAL INVESTORS** Simple, Safe, Smart *Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues way of Application - by simply blocking the fund in the bank account, investors can avail the same. For details, from January 01, 2016 No cheque will be accepted Make use of it!!! check section on ASBA below.



UPI now available in ASBA for Retail Investors, whose application sizes are up to 2.00 lakhs, applying through Registered Brokers, DPs, & RTAs. Applicants to ensure PAN is updated in Bank Account being blocked by ASBA Bank. List of Banks supporting UPI is also available on SEBI at

from the website of NSE and can be obtained from the list of banks that is displayed on the website of SEBI at www.sebi.gov.in. The Application Forms which do not have the details of the Applicant's depository account including DP ID, PAN, UPI ID (in case of RIBs using the UPI mechanism) and Beneficiary Account Number shall be treated as incomplete and rejected. In case DP ID, Client ID and PAN mentioned in the Application Form and entered into the electronic system of the stock exchange, do not match with the DP ID, Client ID, and PAN available in the depository database, the application is liable to be rejected. Applicants will not have the option of getting

For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" beginning

on page 254 of the Prospectus. The process is also available on the website of AIBI and Stock Exchange in the General Information Document. ASBA forms can be downloaded

allotment of the Equity Shares in physical form. The Equity Shares on allotment shall be traded only in the dematerialized segment of the Stock Exchange. LISTING: The Equity Shares offered through the Prospectus are proposed to be listed on the EMERGE Platform of National Stock Exchange of India Limited (NSE) in terms of Chapter IX of the SEBI (ICDR) Regulations, as amended from time to time. Our Company has received an approval letter bearing reference number 'NSE/LIST/2641' dated Friday, October 20, 2023, from NSE for using its name in the Prospectus for listing of our shares on the EMERGE Platform of NSE. For the purpose of this Issue. NSE shall be the

Designated Stock Exchange. DISCLAIMER CLAUSE OF SEBI: Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, the Prospectus was furnished to SEBI in soft copy. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence, there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire "Disclaimer Clause of SEBI" beginning on 235 of the Prospectus.

DISCLAIMER CLAUSE OF EMERGE PLATFORM OF NSE: It is to be distinctly understood that the permission given by of NSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by NSE, nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the Disclaimer Clause of NSE.

LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICE
SWARAJ BHARED & SECURITIES PVT LTB		Micropro Software Solutions Limited
SWARAJ SHARES ANDSECURITIES PRIVATE LIMITED 304, A Wing, 215 Atrium Near Courtyard Marriot, Andheri Kurla Road, Andheri East, Mumbai–400093, Maharashtra, India Telephone: +91-22-6964-9999 Email: compliance@swarajshares.com Website: www.swarajshares.com Investor grievance email: investor.relations@swarajshares.com Contact Person: Pankita Patel/ Tanmoy Banerjee	PURVA SHAREREGISTRY (INDIA) PRIVATE LIMITED 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East) Mumbai-400011, Maharashtra India. Telephone: +91 022 4961 4132, Email / Investor Grievance E-mail ID: support@purvashare.com. Website: www.purvashare.com Contact Person: Ms. Deepali Dhuri SEBI Registration Number: INR000001112 CIN: U67120MH1993PTC074079	MICROPRO SOFTWARE SOLUTIONS LIMITED Mr. Girish Vyas, Company Secretary and Compliance Officer Address: Plot No. 28, 702, Wing A, 7th Floor, IT Park, Gayatri Nagar, Nagpur - 440022, Maharashtra, India. Telephone: +91-9373693405 E-mail: compliance@microproindia.com; Website: www.microproindia.com;

Applicants can contact the Compliance Officer or the Lead Manager or the Registrar to the Issue in case of any Pre- Issue or Post- Issue related problems, such as non-receipt of Allotment Advice or credit of allotted Equity Shares in the respective beneficiary account or unblocking of funds etc.

CREDIT RATING: As this is an Issue of Equity Shares there is no credit rating for this issue.

DEBENTURE TRUSTEES: This is an Issue of equity shares the appointment of debenture trustee is not required. IPO GRADING: Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018 there is no requirement of appointing an IPO Grading agency.

