



# VAIBHAV GLOBAL LIMITED

Ref: VGL/CS/2023/51

Date: 18<sup>th</sup> May, 2023

**National Stock Exchange of  
India Limited (NSE)**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra, Mumbai – 400 051  
**Symbol: VAIBHAVGBL**

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code: 532156**

**Subject: Newspaper Publication – Record Date**

Dear Sir / Madam,

With respect to captioned subject, please find enclosed copy of newspaper publication, published in Financial Express (English edition) and Business Remedies (Hindi edition) on 18<sup>th</sup> May, 2023.

This is for your information and record.

Thanking you,

Yours Truly,

**For Vaibhav Global Limited**

**Sushil Sharma**  
**Company Secretary**

**E-AUCTION SALE NOTICE**  
(under regulation 32 & 33 of IBI (Liquidation Process) Regulations, 2016)  
**BEST FOODS LIMITED (In Liquidation) (BFL)**

**Golden Opportunity to Buy Land with 3+ acres front on NH 1**

Liquidator of BFL hereby invites, Eligible Bidder(s) for participation in E-auction Sale of Assets of BFL, listed herein, on 'As is Where is, Whatever There is and Without Recourse' basis as per the auction schedule stated herein and as per the detailed terms, conditions & process listed in Bid Document which can be downloaded from <https://www.banksauctions.com> and [www.bestfoodgroup.com](http://www.bestfoodgroup.com)

Lot No.	Description of Assets	Reserve Price (₹ Crores)	EMD Amt. (₹ Crores)	Incremental Bid Amt. (₹ Crores)
1.	Land measuring 68 Kanal 17 Marla, situated at Village Nangal Khurd Tehsil, Distt: Sonapat Haryana as comprised in Title Deed No. 4952 dated 29.8.2005, 4923 dated 29.8.2008 & 1317 dated 22.5.2009	31.00	3.00	0.10

**E-Auction Schedule:** Last Date for Submission of Eligibility Documents: 01-06-2023  
Date of Declaration of Qualified Bidder: 03-06-2023 | Last Date for Inspection: 10-06-2023  
Last Date for EMD: 12-06-2023 | Date of Auction: 14-06-2023

Interested applicants are required to deposit EMD amount either through NEFT/RTGS in the YES BANK Account Number: 0186330004293 Beneficiary Name: Best Foods Limited-In Liquidation FSC Code: YB99000194 or by way of demand draft in favour of Best Foods Limited. In Liquidation drawn on any Nationalised or Scheduled Bank.

Interested applicants are advised to refer to Bid Document and submit completed Bid Documents along with proof of deposit of EMD in hard copy to the liquidator and upload on e-auction website <https://www.banksauctions.com> within timeline as specified. The applicants may contact - Email: [bestfoods@bestfoods.com](mailto:bestfoods@bestfoods.com), Ph: +91-9999994948 (Liquidators Office) or Mr. Vinod Chahani/Team E-Auction Agency-delhi@tinda.com, Ph: +91-9811987951 for any assistance

**Vikram Bajaj**  
Regn. No: IBI/0194-023/P-ND/0320206-2017/70503  
Liquidator: Best Foods Ltd. (In Liquidation)  
Email: [bajaj.vikram@gmail.com](mailto:bajaj.vikram@gmail.com) Ph: +91-124-4987077 (M): 9999994948  
Date: 18/05/2023 Office: 214, Tower A, Sparcopolis, Sector 47, Gurgaon - 122018

**Tyche Industries Limited**  
Registered Office: C-21/A, Road No.9, Film Nagar, Jubilee Hills, Hyderabad, 500 096  
Ph. No. 040-23541688, Email: [cs@tycheindustries.net](mailto:cs@tycheindustries.net)

**NOTICE**

NOTICE is hereby given pursuant to regulation 47 read with Regulation 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that a meeting of the Board of Directors of the Company is scheduled to be held on **Saturday, 27<sup>th</sup> May 2023 at 3.30 P.M.** at Registered office i.e. C-21/A, Road No. 9, Film Nagar, Jubilee Hills, Hyderabad – 500 096, inter alia, to consider and approve the Audited financial results for the quarter and year ended 31<sup>st</sup> March, 2023 and to recommend dividend for the Financial Year 2022-23 if any and other matters with the permission of Chairman.

