SEC/51/2022-23 July 28, 2022

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort, Mumbai 400 001.

Exchange Plaza,

National Stock Exchange of India Limited

Bandra-Kurla Complex, Bandra (East),

Mumbai 400 051.

Stock Symbol: SHOPERSTOP Stock Code: 532638

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 Un- Audited Financial Results for the quarter ended June 30, 2022 (approved at the meeting of the Board of Directors of the Company held on Tuesday, July 26, 2022) in Free Press Journal and Navshakti on June 28, 2022.

We request you to take the same on records.

Yours truly,

For Shoppers Stop Limited

Vijay Kůmar Gupta

Vice President - Legal, CS & Compliance Officer

ACS No: 14545

Encl: A/a

MAHARASHTRA JEEVAN PRADHIKARAN **DIVISION, JALGAON**

Phone No 0257-2233074 E-mail Id :- ee.jalgaon@mjp.gov.in E-TENDER NOTICE No. 07 FOR 2022-23 (Third Call)

Maharashtra Jeevan Pradhikaran Division Jalgaon Invites Group e-Tender for the work Lasur & 9 Villages RR Water supply scheme for Tal. Chopda, Dist. Jalgaon valued at Rs. 54,56,76,958/- under Jal Jeevan Missiion Programme from the Contractor who has empaneled under Category A with state water and sanitary Mission, The e-Tender details are available on www.mahatenders.gov.in from dated :- 28/07/2022.

All relevant dates will be as per the tender published in web portal www.mahatenders.gov.in

Dt. 25/07/2022

Executive Engineer MJP Division, Jalgaon

DGIPR 2022-23/2182

TIS HAZARI COURTS, DELHI PROCLAMATION REQUIRING ATTENDANCE OF DEFENDANT (U/o 5 Rule 20 CPC)

CSDJ/638/2021 M/S MUKUL ENTERPRISES

THROUGH ITS PROPRIETOR SH. SUSHIL KUMAR JAINPLAINTIFF

IN THE COURT OF SH. RAKESH

PANDIT ADJ-09 ROOM NO 229

vs

M/S AGRI TRADE INDIA SERVICES PVT. LID. ANDDEFENDANT CORP INDIA TRADE

SERVICES PRIVATE LIMITED (FORMERLY KNOWN AS M/S AGRITRADE INDIA SERVICES PVT. LTD.. HAVING ITS OFFICE AT B-909 910, GAROMA HOUSE, 9TH

FLOOR PLOT NO. 14C, SECTOR-19. VASHI NAVI. MUMBAI-400703 Whereas you are intentionally hereby notified that if you shall not

defend the case on the 30.09.2022 AT 10 AM. the day fixed for the final disposal, it will be heard and determined ex-parte.

ADJ-09, (Central) Tis Hazari Court, Delhi

CONSOLIDATED

2,484.73

115.23

8.14

-62.62

7,222.81

-0.10

-0.10

6,802.66

-2.286.33

-2,542.37

7,222.81

-3.53

-3.53

10.04

1,701.59

-945.60

22.31

-1,228.64

7,222.81

-1.73

-1.73

Parag Ola Whole- Time Director

Consolidated

Ended

Ended

3,005.50 415.39 1,219.40 275.32 3,027.3

789.29 951.16 1,604.14 1,595.12

3.82

For and on behalf of the Board of

Ecoreco

(Rs. In Lacs

Audited

Year Ended

31-Mar-22

2,694

1,401

1,249

1,727

1.930

3,163

6.47

6.47

(Rs. In Lacs

Audited

ear Ended

31-Mar-22

2,716

1,422

1,269

1.747

1,930

3,030

6.58

Give your e-waste to the best

808

627

627

892

1.930

3.25

3.25

808

627

627

892

1,930

3.25

30-Jun-22 31-Mar-22 30-Jun-21

213

(598)

1.930

0.51

0.51

30-Jun-22 31-Mar-22 30-Jun-21

230

(580)

1,930

0.60

492

274

274

(101)

1.930

1 42

1.42

276

276

(99)

1,930

1.43

1.43

The above is an extract of the detailed format of the Quarterly results filed with the Stock Exchanges under

Chairman & Managing Director (DIN: 00015415)

Kabra Extrusiontechnik Limited

31,287.8

PUBLIC NOTICE

Notice is hereby given that M/S. ZEE ELECTRONICS owners of 10 Shares of Rs.50/- each bearing distinctive nos.286 to 290 and 296 to 300 issued under Share Certificate Nos. 58 and 60 and Office Unit No.201 and 203, admeasuring 432 and 900 Sq. Ft. carpet area respectively on the 2nd floor in the capital/property of "Nand Prem Shopping Center Premises Co-operative Society Ltd., at Nehru Road, Vile Parle (East), Mumbai - 400057, having acquired the same vide Agreement for sale executed on or about 23rd November, 2016 and duly registered with the office of the Sub-registrar of Assurances under Sr. Nos. BDR-9-10471-2016 and BDR-9-10473-2016 respectively between M/S KARLASHUKLA CLASSES PVT. LTD, as the Vendors therein on the one part and M/S. ZEE ELECTRONICS, as the Purchasers therein on the other part. The said M/S. ZEE ELECTRONICS now being owner in peaceful physical possession of the said unit No.201 and 203, holding clear and marketable title free from all encumbrances of any nature whatsoever, has lost / misplaced the Original Document of title mentioned hereinabove and the Police complaint has been lodged in the Vile Parle Police Station on or about 22/07/2022 in respect thereto.

