



VAIBHAV GLOBAL LIMITED

Ref: VGL/CS/2024/16

Date: 1st February, 2024

**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 – Financial Results

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 1st February, 2024.

This is for your information and record.

Thanking you,

Yours Truly,

For Vaibhav Global Limited

Sushil Sharma

Company Secretary

M. No.: FCS - 6535



Vaibhav Global Limited

Regd. Off. : K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004;

Tel : 91-141-2601020; 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 31 DECEMBER 2023

(₹ in lacs, unless otherwise stated)

S. No.	Particulars	Consolidated		
		Quarter Ended		Year to date ended
		31.12.2023	31.12.2022	31.12.2023
	(Unaudited)	(Unaudited)	(Unaudited)	
1	Total Income from Operations (Net)	88,833.96	72,366.54	2,25,159.37
2	Other Income	557.58	1,441.79	1,642.19
3	Total Income	89,391.54	73,808.33	2,26,801.56
4	Net Profit from Ordinary Activities (before tax and exceptional items)	7,234.80	5,474.34	15,421.82
5	Net Profit from Ordinary Activities before tax (after exceptional items)	6,843.02	5,474.34	15,030.04
6	Net Profit from Ordinary Activities after tax (after exceptional items)	4,708.97	3,917.84	10,568.40
7	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	6,244.14	7,471.41	12,097.35
8	Equity Share Capital	3,308.41	3,293.45	3,308.41
9	Earnings Per Share (of ₹ 2 each) (for continuing & discontinued operations)			
	i) Basic EPS	2.87	2.37	6.45
	ii) Diluted EPS	2.82	2.33	6.32

Notes:

- The above unaudited consolidated financial results for the quarter ended 31 December 2023 and year to date ended for the period from 01 April 2023 to 31 December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 January 2024. These financial results for the quarter ended 31 December 2023 and year to date ended for the period from 01 April 2023 to 31 December 2023 have been reviewed by the Statutory Auditors of the Parent Company.
- 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.
- 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 to date ended
	31.12.2023	31.12.2022	31.12.2023
	(Unaudited)	(Unaudited)	(Unaudited)
Total Income	14,875.26	14,099.61	41,837.76
Profit before tax	345.62	2,411.94	3,401.12
Total Comprehensive Income	284.73	2,434.08	3,050.83

- 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'):

- VGL Retail Ventures Limited, Mauritius
 - Shop TJC Limited, UK
 - Shop LC Global Inc., USA
 - Mindful Souls BV, Netherlands (acquired on 26 September 2023)
- STS Global Supply Limited, Hong Kong
 - Pt. STS Bali, Indonesia
 - STS (Guangzhou) Trading Limited, China
- STS Jewels Inc., USA
- STS Global Limited, Thailand
- STS Global Limited, Japan
- Vaibhav Vistar Limited, India
- Vaibhav Lifestyle Limited, India
- Shop LC GmbH, Germany
- Encase Packaging Private Limited, India
- Vaibhav Global Employee Stock Option Welfare Trust

All Subsidiaries are wholly owned except Encase Packaging Private Limited.

- The Parent Company has allotted 1,02,469 and 5,38,788 equity shares having face value of ₹ 2/- each for the quarter ended 31 December 2023 and year to date for the period from 01 April 2023 to 31 December 2023 respectively, under the Company's various Employees Stock Option Benefit Schemes through Vaibhav Global Employee Stock Option Welfare Trust at exercise price ranging from ₹ 2.00 - ₹ 263.56.

- Item exceeding 10% of total expenditure (included in other expenses):

(₹ in lacs, unless otherwise stated)

Particulars	Quarter Ended		Year to date Ended
	31.12.2023	31.12.2022	31.12.2023
Content and Broadcasting expenses	14,387.28	10,838.18	36,065.54

- 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 had 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 has declared interim dividend of ₹ 1.50/- per fully paid-up equity shares of ₹ 2/- each. The Company has fixed 08 February 2024 as the record date for payment of interim dividends on equity shares. The said interim dividend will be credited/dispensed to the respective equity shareholders within 30 days of the declaration of dividend. In addition to the above interim dividend of ₹ 1.50/-, an interim dividend aggregating to ₹ 3/- per share were declared and paid during the current period. Hence total dividend of ₹ 4.50/- have been declared during the current nine months period.

- 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 is providing all cooperation and necessary data/documents/information. During the previous quarter, the Parent Company received notices under Section 142(1) for Assessment Year 2019-20 to Assessment Year 2022-23 requiring further information. As on date, based upon the nature, the management does not expect any liability to arise out of these proceedings.

- During previous quarter, Shop TJC Limited, UK (Wholly owned step-down subsidiary) acquired 100% stake in Mindful Souls BV, Netherlands from an unrelated party for a total consideration of ₹ 10,951.60 lacs (equivalent EURO 124.33 lacs) (including contingent consideration of ₹ 1,016.52 lacs (equivalent EURO 11.54 lacs) w.e.f. 26 September 2023. The fair value of the assets and liabilities acquired were determined provisionally and accounted in accordance with Ind AS 103 - "Business Combinations". This acquisition helps the Group in creating synergies through the deep sourcing and manufacturing abilities and also strengthen the digital businesses.

- During previous year, there was a cyber-attack on some 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, if any. Basis the procedures performed, the Group did not identify any instance of data breach. Basis the legal opinion obtained from the independent solicitor 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.

