

**SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011**

**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>		
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<b>Vikas Mehrotra</b>	Divya Mehrotra	541393
			VLS Commodities Pvt. Ltd.	430468
			Sadhana Mehrotra	884691
			<b>Vikas Mehrotra</b>	<b>485783</b>
			Maresh Prasad Mehrotra (HUF)	1984262
			VLS Capital Ltd.	13335638
			Maresh Prasad Mehrotra	1
			South Asian Enterprises Ltd.	0
			Daya Mehrotra	0
			Pragati Moulders Ltd.	0
			<b>Total</b>	<b>17662236</b>
Whether the acquirer belongs to Promoter/Promoter group	:	Yes		
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited ,	Calcutta Stock Exchange Ltd.	
		The National Stock Exchange of India Ltd.		
Details of the acquisition / disposal as follows	:			
		Number	% w.r.t. total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)

Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights	@	485783	1.256%	1.256%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>485783</b>	<b>1.256%</b>	<b>1.256%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+/-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights	\$	<b>485783</b>	<b>1.396%</b>	<b>1.396%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>485783</b>	<b>1.396%</b>	<b>1.396%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition /sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
Equity share capital/ total voting capital of the TC after the said acquisition / sale	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)
Total diluted share/voting capital of the TC after the said acquisition/sale.	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)

(\*) Total share capital/ voting capital to be taken as per the latest filing done by the company to the Stock Exchange under regulation 31(1)(b) of the listing regulations.

(\*\*) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

@ Percentage calculated on before buyback voting capital i.e. 38662017 equity shares.  
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**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>																							
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<b>VLS Capital Ltd.</b>	<table border="1"> <tr> <td>Divya Mehrotra</td> <td>541393</td> </tr> <tr> <td>VLS Commodities Pvt. Ltd.</td> <td>430468</td> </tr> <tr> <td>Sadhana Mehrotra</td> <td>884691</td> </tr> <tr> <td>Vikas Mehrotra</td> <td>485783</td> </tr> <tr> <td>Mahesh Prasad Mehrotra (HUF)</td> <td>1984262</td> </tr> <tr> <td><b>VLS Capital Ltd.</b></td> <td><b>13335638</b></td> </tr> <tr> <td>Maresh Prasad Mehrotra</td> <td>1</td> </tr> <tr> <td>South Asian Enterprises Ltd.</td> <td>0</td> </tr> <tr> <td>Daya Mehrotra</td> <td>0</td> </tr> <tr> <td>Pragati Moulders Ltd.</td> <td>0</td> </tr> <tr> <td align="right"><b>'Total</b></td> <td><b>17662236</b></td> </tr> </table>	Divya Mehrotra	541393	VLS Commodities Pvt. Ltd.	430468	Sadhana Mehrotra	884691	Vikas Mehrotra	485783	Mahesh Prasad Mehrotra (HUF)	1984262	<b>VLS Capital Ltd.</b>	<b>13335638</b>	Maresh Prasad Mehrotra	1	South Asian Enterprises Ltd.	0	Daya Mehrotra	0	Pragati Moulders Ltd.	0	<b>'Total</b>	<b>17662236</b>
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Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	13335638	34.493%	34.493%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>13335638</b>	<b>34.493%</b>	<b>34.493%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+/-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	<b>13335638</b>	<b>38.325%</b>	<b>38.325%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>13335638</b>	<b>38.325%</b>	<b>38.325%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
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Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	430468	1.113%	1.113%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>430468</b>	<b>1.113%</b>	<b>1.113%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	<b>430468</b>	<b>1.237%</b>	<b>1.237%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>430468</b>	<b>1.237%</b>	<b>1.237%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
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Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	0	0.000%	0.000%
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Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<table border="1"> <tr> <td><b>Divya Mehrotra</b></td> <td><b>Divya Mehrotra</b></td> <td align="right"><b>541393</b></td> </tr> <tr> <td></td> <td>VLS Commodities Pvt. Ltd.</td> <td align="right">430468</td> </tr> <tr> <td></td> <td>Sadhana Mehrotra</td> <td align="right">884691</td> </tr> <tr> <td></td> <td>Vikas Mehrotra</td> <td align="right">485783</td> </tr> <tr> <td></td> <td>Mahesh Prasad Mehrotra (HUF)</td> <td align="right">1984262</td> </tr> <tr> <td></td> <td>VLS Capital Ltd.</td> <td align="right">13335638</td> </tr> <tr> <td></td> <td>Mahesh Prasad Mehrotra</td> <td align="right">1</td> </tr> <tr> <td></td> <td>South Asian Enterprises Ltd.</td> <td align="right">0</td> </tr> <tr> <td></td> <td>Daya Mehrotra</td> <td align="right">0</td> </tr> <tr> <td></td> <td>Pragati Moulders Ltd.</td> <td align="right">0</td> </tr> <tr> <td></td> <td align="right"><b>Total</b></td> <td align="right"><b>17662236</b></td> </tr> </table>	<b>Divya Mehrotra</b>	<b>Divya Mehrotra</b>	<b>541393</b>		VLS Commodities Pvt. Ltd.	430468		Sadhana Mehrotra	884691		Vikas Mehrotra	485783		Mahesh Prasad Mehrotra (HUF)	1984262		VLS Capital Ltd.	13335638		Mahesh Prasad Mehrotra	1		South Asian Enterprises Ltd.	0		Daya Mehrotra	0		Pragati Moulders Ltd.	0		<b>Total</b>	<b>17662236</b>
<b>Divya Mehrotra</b>	<b>Divya Mehrotra</b>	<b>541393</b>																																	
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	<b>Total</b>	<b>17662236</b>																																	
Whether the acquirer belongs to Promoter/Promoter group	:	Yes																																	
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited , Calcutta Stock Exchange Ltd. The National Stock Exchange of India Ltd.																																	
Details of the acquisition / disposal as follows	:	<table border="1"> <thead> <tr> <th>Number</th> <th>% w.r.t.total share/voting capital wherever applicable (*)</th> <th>% w.r.t. total diluted share/ voting capital of the TC (**)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Number	% w.r.t.total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)																														
Number	% w.r.t.total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)																																	

Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	541393	1.400%	1.400%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>541393</b>	<b>1.400%</b>	<b>1.400%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	0	0.000%	0.000%
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	<b>541393</b>	<b>1.556%</b>	<b>1.556%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>541393</b>	<b>1.556%</b>	<b>1.556%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition /-sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
Equity share capital/ total voting capital of the TC after the said acquisition / sale	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)
Total diluted share/voting capital of the TC after the said acquisition/sale.	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)

(\*) Total share capital/ voting capital to be taken as per the latest filing done by the company to the Stock Exchange under regulation 31(1)(b) of the listing regulations.

(\*\*) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

@ Percentage calculated on before buyback voting capital i.e. 38662017 equity shares.  
\$ Percentage calculated on post buyback voting capital i.e. 34795992 equity shares.

**SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011**

**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>		
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<b>Divya Mehrotra</b>	<b>Divya Mehrotra</b>	<b>541393</b>
			VLS Commodities Pvt. Ltd.	430468
			Sadhana Mehrotra	884691
			Vikas Mehrotra	485783
			Mahesh Prasad Mehrotra (HUF)	1984262
			VLS Capital Ltd.	13335638
			Mahesh Prasad Mehrotra	1
			South Asian Enterprises Ltd.	0
			Daya Mehrotra	0
			Pragati Moulders Ltd.	0
			<b>Total</b>	<b>17662236</b>
Whether the acquirer belongs to Promoter/Promoter group	:	Yes		
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited , Calcutta Stock Exchange Ltd. The National Stock Exchange of India Ltd.		
Details of the acquisition / disposal as follows	:			
		Number	% w.r.t.total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)

Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	541393	1.400%	1.400%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>541393</b>	<b>1.400%</b>	<b>1.400%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+/-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	<b>541393</b>	<b>1.556%</b>	<b>1.556%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>541393</b>	<b>1.556%</b>	<b>1.556%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition /-sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
Equity share capital/ total voting capital of the TC after the said acquisition / sale	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)
Total diluted share/voting capital of the TC after the said acquisition/sale.	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)

(\*) Total share capital/ voting capital to be taken as per the latest filing done by the company to the Stock Exchange under regulation 31(1)(b) of the listing regulations.