Any person/body having executed any deed, document, writing either in respect of the aforesaid property and/or any part or portion thereof and/or having executed any deeds or documents with respect thereto and/or any claim or objection by way of sale, mortgage, trust, lien, possession, gift, inheritance, release, lease or otherwise and/or holding the said original title deeds and documents, howsoever/whatsoever, should report the same to us, within 14 days from the date of issuance of this notice with documentary proof thereto, failing which no such claims or demands objections or hindrances, etc. from any such person/body, by, through, for them and/or on their behalf in any manner whatsoever shall be Dated this 28th day of July, 2022.

Total Revenue

Net Profit before tax

Net Profit after tax Other Comprehensive Income

of Rs. 10/- per share)

Total Comprehensive Income for the period (after tax)

Earning Per Share- Basic (Rs)

Earning Per Share- Diluted (Rs)

Paid-up equity share capital (face value

Particulars

Net Profit / (Loss) for the period (before Tax

Share in Profit/(Loss) of JVs/Associates,

Exceptional and/or Extraordinary items'

Net Profit / (Loss) for the period after Tax
Total Comprehensive Income for the period

[Comprising Profit / (Loss) for the period

Reserves (excluding Revaluation Reserves as per balance sheet of previous accountin

(after tax) and Other Comprehensive

(Face value of Rs. 5/- each) (Basic &

Diluted) - not annualised - ₹ per share

meeting held on 26th July'22.

ECO RECYCLING LIMITED

422. The Summit, Near WEH Metro Station, Andheri-Kurla Road,

Particulars

Net Profit /(Loss) for the period/year before Tax

Total Comprehensive Income for the period/year

Net Profit/(Loss) for the period/year after Tax

Reserves (excluding Revaluation Reserves)

Paid-up Equity Share Capital

Earning Per Share

(a) Basic (Rs.)

(b) Diluted (Rs.)

Total Income

Earning Per Share

(a) Basic (Rs.)

(b) Diluted (Rs.)

27 July, 2022

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE Q

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE O

Particulars

Net Profit /(Loss) for the period/year before Tax

Total Comprehensive Income for the period/year

Net Profit/(Loss) for the period/year after Tax

Reserves (excluding Revaluation Reserves)

Paid-up Equity Share Capital

CIN: L74120MH1994PLC079971

Place : Mumbai

Date: July 27, 2022

Sr.

Total Income

Total income from Operations

Equity Share Capital

year
8 Earnings Per Share

Basic

MT EDUCARE

M/S. A.N.S. LEGAL SERVICES D/10, Parle Colony, Sahakar Marg, Vile Parle (east) Mumbai - 400 057

929.43

-908.83

24.42

-1,369.93

7,222.81

-1.93

-1.93

-1.394.35

1,281.44

-134.09

-99.25

1.42

-97.83

7,222.81

-0.14

-0.14

Ended

1.37

MT EDUCARE LTD

CIN: L80903MH2006PLC163888

4,044.67

-2.063.03

-2,516.48

-2,510.80

7,222.81

-3.48

-3.48

5.67

2,030.03

-260.24

1.71

-205.76

7,222.81

Ended Ended

30-Jun-22 | 31-Mar-22 | 30-Jun-21 | 31-Mar-22 | 30-Jun-22 | 31-Mar-22 | 30-Jun-21 | 31-Mar-2

Unaudited| Audited | Unaudited| Audited | Unaudited| Audited | Unaudited| Audited 10,515.64 | 16,263.08 | 5,540.83 | 40,590.34 | 10,515.64 | 16,263.08 | 5,540.83 | 40,590.3

1,597.88 423.57 4,328.36 637.64 1,595.11 423.57 4,325.59

1,604.14 1,604.14

1.29

31,294.20

9.42

-0.29

-0.29

Regd. Office: 220, "FLYING COLORS", Pandit Dindayal Upadhyay Marg, L.B.S. Cross Marg, Mulund (west), Mumbai- 400 080.

Website: www.mteducare.com Email: info@mteducare.com Tel: 91 22 2593 7700 STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2022 STANDALONE

1,767.05

-12.69

6.90

-102.83

7,222.81

NOTES: 1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th July, 2022.

2. The above is an extract of the detailed format of un-audited Financial Results filed by the Company with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the un-audited Financial Results are available on the Stock Exchange vebsites (www.bseindia.com and www.nseindia.com) and also on the Company's website (www.mteducare.com). For & on behalf of the Board of Director

KABRA EXTRUSIONTECHNIK LTD.

Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai - 400053, Maharashtra, India. Tel: +91-22-26734822 / 23 I Fax No: +91-22-26735041

Fmail: ket_sd@kolsitegroup.com | Website: www.kolsite.com | CIN : | 28900MH1982PI C028535

Unaudited Standalone & Consolidated Financial Results for the Quarter Ended 30th June 2022 🤫 in lakhs

Ended Ended

438.61 1,149.21 303.55

3.60

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the

SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated 5 July

2016. The full format of the Quarterly Financial Results and Explanatory Notes are available on the Stock Exchange websites a

www.bseindia.com, www.nseindia.com and on the company's website at www.kolsite.com

The above Results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors at their

0.95

Standalone

-0.15

-0.15

INDGROWTH CAPITAL ADVISORS LLP INDGROWTH CAPITAL ADVISORS LLP = LLPIN: AAG-2784 = Tel. No. -+91 98191 69598 = Email ID:

PUBLIC NOTICE Surrender of SEBI Portfolio Manager registration by INDGROWTH CAPITAL ADVISORS LLP Indgrowth Capital Advisors LLP is registered with SEBI as a Portfolio Manager under Securities and Exchange Board of India (Portfolio Managers) Regulations bearing SEE Registration Number INPO00006606.

