# SHOPPERS STOP

SEC/87 /2023-24 October 20, 2023

BSE Limited National Stock Exchange of India Limited

Phiroze Jeejeebhoy Towers, Exchange Plaza,

Dalal Street, Fort, Bandra-Kurla Complex, Bandra (East),

Mumbai 400 001. Mumbai 400 051.

Stock Code: 532638 Stock Symbol: SHOPERSTOP

Dear Sir / Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 ("the SEBI LODR")

Pursuant to the provisions of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith, copies of the newspaper advertisements publishing the Financial Results for the quarter and half year ended September 30, 2023 (approved at the meeting of the Board of Directors of the Company held on October 18, 2023) in Free Press Journal and Navshakti on October 20, 2023.

We request you to take the same on records.

Yours truly,

For Shoppers Stop Limited

Vijay Kumar Gupta Vice President – Legal, CS & Compliance Officer

ACS No: 14545

Encl: A/a

or charge.

REGIONAL OFFICE, MUMBAI THANE: Dhanlaxmi Industrial Estate, Gokul Nagar Near Navnit Motors, Thane (West)-400 601, Maharashtra. •Tel. No. (022) 2172 1145 (D)/ 1746 / 3741 •Fax No. (022) 2172 1611 •Website : www.unionbankofindia.co.in

POSESSION NOTICE
[Rule 8 (1)] [For Immovable Property]
WHEREAS, The undersigned being the Authorized Officer of Union Bank of India, ombivali West Branch under the Securitization and Reconstruction of Finance ssets and Enforcement of Security Interest (Second) Act, 2002 and in exercise of the powers conferred under Section 13(2) read with rule 3 of the Security Intere (Enforcement) Rules 2002, issued a Demand Notice dated 05.07.2021, calling upo the Borrowers Mr. Ganeshan A. Vishwanathan & Mrs. Shanti Ganeshan t pay the amount mentioned in the notice being ₹ 12.37.979.79 (Rs. Twelve Lakh hirty Seven Thousand Nine Hundred Seventy Nine & Paise Seventy Nine Only k interest thereon within 60 days from the date of receipt of the said notice. The Borrower / Mortgagor / Guarantor having failed to repay the amount, notice is hereby given to the Borrower / Mortgagor / Guarantor and the Public in General

that the undersigned has taken POSSESSION of the property described here Act read with rule 8 of the said rules of this 19TH day of October of the year 2023 and handed over to undersigned. The borrower's attention is invited to the provisions of Sub-section (8) of Section 1 of the Act, in respect of time available, to redeem the secured assets The Borrower / Mortgagor /Guarantor in particular and the Public in General

nereby caution not to deal with the property and any dealings with the property wil the by caution had been made properly and any dealings with the properly will be subject to the charge of **Union Bank of India, Dombivali West Branch**, for a amount of ₹ 12,37,979.79 (Rs. Twelve Lakhs Thirty Seven Thousand Nine Hundre Seventy Nine and Paise Seventy Nine Only).

**Description of Secured Assets** 

Flat No. 706, 7th Floor, Area Admn. 455 sq. ft. Carpet Area, Building No. 5, Evergreen Building, Royal Flora Complex, S. No. 35, H. No. 4, S. No. 38 H. No. 2, S. No. 38, H. No. 3, S. No. 39, H. No. 3 A, S. No. 40, H. No. 3 A, S No. 39, H. No. 2 B, S. No. 39, H. No. 4, S. No. 39, H. No. 3 H., Village : Pale Taluka: Ambernath, District: Thane, Maharashtra.

Place: Thane, Maharashtra

**UNION BANK OF INDIA** 

**DEBTS RECOVERY TRIBUNAL MUMBAI (DRT 3)** 

WARRANT OF ATTACHMENT OF IMMOVABLE PROPERTY UNDER RULE 48 OF THE

SECOND SCHEDULE TO THE INCOME TAX ACT, 1961 READ WITH THE RECOVERY OF DEBTS & BANKRUPTCY ACT, 1993. BANK OF BARODA ..... Certificate Holder / Applicant

SHIVAJIRAO FAKIRRAO PATIL & Ors. ...... Certificate Debtor / Defendants

CD-1 Shri. Shivajirao Fakirrao Patil CD-2 Shri. Motiram Vasant Nathe CD-3 Shri, Nivrutti Walu Nathe

All Having Address At Post Pade, Tal. Dindori, Dist. Nashik Whereas you the CD have failed to pay the sum of Rs. 60,94,218/- (Rupees Sixty Lakhs Ninety Four Thousand Two Hundred Eighteen Only) with interest and costs in respect of Recovery Certificate No. 240 of 2019 drawn up by the Presiding Officer in

OANO. 251/2017 DEBTS RECOVERY TRIBUNAL MUMBAI (DRT 3) You are hereby prohibited and restrained, until further order, from transferring alienating, creating third party interest, parting with possession, charging or dealing with the under mentioned properties in any manner and that all persons be and that they are prohibited from taking any benefit under such transfer, alienation, possession

**DESCRIPTION OF PROPERTY** 

All that piece of Agricultural land bearing 1) Gat No. 199, Area Admeasuring 3H.18R 2) Gat No. 204, Area Admeasuring OH. 87 R. 3) Gat No. 201/2. Area Admeasuring OH.89 R Situate being and lying at Village

Pade, Tal. Dindori, Dist. Nashik Given under my hand and the seal of the Tribunal, on this date: 31/07/2023

> Sd- (Deepa Subramanian) Recovery Officer- I
>
> <u>Debts recovery Tribunal Mumbai</u> (DRT 3)

WARRANT OF ATTACHMENT OF IMMOVABLE PROPERTY UNDER RULE 48 OF THE SECOND SCHEDULE TO THE INCOME TAX ACT, 1961 READ WITH THE RECOVERY OF DEBTS & BANKRUPTCY ACT, 1993.

**DEBTS RECOVERY TRIBUNAL MUMBAI (DRT 3)** 

BANK OF BARODA ..... Certificate Holder / Applicant

ASHUTOSH MADHUKAR TUPLONDHE & Ors. ...... Certificate Debtor / Defendants

CD-1 Ashutosh Madhukar Tuplondhe Post Pimpalgaon Ketki, Tal. Dindori, Dist. Nashik-422202

CD-2 Yudhistir Ganpat Pagare Post Dindori, Tal. Dindori, Dist. Nashik-422202. CD-3 Rajaram Namdev Solase Post Palkhed Dam, Tal. Dindori, Dist. Nashik-422202.

Whereas you the C D have failed to pay the sum of Rs. 15,85,005/- (Rupees Fifteen Lakhs Eight Five Thousand Five Only) with interest and costs in respe Recovery Certificate No. **60 of 2020** drawn up by the Presiding Officer in **OA NO. 1755/2016** DEBTS RECOVERY TRIBUNAL MUMBAI (DRT 3)

You are hereby prohibited and restrained, until further order, from transferring alienating, creating third party interest, parting with possession, charging or dealing with the under mentioned properties in any manner and that all persons be and that they are prohibited from taking any benefit under such transfer, alienation, possession

DESCRIPTION OF PROPERTY All that piece of Agricultural land bearing

1) Survey No. 13(P), Area Admeasuring OH. 75 R 2) Survey No. 16(P), Area Admeasuring OH. 09 R 3) Survey No. 112(P), Area Admeasuring OH. 42 R 4) Survev No. 143. Area Admeasuring OH. 51 R

Situate being and lying at Village Pimpalgaon, Tal. Dindori, Dist. Nashik Given under my hand and the seal of the Tribunal, on this date: 18/08/2023

> Sd- (Deepa Subramanian) Recovery Officer- I DEBTS RECOVERY TRIBUNAL MUMBAI (DRT 3)

# पुणे महानगरपालिका, पुणे

### पथ विभाग फेरनिविदा

पुणे महानगरपालिकेच्या खाली नमूद केलेल्या विभागांकडील कामांना फेरनिविदा देण्यात येत आहे. सदर कामाबाबतच्या निविदा अटी, शर्ती इ. बाबतचा सर्व तपशील निविदा संच मध्ये नमूद केलेला आहे व निविदा संच WWW.MAHA-TENDERS.GOV.IN या संकेतस्थळावर निशुल्क पहावयास उपलब्ध आहे. टेंडर विक्री कालावधी: दिनांक २०/१०/२०२३ सकाळी ९.०० वा ते क

०१/११/२०२३ दु. २.३० पर्यंत. टेंडर स्वीकृती कालावधी: दिनांक: २०/१०/२०२३ सकाळी ९.०० वा ते क

०१/११/२०२३ दु. २.३० पर्यंत. टेंडर उघडणे कालावधी: दिनांक ०३/११/२०२२ दु. - ०३:०० वाजता

(शक्य झाल्यास)

अ.	खात्याचे	फेर निविदा	कामाचे नाव
क्र.	नाव	क्रमांक	
१)	पथ विभाग	PMC/ROAD/ 2023/248	गुरुराज सोसा. येथील अस्तित्वातील पुलांचे रुंदीकण व दुरुस्तीची कामे करणे.