(\*\*) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

@ Percentage calculated on before buyback voting capital i.e. 38662017 equity shares.  
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**SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011**

**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>		
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<b>South Asian Enterprises Ltd.</b>	Divya Mehrotra	541393
			VLS Commodities Pvt. Ltd.	430468
			Sadhana Mehrotra	884691
			Vikas Mehrotra	485783
			Mahesh Prasad Mehrotra (HUF)	1984262
			VLS Capital Ltd.	13335638
			Mahesh Prasad Mehrotra	1
			<b>South Asian Enterprises Ltd.</b>	<b>0</b>
			Daya Mehrotra	0
			Pragati Moulders Ltd.	0
			<b>'Total</b>	<b>17662236</b>
Whether the acquirer belongs to Promoter/Promoter group	:	Yes		
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited, Calcutta Stock Exchange Ltd. The National Stock Exchange of India Ltd.		
Details of the acquisition / disposal as follows	:			
		Number	% w.r.t.total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)

Before the acquisition/sale under consideration, holding of :				
a)	Shares carrying voting rights @	:	0	0.000%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL
e)	Total (a+b+c+d)	:	0	0.000%

Details of acquisition/sale				
a)	Shares carrying voting rights-acquired/sold	:	0	0.000%
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL
e)	Total (a+b+c+d)	:	0	0.000%

a)	Shares carrying voting rights \$	:	0	0.000%
b)	Shares encumbered with the acquirer	:	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL
e)	Total (a+b+c+d)	:	0	0.000%

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866205 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition / sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
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(\*\*) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

@ Percentage calculated on before buyback voting capital i.e. 38662017 equity shares.  
\$ Percentage calculated on post buyback voting capital i.e. 34795992 equity shares.

South Asian Enterprises Ltd.

Date: 07-06-2023  
Place: New Delhi

**SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011**

**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>		
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<b>Mahesh Prasad Mehrotra (HUF)</b>	Divya Mehrotra	541393
			VLS Commodities Pvt. Ltd.	430468
			Sadhana Mehrotra	884691
			Vikas Mehrotra	485783
			<b>Mahesh Prasad Mehrotra (HUF)</b>	<b>1984262</b>
			VLS Capital Ltd.	13335638
			Mahesh Prasad Mehrotra	1
			South Asian Enterprises Ltd.	0
			Daya Mehrotra	0
			Pragati Moulders Ltd.	0
		<b>'Total'</b>	<b>17662236</b>	
Whether the acquirer belongs to Promoter/Promoter group	:	Yes		
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited , Calcutta Stock Exchange Ltd. The National Stock Exchange of India Ltd.		
Details of the acquisition / disposal as follows	:			
		Number	% w.r.t.total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)

Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	1984262	5.132%	5.132%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>1984262</b>	<b>5.132%</b>	<b>5.132%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+/-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	<b>1984262</b>	<b>5.703%</b>	<b>5.703%</b>
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>1984262</b>	<b>5.703%</b>	<b>5.703%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition /-sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
Equity share capital/ total voting capital of the TC after the said acquisition / sale	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)
Total diluted share/voting capital of the TC after the said acquisition/sale.	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)

(\*) Total share capital/ voting capital to be taken as per the latest filing done by the company to the Stock Exchange under regulation 31(1)(b) of the listing regulations.

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**SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011**