Further, in terms of the Company's Code of Conduct for Prevention of Insider Trading and Fair disclosure of Unpublished Price Sensitive Information and SEBI (Prohibition of Insider Trading) Regulations, 2015 the Trading Window for dealing securities of the Company has been closed from 1st April, 2023 and it will open after 48 hours from the meeting of Board of Directors as scheduled above.

The said notice may be accessed on the Company's website at [www.tycheindustries.net](http://www.tycheindustries.net) and in the website of Stock Exchanges at [www.bseindia.com](http://www.bseindia.com).

**For TYCHE INDUSTRIES LIMITED**  
Sd/-  
**Satya Ranjan Jena**  
Company Secretary

Place: Hyderabad  
Date: 17.05.2023

**DALMIA SECU**  
Ideal Firm, Suite No: S-401, 4  
CIN: UE  
Tel. No.: (033) 6612 0000, (C)  
Email Id.: [research@dalmea.com](mailto:research@dalmea.com)

**SURRENDER OF SEBI BY DALMIA SECU**

Dalmia Securities Private I Exchange Board of India (SI Securities and Exchange Act 2014 bearing Registration permanent basis.

The Company has closed its to the Board of Directors I Analyst Activities and to its Research Analyst Registrars in view of the same, any agreement the surrender before from the date of publication

Place: Kolkata  
Date: 18.05.2023

**Vaibhav Global Limited**  
Regd. Off.: K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004;  
Tel:-91-141-2601020; Fax: 91-141-2605077; CIN : L36911RJ1989PLC004945;  
E-Mail: [investor\\_relations@vaibhavglobal.com](mailto:investor_relations@vaibhavglobal.com); Website : [www.vaibhavglobal.com](http://www.vaibhavglobal.com)

**EXTRACT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>st</sup> MARCH, 2023**  
(₹ in lacs, unless otherwise stated)

S. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		31.03.2023	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations (Net)	69,272.06	68,518.79	269,091.44	275,243.16
2	Other Income	915.86	868.88	2,762.71	2,183.95
3	Total Income	70,187.92	69,387.67	271,854.15	277,427.11
4	Net Profit from Ordinary Activities (before tax and exceptional items)	3,039.53	2,831.94	14,130.46	24,230.43
5	Net Profit from Ordinary Activities before tax (after exceptional items)	3,039.53	2,501.10	14,130.46	27,054.59
6	Net Profit from Ordinary Activities after tax (after exceptional items)	2,334.12	2,694.19	10,513.77	23,711.16
7	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	1,875.69	2,897.91	14,829.56	24,318.31
8	Equity Share Capital	3,297.63	3,275.96	3,297.63	3,275.96
9	Earnings Per Share (of ₹ 2 each) (for continuing and discontinued operations)				
i)	Basic EPS	1.42	1.67	6.39	14.56
ii)	Diluted EPS	1.40	1.63	6.29	14.24

**Notes:**

- The above consolidated financial results for the quarter and year ended 31 March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17 May 2023. These financial results have been audited by the Statutory Auditors of the Parent Company.
- These consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015.
- Current tax includes Minimum Alternate Tax (MAT), wherever applicable, and deferred tax includes MAT credit entitlement.
- Key numbers of standalone financial results of the Parent Company, i.e., Vaibhav Global Limited are as under: (₹ in lacs, unless otherwise stated)

Particulars	Quarter Ended		Year Ended	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Audited)	(Audited)	(Audited)
Total Income	15,495.85	13,693.06	53,652.70	59,080.56
Profit before tax	3,318.20	2,312.69	10,287.21	11,226.45
Total Comprehensive Income	3,196.07	3,224.49	9,907.62	12,957.64