- १) वरील टेंडर्सची विक्री व स्वीकृती www.mahatenders.gov.in या संकेतस्थळावरून फक्त ऑनलाईन चालू आहे.
- २) बाकी सर्व मजकूर पूर्वी प्रसिध्द केल्या प्रमाणे कायम राहील.

सही/-साहेबराव ढांडगे अधिक्षक अभियंता (पथ) पुणे महानगरपालिका

जाहिरात क्र. २/१०८१ दि. १९/११/२३

## **DEBTS RECOVERY TRIBUNAL-1 MUMBAI** (Government of India, Ministry of finance)

.....Applicant

...Defendants

2nd Floor, Telephone Bhavan, Colaba Market, Colaba, Mumbai- 400005 (5th Floor, Scindia House, Ballard Estate, Mumbai-400 001) O.A. NO. 65 Of 2023 Exh-12

State Bank of India V/S

Mr Mohd. Arafat Inayat Virani & Ors.

Defendant M/S NRJ DEVELOPERS PVT. LTD.

B-406, Neelkanth Business Park, Opp. Vidyavihar Station, Nathani Road, Vidyavihar (West), Mumbai -400086 No.3

## **SUMMONS**

- 1. WHEREAS, OA/65/2023 was listed before Hon'ble Presiding Officer Registrar on 25/09/2023
- 2. WHEREAS this Hon'ble Tribunal is pleased to issue summons/ notice on the said Application under section 19(4) of the Act, (OA) filed against you for recovery of debts of Rs. 1.15.92.202/-
- 3. WHEREAS the service of summons/Notice could not be effected in the ordinary manner and whereas the Application for substitute service has been allowed by this Tribunal.
- 4. In accordance with sub-section (4) of section 19 of the Act, you, the defendants are directed as under:
- (i) to show cause within thirty days of the service of summons as to why relief prayed for should not be granted;
- (ii) to disclose particulars of properties or assets other than properties and assets specified by the applicant under serial number 3A of the original application;
- (iii) you are restrained from dealing with or disposing of secured assets o such other assets and properties disclosed under serial number 3A of the original application, pending hearing and disposal of the application for attachment of properties;
- (iv) you shall not transfer by way of sale, lease or otherwise, except in the ordinary course of his business any of the assets over which security interest is created and/or other assets and properties specified or disclosed under serial number 3A of the original application without the prior approva (v) you shall be liable to account for the sale proceeds realised by sale of
- secured assets or other assets and properties in the ordinary course of business and deposit such sale proceeds in the account maintained with the bank or financial institutions holding security interest over such assets.
- 5. You are also directed to file the written statement with a copy thereof furnished to the applicant and to appear before **Registrar** on **22/12/2023 at** 12:00 Noon, failing which the application shall be heard and decided in

Given under my hand and the seal of this Tribunal on this 05th day of October, 2023



Debs Recovery Tribunal-1, Mumbai

Registrar

PEGASUS ASSETS RECONSTRUCTION PRIVATE LIMITED 55-56, 5th Floor, Free Press House, Nariman Point Mumbai - 400 021. Phone No: 022 - 6188 4700

**PUBLIC NOTICE FOR E-AUCTION** Assets and Enforcement of Security Interest Act, 2002 read with Rule 6(2), Rules 8 and Rule 9 of the Security Interest (Enforcement) Rules, 2002

Notice is hereby given to the public in general and in particular to the below mentione Borrower(s), Co-Borrower(s), Mortgagor(s) and Guarantor(s) that the below described secured assets being immovable property mortgaged/charged to the Secured Creditor, Pegasus Assets Reconstruction Private Limited acting in its capacity as Trustee of Pegasus Group Thirty Two Trust I (Pegasus), having been assigned the debts of the below mentioned Borrower along with g securities interest by Abbyudaya Co-Operative Bank Ltd. vide Assignment Agree lated 30th June, 2017 under the provisions of the SARFAESI Act, 2002, are being sold under the rovisions of SARFAESI Act and Rules thereunder on "As is where is", "As is what is", and

Whatever there is" basis along with all known and unknown liabilities on 09/11/2023. n view of the aforesaid Assignment Agreement, Office of the Official Liquidator, High Court Bombay pursuant to Hon'ble Bombay High Court's Order dated 04/06/2018 passed in Compan Application No. 688/2017 handed over the Physical Possession of the below mentioned mortgaged property to the Authorized Officer of the Pegasus Assets Reconstruction Pvt. Ltd. on 14/09/2018.

THE DETAILS OF AUCTION ARE AS FOLLOWS: 1. M/s. Pinnacle Infrastructure International Pvt. Ltd. Name of the Borrower(s),

Co-Borrower(s), Mortgagor(s) and Guarantor(s):

A/c. In Liquidation) (Borrower) 2. Mrs. Maniu Narinder Tandon irector of M/s. Pinnacle Infrastructure International Pvt. 3. Mr. Pawan Mukesh Kaher Managing Director of M/s. Pinnacle Infrastructure

ternational Pvt. Ltd. (In Liquidation) l. Mrs. Devyani Pawan Kaher Rs.28,85,82,533.09 (Rupees Twenty Eight Crores Eighty Five Lakhs Eighty Two Thousand Five Hundred Thirty-Three and Paise Nine Outstanding Dues for which the secured assets are being sold:

inly) being the aggregate amount due and payable in respect of the financial assistances together with interest thereon as on 28/02/2013 and further demanded interest at the contractual rate from 01/03/2013 Property Owned and Mortgaged by: M/s. Pinnacle Infrastructu ternational Pvt. Ltd.

Details of Secured Asset peing Immovable Proper which is being sold

Lot 1: All piece and parcel of Land being Survey No. 42 (PT), 46 (PT 60, 61/1, 61/2, 64/1, 65/1, 65/2A, admn. 203869 sq. mtrs. with a Buildings and structures thereon situated at Village-Patagao Murbad-Karjat Road, Taluka-Murbad, Dist-Thane, Maharashtra. Lot 2: All the structures constructed/attached to the Earth or perm ently fastened to anything attached to the earth at the aforeme ned site and more particularly described as under: Shed (Admeasuring 4600 sq. mtrs.) Description - Structure: Members like I-Beam columns supported / erected on concrete foundation, BB masonry walls on side up to certain height there after aluminum sheet cladding up to the roofing on all sides supported on steel member

WINDOW: Aluminium Sliding Window, WIRING: Industrial Pipe Wiring. Shed B (Admeasuring 270 sq. mtrs.) Description Structure: Members like I-Beam columns supported / erected on cor crete foundation, BB masonry walls on side up to certain heigh hereafter aluminum sheet cladding up to the roofing on all sides sup ported on steel members, DOOR: MS Rolling Shutters, WINDOV luminum Sliding Window, WIRING: Industrial Pipe Wiring

CERSAI ID

Asset ID: 200007892499 Security Interest ID: 400007902579 Reserve Price below which Lot 1- Rs. 25,79,17,000/- (Rupees Twenty Five Crores Sevent

he sold (in Rs.):

Nine Lakhs Seventeen Thousand Only)
Lot 2- Rs. 87,00,000/- (Rupees Eighty Seven Lakhs Only) \* be sold (in Rs.): Earnest Money Deposit (EMD):

dues known to Secured

nspection of Properties

Lot 1- Rs. 2,57,91,700/- (Rupees Two Crores Fifty Seven Lakh Ninety One Thousand Seven Hundred Only)
Lot 2- Rs. 8,70,000/- (Rupees Eight Lakhs Seventy Thousand Only) Claims, if any, which have Arrears of Land Revenue- Rs.22,15,775/- as per letter dated been put forward against the property and any other

2) Arrears of payment of Rs. 9,89,025/- towards "Gharpatti" as per letter dated 26/10/2020 From 25/10/2023 to 05/11/2023 between 12.00 pm to 03.00 pm

ith prior appointment Contact Person and Phone Mr. Siddhesh Pawar- 9029687504 Mr. Rohan Kadam- 9167981607 Last date for submission 08/11/2023 till 5.00 PM E-Auction/Bidding through website (https://sarfaesi.auctio ime and Venue of Bid

tiger.net) on 09/11/2023 from 11.00 am to 1.00 pm \*) Exclusive of applicable GST/VAT his publication is also a fifteen (15) days' notice to the aforementioned Borrowers/C 3002 Borrowers/Mortgagors under Rules 6 (2) 8 & 9 of the Security Interest (Enforcement) Rules, For detailed terms & conditions of the sale, please refer to the link provided in Secured Credito rebsite i.e. http://www.pegasus-arc.com/assets-to-auction.html for detailed terms a

nonditions of e-auction/sale of respective property and other details before submitting their bit or taking part in the e-auction. Bidders may also visit the website https://sarfaesi.auctionliger.n or contact service provider M/s. E Procurement Technologies Ltd. Auction Tiger, Bidder Support: 079-68136805/68136837, Mr. Ramprasad- Mo.: +91 9978591888 & 8000023297.