- Exceptional item for the quarter ended 31 December 2023 and year to date ended for the period from 01 April 2023 to 31 December 2023 represents impairment of capital work in progress amounting to ₹ 391.78 lacs in Shop LC USA (wholly owned step-down subsidiary) associated with proposed construction of building. Management has evaluated various factors including but not limited to financial viability, market dynamics, and strategic alignment and determined that the project is currently no longer beneficial to Group.

- 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 : Tucson, Arizona, United States
Date : 30 January 2024

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Place: Pune

Date: 31.01.2024

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Website: ww

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Place: Ch

Date: Jan

वालन लाभ में 9.5 फीसदी बढ़ी रही 6 फीसदी ग्रोथ

निर्माण इकाई स्थापित करेगी डाबर

के निदेशक मंडल ने दक्षिण भारत में एक नई विनिर्माण के लिए 135 करोड़ रुपये के निवेश को मंजूरी दे दी। यह आयुर्वेदिक हेल्थकेयर, पर्सनल केयर और होम केयर; डाबर रेड पेस्ट और ओडीनिल एयर फ्रेशनर का निर्माण हेमिटेड के मुख्य कार्यकारी अधिकारी मोहित मल्होत्रा ने रोबार दक्षिण भारत में बढ़ गया है और जो कि डाबर के गभग 18 से 20 प्रतिशत हिस्सा है। दक्षिण भारत का यह हमने स्थानीय मांग को बेहतर ढंग से पूरा करने के निर्माण सुविधा स्थापित करने का निर्णय लिया है। बोर्ड ने विधा की स्थापना के लिए 135 करोड़ रुपये के निवेश को

बांडों के पीछे जो रिमाही के अपन खर्चों में

हम अपने ने में निवेश कर र्च में 17,000 कर 100,000 गया है। हम ांवों के ग्रामीण करने की दिशा स्तव में, डाबर प्रोग में सबसे ञें एक विशिष्ट ग्रामीण विकास िनी है।

डाबर के तेमाही के अंत की वृद्धि दर्ज क पधिकतस में लगभग 7 म्पू और पोस्ट- से अधिक की स्ट व्यवसाय ने 1 में 8 फीसदी

से अधिक की बढ़त हासिल की, जिसे ट्थपेस्ट वॉल्यूम में 5 फीसदी की वृद्धि का समर्थन मिला। होम केयर व्यवसाय ने 7 फीसदी की वृद्धि दर्ज की, जबकि पेय पदार्थ व्यवसाय विकास पथ पर लौट आया और 7 फीसदी की वृद्धि के साथ रिमाही समाप्त हुई। बादशाह समेत कंपनी के फूल्स कारोबार ने रिमाही के अंत में 22 फीसदी की वृद्धि दर्ज की। व्यवसाय मजबूत रहने के साथ, डाबर ने पूरे पोर्टफोलियो में बाजार हिस्सेदारी में बढ़त दर्ज की, जिससे हेयर ऑयलस बाजार हिस्सेदारी में 140 आधार अंकों का सुधार हुआ। डाबर ने एयर फ्रेशनर बाजार हिस्सेदारी में 184 की बढ़त और चयनप्राप्त बाजार हिस्सेदारी में 151bps की बढ़त दर्ज की।

अंतरराष्ट्रीय व्यापार

डाबर के अंतरराष्ट्रीय व्यवसाय ने स्थिर मुद्रा के संदर्भ में 11.7 फीसदी की वृद्धि दर्ज की। नाइजीरिया का कारोबार 52 फीसदी बढ़ा, जबकि तुर्की का कारोबार 44 फीसदी बढ़ा और मिस्र का कारोबार 43 फीसदी की वृद्धि के साथ समाप्त हुआ।

रुपये 920 करोड़ की फरवरी, 2024 को



के गुणकों में कंपनी ने इस ष का उपयोग, के पूर्ण या और/या पूर्व- का उपयोग र्छों (इशू का ने का प्रस्ताव सेल में एपीजे

प्राइवेट लिमिटेड ('प्रोमोटर ग्रुप सेलिंग शेयरहोल्डर') द्वारा रुपये 2,960.00 मिलियन [रुपये 296 करोड़] तक के इविचटी शेयरों की बिक्री, आर्इसीपी IV पार्क होटल इन्वेस्टर्स लिमिटेड द्वारा रुपये 230.00 मिलियन [रुपये 23 करोड़] और आर्इसीपी IV पार्क होटल को-इन्वेस्टर्स लिमिटेड ('इन्वेस्टर्स सेलिंग शेयरहोल्डर') द्वारा रुपये 10.00 मिलियन [रुपये 1 करोड़] तक की बिक्री शामिल है।

जेएम फाइनेंशियल लिमिटेड, पब्लिस कैपिटल लिमिटेड और आर्इसीआईसीआई सिक््योरिटीज लिमिटेड इस इशू के बुक रनिंग लीड मैनेजर या बीआएएलएम हैं।

T 2	TARGET 3	TARGET 4	TARGET 5	TARGET 6
14	21927	21953	22042	22140
18	21525	21499	21410	21312
17	46595	46672	46937	47228
17	45399	45321	45057	44766

Source: VAISHALI KALA

Vaibhav Global Limited

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For and on behalf of the Board of Directors

Sd/-
Sunil Agrawal
Managing Director
DIN : 00061142

Place : Tucson, Arizona, United States
Date : 30 January 2024