- The consolidated financial results include the financial results of Parent Company and the financial results of the following subsidiaries and step-down subsidiaries (collectively referred as 'the Group'):  
A. VGL Retail Ventures Limited, Mauritius  
i. Shop TJC Limited, UK  
ii. Shop LC Global Inc., USA  
B. STS Global Supply Limited, Hong Kong (formerly STS Gems Limited)  
i. Pt. STS Bali, Indonesia  
ii. STS (Guangzhou) Trading Limited, China  
C. STS Jewels Inc., USA  
D. STS Global Limited, Thailand (formerly STS Gems Thailand Limited)  
E. STS Global Limited, Japan (formerly STS Gems Limited)  
F. Vaibhav Vistar Limited, India  
G. Vaibhav Lifestyle Limited, India  
H. Shop LC GmbH, Germany  
I. Encase Packaging Private Limited, India (acquired on 15 March 2022)  
J. Vaibhav Global Employee Stock Option Welfare Trust
- The shareholders of the Parent Company through postal ballot resolution dated 24 April 2021 approved the subdivision of one equity share of the Parent Company from face value of ₹ 10/- each into five equity shares of ₹ 2/- each. The record date for sub-division was 10 May 2021. All shares and per share information in the financial results reflect the effect of sub-division (split).
- The Parent Company has allotted 209,756 and 1,083,471 equity shares having face value of ₹ 2/- each for the quarter ended 31 March 2023 and year ended 31 March 2022 respectively, under the Parent Company's various Employees Stock Option Benefit Schemes through Vaibhav Global Employee Stock Option Welfare Trust at exercise price ranging from ₹ 2.00 - ₹ 263.25 (also refer note 6).
- Item exceeding 10% of total expenditure (included in other expenses): (₹ in lacs, unless otherwise stated)

Particulars	Quarter Ended			
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Audited)	(Audited)	(Audited)
Content and Broadcasting expenses	10,777.73	9,629.31	41,504.08	34,750.58

- In earlier years, the Parent Company received notices from the Income Tax Department ("ITD") under Section 148 of the Act for Assessment Year 2012-13 to Assessment Year 2015-16. The Honorable High Court of Rajasthan has granted stay order on the Parent Company's petition for these Assessment Years mentioned above. Based upon the nature and external expert opinion obtained by the Parent Company, the management does not expect any liability to arise out of these proceedings.
- The Board of Directors of the Parent Company in their meeting dated 17 May 2023 had recommended final dividend of ₹ 1.5/- per fully paid-up equity shares of ₹ 2/- each, subject to approval of shareholders. In addition to the above final dividend of ₹ 1.5/- per share i.e., 75% on equity share capital, interim dividends aggregating to ₹ 4.50/- per share (₹ 1.50/- per share per quarter) were declared and paid during the year. Hence, total dividend of ₹ 6.00/- per share have been declared during the current year.
- In earlier years, Shop LC Global Inc. (USA) (wholly owned step-down subsidiary of the Parent Company) had availed a loan of USD 48.07 lacs (equivalent to ₹ 3,520.33 lacs) at 1% interest under Paycheck Protection Program ("PPP") of US Small Business Administration (SBA) under CARES Act of USA. Under SBA guidelines, this loan was eligible for waiver subject to certain conditions, pending which it was classified as borrowings as at 31 March 2021. During the period ended 30 September 2021, Shop LC Global Inc. received approval for waiver of entire loan which was disclosed as exceptional item amounting to ₹ 3,289.97 lacs (net of expenses) (equivalent to USD 44.70 lacs). Waiver of interest of ₹ 32.46 lacs was netted off from finance cost.  
b) During the previous year, Group had done functional restructuring at its Parent Company, a subsidiary (STS Global Supply Limited, (formerly STS Gems Limited) and two step-down subsidiaries (Shop LC Global Inc. and STS (Guangzhou) Trading Limited, China) in its pursuit of bringing in more efficiency. This involved reduction in manpower and hence resulted in a one-time cost of ₹ 330.84 Lacs and ₹ 465.71 lacs for the quarter and year ended 31 March 2022 respectively.
- During the previous year, the Group has changed the name of following subsidiaries:

Previous Name	New Name	Effective Date
STS Gems Limited, Hong Kong	STS Global Supply Limited, Hong Kong	07 June 2021
STS Gems Thailand Limited, Thailand	STS Global Limited, Thailand	16 July 2021
STS Gems Limited, Japan	STS Global Limited, Japan	03 June 2021

- The Income Tax Department ("ITD") conducted a Survey proceeding under section 133A of the Act at the premises of the Parent Company in November 2021. Subsequently, the Parent Company has been providing all cooperation and necessary data/documents/information, as requested by the ITD or otherwise. The ITD issued further queries post the conclusion of survey to which replies have been filed. As on date, based upon the nature, the management does not expect any liability to arise out of these proceedings.
- During previous quarter, there was a cyber-attack on some of information Technology (IT) infrastructure of the Group. Management took steps to retrieve and restore the systems. All critical operational systems are functioning, however as a measure of abundant precaution, restricted access and preventive checks were put in place. The Group through an IT service provider also completed the process of investigation to ascertain the nature, extent, and cause of possible data breach. Basis the procedures performed, the Group did not identify any instance of data breach. Basis the legal opinion obtained from the independent solicitors of the respective impacted countries, the Group is in compliance with applicable legal and regulatory requirements. Group management believes that there is no impact on these financial results on account of this incident. The business operations of the Group are continuing in the normal manner post the cyber incident.
- The figures for the quarter ended 31 March 2023 and 31 March 2022 are the balancing figures between the audited figures in respect of full financial year and published year to date figures up to 31 December 2022 and 31 December 2021. Also, the figures up to the end of third quarter of the respective year were only reviewed and not subject to audit.
- As per Ind AS 108, 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.
- Above is an extract of detailed format of Quarterly Financial Results filed with stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the stock exchange websites, [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on the Company's website [www.vaibhavglobal.com](http://www.vaibhavglobal.com).

**For and on behalf of the Board of Directors**  
Sd/-  
**Sanil Agrawal**  
Managing Director  
Date: 17 May, 2023  
Place: Jaipur

**RECORD DATE FC**

NOTICE is hereby given IDCW Options under the

Name
Edelweiss Aggressive Hy
Edelweiss Aggressive Hy
Edelweiss Balanced Adv
Edelweiss Balanced Adv
Edelweiss Equity Saving
Edelweiss Equity Saving

Pursuant to payment of statutory levy, if any.

\*Distribution of the above applicable statutory levy IDCW upto the per unit t

\*\*for the immediately fol

All Unit holders whose n of business hours on the Investors are requested t

Place: Mumbai  
Date: May 17, 2023

Regis  
Tel No: +91 22 4097

ML

**THERMAX**

**Statement of**

Sr. No.	Description
1	Revenue from op
2	Profit before tax
3	Profit before tax*
4	Net Profit for the
5	Total Compreh
6	Equity Share Cap
7	Earnings Per Sha
8	Earnings Per Sha
	Diluted (₹)

\*There are no extraordinary

**Notes:**

- The above is an extra (Listing Obligation and is available on the SI (URL: [www.thermaxgl.com](http://www.thermaxgl.com))
- Key financial figures fo

Sr. No.	Description
1	Revenue from op
2	Profit before tax
3	Profit before tax
4	Exceptional Items
5	Profit before tax
6	Net profit for the
7	Total comprehen
8	Equity Share Cap
9	Earnings Per Sha
	Basic (₹)
	Diluted (₹)

**3. Exceptional Items:**

Description
Reversal / (provision) Thermax Cooling Solu
Thermax Engineering I
and Environment Lan
<b>Total</b>