BASIS FOR ISSUE PRICE: The Issue Price is determined by our Company in consultation with the Lead Manager. The financial data presented in the section "Basis for Issue Price" on page 93 of the Prospectus, are based on our Company's restated financial statements. Investors should also refer to the sections titled "Risk Factors" and "Summary of Financial Statements" on pages 28 and 60, respectively, to get a more informed view before making the investment decision. BANKER TO THE ISSUE AND SPONSOR BANK: AXIS BANK LIMITED

AVAILABILITY OF APPLICATION FORMS: The Application Forms and copies of the Prospectus may be obtained from the Registered Office of our Company, Lead Manager: Swaraj Shares and Securities Private Limited. Application Forms will be available at the selected location of, Banker to the Issue, RTA and Depository Participants. Application Forms can also be obtained from the Designated Branches of SCSBs, the list of which is available on the website of SEBI at www.sebi.gov.in. Application Forms can also be downloaded from the website of Stock Exchange at www.nseindia.com. **AVAILABILITY OF PROSPECTUS:** Investors should note that investment in Equity Shares involves a high degree of risk and investors are advised to refer to the Prospectus and the

Risk Factor contained therein, before applying in the Issue. Full copy of the Prospectus shall be available at the website of SEBI at www.sebi.gov.in; the website of Stock Exchange

at www.nseindia.com, the website of Lead Manager at www.swarajshares.com and the website of the Issuer Company at www.microproindia.com. RISK TO INVESTORS: Investments in Equity Shares and equity related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares issued in the Issue have not been recommended or approved by the Securities and Exchange Board of India ('SEBI'), nor does SEBI guarantee the accuracy or adequacy of the Prospectus. Specific attention of the

investors is invited to the section 'Risk Factors' beginning on page 28 of this Prospectus. ADDITIONAL INFORMATION AS REQUIRED UNDER SECTION 30 OF THE COMPANIES ACT, 2013

Main Objects of the Company as per MoA: For information on the main objects and other objects of our Company, see "History and Certain Corporate Matters" on page 159 of the Prospectus and Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 331 of the Prospectus.

Liability of Members as per MoA: The Liability of the members of the Company is Limited. Capital Structure:

Authorized Capital of ₹1500.00 Lakhs consisting of 1,50,00,000 Equity Shares of ₹10.00/- each.

Pre-Issue Capital: Issued, Subscribed and Paid-up Capital ₹1050.90 Lakhs consisting of 1,05,09,000 Equity Shares Equity Shares of ₹10.00/- each. Post Issue Capital: Issued, Subscribed and Paid-up Capital ₹1429.94 Lakhs consisting of 1,42,99,400 Equity Shares of ₹10.00/- each.

For details of the Capital Structure, please refer to the chapter titled "Capital Structure" beginning on page 71 of the Prospectus.

Names of the signatories to the Memorandum of Association of the Company and the number of Equity Shares subscribed by them: Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company: 10 Equity Shares by Mr. Sanjay Yadavrao Mokashi, 10 Equity Shares by Mr. Hitesh Dhirailal Parikh and 10 Equity Shares by Mr. Prashant Renukadas Rajurkar.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Prospectus dated Monday, October 30, 2023. Investors should read the Prospectus carefully, including the "Risk Factors" on page 28 of the Prospectus before making any investment decision.

> For Micropro Software Solutions Limited On behalf of the Board of Directors

Place: Nagpur Date: Tuesday, October 31, 2023

SEBI Registration number: INM000012980

CIN: U51101WB2000PTC092621

Sanjay Yadavrao Mokashi

Managing Director

MICROPRO SOFTWARE SOLUTIONS LIMITED is proposing, subject to market conditions and other considerations, public issue of its Equity Shares and has filed the Prospectus with the Registrar of Companies, Mumbai. The Prospectus shall be available on the website of SEBI at www.sebi.gov.in, the website of the Lead Manager at www.swarajshares.com, the website of the NSE i.e. www.nseindia.com, and website of the Issuer Company at www.microproindia.com. Investors should note that investment in Equity Shares involves a high degree of risk. For details investors should refer to and rely on the Prospectus including the section titled "Risk Factors" beginning on page 28 of the Prospectus, which has been

filed with ROC. The Equity Shares have not been and will not be registered under the US Securities Act (the "Securities Act") or any state securities law in United States and may not be Issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in the Regulations under the Securities Act), except pursuant to an exemption from, or in a transaction not subject to the registration requirements of the Securities Act of 1933.