As a part of business restructuring, Indgrowth Capital Advisors LLP is surrendering the SE Registration under the Portfolio Management Service (PMS). In view of the same, any aggrieve party may make any representation against the surrender before Indgrowth Capital Adviso

LP and / or SEBI within 30 days from the date of this notice. SEBI Registration No.: INP000006606

Category of Intermediary with SEBI: Portfolio Manage For INDGROWTH CAPITAL ADVISORS LLP

Rajesh Singha Date : 28.07.2022 **Managing Partne**

LLPIN: AAG-2784 =Tel. No. -+91 98191 69598 = Email ID: inv **PUBLIC NOTICE** Surrender of SEBI Investment Adviser registration by INDGROWTH CAPITAL ADVISORS LLP ndgrowth Capital Advisors LLP is registered with SEBI as Investment Adviser under

ecurities and Exchange Board of India (Investment Advisers) Regulations bearing SEB egistration Number INA000011468. As a part of business restructuring, Indgrowth Capital Advisors LLP is surrendering the SEB Registration under the Investment Adviser. In view of the same, any aggrieved party may make any representation against the surrender before Indgrowth Capital Advisors LLP and / or SEB thin 30 days from the date of this notice.

SEBI Registration No. : INADDOD11468 Category of Intermediary with SEBI: Investment Advise For INDGROWTH CAPITAL ADVISORS LLP

Rajesh Singhal

NOTICE

HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED Regd. Office: Ramon House, H T Parekh Marg, 169, Backbay Reclamation, Churchgate, Mumbai 400 020. CIN: L70100MH1977PLC019916 Website: www.hdfc.com Tel. 66316000, 22820282; Fax: 22811203 / 22046834

Date : 28.07.2022

This is to inform our customers that we have decided to shift our branch office from HDFC Ltd., Rajgir Chambers, Second Floor, Old Nagardas Road, Near Chinai College, Andheri (East), Mumbai - 400069 to HDFC Ltd., Shop No. 1, Ground Floor, Eco Heights, Nityanand Nagar Andheri (East), Mumbai 400069 w.e.f. October 28, 2022.

We welcome all HDFC customers to contact us at our new branch office at HDFC Ltd., Shop No. 1, Ground Floor, Eco Heights, Nityanand Nagar, Andheri (East), Mumbai 400069 from October 28, 2022.

Cabinet okays ₹26,316-crore investment to provide network connectivity in 25k villages

NEW DELHI: The Union Cabinet has approved a Rs26,316 crore investment to provide network connectivity in 25,000 remote villages across India, said Ashwini Vaishnaw, the minister for telecom, on Wednesday. The decision was taken on the basis of a survey that revealed that India has 24,680 villages that do not have network connec-"We have taken another big

decision today, keeping in line with PM Narendra Modi's promise to take every scheme to its saturation level. This means that we have to provide complete coverage of every task that is being taken up. Digital India and telecom are two major elements of this vision," Vaishnaw said on the day during a press briefing after the Cabinet meeting.

"During the past 7-8 months using Gati Shakti scheme framework, satellite imaging and data from telecom service providers, the government has prepared a detailed survey. The survey showed that there are nearly 25,000 villages in the country that still need the provision of network connectivity. Therefore today, the Cabinet approved a total of Rs26,316 crore investment to provide network connectivity in

these villages," he said. This package will be known as Saturation Coverage, the minister told the media.

₹650cr cancer hospital in Odisha approved

The Centre in collaboration with Tata Trust will establish a state of the art cancer hospital along with a skill development centre for oncology treatment at the National Institute of Science Education and Research (NISER) campus in Jatni.

This was informed by Union Education and Skill Development Minister Dharmendra Pradhan after a meeting with Union Minister of State for Science and Technology Jitendra Singh and senior officers of Tata Memorial Centre in Delhi on Tuesday. Bhubaneswar MP Aparajita Sarangi also attended the meeting.

The Centre also approved two new tourist circuits for Arunachal to boost tourism in the northeastern state, the officials said.

The new tourist circuits are Dibrugarh-Deomali-Hukanjuri-Khonsa in Tirap district and Dibrugarh-Kanubari-Longding in Longding district of the state.

SHOPPERS STOP

Shoppers Stop Limited

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

Sales* soar 383% YoY to Rs. 1190 Cr, Net Profit* jumps 117% YoY to Rs. 23 Cr

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015)

		STAND	ALONE		CONSOLIDATED				
Particulars	Quarter Ended			For the Financial Year Ended	Year Quarter Ended			For the Financial Year Ended	
	30 June 2022 Unaudited	31 Mar 2022 (Refer Note 3 below) Audited	30 June 2021 Unaudited	31 Mar 2022 Audited	30 June 2022 Unaudited	31 Mar 2022 (Refer Note 3 below) Audited	30 June 2021 Unaudited	31 Mar 2022 Audited	
Total Income from operations	947.53	729.69	265.18	2,659.86	954.00	734.73	269.50	2,686.51	
Profit / (Loss) for the period before tax and Exceptional Items	32.33	(49.00)	(137.30)	(123.79)	32.37	(47.90)	(139.45)	(124.46)	
Profit / (Loss) for the period before tax after Exceptional Items	32.33	(49.00)	(152.30)	(138.79)	32.37	(47.90)	(139.45)	(97.53)	
Profit / (Loss) for the period after tax and Exceptional Items	22.79	(16.10)	(117.74)	(86.68)	22.83	(15.85)	(104.89)	(47.00)	
Total Comprehensive Income / (Loss) for the period	22.45	(16.64)	(117.83)	(87.50)	22.49	(16.41)	(104.98)	(47.91)	
Equity Share Capital	54.76	54.76	54.69	54.76	54.76	54.76	54.69	54.76	
Other equity				43.52				21.17	
Earnings per share (In Rs.) (not annualised for quarter)									
Face value of Rs.5/- Per Share									
- Basic	2.08	(1.47)	(10.77)	(7.92)	2.08	(1.45)	(9.59)	(4.29)	
- Diluted	2.07	(1.47)	(10.77)	(7.92)	2.07	(1.45)	(9.59)	(4.29)	

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 26 July 2022.

