Segment information (also refer Note 4)

UNITED BREWERIES LIMITED

Registered office: UB Tower, UB City, # 24, Vittal Mallya Road, Bengaluru - 560001
Phone: 080 - 45655000. Fax: 080 - 22211964, 22229488
CIN: L36999KA1999PLC025195 Email: ublinvestor@ubmail.com.
Website: www.unitedbreweries.com

Rs. in Lakhs

Particulars	Quarter ended			Year to date ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
Beer	305,994	223,240	324,929	654,801	1,153,557	1,463,082
Non-alcoholic beverages	595	656	478	1,966	1,567	2,033
Total revenue	**306,589**	**223,896**	**325,407**	**656,767**	**1,155,124**	**1,465,115**
2. Segment results						
Beer	21,098	5,442	23,594	19,209	80,691	94,972
Non-alcoholic beverages	(1,326)	(866)	(849)	(2,693)	(3,946)	(4,838)
Total segment results	**19,772**	**4,576**	**22,745**	**16,516**	**76,745**	**90,134**
Other income	467	3,244	354	**3,859**	**854**	930
Finance costs	(534)	(596)	(989)	(1,845)	(2,636)	(3,112)
Other unallocable expenses	(8,117)	(6,679)	(7,948)	(21,610)	(23,630)	(31,060)
Profit before exceptional items and tax	**11,588**	**545**	**14,162**	**(3,080)**	**51,333**	**56,892**
Exceptional item (refer Note 8)	5,500	-	-	5,500	-	-
Profit before tax	**17,088**	**545**	**14,162**	**2,420**	**51,333**	**56,892**

See accompanying notes to the consolidated financial results

MAHINDRA MANULIFE INVESTMENT MANAGEMENT PRIVATE LIMITED
(Formerly known as Mahindra Asset Management Company Pvt. Ltd.)

Corporate Identity Number: U65900MH2013PTC244758
Registered Office : "A" Wing, 4th Floor, Mahindra Towers, Dr. G.M Bhosale Marg, P.K. Kurne Chowk, Worli, Mumbai 400 018
Corporate Office: 1st Floor, Sadhana House, 570, P.B Marg, Worli, Mumbai – 400 018
Tel: 1800 4196244; website: www.mahindramanulife.com;
email id: mfinvestors@mahindra.com

NOTICE - CUM – ADDENDUM NO. 3/2021

THIS NOTICE - CUM – ADDENDUM SETS OUT CHANGES TO BE MADE IN THE STATEMENT OF ADDITIONAL INFORMATION (SAI), SCHEME INFORMATION DOCUMENT (SID) AND KEY INFORMATION MEMORANDUM (KIM) OF THE SCHEMES OF MAHINDRA MANULIFE MUTUAL FUND

1. Change in Asset Allocation Pattern and Benchmark Index of Mahindra Manulife Multi Cap Badhat Yojana

Investors/ Unitholders are hereby requested to note that, SEBI vide its Circular ref No. SEBI/HO/IMD/DF3/CIR/P/2020/172 dated September 11, 2020 has modified the scheme characteristics of Multi Cap Fund category. Accordingly, in compliance with the requirements of the above mentioned SEBI Circular, the following changes shall be carried out in the Asset Allocation pattern and Benchmark Index of Mahindra Manulife Multi Cap Badhat Yojana, Multi Cap Fund- an open ended equity scheme investing across large cap, mid cap, small cap stocks **("Scheme")**:

SID Reference	Existing Provisions	Revised Provisions
How will the scheme allocate its assets?@	Under normal circumstances the asset allocation pattern will be: Instruments: Indicative Allocation (% of assets) Minimum / Maximum; Risk Profile High/ Medium/ Low Equity and Equity related Securities^: 75 / 100 / High Debt and Money Market Securities^ (including CBLO, Reverse Repo and units of liquid mutual fund schemes): 0 / 25 / Low to Medium ^including derivative instruments to the extent of 50% of the Net Assets of the Scheme. Investment in derivatives shall be for hedging, portfolio balancing and such other purposes as maybe permitted from time to time under the Regulations and subject to guidelines issued by SEBI/RBI from time to time.	Under normal circumstances the asset allocation pattern will be: Instruments: Indicative Allocation (% of assets) Minimum / Maximum; Risk Profile High/ Medium/ Low Equity and Equity related Securities^ of which: 75 / 100 / High (i) Large Cap Companies*: 25 / 50 / High (ii) Mid Cap Companies**: 25 / 50 / High (iii) Small Cap Companies***: 25 / 50 / High Debt and Money Market Securities^ (including CBLO, Reverse Repo and units of liquid mutual fund schemes): 0 / 25 / Low to Medium ^including derivative instruments to the extent of 50% of the Net Assets of the Scheme. Investment in derivatives shall be for hedging, portfolio balancing and such other purposes as maybe permitted from time to time under the Regulations and subject to guidelines issued by SEBI/RBI from time to time. ***Definition of Large Cap Companies**: 1st – 100th company in terms of full Market Capitalization. ****Definition of Mid Cap Companies**: 101st – 250th company in terms of full Market Capitalization. *****Definition of Small Cap Companies**: 251st company onwards in terms of full Market Capitalization. For the purpose of these definition, the list of stocks prepared by AMFI in this regard will be adopted. The list of stocks to determine Large Cap, Mid Cap and Small Cap companies will be decided on a half yearly basis post release of the updated list of stocks by AMFI every six months which is based on the average full market capitalization data of the previous six months of the stocks as on the end of June and December of each year. In case of deviation, the portfolio of the Scheme would be rebalanced to bring it in line with the updated list within one month from the date of release of the updated list of stocks by AMFI.
How will the scheme benchmark its performance?@	Nifty 500 TRI Index **Justification of Benchmark** The Nifty 500, is a well diversified index, representing 96.1% of the free float market capitalization of the stocks listed on NSE as on March 29, 2019. It is consistent with the investment objective of the Scheme. It also covers majority of the sectors where the portfolio might be constructed by the fund manager.	Nifty500 Multicap 50:25:25 TRI Index **Justification of Benchmark** The Scheme is a Multi Cap Fund which will invest a minimum of 25% of its assets each in Large Cap, Mid Cap and Small Cap Companies. The Nifty 500 Multicap 50:25:25 TRI Index is well suited benchmark for the Scheme as the composition of the same is aligned with the investment objective and asset allocation pattern of the Scheme.

@All other terms and conditions under this section in the existing SID of the Scheme which are not mentioned herein will remain unchanged.

Unitholders are requested to note that the above modifications in the features of the Scheme, are not considered to be a change in the fundamental attributes of the Scheme, in terms of regulation 18(15A) of SEBI (Mutual Funds) Regulations, 1996.

Unitholders are also requested to note that:

a) The Scheme is in compliance with the aforesaid revised asset allocation effective January 27, 2021;

b) The Board of Directors of Mahindra Manulife Investment Management Private Limited (Formerly known as Mahindra Asset Management Company Private Limited), Investment Manager to Mahindra Manulife Mutual Fund ('Fund') and Mahindra Manulife Trustee Private Limited (Formerly known as Mahindra Trustee Company Private Limited), Trustee to the Fund have approved the change in the Benchmark of the Scheme. The revision in the Benchmark as stated above shall be effective from February 1, 2021.

The relevant sections of the SID and KIM of the Scheme shall stand suitably modified to the extent mentioned herein above.

2. Norms regarding holding of liquid assets in open ended debt schemes

Investors/Unitholders are requested to note that in terms of the requirements of SEBI Circular No. SEBI/HO/IMD/DF3/CIR/P/2020/229 dated November 6, 2020, all the existing open ended debt schemes (except Mahindra Manulife Overnight Fund and Mahindra Manulife Liquid Fund) of the Fund shall hold at least 10% of its net assets in liquid assets with effect from February 1, 2021. For this purpose, 'liquid assets' shall include Cash, Government Securities, T-bills and Repo on Government Securities. Further, in case, the exposure in such liquid assets/ securities falls below the mandated threshold mentioned above, the AMC shall ensure compliance with the abovementioned requirement before making any further investments.

Pursuant to the above, necessary changes will be carried out at relevant places of the SID/KIM of all the existing open ended debt schemes (except Mahindra Manulife Overnight Fund and Mahindra Manulife Liquid Fund) of the Fund, as applicable.

3. Addition to the list of Official Point of Acceptance of Transactions ('OPATs') for the schemes of the Fund

Investors / Unit holders are advised to take note of additions of the following Investor Service Centre (ISCs) of Mahindra Manulife Investment Management Pvt. Ltd. (formerly known as Mahindra Asset Management Company Private Limited), as OPATs for the schemes of the Fund.