REGD. OFF.: Office No. 908, 9th Floor, Rajhans Montessa, Dumas Road, Magdalla, Surat - 395 007 (GUJARAT) Ph.: +91-261-2463262 / 63 Email: bigblockconstruction@gmail.com, website: www.nxtbloc.in

Extract of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2023

						(Rs. in Lakhs)
	STANDALONE CONSOLIDA			CONSOLIDATE	TED	
PARTICULARS	Quarter Ended 30/09/2023	Six Months Ended 30/09/2023	Quarter Ended 30/09/2022	Quarter Ended 30/09/2023	Six Months Ended 30/09/2023	Quarter Ended 30/09/2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Total Income from Operations	2,960.07	5,936.71	2,618.38	5,912.45	11,406.30	4,854.92
Net Profit for the period (before Tax, Exceptional and / or Extraordinary items)	476.96	889.65	604.67	1,024.69	1,842.13	1,137.67
Net Profit for the period before tax (after Exceptional and / or Extraordinary items)	476.96	889.65	604.67	1,024.69	1,842.13	1,137.67
Net Profit for the period after tax (after Exceptional and / or Extraordinary items)	379.63	688.41	485.89	752.10	1,342.17	847.06
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	Service of	*****	2	5.07	10.16	4.13
Paid up Equity Share Capital			141	5.76		
Earning Per Share (Face value of Rs. 2/- each) (for co	ontinuing and o	discontinued o	operations) -			
(a) Basic (in Rs.):	0.54	0.97	0.69	1.07	1.92	1.21
(b) Diluted (in Rs.):	0.54	0.97	0.69	1.07	1.92	1.21
Note:						

 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on October 31, 2023. 2. The above is an extract of the detailed format of Unaudited Standalone and Consolidated Financial Results for the Quarter ended 30th September, 2023 filed with stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the results is available on the Stock Exchange website i.e www.bseindia.com and www.nseindia.com and on the Company's website i.e www.nxtbloc.in. For BIGBLOC CONSTRUCTION LTD.

> Sd/-NARESH SABOO

Place : Surat Date: 31/10/2023 MANAGING DIRECTOR

Vaibhav Global Limited

Regd. Off.: K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004;

Tel:-91-141-2601020; Fax: 91-141-2605077; CIN: L36911RJ1989PLC004945; E-Mail: investor_relations@vaibhavglobal.com; Website: www.vaibhavglobal.com

Extract of Consolidated Unaudited Financial Results for the Quarter and Year to Date Ended 30 September 2023

		Consolidated			
S. No.	Particulars -	Quarter Ended		Year to date ended	
		30.09.2023	30.09.2022	30.09.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	
1	Total Income from Operations (Net)	70,499.93	64,625.72	136,325.41	
2	Other Income	342.10	220.43	1,084.61	
3	Total Income	70,842.03	64,846.15	137,410.02	
4	Net Profit from Ordinary Activities (before tax and exceptional items)	4,137.73	3,116.59	8,187.02	
5	Net Profit from Ordinary Activities before tax (after exceptional items)	4,137.73	3,116.59	8,187.02	
6	Net Profit from Ordinary Activities after tax (after exceptional items)	2,902.64	2,303.75	5,859.43	
7	Total Comprehensive Income for the period (Comprising Profit for the period		500000000000000000000000000000000000000	5000000000000	
	(after tax) and Other Comprehensive Income (after tax)]	2,992.16	2,171.91	5,853.21	
8	Equity Share Capital	3,306.35	3,290.81	3,306.35	
9	Earnings Per Share (of ₹ 2 each) (for continuing & discontinued operations)		5-195	Charles	
	i) Basic EPS	1.78	1.40	3.58	
	ii) Diluted EPS	1.75	1.37	3.51	

- The above unaudited consolidated financial results for the quarter ended 30 September 2023 and year to date ended for the period from 01 April 2023 to 30 September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2023. These financial results for the quarter ended 30 September 2023 and year to date ended for the period from 01 April 2023 to 30 September 2023 have been reviewed by the Statutory Auditors of the Parent Company.
- These unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015.
- Current tax includes Minimum Alternate Tax (MAT), wherever applicable, and deferred tax includes MAT credit entitlement.
- Key numbers of standalone financial results of the Parent Company, i.e., Vaibhay Global Limited are as under:

I Landonesia sees	Quarte	Quarter Ended		
Particulars	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	
Total Income	13,840.40	12,926.10	26,962.50	
Profit before tax	2,150.08	3,772.27	3,055.50	
Total Comprehensive Income	2,086.79	3,723.00	2,766.10	

- The unaudited consolidated financial results include the financial results of the Parent Company and the financial results of the following subsidiaries and step-down subsidiaries (collectively referred as 'the Group'):
- A. VGL Retail Ventures Limited, Mauritius
 - a. Shop TJC Limited, UK
- i. Shop LC Global Inc., USA
- ii. Mindful Souls BV, Netherlands (acquired on 26 September 2023)
- B. STS Global Supply Limited, Hong Kong a. Pt. STS Bali, Indonesia
- b. STS (Guangzhou) Trading Limited, China
- C. STS Jewels Inc., USA D. STS Global Limited, Thailand
- E. STS Global Limited, Japan
- F. Vaibhav Vistar Limited, India G. Vaibhav Lifestyle Limited, India
- H. Shop LC GmbH, Germany
- Encase Packaging Private Limited, India J. Vaibhav Global Employee Stock Option Welfare Trust

expect any liability to arise out of these proceedings.