3) The standalone and consolidated figures for the guarter ended 31 March 2022 are the balancing figure between the audited figures in respect of the full financial year upto 31 March 2022 and the unaudited year-to-date figures upto 31 December 2021 being the date of the end of the third quarter of the financial year which were subjected to limited

INCOME STATEMENT - STANDALONE FOR THE QUARTER ENDED 30 JUNE 2022 (Rupees in Crores) Non - GAAP Financials **Particulars GAAP Financials** Q1FY22 Q1FY22 Q1FY23 Gr% Q1FY23 Gr% 382.9% 1,057.84 369.7% 1.190.05 246.44 225.23 Gross Revenue 1,048.43 217.97 381.0% 941.93 201.08 368.4% Net Revenue Other Income 16.05 3.32 383.4% 5.60 64.10 -91.3% Total Revenue 1,064.48 221.29 381.0% 947.53 265.18 257.3% Margin 401.01 70.03 472.6% 397.42 77.79 410.9% Margin% 38.2% 32.1% 610Bps 42.2% 38.7% 350Bps Operating Exp. 349.56 189.21 235.00 84.7% 140.55 67.2% EBITDA 67.50 -115.86 158.3% 168.02 1.34 EBITDA % 6.4% -53.2% 17.8% 0.7% 1720Bps -16.5% Depreciation 29.57 35.43 84.56 87.80 -3.7% Finance Cost 8.7% 51.13 50.84 0.6% 5.62 5.17 PBT 120.7% 32.31 -156.46 32.33 -137.30 123.5% PBT% 3.1% -71.8% 3.4% -68.3% 15.00 0.45 15.12 Exceptional Item/OCI PBT(Aft. Excp & OCI) 32.31 -171.46 118.8% 31.88 -152.42 120.9% 9.43 -34.59 9.43 -34.59 PAT 22.88 -136.87 116.7% 22.45 -117.83 119.1% PAT% 2.2% -62.8% 6500Bps 2.4% -58.6% 6100Bps

Q1FY23 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 measures.

IND AS 115- Revenue Recognition 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.134.72 Crores for Q1 FY22-23 (Rs.24.72 Crores for Q1 FY21-22)

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.14.66 Crores for Q1 FY22-23 (Rs.(0.92) Crores Q1 FY21-22). Thus there is no impact in

EBITDA under both the measures. IND AS 116 -Lease Rentals

The Ministry of Corporate Affairs (MCA) has mandated a new Accounting Standard AS 116 for We have also attached reconciliation statement for the investors to understand the difference accounting the Lease Contracts. The new standard will require 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.98.15 Crores for Q1 FY22-23 (Rs.95.35

Crores in Q1 FY21-22) on account of interest and depreciation. Depreciation is higher by Rs.52.64 Crores for Q1 FY22-23 (Rs.50.66 Crores in Q1 FY21-22).

Interest is higher by Rs.45.51 Crores for Q1 FY22-23 (Rs.44.69 Crores in Q1 FY21-22) Additionally, the Ministry of Corporate Affairs vide notification dated July 24, 2020 and June 18,2021, issued an amendment to Ind AS 116 - Leases, by inserting a practical expedient w.r.t "Covid-19-Related Rent Concessions" effective from the period beginning on or after April 01, 2020. Pursuant to the above amendment, the Company has applied the practical expedient by accounting the unconditional rent concessions of Rs.NIL in Q1 FY22-23 as "Other income" in the GAAP Statement of Profit and Loss (Rs.60.49 Crores in Q1 FY21-22 including Rs.13.75 Crores pertaining to periods after June 30,2021).

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.1.13 Crores in Q1 FY22-23 (Rs.NIL in Q1 FY21-22) as other income in GAAP

IND AS 109

Interest income accounted on Present value of deposits for Q1 FY22-23 Rs.2.28 Crores (Rs.1.49 Crores in Q1 FY21-22) and rent amortized (now depreciation) on prepaid rentals for Q1 FY22-23 Rs.2.34 Crores (Rs.1.67 Crores in Q1 FY.21-22) has been negated in Non-GAAP financials, as they are non-cash items.

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

For Shoppers Stop Limited

Place: Hyderabad

* Non-GAAP

Venugopal Nair Customer Care Associate & Managing Director & Chief Executive Officer

Brijkishor Soni Managing Director

Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly results are available on the Stock Exchange website (www.bseindia.com) and company's wesit For Eco Recycling Limited

Date : 26 July 2022

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

ECO RECYCLING LIMITED

CIN: L74120MH1994PLC079971 422, The Summit, Near WEH Metro Station, Andheri-Kurla Road, Andheri (East), Mumbai 400093



Sr.	Particulars	C	(Rs. In Lacs) Audited Year Ended		
no.		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
1	Total Income	492	616	808	2,694
2	Net Profit /(Loss) for the period/year before Tax	274	213	627	1,401
3	Net Profit/(Loss) for the period/year after Tax	274	61	627	1,249
4	Total Comprehensive Income for the period/year	(101)	(598)	892	1,727
5	Paid-up Equity Share Capital	1,930	1,930	1,930	1,930
6	Reserves (excluding Revaluation Reserves)	-		-	3,163
7	Earning Per Share				
	(a) Basic (Rs.)	1.42	0.51	3.25	6.47
	(b) Diluted (Rs.)	1.42	0.51	3.25	6.47