Location	Address	Effective Date
Kanpur	Office No. 411, 4th Floor, Kan Chambers Civil Lines, Kanpur-208001	February 1, 2021
Mumbai	103, Veena Chambers, 21, Dalal Street, Opp. BSE Building, Fort, Mumbai- 400001	

4. Introduction of Pause SIP facility in Mahindra Manulife Focused Equity Yojana

Investors/unitholders are requested to note that it has been decided to introduce 'Pause SIP Facility' under Mahindra Manulife Focused Equity Yojana, an open ended equity scheme investing in maximum 30 stocks across market caps (i.e Multi Cap) ('Scheme') of the Fund under the SIP facility of the Scheme. With the Pause SIP facility, investors shall be able to temporarily pause, by default 3 SIP installments under Monthly frequency and 1 instalment under Quarterly frequency, as applicable (at a folio level). Upon completion of the default Pause SIP period, the SIP installments would re-start automatically. Pause SIP facility under the Scheme shall be available to investors w.e.f. **February 1, 2021**.

The terms and conditions of Pause SIP Facility are as follows:

1. Under this Facility, investor has an option to temporarily pause their registered SIP by submitting the prescribed form at any of the Official Points of Acceptance (OPATs) of the Fund or by submitting an application through the online transaction portal available on the Fund's website viz., www.mahindramanulife.com.
2. Pause SIP Facility request should be submitted at least 15 calendar days prior to the next SIP installment date.
3. Investors availing this facility can pause their SIPs for a fixed 3 (three) consecutive instalments for SIPs registered with Monthly frequency and 1 (one) instalment for SIPs registered with Quarterly frequency.
4. In case a Pause SIP request is received for a SIP registered with multiple dates, then the Pause SIP Facility will be applicable to the succeeding 3 installments (in case of monthly frequency) / 1 installment (in case of quarterly frequency), subject to compliance with the other terms & conditions of this facility. Please refer the illustration below.

   Illustration: If a SIP (with monthly frequency) is registered through single SIP registration form with 4 multiple dates viz., 1st, 10th, 15th & 20th of every month and a Pause SIP request is received by 10th of May then the Pause SIP will be applied for the 3 installments falling after 15 days from the Pause SIP request date viz., 1st June, 10th June & 15th June.
5. If the SIP Pause period coincides with the trigger period of the SIP Top-Up facility, the SIP installment amount post completion of the SIP Pause period would be inclusive of the Top-Up amount. For e.g. SIP installment amount prior to Pause period is Rs. 5,000/- and Top-Up amount is Rs. 1,000/- and if the Pause period is completed after the Top-Up trigger date, then the SIP installment amount post completion of Pause period shall be Rs. 6,000/-.
6. Pause SIP facility will not available for the SIPs sourced/ registered through Post Dated Cheques, MF Utilities India Pvt. Ltd. ("MFUI"), Stock Exchange Platforms of NSE & BSE and Channel partner platforms.
7. Pause SIP facility once registered cannot be cancelled.
8. In case of discrepancies in the details provided in the form and the details registered with Mahindra Manulife Investment Management Private Limited (Formerly known as Mahindra Asset Management Company Pvt. Ltd.) ("the AMC") or in case of ambiguity, the AMC has the right to reject the application.
9. The AMC reserves the right to change / modify the terms and conditions of the Pause SIP Facility or withdraw the facility at a later date.

All other terms and conditions of SIP facility shall remain unchanged.

This notice-cum- addendum shall form an integral part of the SIDs / KIMs of the eligible schemes of the Fund as amended from time to time and shall override the conflicting provisions, if any in this regard.

All the other provisions of the SIDs and KIMs of the eligible schemes except as specifically modified herein above remain unchanged.

For Mahindra Manulife Investment Management Private Limited
(Formerly known as Mahindra Asset Management Company Pvt. Ltd.)