Place: London

- All Subsidiaries are wholly owned except Encase Packaging Private Limited
- The Parent Company has allotted 248,717 and 436,319 equity shares having face value of ₹ 2/- each for the quarter ended 30 September 2023 and year to date for the period from 01 April 2023 to 30 September 2023 respectively, under the Company's various Employees Stock Option Benefit Schemes through Vaibhav Global Employee Stock Option Welfare Trust at exercise price ranging from ₹ 2.00 -
- Item exceeding 10% of total expenditure (included in other expenses):

(₹ in lacs, unless otherwise stated) Quarter Ended Year to date ended

10 A 2 4 4 4 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	- Manuella	Woulder miles		
Particulars	30.09.2023	30.09.2022	30.09.2023	
Content and Broadcasting expenses	11,064.23	10,490.85	21,678.26	
8 In earlier years, the Parent Company received notices from the Inco	me Tax Department ("ITD	") under Section	148 of the Act for	

Assessment Year 2012-13 to Assessment Year 2015-16. The Honorable High Court of Rajasthan had granted stay order on the Parent

- Company's petition for these Assessment Years mentioned above. Based upon the nature and external expert opinion obtained by the Parent Company, the management does not expect any liability to arise out of these proceedings. The Board of Directors of the Parent Company has declared interim dividend of ₹ 1.50/- per fully paid-up equity shares of ₹ 2/- each. The Company has fixed 07 November 2023 as the record date for payment of interim dividends on equity shares. The said interim dividend will be credited/dispatched to the respective equity shareholders within 30 days of the declaration of dividend. In addition to the above
- interim dividend of ₹ 1.50/-, an interim dividend of ₹ 1.50 per share i.e., 75% on equity share capital was declared and paid during the current period. Hence total dividend of ₹ 3.00 has been declared during the current period. 10 The Income Tax Department ("the ITD") conducted a Survey proceeding under section 133A of the Act at the premises of the Parent Company in November 2021. Subsequently, the Parent Company is providing all cooperation and necessary data/documents/information. During the current quarter, the Parent Company received notices under Section 142(1) for Assessment Year 2019 - 20 to Assessment Year 2022 - 23 requiring further information. As on date, based upon the nature, the management does not
- 11 During current guarter, Shop TJC Limited, UK (Wholly owned step-down subsidiary) has acquired 100% stake in Mindful Souls BV, Netherlands from an unrelated party for a total consideration of ₹ 10,951.60 lacs (equivalent EURO 124.33 lacs) {including contingent consideration of ₹ 1,016.52 lacs (equivalent EURO 11.54 lacs)} w.e.f. 26 September 2023. The fair value of the assets and liabilities acquired have been determined provisionally and accounted in accordance with Ind AS 103 - "Business Combinations". This acquisition will help the Group in creating synergies through the deep sourcing and manufacturing abilities and will also strengthen the digital
- 12 During previous year, there was a cyber-attack on some Information Technology (IT) infrastructure of the Group. Management took steps to retrieve and restore the systems. All critical operational systems are functioning, however, as a measure of abundant precaution, restricted access and preventive checks were put in place. The Group through an IT service provider also completed the process of investigation to ascertain the nature, extent, and cause of possible data breach, if any. Basis the procedures performed, the Group did not identify any instance of data breach. Basis the legal opinion obtained from the independent solicitor of the respective impacted countries. the Group is in compliance with applicable legal and regulatory requirements. Group management believes that there is no impact on these financial results on account of this incident. The business operations of the Group are continuing in the normal manner post the
- 13 The existing rating of Parent Company is CARE A for long term bank facilities have been reaffirmed to CARE A by CARE Ratings Limited which denotes adequate degree of safety regarding timely servicing of financial obligations.
- 14 As per Ind AS 108, 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial
- 15 Above is an extract of detailed format of Quarterly Financial Results filed with stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the stock exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.vaibhavglobal.com.

For and on behalf of the Board of Directors

Ahmedabad

Sunil Agrawal Managing Director Date: 30 October, 2023 DIN:00061142