		1			(Rs. In Lacs	
Sr. no.	Particulars	C	Quarter Ended			
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22	
1	Total Income	494	634	808	2,716	
2	Net Profit /(Loss) for the period/year before Tax	276	230	627	1,422	
3	Net Profit/(Loss) for the period/year after Tax	276	79	627	1,269	
4	Total Comprehensive Income for the period/year	(99)	(580)	892	1,747	
5	Paid-up Equity Share Capital	1,930	1,930	1,930	1,930	
6	Reserves (excluding Revaluation Reserves)	-	_	-	3,030	
7	Earning Per Share					
	(a) Basic (Rs.)	1.43	0.60	3.25	6.58	
	(b) Diluted (Rs.)	1.43	0.60	3.25	6.58	

The above is an extract of the detailed format of the Quarterly results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly results are available on the Stock Exchange website (www.bseindia.com) and company's wesite For Eco Recycling Limited 27 July, 2022 Brijkishor Son Managing Director Mumbai

INDGROWTH CAPITAL ADVISORS LLP C-3UZ, Lakshchandi Heights, Gokuldham, Goregaon (E), Mumbai-400 U63.

*LLPIN: AAG-2784 *Tel. No. +491 98191 69598 *Email ID: invest@indgrowth.com *Website: www.indgrowth

PUBLIC NOTICE Indgrowth Capital Advisors LLP is registered with SEBI as Investment Adviser under Securities and Exchange Board of India (Investment Advisers) Regulations bearing SEBI

Registration Number INA000011468. As a part of business restructuring, Indgrowth Capital Advisors LLP is surrendering the SEB Registration under the Investment Adviser. In view of the same, any aggrieved party may make any representation against the surrender before Indgrowth Capital Advisors LLP and / or SEBI vithin 30 days from the date of this notice. SEBI Registration No.: INA000011468

Category of Intermediary with SEBI : Investment Advise For INDGROWTH CAPITAL ADVISORS LLP Place : Mumba Rajesh Singha

INDGROWTH CAPITAL ADVISORS LLP

Date : 28.07.2022

PUBLIC NOTICE Surrender of SEBI Portfolio Manager registration by INDGROWTH CAPITAL ADVISORS LLP ndgrowth Capital Advisors LLP is registered with SEBI as a Portfolio Manager under Securities and Exchange Board of India (Portfolio Managers) Regulations bearing SEBI egistration Number INP000006606.

as a part of business restructuring, Indgrowth Capital Advisors LLP is surrendering the SEBI Registration under the Portfolio Management Service (PMS). In view of the same, any aggrieved party may make any representation against the surrender before Indgrowth Capital Adviso LP and / or SEBI within 30 days from the date of this notice. SEBI Registration No.: INP000006606

Category of Intermediary with SEBI: Portfolio Manager
For INDGROWTH CAPITAL ADVISORS LLP Place : Mumbai Rajesh Singhal Managing Partner Date : 28.07.2022

CITIZENCREDIT CO-OPERATIVE BANK LTD नोंदणीकृत आणि केंद्रीय प्रशासकीय कार्यालयः सिटिझनक्रेडिट सेंटर, सीटीएस

२३६, मार्वे रोड, ऑरलेम, मालाड (प.), मुंबई–६४ स्टॉक होल्डिंग कॉर्पोरेशन ऑफ इंडिया लिमिटेड (एसएचसीआयएल) ला डिमॅट व्यवसाय हस्तातरीत करण्यासाठी सूचना आमच्या सर्व क्लायंटना याद्वारे कळविण्यात येते ऑगस्ट २०२२ पासून, स्टॉक होल्डिंग कॉर्पोरेशन ऑफ इंडिया लिमिटेड् (एसएचसीआयएल), एनएसडीएल डिपोझिटरी पार्टिसिपट (डीपी) आमचा डीमॅट व्यवसाय ताब्यात घेईल, ज्यासाठी आधिच सूचना पाठवल्या आहेत. प्राप्त न झाल्यास, याला हस्तातरणाची सूचना तुमचा क्लायट डीपी आयडी समजा एसएचसीऑयएलकडे हस्तांतरित होऊ नये असे तुम्हाला वाटत असल्यास, तुम्ही आमच्याशी संपर्क साधू शकता किंवा तुमचा नवीन डीपी आयडी हस्तातरणासाठी आम्हाला कळवा. तसे न केल्यास, तुम्ही एसएचसीआयएल चे क्लायट म्हणून गणले जाल आणि तुमच्या सिक्युरिटीज एसएचसीआयएल कडे हस्तांतरित

. सिटिझनक्रेडिट को—ऑपरेटिव्ह बँक लि. साठी

एमडी आणि सीईओ दिनाकः २८.०७.२०२२ स्थळः मुंबई

MT EDUCARE

एमटी एज्युकेअर लि.