AUTHORISED OFFICER Pegasus Assets Reconstruction Private Limited Date: 20/10/2023 (Trustee of Pegasus Group Thirty Two Trust I)

# **Shoppers Stop Limited**

SHOPPERS STOP

Registered Office: Umang Tower, 5th Floor, Mindspace, Off. Link Road, Malad (West), Mumbai - 400 064. Tel: (+91 22) 42497000 Website: www.shoppersstop.com. E-mail : investor@shoppersstop.com. CIN : L51900MH1997PLC108798

# **Shoppers Stop reports revenue\* of Rs 1,025 Crs and** EBITDA\* of Rs 170 Crs in Q2FY24

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 (Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015)

(Rupees in Crores)

	STANDALONE							CONSOLIDATED							
Particulars	Quarter Ended			Half Yea	r Ended	For the Financial Year Ended		Quarter Ended	d Half Yo		r Ended	For the Financial Year Ended			
	30 Sept 2023	30 June 2023	30 Sept 2022	30 Sept 2023	30 Sept 2022	31 Mar 2023	30 Sept 2023	30 June 2023	30 Sept 2022	30 Sept 2023	30 Sept 2022	31 Mar 2023			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited			
Total Income from operations	1,035.69	988.80	1,012.12	2,024.49	1,959.65	4,054.43	1,049.70	1,000.90	1,016.63	2,050.60	1,970.61	4,078.86			
Profit / (Loss) for the period before tax and Exceptional Items	7.44	20.43	26.95	27.87	59.29	164.11	8.39	19.98	25.01	28.37	57.37	161.18			
Profit / (Loss) for the period before tax after Exceptional Items	2.54	20.43	24.95	22.97	57.29	162.11	3.49	19.98	23.01	23.47	55.37	159.18			
Profit / (Loss) for the period after tax and Exceptional Items	1.78	14.94	18.14	16.72	40.93	119.25	2.73	14.49	16.20	17.22	39.01	116.01			
Total Comprehensive Income / (Loss) for the period	1.56	14.88	17.78	16.44	40.24	118.98	2.51	14.43	15.84	16.94	38.32	115.74			
Equity Share Capital	54.97	54.83	54.79	54.97	54.79	54.83	54.97	54.83	54.79	54.97	54.79	54.83			
Other equity						177.12						151.22			
Earnings per share (In Rs.) (not annualised for quarter)															
Face value of Rs.5/- Per Share															
- Basic	0.16	1.36	1.67	1.52	3.74	10.88	0.25	1.32	1.50	1.57	3.56	10.59			
- Diluted	0.16	1.35	1.66	1.51	3.71	10.80	0.24	1.31	1.48	1.57	3.54	10.51			

1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

The full format of the Quarterly Financial Results are available on the Stock Exchange websites www.nseindia.com and www.bseindia.com and on the Company's website, www.corporate.shoppersstop.com 2) This above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on records by the Board of Directors at its meetings held on 18 October 2023.

NCOME STATEMENT												(F	Rupees in Crores
Particulars	Non	- GAAP Financ	ials	GAAP Financials				Non -	GAAP Financ	ials	GAAP Financials		
	Q2FY24	Q2FY23	Gr %	Q2FY24	Q2FY23	Gr %	Ī	H1FY24	H1FY23	Gr %	H1FY24	H1FY23	Gr %
Gross Revenue	1,271.46	1,270.33	0.09%	1,149.02	1,132.56	1.45%	Ī	2,512.70	2,460.38	2.1%	2,252.22	2,190.40	2.8%
Net Revenue	1,123.05	1,120.76	0.20%	1,025.15	1,008.24	1.68%		2,215.67	2,169.19	2.1%	2,006.70	1,950.17	2.9%
Other Income	21.86	19.61	11.79%	10.54	3.88	171.65%		45.01	35.66	26.6%	17.79	9.48	87.7%
Total Revenue	1,144.91	1,140.37	0.40%	1,035.69	1,012.12	2.33%	Ī	2,260.68	2,204.85	2.5%	2,024.49	1,959.65	3.3%
Margin	412.60	416.09	-0.84%	417.11	415.38	0.42%		828.81	817.10	1.4%	832.28	812.81	2.4%
Margin%	36.74%	37.13%	(40)Bps	40.69%	41.20%	(50)Bps		37.41%	37.67%	(30)Bps	41.48%	41.68%	(20)Bps
Operating Exp.	393.38	361.12	8.93%	257.34	244.06	5.44%		775.28	710.69	9.1%	500.22	478.70	4.5%
EBITDA	41.08	74.58	-44.92%	170.31	175.20	-2.78%		98.54	142.07	-30.6%	349.85	343.59	1.8%
EBITDA %	3.66%	6.65%	(300)Bps	16.61%	17.38%	(80)Bps		4.45%	6.55%	(210)Bps	17.43%	17.62%	(20)Bps
Depreciation	33.19	35.56	-6.65%	108.10	92.72	16.59%		64.88	65.13	-0.4%	213.10	177.28	20.2%
Finance Cost	2.83	5.18	-45.45%	54.77	51.40	6.56%		5.89	10.80	-45.6%	108.88	102.53	6.2%
PBT	5.06	33.84	-85.04%	7.44	31.08	-76.01%		27.77	66.14	-58.0%	27.87	63.78	-56.3%
PBT%	0.45%	3.02%	(250)Bps	0.73%	3.08%	(240)Bps		1.25%	3.05%	(180)Bps	1.39%	3.27%	(190)Bps
Exceptional Item/OCI	7.12	2.00		5.19	6.61 <sup>#</sup>			10.90	2.00		5.27	7.42#	
PBT(Aft. Excp & OCI)	-2.06	31.84	-106.48%	2.25	24.47	-90.78%	Ī	16.87	64.14	-73.7%	22.60	56.36	-59.9%
Tax	0.69	6.70		0.69	6.69		Ī	6.16	16.12		6.16	16.12	
PAT	-2.75	25.14	-110.95%	1.56	17.78	-91.19%	Ī	10.71	48.02	-77.7%	16.44	40.24	-59.1%
PAT%	-0.25%	2.24%	(250)Bps	0.15%	1.76%	(160)Bps	Ī	0.48%	2.21%	(170)Bps	0.82%	2.06%	(120)Bps

# Includes ESOP Cost

# **Q2FY24 FINANCIAL RESULTS**

**EXPLANATION OF NON-GAAP MEASURES** To supplement our financial results presented on a GAAP basis, we presented a table without reference to IND AS 109 (Interest Income on present value of Security Deposits), IND AS 115 Revenue Recognition (effective from April 1 2018) and IND AS 116. Accounting of Lease Rentals (effective from April 1, 2019), We believe this "Non-GAAP"

Financials will reflect the comparable complete and full picture of our Financials Our Non-GAAP in addition to Revenue on outright basis, considers Revenue of certain segment such as sales made on purchases from outright vendors on sale or return basis, consignment and concessionaire basis (though in GAAP we consider the net margin) and Lease Rent expenses as it was originally stated until March 31, 2019.

Our Non-GAAP financial measures are not meant to be considered in isolation or as a substitute for comparable GAAP measures and should be read only in conjunction with our consolidated financial results prepared in accordance with GAAP.

