

January 17, 2020

The Manager,	The Manager,	
Listing Department,	Listing Department,	
BSE Limited,	The National Stock Exchange of India Ltd.,	
Phiroze Jeejeebhoy Tower, Dalal Street,	Exchange Plaza, 5 Floor, Plot C/1, G Block,	
Mumbai 400 001	Bandra - Kurla Complex, Bandra (E),	
Tel No.: 22721233	Mumbai 400 051	
Fax No.: 22723719/22723121/22722037	Tel No.: 2659 8235 Fax No.: 26598237	
BSE Scrip Code: 540776	NSE Symbol: 5PAISA	

Dear Sir/Madam,

Sub: Newspaper Publication - Financial Results of 5paisa Capital Limited for guarter ending December 31, 2019

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed copies of the Financial Results of Spaisa Capital Limited, for the quarter and nine months ended December 31, 2019 published in Free Press Journal (English) and Nav Shakti (Marathi) newspapers on January 17, 2020.

This will be hosted on the Company's website at www.5paisa.com.

Kindly take the same on record and acknowledge.

Thanking You,

Yours faithfully,

For Spaisa Capital Limited

Namita Godbole Company Secretary Email ID: csteam@5paisa.com Encl: as above



Spaisa Capital Limited

Corporate Identity Number: L67190MH2007PLC289249 Corporate Office/Regd. Office: 5paisa Capital Limited, Sun Infotech Park, Road No. 16V, Plot No. B-23, Wagle Estate, Thane 400604. Tel: +91 22 41035000 • E-mail: support@5paisa.com • Website: www.5paisa.com



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BSE Scrip Code: 540776	NSE Symbol: 5PAISA	

Dear Sir/Madam,

Sub: Press Release on the Unaudited Financial Results for quarter ending December 31, 2019

We enclose herewith the press release on the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2019.

Thanking You,

Yours faithfully,

For Spaisa Capital Limited

Namita Godbole Company Secretary Email ID: csteam@5paisa.com Encl: as above



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7 CAA protestors detained at Turkman Gate released

NEW DELHI: Seven people were detained while protesting against the Citizenship (Amendment) Act and the National Register of Citizens in central Delhi's Turkman Gate on Thursday, police said. They were released in the evening. Police said that the protesters were detained for blocking a road in the area and were taken to

Rajinder Nagar Police Station. Some of the demonstrators alleged that the police personnel manhandled them and snatched away their mobile phones. In the evening, scores of people gathered at the protest site. However, on Thursday morning, the police arrived and dispersed the crowd while detaining the seven protesters.

Nitish will lead NDA in Bihar: Shah



MUMBAI | FRIDAY | JANUARY 17, 2020

www.freepressjournal.in

IUML moves SC again, seeks stay on CAA

NEW DELHI: The Indian Union Muslim League (IUML), who earlier moved the Supreme Court to declare the CAA as unconstitutional, on Thursday filed two fresh petitions to stay its operation. It sought a stay on the UP Government's declared plans to grant citizenship to 40,000 non-Muslim immigrants until the hearing on the validity of the law continues. The hearing on over 60 petitions, including one filed by the Kerala govt, are due for hearing on January 22. The IUML petition also urged the top court to ask the Centre if it is planning a nationwide NRC in view of the problems faced in conducting it in Assam and whether the NPR is being pushed to prepare the ground for NRC. –Our Bureau

LAW KUMAR MISHRA / AGENCIES Patna

Ignoring Bihar chief minister Nitish Kumar's declaration that NRC would not be implemented, Union home minister and BJP president Amit Shah on Wednesday said Nitish would be the NDA face in the state.

Addressing а pro-CAA,/NRC rally at Vaishali, Amit Shah said there was no dispute between BJP and NDA and Nitish would lead NDA during the campaign for assembly elections.

Hailing Bihar for giving "the best response" to the CAA, Shah appealed to the people to pledge their sup-



BJP National President and Union Home Minister Amit Shah being garlanded during an awareness rally on CAA in Vaishali.

Santiniketan (WB)

Armed with rods and sticks,

a group of men attacked the

Rampur women

join CAA protests

RAMPUR: After Shaheen Bagh

in Delhi and Mansoor Ali Khan

port to the new law by giving a missed call on a designated number from their mobile phones. BJP president accused the

Congress, TMC and AAP with leading riots over CAA in different parts of the country.

"The opposition parties engineered anti-Citizenship Amendment Act (CAA) riots, which forced the BJP to hold rallies across the country to apprise the people of their nefarious designs," he said. "I have come here to tell Muslim brothers to read the

CAA. I have also come to tell Rahul Baba (Rahul Gandhi) and Lalu Prasad Yadav to not mislead the people. Mamata

Didi and Kejriwal ji, you too do not mislead the people. The CAA has received the best response in Bihar," he added.

"CAA intends to help those who came to India after their womenfolk were raped in front of their eyes, their properties snatched away and their places of worship desecrated, he said

Warning the anti-CAA agitators, Shah siad those shouting anti-national slogans would be jailed.