३० जून, २०२२ रोजी संपलेल्या तिमाहीसाठी अलिप्त आणि एकत्रित लेखापरिक्षित वित्तीय निष्कर्ष

सीआयएन : एल८०९०३एमएच२००६पीएलसी१६३८८८ नोंदणीकृत कार्यालय : २२०, 'फ्लाईंग कलर्स', पंडित दिनदयाळ उपाध्याय मार्ग, एल. बी. एस. क्रॉस मार्ग, मुलुंड (पश्चिम), मुंबई - ४०००८० वेबसाईट : www.mteducare.com, ईमेल : info@mteducare.com. फोन : ९२ २२ २५९३ ७७००

प्रकारत संपलेली तिमाही संपलेली तिमाही संपलेली तिमाही संपलेले वर्ष संपलेली तिमाही संपलेली तिमाही संपलेली तिमाही ३०-जून-२२ ३१-मार्च-२२ ३०-जून-२१ ३१-मार्च-२२ ३०-जून-२२ ३१-मार्च-२२ ३०-जून-२१ ३१-मार्च-२२ अलेखापरीक्षित लेखापरीक्षित अलेखापरीक्षित लेखापरीक्षित अलेखापरीक्षित लेखापरीक्षित अलेखापरीक्षित लेखापरीक्षित ४,०४४.६७ २,०३०.०३ १,७०१.५९ १,२८१.४४ ९२९.४३ १,७६७.०५ २,४८४.७३ ६.८०२.६१ -१२.६९ -२,०६३.०३ -२६०.२४ -९४५.६० -१,२५०.९५ करोत्तर निव्वळ नफा - ९९.२५ -१.३९४.३५ **-१०९.७३** -२,५१६.४८ -२०७.४७ -७०.७६ -२,५५२.४१ इतर सर्वसमावेशक उत्पन्न १.४२ 28.82 €.90 १.७१ २२.३१ १०.०४ ५.६७ जलावधीसाठी एकूण सर्वसमावेशक उत -१०२.८३ -२,५१०.८० (करोत्तर) -९७.८३ -१,३६९.९३ -२०५.७६ -१,२२८.६४ -६२.६२ -२,५४२.३७ भरणा झालेले समभाग भांडवल (दर्शनी मूल रु. १०/- प्रति समभाग) ७,२२२.८१ ७,२२२.८१ ७,२२२.८१ ७,२२२.८१ ७,२२२.८१ ७,२२२.८१ ७,२२२.८ प्रती समभाग प्राप्ती - मुलभूत (रु) -0.88 -8.83 -0.84 -3.86 -१.७३ -3.43 प्रती समभाग प्राप्ती – सौम्यिकृत (रु) -0.88 -8.83 -3.43

टिपा : १. २६ जुलै, २०२२ रोजी झालेल्या त्यांच्या बैठकीत वरील निष्कर्षांना लेखापरीक्षण समितीने पुनर्विलोकित केले आणि संचालक मंडळाने मंजुरी दिली. २. वरील माहिती म्हणजे सेबी (लिस्टींग अँड अदर डिस्क्लोचर रिक्वायरमेंटस्) रेयुलेशन्स, २०१५ च्या रेयुलेशन ३३ अंतर्गत स्टॉक एक्स्चेंनेसकडे कंपनीने सादर केलेल्या अलेखापरिक्षित वित्तीय निष्कर्षांच्या तपशिलवार विवरणाचा एक उतारा आहे. अलेखापरिक्षित वित्तीय निष्कर्षांचे संपर्ण विवरण स्टॉक एक्स्चेंजच्या वेबसाईटस (www.bseindia.com आणि www.nseindia.com) व आणि त्याचप्रमाणे कंपनीच्या वेबसाईट (www.mteducare.com) वर सुद्धा उपलब्ध आहे.

सही/-

पूर्ण वेळ संचालव डीआयएन : ०८१३३०६९

KABRA EXTRUSIONTECHNIK LTD.

Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai - 400053, Maharashtra, India. Tel: +91-22-26734822 / 23 | Fax No: +91-22-26735041 Email: ket_sd@kolsitegroup.com | Website: www.kolsite.com | CIN : L28900MH1982PLC028535

Sr.	Particulars		S	tandalone	1		Conso	lidated	
No.		Quarter	Quarter	Quarter	Year	Quarter	Quarter	Quarter	Year
ı		Ended	Ende						
ı		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar
				Unaudited		Unaudited			
1.	Total income from Operations	10,515.64	16,263.08	5,540.83	40,590.34	10,515.64	16,263.08	5,540.83	40,590
2.									
-	Share in Profit/(Loss) of JVs/Associates,								
	Exceptional and/or Extraordinary items)	642.75	1,597.88	423.57	4,328.36		1,595.11	423.57	4,325
	Net Profit / (Loss) for the period before Tax	642.75	1,597.88	423.57	4,328.36		1,668.07	395.33	4,350
4.	Net Profit / (Loss) for the period after Tax	438.61	1,149.21	303.55	3,005.50	415.39	1,219.40	275.32	3,027
5.	Total Comprehensive Income for the period								
-	[Comprising Profit / (Loss) for the period								
-	(after tax) and Other Comprehensive								
	Income (after tax)]	410.28	719.10	979.39	2,541.88	387.06	789.29	951.16	2,563
6.	Equity Share Capital	1,604.14	1,604.14	1,595.12	1,604.14	1,604.14	1,604.14	1,595.12	1,604
7.	Reserves (excluding Revaluation Reserves)								
-	as per balance sheet of previous accounting								
-	year				31,294.20				31,28
8	Earnings Per Share								
ļ	(Face value of Rs. 5/- each) (Basic &								
-	Diluted) - not annualised - ₹ per share								
-	1. Basic	1.37	3.60	0.95	9.42	1.29	3.82	0.86	
- 1	2. Diluted	1.25	3.49	0.95	9.35	1.19	3.70	0.86	

1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated 5 July 2016. The full format of the Quarterly Financial Results and Explanatory Notes are available on the Stock Exchange websites at www.bseindia.com, www.nseindia.com and on the company's website at www.kolsite.com

2) The above Results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on 26th July'22.