4. The figures for the q: March 31 and the unau year which were subj

Place: Pune  
Date: May 17, 2023

घोषित, सा की

L LIMITED

परिणाम कुछ कम हमारी पूर्व-कॉर्पोरेट पर 39.2 फीसदी ब्रिटेन का सीपीआई एनपी का टॉपिंग न गैर-रख जता ले एक वा था अधिक शोका भावनाओं पर है। तब से में दुई शिर्षक वापर न परिस्थितियों के और बेवियोट कर ने को पवर्तित करती मता और तबक में 1 में उल पर लन 1 भविष्य के लिए ग सका रकक क हमार पहले के व्यवसाय के लिए शकण को बेहतरा न क 2024 में 8-13वर्ष प्रति ह दिन प्रवर्त है।

स्व वर्ष रुपए



योगिता इंटरनेशनल प्रिंसिपल डीआईए सलोजेक्टिव रेटर्न समन्वित कि या 1 और अपक मिं 2 व्यापार क्षेत्रों को 3 अग्रे बढ़ रहे हैं। 4 ब्रैंड को अपने 5 बने जाते और उन्हें 6 ने में मसूदा भिस्की। 7 में कंपनी अपनी 8 कर रही है। अग्रे, 9 भारतीय बाजार में 10 बला हुआ है। हम 11 स्थिर होने के 12 बंधे रहे हैं। इतने 13 तीव्र क्व की दूसरी 14 त्र चर्च में सुपर 15 विनिय अनुमानन 16 उच्छ्रंका को बनाए 17 बेहतर स्थिति में है 18 बनकर उभर और 19 5 के असरों करने 20 में। हम बदला ले 21 इस्पात को 1 के 22 क मूल्य बलने के 23 लिए प्रिबद्ध है।

की

हैं। सुकरनीय रूप को 14वर्ष की पवन ऊर्जा 15 वृद्धता समीप है।

1. जो एक अर्थव्यवस्था की विश्व में एक लंबे शर घरो को बिजली

या अहम क स्थिति

बले 117.52 करोड़ रुपए 2 इन्वें अर्जि 3 अर्जि में कंपनी ने 4 कर 5 रुप के 6 करोड़ रुप का लभ अर्जित किया 7 23 में कंपनी ने 8 51 प्रीपेस अर्जित 9 का कर 10 अर्जित 11 है। कंपनी की 12 2.52 करोड़ रुप

टेलरमैड रित्यूएबल्स लि. के राजस्व एवं लाभ में उल्लेखनीय वृद्धि, कंपनी के शेयर में लगा अपर सर्किट

बिजनेस रेमेडीज/जयपुर। अहमदाबाद आधारित टेलरमैड रित्यूएबल्स लि. से टेलरमैड प्लॉट और सोलर प्रोडक्ट विनिर्मा कंपनी टेलरमैड रित्यूएबल्स लि. ने 31 मार्च, 2023 को समाप्त छमाही पर प्राप्त वर्ष के वित्तीय परिणाम प्रस्तुत किए हैं। उक्त अर्ध में कंपनी का प्रदर्शन शान्कर रहा है। कंपनी का शेयर 4.99 फीसदी बढ़कर 372.45 रुपए पर बंद हुआ। 31 मार्च, 2023 को समाप्त छमाही में कंपनी ने गत वित्त वर्ष की तुलना अर्ध में

**TAYLORMADE RENEWABLES LTD.**  
Energy | Environment | Innovation

अर्ध 5.63 करोड़ रुप के मुकामले 12.26 करोड़ रुप का राजस्व अर्जित किया है। उक्त अर्ध में कंपनी ने गत वित्त वर्ष की तुलना अर्ध में अर्जित 1.76 करोड़ रुप के मुकामले 1.89 करोड़ रुप का कर प्रवर्तन मुक्त अर्जित किया है। 31 मार्च, 2023 को समाप्त वित्त वर्ष में कंपनी ने गत वित्त वर्ष की तुलना अर्ध में अर्जित 6.07 करोड़ रुप के मुकामले 13.80 करोड़ रुप का राजस्व अर्जित किया है। उक्त अर्ध में कंपनी ने गत वित्त वर्ष की तुलना अर्ध में अर्जित 16.43 करोड़ रुप के मुकामले 1.96 करोड़ रुप का कर प्रवर्तन मुक्त अर्जित किया है। वित्त वर्ष 2023 में कंपनी ने 0.17 रुप के मुकामले 2 रुप प्रति शेयर इंपीएस अर्जित किया है।