Our management regularly uses our supplemental Non-GAAP financial measures internally to understand, manage, evaluate our business, make operating decisions and uses in planning for and forecasting future periods. Compensation of our executives is based in part on the performance of our business based on these Non-GAAP

# IND AS 115-Revenue Recognition

\*GAAP

Place: Mumbai Date : 18 October 2023

Under IND AS 115, the following sales are excluded and the net margin is considered as Revenue from Operations:

- Sales made under the arrangement with our vendor on Sale or Return basis
- Sales made under the arrangement of Consignment and Concessionaries

As in the past, in our Non-GAAP Statement we have considered the aggregate sales made through these operations Rs.115.84 Crores for Q2FY24 and Rs.247.16 Crores for H1FY24 (Rs.135.39 Crores for Q2FY23 and Rs.270.11 Crores for H1FY23) and Cost of Goods Sold as COGS.

In addition to this, Loyalty points expense on our Membership Card are netted out against sales in GAAP financials but grossed up in sales and shown separately as expense in Non-GAAP Rs.11.67 Crores for Q2FY24 and Rs.28.57 Crores for H1FY24 (Rs.15.98 Crores Q2 FY23 and Rs.30.64 Crores for H1FY23). Thus there is no impact in EBITDA under both the measures

# IND AS 116 -Lease Rentals

The Ministry of Corporate Affairs (MCA) mandated Accounting Standard AS 116 for accounting the Lease Contracts, requires Lessees to recognize leases on their balance sheets, instead of "off Balance Sheet". In summary all leases to be recognized in the balance sheet as an Asset and Liability and as follows:

- The right to use assets and lease liability is measured at present value of minimum lease payments to be made over the lease term.
- Right to use asset is depreciated over a lease term on a straight-line basis. Interest is added on lease liabilities and actual payments are reduced from the liabilities balance.
- Operating lease expenses will be replaced by Depreciation and interest expenses

Other than these changes, the GAAP and Non-GAAP are comparable.

This is not comparable to the actual lease rentals paid during the Quarter and we have excluded the effect of AS 116 from our Non-GAAP operating expenses. We believe that payment of Lease Rentals Accounted as under AS 17 is more appropriate to evaluate our business performance. Consequently, our EBITDA in GAAP is higher by Rs.123.75 Crores for Q2FY24 and Rs.244.63 Crores for H1FY24

(Rs. 103.36 Crores in Q2FY23 and Rs. 201.51 Crores for H1FY23) on account of interest and depreciation. Depreciation is higher by Rs.71.57 Crores for Q2FY24 and Rs.141.60 Crores for H1FY24 (Rs.57.07 Crores in Q2 FY23 and Rs.109.71 Crores in H1FY23).

Interest is higher by Rs.52.18 Crores for Q2FY24 and Rs.103.03 for H1FY24 (Rs.46.29 Crores in Q2FY23 and Rs.91.80 Crores for H1FY23) The Company has identified a few underperforming stores for closure. Accordingly, the excess of right to use liability

over right to use assets has been accounted in Profit and Loss account amounting to Rs.6.56 Crores in Q2FY24 and

Rs.10.35 Crores in H1FY24 (Rs.Nil in Q2FY23 and Rs.1.13 Crores in H1FY23) as other income in GAAP financials.

Interest income accounted on Present value of deposits for Q2FY24 Rs.3.17 Crores and Rs.6.26 Crores for H1FY24 (Rs.2.39 Crores in Q2FY23 and Rs.4.67 Crores in H1FY23) and rent amortized (now depreciation) on prepaid rentals for Q2 FY24 Rs.3.30 Crores and Rs.6.55 Crores in H1FY24 (Rs.2.48 Crores in Q2FY23 and Rs.4.83 Crores in H1FY23) has been considered in GAAP financials.

We have also attached reconciliation statement for the investors to understand the difference between these two

For Shoppers Stop Limited

Kavindra Mishra **Customer Care Associate & Executive Director** & Chief Executive Officer

WE THANK ALL OUR CUSTOMERS, ASSOCIATES & PARTNERS FOR THEIR CONSTANT SUPPORT

Adfactors 359

फोन: ०२२-३५००८०१७/३५१२८४८२/३५०८२५५

कर्नाटका बॅक लि.

ॲसेट रिकव्हरी मॅनेजमेंट बांच

स्ट्रेस्ड ॲसेट रिज्ञोन्युशन ग्रुप, कॉर्पोरेट सेंटर, एकवीसवा मजला, मेकर टॉवर्स 'ई' विंग, कफ परेड, मुंबई – ४००००५

तणावग्रस्त कर्ज रक्कमांचे / स्ट्रेस्ड लोन एक्सपोजर्सचे पात्र खरेदीदाराकडे (अनुज्ञात एआरसीज/एनबीएफसीज/बँका/एफआयज) ई-लिलावाद्वारे हस्तांतरण

भारतीय स्टेट बँक रु. ३७.९८ कोटी (रुपये सदतीस कोटी अङ्घाण्णव लाख फक्त) मूळ थकबाकी असलेला २ (दोन) खात्यांचा एक पूल/पोर्टफोलिओच्या, 'जेथे आहे तसे', 'जे आहे तसे', 'जे काही आहे' आणि 'दायित्वरहित' तत्त्वावर ई-लिलावाद्वारे हस्तांतरणासार्ठ भारतीय रिझर्व्ह बँक/ नियामकांद्वारे जारी करण्यात आलेल्या लागू नियमनांच्या अधीन राह्न, पात्र सहभागींकडून स्वारस्य अभिव्यक्ती (ईओआय) आमंत्रित करत आहे.

सर्व इच्छुक पात्र सहभागींना विनंती आहे की त्यांनी ई-लिलावामध्ये भाग घेण्याची आपली इच्छा 'स्वारस्य अभिव्यक्तीच्या' माध्यमातून सादर करावी आणि बँकेबरोबरच्या अ-प्रकटन कराराची अंमलबजावणी केली नसल्यास (वेब नोटीसमध्ये नमूद केलेल्या वेळेनुसार) dgm.sr@sbi.co.in या ई-मेल आयडीवर संपर्क साधावा. कृपया बँकेच्या https://bank.sbi या संकेतस्थळाला भेट द्या आणि अधिक तपशीलांसाठी "SBI in the news>AuctionNotices>ARC&DRT" मधील लिंकवर क्लिक करा (वेब नोटिस)

कोणत्याही टप्प्यावर कोणतेही कारण न देता https://bank.sbi येथे ("SBI in the news>Auction Notices>ARC & DRT" मधील लिंकवर क्लिक करा) शुद्धीपत्रक प्रसारित करून प्रस्तावित ई-लिलाव न करण्याचा व ई-लिलावाची तारीख व कोणत्याही अटी व शर्ती इत्यादी मध्ये बदल करण्याचा अधिकार बँक राखून ठेवत आहे याची कृपया नोंद घ्यावी. बँकेचा निर्णय अंतिम व बंधनकारक राहील.

ठिकाण: मुंबई दिनांक: २०.१०.२०२३

द्वारे निर्गमित उप महाव्यवस्थापक (एआरसी)

सूचना याद्वारे देण्यात येते की, श्री. नवीनचंद्र हेमराज हरिया हे मुंबई उपनगर जिल्हा तालुक बोरिवली व्हिलेज मागाठाणेचा सर्व्हे क्र. १५६ (भाग) आणि सर्व्हे क्र. ७, हिस्सा क्र. २ (भाग) शी संबंधित सी. टी. एस. क्र. ९ असलेल्या जिमनीवरील शास्त्री नगर, एस. व्ही. रोड, बोरिवली पश्चिम मुंबई ४०००९२ स्थित ''बोरिवली पारेख नगर सी.एच.एस. लिमिटेड'' म्हणून ज्ञात असलेल्या इमारतीच्या पहिल्या मजल्यावरील. शेअर. प्रमाणपत्र क. ५० चे विभिन्न क. १११ ते ११५ असलेला आणि मोजमापित ५६४ चौ. फू. कार्पेट एरिया असलेल्या फ्लॅट क्र. २३/ए चे

श्री. नवीनचंद्र हेमराज हरिया हे ११/०९/१९९४ रोजी मयत झाल्यानंतर १) श्रीमती निरंजना नवीनचंद्र हरिया (पत्नी), २) श्री. अमित नवीनचंद्र हरिया (पुत्र) आणि ३) श्री. नीरज नवीनचंद हरिया (पत्र) हे वारमा कायद्यानसार मिळकतीचे वारस झाले. १९९५ मधील नामांकन फॉर्मल अनुसरून सोसायटीने सदर फ्लॅट क्र. २३/ए हा श्रीमती निरंजना नवीनचंद्र हरिया यांच्या नावावर हस्तांतरित केला

कायदेशीर वारस १) श्री. अमित नवीनचंद्र हरिया आणि २) श्री. नीरज नवीनचंद्र हरिया यांनी त्यांची नावे शेअर प्रमाणपत्रावर हस्तांतरित करण्याबाबत सोसायटीला कळविले आहे.