For and on behalf of the Board of Kabra Extrusiontechnik Limited S. V. Kabra

Chairman & Managing Director (DIN: 00015415)

U NOVARTIS नोव्हार्टिस इंडिया लिमिटेड

नोंदणीकृत कार्यालय: इन्स्पायर बीकेसी, ६०१ व ७०१ चा भाग, वांद्रे कुर्ला संकुल, वांद्रे (पूर्व), मुंबई-४०० ०५१ महाराष्ट्र, भारत फोन नं.: +९१ २२ ५०२४३००० फॅक्स: +९१ २२ ५०२४३०१०; india.investors@novartis.com; संकेत स्थळ: www.novartis.in

सीआयएन: एल२४२००एमएच१९४७पीएलसी००६१०४ ३० जून, २०२२ रोजी संपलेल्या तिमाहीचे अलेखापरीक्षित आर्थिक निष्कर्षांचे विधान

			(₹ दशलक्षामध्ये)
तपशील	३०.०६.२०२२ रोजी संपलेले तीन महिने (अ–लेखापरीक्षित)	३०.०६.२०२१ रोजी संपलेले तीन महिने (अ–लेखापरीक्षित)	३१.०३.२०२२ रोजी संपलेले वर्ष (लेखापरीक्षित)
एकूण उत्पन्न	9,808.8	9,084.0	४,३३०.६
करपूर्व नफा आणि अपवादात्मक बाबी	५६५.२	९८.५	४५८.२
अपवादात्मक बाबी	_	_	४९६.४
कालावधीकरिता करोत्तर निव्वळ			
नफा/(तोटा)	५२३.८	६२.८	(३७.२)
कालावधीकरिता एकूण व्यापक उत्पन्न/(तोटा) (कालावधीकरिता करोत्तर नफा/(तोटा) आणि करोत्तर इतर व्यापक			
उत्पन्न यांचा समावेश)	५२३.८	६२.८	88.0
समभाग भांडवल (प्रत्येकी ₹ ५ चे, पूर्णपणे भरणा झालेले)	9२३.४	9२३.४	923.8
इतर समभाग	_	_	६,७९३.६
प्रति भाग प्राप्ती (प्रत्येकी ₹ ५ चे) (*वार्षिक नाही)	20.20*	2 /-/- *	(0,40)
बेसिक आणि डायल्यूटेड (₹)	२१.२१*	२.५५*	(9.49)

स्थळ : मुबई

दिनांक : २७ जुलै, २०२२

Place : Mumbai

Date : July 27, 2022

- १. सेबी (लिस्टींग ऑब्लिगेशन्स ॲन्ड डिस्क्लोजर रिक्वायरमेंटस्) रेग्युलेशन्स २०१५ च्या नियमावली ३३ अंतर्गत स्टॉक एक्सचेंजेसकडे ३० जून, २०२२ रोजी सादर केलेल्या तिमाहीचे आर्थिक निष्कर्षांच्या तपशीलवार नमुन्याचा वरील उल्लेख केलेला सारांश आहे. ३० जून, २०२२ रोजी तिमाहीचे आर्थिक निष्कर्षांचा संपुर्ण नमुना स्टॉक एक्सचेंजच्या www.bseindia.com या संकेतस्थळावर आणि www.novartis.in या कंपनीच्या संकेतस्थळावर उपलब्ध आहेत.
- २. इतर उत्पनांमध्ये ३०.०६.२०२२ साठी संपलेल्या तिमाहीसाठी रू. २१५.८ दशलक्ष आणि ३१.०३.२०२२ रोजी संपलेल्या वर्षासाठी रू. ४६.३ दशलक्ष इतक्या आयकर परताव्यावरील एकूण
- ं कंपनीने डॉ. रेड्डीज लॅबोरेटरीज लिमिटेड सोबत तिच्या स्थापित औषधी विभागाच्या (''ईएमडी'') विशेष विक्री आणि वितरणाचा करार केला आहे. या धोरणात्मक व्यवसाय निर्णयामुळे कर्मचारी पृथक्करण योजनेतंर्गत ३१.०३.२०२२ रोजी संपलेल्या तिमाही आणि वर्षासाठी ईएमडी च्या त्याच्या पूर्वीच्या सहयोगींसाठी रू. ४९६.४ दशलक्षा (नेट-ऑफ निवृत्तीच्या दायित्वांचे पुनर्मूल्यांकन) असा अपवादात्मक खर्च झाला आहे.

मंडळाच्या आदेशानुसार संजय मुरदेश्वर

उपाध्यक्ष आणि व्यवस्थापकीय संचालक डीआयएन: ०१४८१८११

SHOPPERS STOP

ठिकाण : मुंबई दिनांक : २६ जुलै, २०२२

Shoppers Stop Limited

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

Sales* soar 383% YoY to Rs. 1190 Cr, Net Profit* jumps 117% YoY to Rs. 23 Cr

EXTRACT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022 (Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015)