Place: Mumbai
Date: January 29, 2021

Sd/-
Authorised Signatory

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

Cno.00892

RACL Geartech Limited

CIN : L34300DL1983PLC016136
Regd. Office: 15th Floor, Eros Corporate Tower, Nehru Place, New Delhi - 110019
Phones: +91-11-66155129, +91-120-4588500
Fax No.: +91-120-4588513 | E-Mail: investor@raclgeartech.com
Website: www.raclgeartech.com

NOTICE FOR THE LOSS OF SHARE CERTIFICATES

NOTICE is hereby given that following share certificate(s) issued by the Company are stated to be lost/ misplaced and the registered holder thereof have applied to the Company for issue of duplicate share certificates:

Folio No.	Name of the Shareholder	Share Certificate(s) No.	Distinctive Numbers From	Distinctive Numbers To	No. of Shares
0015670	ANAND SAROOP BANSAL	755	2674508	2674607	100

The public is hereby warned against purchasing or dealing in any way with the above share certificates. Any person(s) who has/ have any claim(s) with the Company in respect of the said share certificates should lodge such claim at its Registered Office at the address given above within 15 days of the publication of this Notice, after which no claim will be entertained and the Company will proceed to issue Duplicate Share Certificates.

For RACL Geartech Limited
Sd/-
Gursharan Singh
Chairman & Managing Director

Place: Noida
Date: 29th January, 2021

EMPOWER INDIA LIMITED

CIN NO:L51900MH1981PLC023931
Regd. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road. Fort, Mumbai – 400 001.
Phone: 9702003139
Email: info@empowerindia.in
Website: www.empowerindia.in

NOTICE

A Meeting of the Board of Directors of the Company is scheduled to be held on **Tuesday, 09th February, 2021** at **5.00 p.m.** at the Registered Office of the Company to inter alia, consider, approve and take on record, the **Unaudited Financial Results** for the quarter and nine months ended **31st December, 2020** and any other matter with permission of the Chairman.

The said notice will be made available on Company's website at www.empowerindia.in and may also be available on the website of Bombay Stock Exchange at www.bseindia.com

For Empower India Limited
Sd/-
Rajgopalan Iyengar
Director & Compliance officer

Date: 29th January, 2021
Place: Mumbai

SAMTEX FASHIONS LIMITED

CIN No. : L17112UP1993PLC022479
Regd. Office : Khasra No. 62, D1/3 Industrial Area, Rajarampur, Sikandrabad, Bulandshahr, UP-203205
Corporate Office : Unit No.137, DLF Prime Tower, F-Block, Okhla Phase-1, Delhi-110020
Website: www.samtexfashions.com
Phone: 01149025972
E-mail: samtex.compliance@gmail.com

NOTICE

Pursuant to Regulation 29 read with Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Notice is hereby given that a Meeting of the Board of Directors of the Company is scheduled to be held on Friday 12th February, 2021 at 4.00 P.M at the Corporate Office at New Delhi, inter-alia, to consider and approve the Standalone and Consolidated Unaudited Financial Results of the Company for the Third quarter ended 31st December, 2020.

The said Notice may be accessed on the Company's Website at www.samtexfashions.com and may be accessed on the Stock Exchange website at www.bseindia.com.

For Samtex Fashions Limited
Sd/-
ATUL MITTAL
Chairman & Managing Director

Place : New Delhi
Date : 29th January, 2021

SUMEDHA

adding values to value

SUMEDHA FISCAL SERVICES LTD.
CIN : L70101WB1989PLC047465
Registered Office: 6A, Geetanjali, 8B, Middleton Street, Kolkata - 700 071,
Tel - 91 33 2229 8936/6758/3237/4473
Fax - 91 33 2226 4140 / 2265 5830
Email - investors@sumedhafiscal.com
Website - www.sumedhafiscal.com

NOTICE

Notice is hereby given that a meeting of the Board of Directors of the Company will be held on **Wednesday, the February 10, 2021**, inter alia, to consider the Unaudited Financial Results for the 3rd Quarter as well as Nine Months ended December 31, 2020.

The Trading Window for dealing in Equity Shares of the Company has already been closed and the same shall re-open 48 hours after the above Financial Results are made public.

The notice can be accessed on the websites of the Company (**www.sumedhafiscal.com**) and BSE Limited (**www.bseindia.com**).