**Revised Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

Name of the Target Company (TC)	:	<b>VLS Finance Ltd.</b>																																	
Name(s) of the acquirer and Persons Acting in Concert (PAC) with the acquirer	:	<table border="1"> <tr> <td><b>Pragati Moulders Ltd.</b></td> <td>Divya Mehrotra</td> <td>541393</td> </tr> <tr> <td></td> <td>VLS Commodities Pvt. Ltd.</td> <td>430468</td> </tr> <tr> <td></td> <td>Sadhana Mehrotra</td> <td>884691</td> </tr> <tr> <td></td> <td>Vikas Mehrotra</td> <td>485783</td> </tr> <tr> <td></td> <td>Maahesh Prasad Mehrotra (HUF)</td> <td>1984262</td> </tr> <tr> <td></td> <td>VLS Capital Ltd.</td> <td>13335638</td> </tr> <tr> <td></td> <td>Maahesh Prasad Mehrotra</td> <td>1</td> </tr> <tr> <td></td> <td>South Asian Enterprises Ltd.</td> <td>0</td> </tr> <tr> <td></td> <td>Daya Mehrotra</td> <td>0</td> </tr> <tr> <td></td> <td><b>Pragati Moulders Ltd.</b></td> <td><b>0</b></td> </tr> <tr> <td></td> <td align="right"><b>'Total'</b></td> <td><b>17662236</b></td> </tr> </table>	<b>Pragati Moulders Ltd.</b>	Divya Mehrotra	541393		VLS Commodities Pvt. Ltd.	430468		Sadhana Mehrotra	884691		Vikas Mehrotra	485783		Maahesh Prasad Mehrotra (HUF)	1984262		VLS Capital Ltd.	13335638		Maahesh Prasad Mehrotra	1		South Asian Enterprises Ltd.	0		Daya Mehrotra	0		<b>Pragati Moulders Ltd.</b>	<b>0</b>		<b>'Total'</b>	<b>17662236</b>
<b>Pragati Moulders Ltd.</b>	Divya Mehrotra	541393																																	
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	<b>'Total'</b>	<b>17662236</b>																																	
Whether the acquirer belongs to Promoter/Promoter group	:	Yes																																	
Name(s) of the Stock Exchange(s) where the shares of TC are Listed	:	BSE Limited , Calcutta Stock Exchange Ltd. The National Stock Exchange of India Ltd.																																	
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Number	% w.r.t. total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/ voting capital of the TC (**)																																	

Before the acquisition/sale under consideration, holding of :					
a)	Shares carrying voting rights @	:	0	0.000%	0.000%
b)	Shares in the nature of encumbrance (pledge/ lien/ non-disposal undertaking/ others)	:	NIL	NIL	NIL
c)	Voting rights (VR) otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category)	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

Details of acquisition/sale					
a)	Shares carrying voting rights-acquired/sold	:	0	0.000%	0.000%
b)	VRs acquired /sold otherwise than by shares	:	NIL	NIL	NIL
c)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) acquired/ sold.	:	NIL	NIL	NIL
d)	Shares encumbered/ invoked / released by the acquirer	:	NIL	NIL	NIL
e)	Total (a+b+c+/-d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

a)	Shares carrying voting rights \$	:	0	0.000%	0.000%
b)	Shares encumbered with the acquirer	:	NIL	NIL	NIL
c)	VRs otherwise than by shares	:	NIL	NIL	NIL
d)	Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the TC (specify holding in each category) after acquisition	:	NIL	NIL	NIL
e)	Total (a+b+c+d)	:	<b>0</b>	<b>0.000%</b>	<b>0.000%</b>

Mode of acquisition / sale (e.g. open market / off-market / public issue / rights issue / preferential allotment / inter-se transfer etc).	:	<b>Change in voting percentage without any change in holding consequent to 3866025 Equity Shares bought back by the Company from Open Market through Stock Exchange Route</b>
Date of acquisition / sale of shares / VR or date of receipt of intimation of allotment of shares, whichever is applicable	:	<i>Date of Extinguishment of share bought back 02/02/2023, 06/03/2023, 29/03/2023, 08/05/2023 and 26/05/2023</i>
Equity share capital / total voting capital of the TC before the said acquisition /-sale	:	Rs. 38,78,42,420 (Total paid-up capital) 3,86,62,017 Equity shares (Total Voting capital)
Equity share capital/ total voting capital of the TC after the said acquisition / sale	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)
Total diluted share/voting capital of the TC after the said acquisition/sale.	:	Rs. 34,91,82,170 (Total paid-up capital) 3,47,95,992 Equity shares (Total Voting capital)

(\*) Total share capital/ voting capital to be taken as per the latest filing done by the company to the Stock Exchange under regulation 31(1)(b) of the listing regulations.

(\*\*) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

@ Percentage calculated on before buyback voting capital i.e. 38662017 equity shares.

\$ Percentage calculated on post buyback voting capital i.e. 34795992 equity shares.