Shah claimed the CAA was aimed at protecting human rights of the people tortured in three Islamic countries forcing them to migrate to India.

LEGAL CORNER

Fodder scam: Lalu appears before court RANCHI: Jailed RJD president Lalu Prasad appeared before a special CBI court here on Thursday in connection with a case pertaining to fraudulent withdrawal of Rs 139.35 crore from Doranda Treasury when he was the Bihar chief minister in the 1990s. This is the fifth and last fodder scam case against Prasad in Ranchi. There is a sixth case against him in Bhagalpur in connection with the animal husbandry scam, popularly known as the fodder scam.

Tejpal case: HC stalls cross examination

PANAJI: The Bombay High Court bench in Goa on Thursday directed a trial court to not cross-examine the victim in the rape case filed against Tarun Tejpal, until it hears and resolves a petition filed by the victim accusing the former Tehelka editor-inchief's lawyers of asking questions which are scandalous in nature and in contravention of the law. After hearing a petition filed by the victim and arguments put forth by both sets of lawyers, the High Court on Thursday also fixed the next hearing for February 4.

'Emotions can't take over law of land'

NEW DELHI: Emotions cannot take over the law of the land, Advocate Vrindra Grover on Thursday argued before the Court of Additional Sessions Judge Satish Arora as she sought to postpone the date of execution in the Nirbhaya gang rape case. "Because of the events that happened thereafter, the order of execution warrant is unexecutable. At no point have we said that the order is erroneous.", she said. Grover argued that the protective umbrella of Article 21 of the Constitution was available to a prisoner till his last breath and even after the rejection of one's mercy plea, rights remained alive for them.

CJI moots qualifications for advocates

NEW DELHI: Chief Justice of India SA Bobde on Thursday mooted the possibility of putting in place certain qualifications for advocates to appear before the Supreme Court. This suggestion came when Senior Counsel and President of the Supreme Court Bar Association, Dushyant Dave mentioned an issue concerning urgent listing of matters before the Bench headed by CJI Bobde. Dave apprised the Court of the problems faced by the members of the Bar in getting matters listed for urgent hearing. He said that there are times when there are "grave urgencies" but the Bar is unable to persuade the mentioning officer for granting an urgent hearing.

Lawyers desirous of sharing important judgements, with a word count of up to 200, can send them to fpicitydesk@gmail.com. Newspieces that meet all the requisite criteria, as per the editor's discretion, will be published in The Free Press Journal.

Breach of protocol, courtesy: Kerala Guv

SHANKAR RAJ Thiruvananthapuram

A furious Kerala Governor Arif Mohammad Khan on Thursday locked horns with the Pinarayi Vijayan government over the State's move to challenge the controversial Citizenship (Amendment) Act or CAA in the Supreme Court.

"Common courtesy demanded that prior permission should have been taken from me," fumed the governor and said state governof protocol". "I'm not saying that what they did is wrong. They may have every right to approach the Supreme Court. But the common courtesy demanded that prior permission (should have been) taken from me... at least I should have been kept in the loop. I came to know of the move only through newspapers," he told reporters.





Common courtesy demanded that prior permission should have been taken from me

ment's move was a "breach out taking the Governor's name.

Left-leaning students attacked inside Visva Bharati AGENCIES

Two persons - identified as Achintya Bagdi and Saber Ali - were arrested on Thursday for their alleged involvement in the attack

students of a boys' hostel inside the Visva Bharati unitalised and several others suffered minor injuries in versity campus on Wednesday night leaving several of the attack that took place a them injured, police said on week after BJP Rajya Sabha MP Swapan Dasgupta was heckled by Left-leaning stu-Two persons - identified as Achintya Bagdi and Saber dents after he came to deliver Ali - were arrested on Thursa lecture on the Citizenship day for their alleged involve-(Amendment) Act last week. ment in the attack, an officer "Two groups of students of Santiniketan police staclashed inside the campus. It was not linked to politics. The security officer and oth-An SFI member was hospi-

ers went there to sort out the matter," the central university's Public Relations Officer

> Anirban Sarkar said. When produced before a Bolpur court, Bagdi and Ali were remanded to nine days' police custody.

Assistant Public Prosecutor of Bolpur court Phiroj Pal said, "An incident happened last night at Visva-Bharati. Two students were allegedly assaulted. On the basis of a complaint, police arrested the two."

Claiming that Bagdi and Ali are former students of the university, SFI Visva-Bharati unit leader Somnath Sau alleged that a group of outsiders beat up Swapnanil Mukhopadhyay and several other members of the SFI and other Left-leaning students with rods and sticks at around 11:30 pm on Wednesday.

Mukhopadhyay was treated at a hospital located within the campus and discharged later.

JNU extends winter

applications submitted be-

yond 21 days after the dead-

line, students will have to

make a written request and

registration with a fine will

be approved as per the vice

chancellor's discretionary

This is the third time that

the winter registration

deadline has been extended.

The original last date for

registrations to the winter

Meanwhile, with situation

still described as tense due

to simmering student unrest

on the campus, the Aligarh

Muslim University authori-

ties on Thursday declared

postponement of the exami-

(₹ in Lakhs)

semester was January 5.

powers.

nations.