कोणत्याही व्यक्ती किंवा व्यक्तींना सदर फ्लॅट किंवा त्यावरील कोणत्याही भागामध्ये कोणतार्ह दावा, हक्क, नामाधिकार आणि किंवा हितसंबंध किंवा अन्यथा अन्य कोणत्याही प्रकारचे कोणत्याही स्वरूपातील काही दावे असल्यास, त्यांनी तसे सदर लिखित स्वरूपात दाव्याच्या पुष्ठर्थ दस्तावेजी प्रमाणित सत्य प्रतींसह शास्त्री नगर, एस. व्ही. रोड, बोरिवली पश्चिम मुंबई रजिस्टर ए. डी. द्वारे सदरह् सूचना प्रसिध्द झाल्याच्या तारखेपासून चौदा (१४) दिवसांच्या आत कळविणे आवश्यक आहे, अन्यथा सदर दावे त्यागित समजले जातील आणि तशा दाव्यांच्या संदर्भाशिवाय अशील सोसायटीशी हस्तांतरण प्रकिया पूर्ण करतील.

''बोरिवली पारेख नगर सी.एच.एस. लिमिटेड'' साठी ठिकाण : मंबई दिनांक : २०/१०/२०२३ सही / – सचिव

# पेन इंडिया लिमिटेड

नोंदणीकृत कार्यालय : पेन हाऊस, आशा कॉलनी, जुहू तारा रोड, जुहू, मुंबई – ४०००४९ सीआयएन : U72200MH2000PLC128481

प्रपत्र क्र. आयएनसी-२५ए

### पब्लिक कंपनीचे रूपांतर प्रायव्हेट कंपनीमध्ये करण्याकरिता

प्रादेशिक संचालक, कॉर्पोरेट व्यवहार मंत्रालय, पश्चिम क्षेत्र ह्यांच्या समक्ष कंपनी कायदा, २०१३ च्या कलम १४ आणि कंपनी (स्थापना) नियम. २०१४ च्या नियम ४१ च्या प्रकरणात

मे. पेन इंडिया लिमिटेड, ज्यांचे नोंदणीकृत कार्यालय पेन हाऊस, आशा कॉलनी, जुहू तारा रोड, जुहू, मुंबई – ४०००४९, महाराष्ट्र येथे आहे, त्यांच्या प्रकरणात

ह्याद्वारे सर्वसामान्य जनतेस सूचना देण्यात येते की दि. १८ ऑक्टोबर, २०२३ रोजी आयोजित विशेष सर्वसाधारण बैठकीत पारित केलेल्या विशेष ठरावान्वये कंपनी कायदा २०१३ चे कलम १४ सहवाचन उपरोक्त नियमांन्वये तिचे रुपांतर प्रायव्हेट लिमिटेड कंपनीमध्ये करण्याकरिता सदर रुपांतरास पृष्टी मिळण्यासाठी प्रादेशिक संचालकांकडे अर्ज करण्याचा कंपनीचा प्रस्ताव आहे.

कंपनीच्या प्रस्तावित बदल/परिस्थितीमुळे ज्या कृणा व्यक्तीच्या हितसंबंधास बाधा येण्याची शक्यता असेल, त्याने/तिने त्यांची हरकत, हितसंबंधाचे स्वरुप आणि विरोध करण्याची कारणे दर्शविणाऱ्या प्रतिज्ञापत्रासह प्रादेशिक संचालक. पश्चिम विभाग, कॉर्पोरेट व्यवहार मंत्रालय, ५ वा मजला, एव्हरेस्ट, १०० मरिन ड्राईव्ह, मुंबई – ४००००२ महाराष्ट्र यांचेकडे ही सूचना प्रसिद्ध झाल्याच्या चौदा दिवसांच्या आत स्वतः किंवा अन्य कुणाच्या हाती किंवा नोंदणीकृत टपालाद्वारे पाठवावी व त्याची एक प्रत अर्जदार कंपनीच्या नोंदणीकृत कार्यालयात खालील निर्देशित पत्त्यावर पाठवावी.

पेन इंडिया लिमिटेड करिता व वतीने सही / –

ठिकाण : मुंबई

(डॉ. जयंतीलाल गाडा)

दिनांक : १८ ऑक्टोबर, २०२३

अध्यक्ष व व्यवस्थापकीय संचालक डीआयएन : ००७२६६८८

नोंदणीकृत कार्यालयाचा पत्ता : पेन हाऊस, आशा कॉलनी,

जुहू तारा रोड, जुहू, मुंबई - ४०००४९.



चोलामंडलम इन्व्हेस्टमेंट ॲण्डफायनान्स कंपनी लिमिटेड 🏈 Chola कॉपॉरेट कार्यालयीन पत्ताः चोला क्रेस्ट, सी५४ आणि सी५५, सुपर बी-४, 🏴 थिरु वि का इंडस्ट्रियल इस्टेट, गिंडी चेन्नई – ६०० ०३२.

<u>शाखा पत्ता :</u> मे. चोलामंडलम इन्व्हेस्टमेंट ॲण्ड फायनान्स कंपनी लिमिटेड, ४०४, रघुवीर, ४था 

# कब्जा सूचना नियम ८(१) अन्वये

ज्याअर्थी, निम्नस्वाक्षरीकारांनी **मे. चोलामंडलम इन्व्हेस्टमेंट ॲण्ड फायनान्स कंपनी लिमिटे**डचे पाधिकत अधिकारी म्हणन मिक्यरिटायबेशन ऑण्ड रिकन्स्टक्शन ऑफ फायनान्शियल ॲमेटम ऑण्ड एन्फोर्समेंट ऑफ सिक्यरिटी इंटरेस्ट ॲक्ट. २००२ यानंतर ॲक्ट असा उल्लेख अन्वये आणि कलम् १३(१२) सहवाचता सिक्युरिटी इंटरेस्ट (एन्फोर्समेंट) रुल्स २००२ च्या नियम ९ अन्वये प्रदान केलेल्या अधिकाराचा वापर करून सदर सूचना प्राप्त झाल्याच्या तारखेपासून ६० दिवसात त्यावरील व्याजासह रकाना (डी) मध्ये नमद केलेली थेकबाकी चकती करण्यासाठी रकाना (सी) मध्ये विनिर्दिष्ट केलेल्या तारखेस खालील रकाना (बी) मध्ये नावे नमुद केलेल्या कर्जदारांना बोलविण्यासाठी मागर्ण सूचना जारी केली होती.

कर्जदारांनी रक्कम चकती करण्यास कसर केली आहे म्हणन विशेषत: कर्जदार आणि सर्वसामान जनतेला सचना यादारे देण्यात येते की. निम्नस्वाक्षरीकारांनी ॲक्टच्या कलम १३(४) सहवाचता त्या अंतर्गत केलेल्या नियमावलीच्या नियम ९ अन्वये त्यांना प्रदान केलेल्या अधिकाराचा वापर करून रकाना (एफ) मध्ये नमुद केलेल्या संबंधित तारखेस येथील खालील रकाना (ई) मध्ये वर्णिलेल्य कंपनीकडे गहाण मिळकतीचा **कब्जा घेतला** आहे. विशेषत: कर्जदार आणि सर्वसामान्य जनतेल याद्वारे सावधान करण्यात येते की, त्यांनी खालील रकाना (ई) मध्ये नमुद केलेल्या मिळकतीसह व्यवहार करू नये आणि मिळकतीसह केलेला कोणताही व्यवहार हा व्याज आणि इतर प्रभारास रकाना (डी) मध्ये नमुद रकमेकरिता मे. चोलामंडलम डन्व्हेस्टमेंट ॲण्ड फायनान्य कंपर्न लिमिटेड च्या प्रभाराच्या अधिन राहील.