	STANDALONE CONSOLIDATED								
Particulars		Quarter Ended			Quarter Ended			For the Financial Year Ended	
	30 June 2022	31 Mar 2022 (Refer Note 3	30 June 2021	31 Mar 2022	30 June 2022	31 Mar 2022 (Refer Note 3	30 June 2021	31 Mar 2022	
	Unaudited	below) Audited	Unaudited	Audited	Unaudited	below) Audited	Unaudited	Audited	
Total Income from operations	947.53	729.69	265.18	2,659.86	954.00	734.73	269.50	2,686.51	
Profit / (Loss) for the period before tax and Exceptional Items	32.33	(49.00)	(137.30)	(123.79)	32.37	(47.90)	(139.45)	(124.46)	
Profit / (Loss) for the period before tax after Exceptional Items	32.33	(49.00)	(152.30)	(138.79)	32.37	(47.90)	(139.45)	(97.53)	
Profit / (Loss) for the period after tax and Exceptional Items	22.79	(16.10)	(117.74)	(86.68)	22.83	(15.85)	(104.89)	(47.00)	
Total Comprehensive Income / (Loss) for the period	22.45	(16.64)	(117.83)	(87.50)	22.49	(16.41)	(104.98)	(47.91)	
Equity Share Capital	54.76	54.76	54.69	54.76	54.76	54.76	54.69	54.76	
Other equity				43.52				21.17	
Earnings per share (In Rs.) (not annualised for quarter)									
Face value of Rs.5/- Per Share									
- Basic	2.08	(1.47)	(10.77)	(7.92)	2.08	(1.45)	(9.59)	(4.29)	
- Diluted	2.07	(1.47)	(10.77)	(7.92)	2.07	(1.45)	(9.59)	(4.29)	

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

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 26 July 2022.

3) The standalone and consolidated figures for the quarter ended 31 March 2022 are the balancing figure between the audited figures in respect of the full financial year upto 31 March 2022 and the unaudited year-to-date figures upto 31 December 2021 being the date of the end of the third quarter of the financial year which were subjected to limited review by the auditor.

NCOME STATEMENT - STANDALO	ONE FOR THE QUARTER			(Rupees in Crore				
Particulars		Non - GAAP Financia	ls	GAAP Financials				
	Q1FY23	Q1FY22	Gr%	Q1FY23	Q1FY22	Gr%		
Gross Revenue	1,190.05	246.44	382.9%	1,057.84	225.23	369.7%		
Net Revenue	1,048.43	217.97	381.0%	941.93	201.08	368.4%		
Other Income	16.05	3.32	383.4%	5.60	64.10	-91.3%		
Total Revenue	1,064.48	221.29	381.0%	947.53	265.18	257.3%		
Margin	401.01	70.03	472.6%	397.42	77.79	410.9%		
Margin%	38.2%	32.1%	610Bps	42.2%	38.7%	350Bps		
Operating Exp.	349.56	189.21	84.7%	235.00	140.55	67.2%		
EBITDA	67.50	-115.86	158.3%	168.02	1.34			
EBITDA %	6.4%	-53.2%		17.8%	0.7%	1720Bps		
Depreciation	29.57	35.43	-16.5%	84.56	87.80	-3.7%		
Finance Cost	5.62	5.17	8.7%	51.13	50.84	0.6%		
PBT	32.31	-156.46	120.7%	32.33	-137.30	123.5%		
PBT%	3.1%	-71.8%		3.4%	-68.3%			
Exceptional Item/OCI	-	15.00		0.45	15.12			
PBT(Aft. Excp & OCI)	32.31	-171.46	118.8%	31.88	-152.42	120.9%		
Tax	9.43	-34.59		9.43	-34.59			
PAT	22.88	-136.87	116.7%	22.45	-117.83	119.1%		
PAT%	2.2%	-62.8%	6500Bps	2.4%	-58.6%	6100Bps		

01FY23 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 measures.

IND AS 115 – Revenue Recognition 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.134.72 Crores for Q1 FY22-23 (Rs.24.72 Crores for Q1 FY21-22) 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 crossed up in sales and shown separately as expense in Non-GAAP Rs.14.66 Crores for Q1 FY22-23 (Rs.(0.92) Crores Q1 FY21-22). Thus there is no impact in EBITDA under both the measures.

IND AS 116 -Lease Rentals

* Non-GAAP

Place : Hyderabad

Date : 26 July 2022

The Ministry of Corporate Affairs (MCA) has mandated a new Accounting Standard AS 116 for 🕴 We have also attached reconciliation statement for the investors to understand the difference accounting the Lease Contracts. The new standard will require 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.98.15 Crores for Q1 FY22-23 (Rs.95.35 $\,$ Crores in Q1 FY21-22) on account of interest and depreciation.

Depreciation is higher by Rs.52.64 Crores for Q1 FY22-23 (Rs.50.66 Crores in Q1 FY21-22). Interest is higher by Rs.45.51 Crores for Q1 FY22-23 (Rs.44.69 Crores in Q1 FY21-22)

Additionally, the Ministry of Corporate Affairs vide notification dated July 24, 2020 and June 18,2021, issued an amendment to Ind AS 116 - Leases, by inserting a practical expedient w.r.t "Covid-19-Related Rent Concessions" effective from the period beginning on or after April 01, 2020. Pursuant to the above amendment, the Company has applied the practical expedient by accounting the unconditional rent concessions of Rs.NIL in Q1 FY22-23 as "Other income" in the GAAP Statement of Profit and Loss (Rs.60.49 Crores in Q1 FY21-22 including Rs.13.75 Crores pertaining to periods after June 30,2021).

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.1.13 Crores in Q1 FY22-23 (Rs.NIL in Q1 FY21-22) as other income in GAAP

IND AS 109

Interest income accounted on Present value of deposits for Q1 FY22-23 Rs.2.28 Crores (Rs.1.49 Crores in Q1 FY21-22) and rent amortized (now depreciation) on prepaid rentals for Q1 FY22-23 Rs.2.34 Crores (Rs.1.67 Crores in Q1 FY.21-22) has been negated in Non-GAAP financials, as they are non-cash items.

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

between these two statements.

For Shoppers Stop Limited

Customer Care Associate & Managing Director & Chief Executive Officer