For **Sumedha Fiscal Services Ltd.**
Deb Kumar Sett
Company Secretary
& Compliance Officer

Place : Kolkata Date : 29.1.2021

PG ELECTROPLAST LIMITED

CIN: L32109DL2003PLC119416
Regd: Office: DTJ-209, 2nd Floor, DLF Tower B, Jasola, New Delhi, 110025;
Corp. Office: P-4/2 To 4/6, Site B, UPSIDC Industrial Area, Surajpur, Greater Noida, U.P.-201306;
Email: info@pgel.in; **Website:** www.pgel.in; **Phones:** +011-41421439 / 0120- 2569323

NOTICE

Members of the Company are hereby informed that pursuant to Section 110 of the Companies Act, 2013 read with applicable rules of the Companies (Management and Administration) Rules, 2014, also read with Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 22/2020 dated June 15, 2020 , 33/2020 dated September 28, 2020 and 39/2020 dated December 31, 2020 issued by Ministry of Corporate Affairs (hereinafter referred to as 'MCA Circulars'), the Company seeks the approval of Members by way of Postal Ballot process, in respect of the Special Businesses as specified in the Postal Ballot Notice dated January 25, 2021 (along with the explanatory statement thereto as required under the provisions of Section 102 read with Section 110 of the Act) (hereinafter referred to as 'Notice').

In accordance with the MCA Circulars, the Company has completed the dispatch of Notice on January 29, 2021, to all the Members, whose names appear in the Company's Register of Members / List of Beneficial Owners at the closure of business hours on Friday, January 22, 2021 (Cut-Off Date), electronically through e-mail on the e-mail addresses that are registered with the Company or with the Depository/Depository Participants.

The Notice of the Postal Ballot along with the explanatory statement is displayed on the website of the Company www.pgel.in and also on the website of the Kfin Technologies Private Limited at https://evoting.karvy.com. In case of non-receipt of Notice, a member, as on the cut-off date, can download the same from either website as provided above. No physical copy of notice has been sent to Members and the communication of assent / dissent of Members will take place only through e-voting facility. In this regard, the Members are hereby notified that:

a) The business to be transacted through Postal Ballot shall be transacted by e-voting as provided in the Act read with related Rules thereto and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations") as amended from time to time;

b) Voting rights of the Members has been reckoned as on Friday, January 22, 2021, which is the Cut-off Date;

c) In compliance of provisions of Section 108, 110 and other applicable provisions of the Act read with (i) Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 as amended; and (ii) Regulation 44 of the Listing Regulations, the Company has engaged services of Kfin Technologies Private Limited ('Kfin') for providing e-voting facility to all its Shareholders. The procedure for e-voting is given in the notes forming part of the Postal Ballot Notice.

d) E-voting would commence on Saturday, January 30, 2021 at 10.00 a.m. and would end on Sunday, February 28, 2021 at 5.00 p.m. The e-voting module shall be disabled by Kfin thereafter;

e) In case of electronic mode (for e-voting instructions), Members may go through the instructions given in the Notice and in case of any queries or grievances relating to electronic voting, Members may refer to Frequently Asked Questions (FAQs) for Members and e-voting user manual available at the download section of https://evoting.karvy.com or contact at 1-800-3454-001. Members may also write to compliance officer of the Company - Mr. Sanchay Dubey at e-mail: investors@pgel.in.

f) The Company has appointed Ms. Puja Mishra of M/s Puja Mishra & Co., Practicing Company Secretaries (Membership No. A42927 & COP No. 17148) as the Scrutinizer for conducting the e-voting process in fair and transparent manner.

g) The result of the Postal Ballot will be announced on Monday, March 01, 2021 by 5.00 P.M and shall be placed on the website of the Company, www.pgel.in and on the website of Kfin and shall also be communicated to BSE Limited and National Stock Exchange of India Limited, where shares of the Company are listed.

By order of the Board
For PG Electroplast Limited
Sd/-
Sanchay Dubey
Company Secretary

Place: Greater Noida
Date: January 29, 2021

Vaibhav Global Limited

Regd. Off. : K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004;
Tel: 91-141-2601020; Fax: 91-141-2605077; CIN: L36911RJ1989PLC004945;
E-Mail: investor_relations@vaibhavglobal.com; Website: www.vaibhavglobal.com

Extract of Consolidated Unaudited Financial Results for the Quarter and Year to Date Ended 31st December, 2020

(₹ in lacs, unless otherwise stated)