सिक्युरिटायझेशन ॲक्ट च्या कलम १३(८) अन्वये कर्जदार विक्रीच्या अधिसूचनेपुर्वी सर्व परिव्यय प्रभार आणि खर्चासह संपर्ण थकबाकी प्रदान करुन तारण मत्ता विमोचित करु शकतात

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अ.	कर्जदाराचे नाव आणि पत्ता आणि		थकीत	,
क्र.	कर्ज खाते क्रमांक	ख ची च	रक्रम	। ख ची
	(बी)	मागा सूचने तारीर	रक्रम	कब्जाच तारीख
(ए)	कर्ज खाते क्र.	н н	(डी)	ं ज
۶.	एचई०२आरओबी००००००२३८२,	(सी)	₹.	(ई)
	एचई०२आरओबी००००००४८८१,	( ' /	२,२५,६९,४५०/	T.,
	एक्स०एचईआरओबी००००१२६८६४७ व	m·	1,17,45,670/	m l
	एक्स०एचर्डआरओबी००००२५०४१७८.	2	_	६०.२०१
		,,	०७-०७-२०२३	🐪
	<b>१) वसंत के पूजारी (अर्जदार),</b> पन्नालाल सिल्क मिल	इ५०६.७०.५४	रोजीस त्यावरील	
	कंपाऊंड, गाळा क्र. १०८९, १ला मजला, मुंबई,	عَدْ	व्याज	w.

महाराष्ट्र-४०००७८ येथे सद्धाः फ्लॅट क्र.४०४/ए व

४०४/बी, ए विंग, ४था मजला, ग्रेसइमारत, वसंत ऑस्कर, एलबीएस मार्ग, मुलुंड पश्चिम, मुंबई-४०००८० रेखा वसंत पूजारी (सह-अर्जदार), पलॅट क्र.४०४/ए व ४०४/बी. विंग, ४था मजला, ग्रेसइमारत, वसंत ऑस्कर, एलबीएस मार्ग, मुलुंड पश्चिम, मुंबई-४०००८० मे वसंत पूजारी ॲन्ड असोशिएट्स (सह-अर्जदार), पत्रालाल सिल्क मिल कंपाऊंड, गाळा क्र. १०८९, १ला मजला, मुंबई, महाराष्ट्र-४०००७८ येथे सुद्धाः फ्लॅट क्र.४०४/ए व ४०४/बी, ए विंग, ४था मजला, ग्रेसइमारत, वसंत ऑस्कर, एलबीएस मार्ग, मुलुंड पश्चिम, मुंबई-४०००८०. मे एसएस इंजिनिअरिंग्स वर्क्स (सह-अर्जदार), एफ २२ शरद इंडस्टीअल इस्टेट. लेक रोड. मंबई महाराष्ट-४०० ०७८ येथे सद्धा: फ्लॅट क्र.४०४/ए व ४०४/बी, ए विंग, ४था मजला, ग्रेसइमारत, वसंत ऑस्कर, एलबीएस मार्ग, मुलुंड पश्चिम,

मंबई-४०००८० स्थित ग्रेस को ऑप हाऊ सोसा लि अशा ज्ञात इमारतीच्या ए विंगमधील ४थ्या मल्यावरील फ्लॅट क्र.४०४/ए व ४०४/बी धारक मिळकत

BSE

25th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001 Tel. No. 22721233 / 34 Fax No. 22721003 • www.bseindia.com CIN No.: L67120MH2005PLC155188

NOTICE Notice is hereby given that the following Trading Members of BSE Limited have

1	requested for the surrender of its trading membership of the exchange.											
	Sr.No.	Name of the Trading Member	SEBI Regn. No.	Closure of business w.e.f.								
۱	1	Ratnabali Securities Pvt. Ltd.	INZ000177834	29/03/2023								
١	2	Span Caplease Pvt. Ltd.	INZ000183933	15/06/2023								
	3	B. Lodha Securities Ltd.	INZ000209833	28/03/2023								
- 1												

The constituents of the abovementioned Trading Members are hereby advised to lodge complaints, if any, within one month of the date of this notification for the purpose of processing the surrender application of BSE. However, constituents are equested to note that complaints, if any, which are not filed within the aforesaid imeframe, may be filed against the abovementioned Trading Members within the tipulated timeframe prescribed by SEBI from time to time. The complaints filed gainst the abovementioned Trading Members will be dealt with in accordance witl he Rules, Byelaws, Regulations and notices of the Exchange and circulars issued b

ne constituents can file complaints against the abovementioned Trading Member t the nearest Regional Investor Service Centre of BSE Limited in the prescribed omplaint form or submit their complaints along with necessary documents o nail id – dis@bseindia.com

or further details relating to the complaint form, filing of eComplaint, etc. pleas isit https://www.bseindia.com/static/investors/cac\_tm.asp

Additional General Manager Place : Mumbai Membership Operations & Date: 20<sup>th</sup> October, 2023 Membership Compliance

जाहीर सूचना

तमाम जनतेला याद्वारे सूचना देण्यात येते की, आम्हाला आमचे अशील **मे. एके रिॲल्टर्स ॲण्ड डेव्हलपर्स** यांनी खालील लिहिलेल्या परिशिष्टात अधिक विशेषत: वर्णिलेल्या स्थावर मिळकतीच्या (यानंतर ''सदर मिळकत'' असा उल्लेख) संदर्भात **कै. श्री. शाहबुद्दीन रामजी भिमानी आणि/किंवा कै** भोहमदअली रामजी भिमानी यांच्या मालकी हकाचा तपास करण्यास सांगितले आहे.

सर्व व्यक्तीं ज्यांचा विक्री, हस्तांतर, अभिहस्ताकंन, खरेदी, प्रलंबित वाद, अग्रक्रयाधिकारी, गहाण अदलाबदल, उत्तराधिकार, बक्षीस, भाडेपट्टा, प्रभार, विश्वस्त, परवाना, विभागणी, वारसाहक्क, देखभाल सुविधाधिकार, मार्ग हक्क, कब्जा, करार किंवा अन्यथा मार्गाने सदर मिळकती किंवा तिच्या कोणत्याही भाग किंवा विभागाच्या संदर्भात कोणत्याही प्रकारचा दावा, हक्क, शेअर, मागणी आणि/किंवा हितसंबंध असल्यास सद्र सूचना प्रसिध्दी तारखेपासून चौदा (१४) दिवसात निम्नस्वाक्षरीकारांना त्यांचे कार्यालय एमजीएस लिगल, वकील आणि सॉलिसिटर्स, २६, वाडिया बिल्डिंग, पहिला मजला, ९-बी, कावासजी पटेल स्ट्रीट, फोर्ट, मुंबई-४०० ००१ येथे दाव्याच्या पुष्ठ्यर्थ स्पष्ट कागदोपत्री पुराव्यासह लेखी स्वरुपात कळविण्यासाठी याद्वारे सांगण्यात येत आहे, कसूर केल्यास सदर कोणताही असा दावा अस्तित्वात नसल्याचे गृहित आणि स्विकारण्यात येईल आणि असे दावे अस्तित्वात नसल्याचे/त्यागित/ परित्यागित/सोडून दिल्याचे गृहित आणि स्विकारण्यात येईल.

### मिळकतीचे परिशिष्ट

ई वॉर्ड क्र. ३५७९ आणि स्ट्रीट क्र. ३२४-३२४एफ, व्हिक्टोरिया गार्डन रोड, अंतर्गत पालिका दर आणि कराच्या जिल्हाधिकाऱ्यांच्या पुस्तकातील आणि भायखळा विभागाचा कॅडस्ट्रल सर्व्हे क्र. २ए/१४९१ आणि ३/१४९१ आणि नवीन सर्व्हे क्र. ३६८७ (भाग) अंतर्गत जमीन महसूलच्या जिल्हाधिकाऱ्यांच्य पुस्तकात नोंटणीकृत आणि मोजमापित ७२३ ५१ चौरम यार्डम , ६०४ ९८ चौरम मीटर्मशी समृतल्य पॉपर्टी कार्ड नसार आणि ७९०.५१ चौ. यार्डस किंवा तत्सम. ६६३ चौरस मीटर्सशी समतल्य जिल्हाधिकाऱ्यांच्या नोंदीसाठी समाविष्ट मुंबईच्या बेटातील परेल रोडची पश्चिम बाजु (आता व्हिक्टोरिया गार्डन असा ज्ञात) भायखळा येथे स्थित, वसलेल्या आणि अशा ''फाईन पॅलेस'' अशा ज्ञात आणि पूर्वी ''हबिब चेंबर्स' आणि/िकंवा ''शेरियार मॅन्शन'' अशा ज्ञात त्यावरील उभ्या मॅस्युएजेस, टेनेमेंटस् किंवा ड्वेलिंग हाऊस सह एकत्रित जमीन किंवा मैदानाचे सर्व ते भाग किंवा पार्सल आणि खालीलप्रमाणे सीमाबध्द म्हणजेच:-पर्वेला किंवा त्या दिशेने :- परेल रोड आत व्हिक्टोरिया गार्डन रोड असा जात दारे.