**Water Resources Department**  
Office of the Executive Engineer, Water Resources Division  
Tel. & Fax No. 0141-2203696 E-Mail- eejprw@rajasthan.gov.in  
TENDER NO. 06 Year 2023-24

On behalf of Governor of Rajasthan Tender No. 06 Year 2023-24 are invited from eligible contractor for the Annual Contract for maintenance of B&R Building for the Year 2023-24 is Rs. 14.40 Lacs. The details are available on following websites:  
www.diprajasthan.gov.in, www.spp.rajasthan.gov.in

UBN  
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WRD2324ASOB00237 WRD2324ASOB00238 WRD2324ASOB00239  
WRD2324ASOB00240 WRD2324ASOB00241 WRD2324ASOB00242  
D.I.P.R./C/7190/2023

**Vaibhav Global Limited**  
Regd. Off. : K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004.  
Tel:-91-141-2601020; Fax: 91-141-2605077; CIN : L36911RJ1989PLC004945;  
E-Mail: investor\_relations@vaibhavglobal.com; Website : www.vaibhavglobal.com

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Particulars	Quarter Ended		Year Ended	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Audited)	(Audited)	(Audited)
Total Income	15,495.85	13,693.06	53,652.70	59,080.56
Profit before tax	3,318.20	2,312.69	10,287.21	11,226.45
Total Comprehensive Income	3,196.07	3,224.49	9,907.62	12,957.04

- The consolidated financial results include the financial results of Parent Company and the financial results of the following subsidiaries and step-down subsidiaries (collectively referred as "the Group"):
  - VGL Retail Ventures Limited, Mauritius
    - Shop TJC Limited, UK
    - Shop LC Global Inc., USA
  - STS Global Supply Limited, Hong Kong (formerly STS Gems Limited)
    - Pt. STS Bali, Indonesia
    - STS (Guangzhou) Trading Limited, China
  - STS Jewels Inc., USA
  - STS Global Limited, Thailand (formerly STS Gems Thai Limited)
  - STS Global Limited, Japan (formerly STS Gems Limited)
  - Vaibhav Vistar Limited, India
  - Vaibhav Lifestyle Limited, India
  - Shop LC GmbH, Germany
  - Encase Packaging Private Limited, India (acquired on 15 March 2022)
  - Vaibhav Global Employee Stock Option Welfare Trust
- The shareholders of the Parent Company through postal ballot resolution dated 24 April 2021 approved the subdivision of one equity share of the Parent Company from face value of ₹ 10/- each into five equity shares of ₹ 2/- each. The record date for sub-division was 10 May 2021. All shares and per share information in the financial results reflect the effect of sub-division (split).
- The Parent Company has allotted 205,756 and 1,983,471 equity shares having face value of ₹ 2/- each for the quarter ended 31 March 2023 and year ended 31 March 2022 respectively, under the Parent Company's various Employee Stock Option Benefit Schemes through Vaibhav Global Employee Stock Option Welfare Trust at exercise price ranging from ₹ 2.00 - ₹ 263.25 (also refer note 6).
- Item exceeding 10% of total expenditure (included in other expenses): (₹ in lacs, unless otherwise stated)

Particulars	Quarter Ended		Year Ended	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Audited)	(Audited)	(Audited)
Content and Broadcasting expenses	10,777.73	9,629.31	41,504.08	34,750.58