S. No.	Particulars	Consolidated		
		Quarter Ended		Year to date ended
		31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)
1	Total Income from Operations (Net)	72,496.07	56,326.69	187,418.53
2	Other Income	364.23	358.93	1,078.41
3	Total Income	72,860.30	56,685.62	188,496.94
4	Net Profit from Ordinary Activities (before tax and exceptional items)	11,588.06	8,181.73	27,198.23
5	Net Profit from Ordinary Activities before tax (after exceptional items)	11,588.06	8,181.73	27,198.23
6	Net Profit from Ordinary Activities after tax (after exceptional items)	9,232.38	6,555.55	21,575.38
7	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	9,268.29	7,651.08	21,152.32
8	Equity Share Capital	3,250.66	3,210.90	3,250.66
9	Earnings Per Share (of ₹ 10/- each) (for continuing and discontinued operations)			
	i) Basic EPS	28.52	20.16	66.65
	ii) Diluted EPS	27.85	19.60	65.08

Notes:

1. The above unaudited consolidated financial results for the quarter ended 31st December, 2020 and year to date for the period from 01st April, 2020 to 31st December, 2020 have been reviewed by the Audit Committee & approved by the Board of Directors at their respective meetings held on 29th January, 2021.
2. These unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015.
3. Current tax includes minimum alternate tax (MAT), wherever applicable and deferred tax includes MAT credit entitlement.
4. 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 to date ended
	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)
Total Income	13,110.75	12,651.77	32,989.60
Profit before tax	1,365.77	513.96	2,785.92
Total Comprehensive Income	1,286.60	413.54	2,583.52

5. The unaudited consolidated financial results include the financial results of the Parent Company and the financial results of the following subsidiaries and step down subsidiaries (collectively referred as 'the Group'):
   A. VGL Retail Ventures Limited, Mauritius (formerly Genoa Jewelers Ltd
      a. Shop TJC Limited, UK (formerly The Jewellery Channel Limited)
         i. Shop LC Global Inc., USA
   B. STS Gems Limited, Hong Kong
      a. Pt. STS Bali, Indonesia
      b. STS (Guangzhou) Trading Limited, China
   C. STS Jewels Inc, USA
   D. STS Gems Thai Limited, Thailand
   E. STS Gems Limited, Japan
   F. Vaibhav Vistar Limited, India (incorporated on 02nd December, 2020)
   G. Vaibhav Lifestyle Limited, India (incorporated on 05th December, 2020)
6. The Company has allotted 79,254 and 231,541 equity shares of ₹ 10/- each for the quarter ended 31st December, 2020 and year to date for the period from 1st April, 2020 to 31st December, 2020 respectively, under the Company's Employees Stock Option Scheme-2006 (As Amended) through Vaibhav Global Employee Stock Option Welfare Trust at exercise price ranging from ₹ 126.35– ₹ 812.94.
7. Item exceeding 10% of total expenditure (included in other expenses – administrative and selling expenses)

(₹ in lacs, unless otherwise stated)

Particulars	Quarter Ended		Year to date ended
	31.12.2020	31.12.2019	31.12.2020
Packing and distribution charges	7,051.67	4,780.83	17,728.03
Content and Broadcasting expenses	6,415.96	5,475.96	17,424.30

8. In earlier years, the Parent Company had received a notice from the Income Tax Department under Section 148 of the Income Tax Act, 1961. Honorable High Court had granted stay order on the Company's petition. Based upon the nature and external expert opinion obtained by the Company, the management does not expect any liability to arise out of it.
9. The Board of Directors of the Parent Company has declared interim dividend of ₹ 7.50/- per fully paid up equity share of ₹ 10/- each. The Company has fixed Saturday, 6th February, 2021 as the 'record date' for payment of interim dividend on equity shares for the financial year 2020–21. The said interim dividend will be credited/ dispatched to the respective equity shareholders within 30 days of the declaration of dividend. In addition to the above interim dividend of ₹ 7.50/-, interim dividends aggregating ₹ 10/- per share were declared and paid for nine months ended 31st December, 2020. Hence total interim dividends of ₹ 17.50/- have been declared during the said period.
10. In the previous quarter, Shop LC Global Inc. (USA) (Company's indirect subsidiary) had availed $ 48.07 lacs (₹ 3,536.46 lacs) at 1% interest under Paycheck Protection Program ('PPP') of US Small Business Administration (SBA) under CARES Act of USA. Under SBA guidelines, this can be forgiven subject to conditions, pending which it is classified as borrowings.
11. Group operates in single business segment i.e. Fashion Jewellery and Life Style Products.
12. 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 : Austin
Date : 29th January, 2021