उत्तरेला किंवा त्या दिशेने :- अहमद हबिब आणि अन्य यांच्या मिळकती द्वारे आणि दक्षिणेला किंवा त्या दिशेने :- जे. पी. पटेल ॲण्ड कं. ला भाडेपटट्याने दिलेल्या मिळकती दारे.

सदर दिनांक २० ऑक्टोबर, २०२३ एमजीएस लिगल

मोहन जी. सलीयन वकील आणि कायदेपंडित

असट रिकब्स्स मनजमट ब्राच, ररा मजला, 'ई' ब्लॉक, ''दि मेट्रोपोलिटन'', लॉट क्र. सी–२६ आणि सी–२७, वांद्रे कुर्ला कॉम्प्लेक्स, ईमेल: mumbaiarm@ktkbank.com वेबसाईट: www.karnatakabank.com सीआयएन: एल८५११०केए१९२४पीएलसी००११२८ वांद्रे (पूर्व), मुंबई-४०००५१. याअर्थी, निम्नस्वाक्षरीकारांनी **कर्नाटका बँकेचे** प्राधिकृत अधिकारी म्हणुन सिक्युरिटायझेशन अँड रिकन्स्ट्रक्शन ऑफ फायनान्त्रिअल ॲसेट्स अँड एन्फोर्समेंट ऑफ सिक्युरिटी इंटरेस्ट ॲक्ट, २००२ (यानंतर ''सदर ऑक्ट'' असा उल्लेख अन्वये आणि सदर ॲक्टच्या कलम १३(१२) सहवाचता सिक्युरिटी इंटरेस्ट (एन्फोर्समेंट) रूल्स, २००२ च्या नियम ३ अंतर्गत प्रदान केलेल्या अधिकाराचा वापर करुन सदर सूचना प्राप्त झाल्याच्या तारखेपासून ६० दिवसात रु. २०,९८,९८१.८२ (रुपये दहा लाख अठ्ठ्याण्ण हजार नऊशे एक्याऐंशी आणि पैसे ब्याऐंशी मात्रे) अशी सूचनेत नमुद केलेली रक्कम चुकती करण्यासाठी कर्जदार (१) श्री. जावेद गामा पठाण, श्री. गामा नूर मोहम्मद पठाण, (२) सौ. फातिमा जावेद पठाण. श्री. जावेद गामा पठाण यांची पत्नी. क. १ आणि २ राहणार: फ्लॅट क. ४०१. ४था कतापना जायन वर्णाण, जा. जायन जायन वर्णाच पात्र पात्र कर है. जाज र राहणार, रराट फ्र. ०४७, ०४० मजला, विंग २, डिबाईन सीएमएस लि., राम तिथं, मुश्ती कंपारेड, पिस गान, मुंबई, ठाणे – ४९१९०४ आणि (३) श्री. अमित सिंग, श्री. दुर्गाकांत रामजी प्रसाद सिंग यांचा मुलगा, राहणार. फ्लॅट क्र. ए–६०३, शांतिवन,

१३(२) अंतर्गत दिनांक ०३.०३.२०२३ रोजीची मागणी सूचना जारी केली होती. कर्जदारांनी रक्कम चुकती करण्यास कसूर केली आहे, म्हणुन कर्जदार आणि सर्वसामान्य जनतेला सूचना याद्वारे देण्यात येते की, निम्नस्वाक्षरीकारांनी प्राधिकृत अधिकारी म्हणुन १७ **ऑक्टोबर, २०२३** रोजी सदर ॲक्टच्या कलम १३(४) सहवाचता सदर नियमावलीच्या नियम ८ अंतर्गत त्यांना प्रदान केलेल्या अधिकाराचा वापर करून येथील खालील वर्णिलेल्या मिळकतीचा कब्जा घेतला आहे.

तमुना नगर, मिरा भाईंदर रोड, मिरा रोड (पूर्व), ठाणे- ४०११०७ यांना बोलाविण्यासाठी सदर ॲक्टच्या कलम

कर्जदारांचे लक्ष तारण मत्ता विमोचनासाठी उपलब्ध वेळ मर्यादेच्या संदर्भात ॲक्टच्या कलम १३ च्या पोटकलम (८) च्या तरतदींकडे वेधण्यात येत आहे.

वेशेषत: कर्जदार आणि सर्वसामान्य जनतेला याद्वारे सावधान करण्यात येते की, सदर मिळकतीसह व्यवहार करु नये आणि सदर मिळकतीसह केलेला कोणताही व्यवहार हा ०८.०९.२०२३ रोजीस पीएसटीएल खाते क ०६७००१८०००९००००१ मधील रु. ११,४५,००२.८२ (रुपये अकरा लाख पंचेचाळीस हजार दोन आणि पैसे याऐंशी मात्र) अधिक ०८.०९.२०२३ पासूनचे पुढील व्याज आणि खर्च या रकमेकरिता **कर्नाटका बँक लि., भाईंदर** (पूर्व) शाखेच्या प्रभाराच्या अधीन राहील

जुना सन्हें कृ. २७, हिस्सा क्र. २, मिरा गाव , काशिमिरा, मिरा रोड (पूर्व), जिल्हा ठाणे धारक जिमनीवरील राम तिथे 'बी' मुन्त्री कंपाऊंड येथील डिवाईन सीएचएसएल अशा ज्ञात इमारतीच्या ॥ विंगमधील ४थ्या मजल्यावरील मोजमापित ५१५ चौ.फू. बिल्टअप क्षेत्र निवासी फ्लॅट क्र. ४०१ चे सर्व ते भाग आणि विभाग.

प्राधिकृत अधिकारी दिनांक : १७.१०.२०२३, ठिकाण : मिरा रोड

# SHOPPERS STOP

# **Shoppers Stop Limited**

Registered Office: Umang Tower, 5th Floor, Mindspace, Off. Link Road, Malad (West), Mumbai - 400 064. Tel: (+91 22) 42497000

# Shoppers Stop reports revenue\* of Rs 1,025 Crs and EBITDA\* of Rs 170 Crs in Q2FY24

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 (Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015)

(Rupees in Crores)

	STANDALONE							CONSOLIDATED							
Particulars	Quarter Ended			Half Yea	r Ended	For the Financial Year Ended		Quarter Ended		Half Year Ended		For the Financial Year Ended			
	30 Sept 2023	30 June 2023	30 Sept 2022	30 Sept 2023	30 Sept 2022	31 Mar 2023	30 Sept 2023	30 June 2023	30 Sept 2022	30 Sept 2023	30 Sept 2022	31 Mar 2023			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited			
Total Income from operations	1,035.69	988.80	1,012.12	2,024.49	1,959.65	4,054.43	1,049.70	1,000.90	1,016.63	2,050.60	1,970.61	4,078.86			
Profit / (Loss) for the period before tax and Exceptional Items	7.44	20.43	26.95	27.87	59.29	164.11	8.39	19.98	25.01	28.37	57.37	161.18			
Profit / (Loss) for the period before tax after Exceptional Items	2.54	20.43	24.95	22.97	57.29	162.11	3.49	19.98	23.01	23.47	55.37	159.18			
Profit / (Loss) for the period after tax and Exceptional Items	1.78	14.94	18.14	16.72	40.93	119.25	2.73	14.49	16.20	17.22	39.01	116.01			
Total Comprehensive Income / (Loss) for the period	1.56	14.88	17.78	16.44	40.24	118.98	2.51	14.43	15.84	16.94	38.32	115.74			
Equity Share Capital	54.97	54.83	54.79	54.97	54.79	54.83	54.97	54.83	54.79	54.97	54.79	54.83			
Other equity						177.12						151.22			
Earnings per share (In Rs.) (not annualised for quarter)															
Face value of Rs.5/- Per Share															
- Basic	0.16	1.36	1.67	1.52	3.74	10.88	0.25	1.32	1.50	1.57	3.56	10.59			
- Diluted	0.16	1.35	1.66	1.51	3.71	10.80	0.24	1.31	1.48	1.57	3.54	10.51			

1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites www.nseindia.com and www.bseindia.com and on the Company's website, www.corporate.shoppersstop.com

2) This above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on records by the Board of Directors at its meetings held on 18 October 2023.