- In earlier years, the Parent Company received notices from the Income Tax Department ("ITD") under Section 148 of the Act for Assessment Year 2012-13 to Assessment Year 2015-16. The Honorable High Court of Rajasthan has granted stay order on the Parent Company's petition for these Assessment Years mentioned above. Based upon the nature and external expert opinion obtained by the Parent Company, the management does not expect any liability to arise out of these proceedings.
- The Board of Directors of the Parent Company in their meeting dated 17 May 2023 have recommended final dividend of ₹ 1.5/- per fully paid-up equity shares of ₹ 2/- each, subject to approval of shareholders. In addition to the above final dividend of ₹ 1.5/- per share i.e., 75% on equity share capital, interim dividends aggregating to ₹ 4.50/- per share (₹ 1.50/- per share per quarter) were declared and paid during the year. Hence, total dividend of ₹ 6.00/- per share have been declared during the current year.
- a) In earlier years, Shop LC Global Inc. (USA) (wholly owned step-down subsidiary of the Parent Company) had availed a loan of USD 48.07 lacs (equivalent to ₹ 3,520.33 lacs) at 1% interest under Paycheck Protection Program ("PPP") of US Small Business Administration (SBA) under CARES Act of USA. Under SBA guidelines, this loan was eligible for waiver subject to certain conditions, pending which it was classified as borrowings as at 31 March 2021. During the period ended 30 September 2021, Shop LC Global Inc. received approval for waiver of entire loan which was disclosed as exceptional item amounting to ₹ 3,289.97 lacs (net of expenses) (equivalent to USD 44.70 lacs). Waiver of interest of ₹ 32.46 lacs was netted off from finance cost.  
b) During the previous year, Group had done functional restructuring at its Parent Company, a subsidiary (STS Global Supply Limited, (formerly STS Gems Limited)) and two step-down subsidiaries (Shop LC Global Inc. and STS (Guangzhou) Trading Limited, China) in its pursuit of bringing in more efficiency. This involved reduction in manpower and hence resulted in a one-time cost of ₹ 330.84 Lacs and ₹ 465.71 lacs for the quarter and year ended 31 March 2022 respectively.
- During the previous year, the Group has changed the name of following subsidiaries:

Previous Name	New Name	Effective Date
STS Gems Limited, Hong Kong	STS Global Supply Limited, Hong Kong	07 June 2021
STS Gems Thai Limited, Thailand	STS Global Limited, Thailand	16 July 2021
STS Gems Limited, Japan	STS Global Limited, Japan	03 June 2021

- The Income Tax Department ("ITD") conducted a Survey proceeding under section 133A of the Act at the premises of the Parent Company in November 2021. Subsequently, the Parent Company has been providing all cooperation and necessary data/documents/information, as requested by the ITD or otherwise. The ITD issued further queries post the conclusion of survey to which replies have been filed. As on date, based upon the nature, the management does not expect any liability to arise out of these proceedings.
- During previous quarter, there was a cyber-attack on some of Information Technology (IT) infrastructure of the Group. Management took steps to review and restore the systems. All critical operational systems are functioning, however as a measure of abundant precaution, restricted access and preventive checks were put in place. The Group through an IT service provider also completed the process of investigation to ascertain the nature, extent, and cause of possible data breach. Basis the procedures performed, the Group did not identify any instance of data breach. Basis the legal opinion obtained from the independent solicitors of the respective impacted countries, the Group is in compliance with applicable legal and regulatory requirements. Group management believes that there is no impact on these financial results on account of this incident. The business operations of the Group are continuing in the normal manner post the cyber incident.
- The figures for the quarter ended 31 March 2023 and 31 March 2022 are the balancing figures between the audited figures in respect of full financial year and published year-to-date figures up to 31 December 2022 and 31 December 2021. Also, the figures up to the end of third quarter of the respective year were only reviewed and not subject to audit.
- As per Ind AS 108, "Operating Segments", the Company has disclosed the segment information only as part of the consolidated financial results.
- Above is an extract of detailed format of Quarterly Financial Results filed with stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the stock exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.vaibhavglobal.com.

For and on behalf of the Board of Directors  
Sd/-  
Sunil Agrawal  
Managing Director  
DIN : 00061142

Place : Jaipur  
Date : 17 May, 2023