INCOME STATEMENT												(F	Rupees in Crores)	
Particulars	Non -	- GAAP Financ	cials	G <i>A</i>	GAAP Financials				GAAP Financi	als	GAAP Financials			
	Q2FY24	Q2FY23	Gr %	Q2FY24	Q2FY23	Gr %	Ī	H1FY24	H1FY23	Gr %	H1FY24	H1FY23	Gr %	
Gross Revenue	1,271.46	1,270.33	0.09%	1,149.02	1,132.56	1.45%	Ī	2,512.70	2,460.38	2.1%	2,252.22	2,190.40	2.8%	
Net Revenue	1,123.05	1,120.76	0.20%	1,025.15	1,008.24	1.68%		2,215.67	2,169.19	2.1%	2,006.70	1,950.17	2.9%	
Other Income	21.86	19.61	11.79%	10.54	3.88	171.65%		45.01	35.66	26.6%	17.79	9.48	87.7%	
Total Revenue	1,144.91	1,140.37	0.40%	1,035.69	1,012.12	2.33%	Ī	2,260.68	2,204.85	2.5%	2,024.49	1,959.65	3.3%	
Margin	412.60	416.09	-0.84%	417.11	415.38	0.42%	Ī	828.81	817.10	1.4%	832.28	812.81	2.4%	
Margin%	36.74%	37.13%	(40)Bps	40.69%	41.20%	(50)Bps		37.41%	37.67%	(30)Bps	41.48%	41.68%	(20)Bps	
Operating Exp.	393.38	361.12	8.93%	257.34	244.06	5.44%		775.28	710.69	9.1%	500.22	478.70	4.5%	
EBITDA	41.08	74.58	-44.92%	170.31	175.20	-2.78%	Ī	98.54	142.07	-30.6%	349.85	343.59	1.8%	
EBITDA %	3.66%	6.65%	(300)Bps	16.61%	17.38%	(80)Bps		4.45%	6.55%	(210)Bps	17.43%	17.62%	(20)Bps	
Depreciation	33.19	35.56	-6.65%	108.10	92.72	16.59%		64.88	65.13	-0.4%	213.10	177.28	20.2%	
Finance Cost	2.83	5.18	-45.45%	54.77	51.40	6.56%		5.89	10.80	-45.6%	108.88	102.53	6.2%	
PBT	5.06	33.84	-85.04%	7.44	31.08	-76.01%		27.77	66.14	-58.0%	27.87	63.78	-56.3%	
PBT%	0.45%	3.02%	(250)Bps	0.73%	3.08%	(240)Bps		1.25%	3.05%	(180)Bps	1.39%	3.27%	(190)Bps	
Exceptional Item/OCI	7.12	2.00		5.19	6.61 <sup>#</sup>			10.90	2.00		5.27	7.42#		
PBT(Aft. Excp & OCI)	-2.06	31.84	-106.48%	2.25	24.47	-90.78%	Ī	16.87	64.14	-73.7%	22.60	56.36	-59.9%	
Tax	0.69	6.70		0.69	6.69			6.16	16.12		6.16	16.12		
PAT	-2.75	25.14	-110.95%	1.56	17.78	-91.19%		10.71	48.02	-77.7%	16.44	40.24	-59.1%	
PAT%	-0.25%	2.24%	(250)Bps	0.15%	1.76%	(160)Bps	Ī	0.48%	2.21%	(170)Bps	0.82%	2.06%	(120)Bps	

# Includes ESOP Cost

# **Q2FY24 FINANCIAL RESULTS**

# **EXPLANATION OF NON-GAAP MEASURES**

To supplement our financial results presented on a GAAP basis, we presented a table without reference to IND AS 109 (Interest Income on present value of Security Deposits), IND AS 115 Revenue Recognition (effective from April 1 2018) and IND AS 116, Accounting of Lease Rentals (effective from April 1, 2019). We believe this "Non-GAAP" Financials will reflect the comparable complete and full picture of our Financials.

Our Non-GAAP in addition to Revenue on outright basis, considers Revenue of certain segment such as sales made on purchases from outright vendors on sale or return basis, consignment and concessionaire basis (though in GAAP we consider the net margin) and Lease Rent expenses as it was originally stated until March 31, 2019.

Our Non-GAAP financial measures are not meant to be considered in isolation or as a substitute for comparable GAAP measures and should be read only in conjunction with our consolidated financial results prepared in accordance with GAAP.

Our management regularly uses our supplemental Non-GAAP financial measures internally to understand, manage, evaluate our business, make operating decisions and uses in planning for and forecasting future periods. Compensation of our executives is based in part on the performance of our business based on these Non-GAAP

# IND AS 115- Revenue Recognition

\*GAAP

Place : Mumbai

Date: 18 October 2023

Under IND AS 115, the following sales are excluded and the net margin is considered as Revenue from Operations:

 Sales made under the arrangement with our vendor on Sale or Return basis Sales made under the arrangement of Consignment and Concessionaries

As in the past, in our Non-GAAP Statement we have considered the aggregate sales made through these operations Rs.115.84 Crores for Q2FY24 and Rs.247.16 Crores for H1FY24 (Rs.135.39 Crores for Q2FY23 and Rs.270.11 Crores for H1FY23) and Cost of Goods Sold as COGS.

In addition to this, Loyalty points expense on our Membership Card are netted out against sales in GAAP financials but grossed up in sales and shown separately as expense in Non-GAAP Rs.11.67 Crores for Q2FY24 and Rs.28.57 Crores for H1FY24 (Rs.15.98 Crores Q2 FY23 and Rs.30.64 Crores for H1FY23). Thus there is no impact in EBITDA under both the measures.

# IND AS 116 -Lease Rentals

The Ministry of Corporate Affairs (MCA) mandated Accounting Standard AS 116 for accounting the Lease Contracts, requires Lessees to recognize leases on their balance sheets, instead of "off Balance Sheet". In summary all leases to be recognized in the balance sheet as an Asset and Liability and as follows:

- The right to use assets and lease liability is measured at present value of minimum lease payments to be made over the lease term.
- Right to use asset is depreciated over a lease term on a straight-line basis. Interest is added on lease liabilities and actual payments are reduced from the liabilities balance.

Operating lease expenses will be replaced by Depreciation and interest expenses.

This is not comparable to the actual lease rentals paid during the Quarter and we have excluded the effect of AS 116 from our Non-GAAP operating expenses. We believe that payment of Lease Rentals Accounted as under AS 17 is more appropriate to evaluate our business performance.

Consequently, our EBITDA in GAAP is higher by Rs.123.75 Crores for Q2FY24 and Rs.244.63 Crores for H1FY24 (Rs.103.36 Crores in Q2FY23 and Rs.201.51 Crores for H1FY23) on account of interest and depreciation. Depreciation is higher by Rs.71.57 Crores for Q2FY24 and Rs.141.60 Crores for H1FY24 (Rs.57.07 Crores in

Q2 FY23 and Rs.109.71 Crores in H1FY23).

Interest is higher by Rs.52.18 Crores for Q2FY24 and Rs.103.03 for H1FY24 (Rs.46.29 Crores in Q2FY23 and Rs.91.80 Crores for H1FY23) The Company has identified a few underperforming stores for closure. Accordingly, the excess of right to use liability

over right to use assets has been accounted in Profit and Loss account amounting to Rs.6.56 Crores in Q2FY24 and Rs.10.35 Crores in H1FY24 (Rs.Nil in Q2FY23 and Rs.1.13 Crores in H1FY23) as other income in GAAP financials. Interest income accounted on Present value of deposits for Q2FY24 Rs.3.17 Crores and Rs.6.26 Crores for H1FY24

for Q2 FY24 Rs.3.30 Crores and Rs.6.55 Crores in H1FY24 (Rs.2.48 Crores in Q2FY23 and Rs.4.83 Crores in H1FY23) has been considered in GAAP financials

Other than these changes, the GAAP and Non-GAAP are comparable. We have also attached reconciliation statement for the investors to understand the difference between these two

(Rs.2.39 Crores in Q2FY23 and Rs.4.67 Crores in H1FY23) and rent amortized (now depreciation) on prepaid rentals

For Shoppers Stop Limited

Kavindra Mishra

**Customer Care Associate & Executive Director** & Chief Executive Officer

WE THANK ALL OUR CUSTOMERS, ASSOCIATES & PARTNERS FOR THEIR CONSTANT SUPPORT

देनांक : २०.१०.२०२३, सही/- प्राधिकृत अधिकारी, ठिकाण : मुंबई मे. चोलामंडलम इन्व्हेस्टमेंट ॲण्ड फायनान्स कंपनी लिमिटे