Khan said he will "check if the state government can do this without permission from the governor. Moreover, how can a state government challenge a law passed by the Parliament," he wondered.

Soon after, Pinarayi gave it back reminding the Governor that the era of princely states has come to an end. "These states had a resident above them. We are in a democratic country. Let people know about this," the CM said at a public meeting with-

Date : January 16, 2020

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The ruling CPM too reacted saying the Governor was "violating democratic tradimarks.

ran Pillai said.

tions and constitutional provisions" by making such re-

But in a tit-for-tat. the Gov-

ernor has withheld signing

an ordinance promulgated

by the state assembly on de-

marcation of wards for local

body polls. He has returned

the ordinance seeking more

clarifications. This move will

delay the local body polls in

Park in Prayagraj, it is now the "The relationship between Jama Masjid in Rampur where women have joined the nationcentre and a state is not that if a master and servant... it is wide stir against the citizenship based on the constitution. law. Each constituent has been

Thursday.

tion said.

Around 200 Muslim women have assembled at the Jama given specific powers. He Masjid here in Uttar Pradesh to (Governor) should act only on the basis of the constituprotest against the police and administrative officials in this tion and the precedence," CPM leader S Ramachnadtown.

> The women have been at the protest venue for over 48 hours. They have raised slogans against the alleged police atrocities and demanded an immediate release of their family members and the "innocent protesters" of the anti-CAA violence on December 21 in the state.

registration deadline

AGENCIES New Delhi

The Jawaharlal Nehru University has extended the last date of student registrations for the winter semester, the third time since the original deadline of January 5.

According to a release issued on Thursday by the assistant registrar for evaluations, the last date for students' registration for the winter semester has been extended to Friday, January 17.

Students can also register, by paying the prescribed fine, till 21 days after the January 17 deadline for the winter session. However, for

Two women defeat BJP in Sonbhadra panchayat polls

KANCHAN SRIVASTAVA / Lucknow

On the day when ruling BJP is all set to reelect its current state chief Swatantra Dev Singh unopposed, this time for full threeyears term, two of its candidates were defeated in panchayat head by-elections in Sonbhadra district.

Farida Begam, widow of Imtiyaz Ahmad who was gunned down last September at a park, has won the Chopan Nagara Panchayat Head post by defeating BJP's Satya Prakash. Nisha Singh won the Renukoot Panchayat president post. BJP candidate Sharda Kharwar lost his deposit. Nisha Singh's husband Bablu Singh was gunned down at his home in October 2018. Both the posts were vacant since then. Polling was held on 14 January.

Meanwhile, UP BJP President Swatantra Dev Singh is all set to be elected unopposed to his post. Swatantra Dev Singh hails from Mirzapur district from which Sonbhadra was carved



Farida Begam and Nisha Singh

out in 1989. BJP's defeat in this sensitive district is significant for another reason that Sonbhadra is the second largest district of Uttar Pradesh which borders Madhya Pradesh, Chhattisgarh, Bihar and Jharkhand.

The tribal concentrated and naxal-affected Sonbhadra is among one of the most backward districts in the state. From land conflicts to illegal mining and deforestation to poor served citizens, the district had been in the news off late for all wrong reasons.



Kerala.

5PAISA CAPITAL LIMITED

CIN: L67190MH2007PLC289249

Regd. Office : IIFL House, Sun Infotech Park, Road No. 16V, Plot No. B-23, MIDC, Thane Industrial Area, Wagle Estate, Thane - 400604 Tel: +91 22 4103 5000 • Fax: +91 22 2580 6654 E-mail: csteam@5paisa.com • Website: www.5paisa.com

Extract of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2019

	Quarter ended			Nine months ended	
Particulars	Dec 31, 2019	Sept 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited) (see note 7)	(Unaudited) (see note 7)
Total Income	2,687.59	2,326.66	1,811.25	7,305.81	3,981.57
Net Profit / (Loss) for the period before tax	(290.29)	(383.09)	(626.12)	(737.62)	(2441.24)
Net Profit / (Loss) for the period after tax (Refer Note 8)	(215.96)	(351.43)	(458.12)	(619.48)	(1822.01)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income]	(218.32)	(355.13)	(453.89)	(628.59)	(1819.64)
Equity Share Capital	2,547.76	2,547.76	1,273.9	2,547.76	1,273.9
Earnings Per Share (of Rs.10/- each)					
- Basic (in ₹)	(0.85)	(1.38)	(3.6)	(2.43)	(14.3)
- Diluted (in ₹)	(0.85)	(1.38)	(3.6)	(2.43)	(14.3)

Note: 1. The Company has adopted Indian Accounting Standards ("Ind AS") w.e.f April 1, 2019 and effective date of transition is April 1, 2018. Accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.2. The above financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on January 16, 2020.3. Pursuant to Corporate Action i.e. consequent to Rights issue (in the ratio of 1:1) as approved by the Board of Directors as on July 17, 2018 and in order to give a fair and reasonable treatment to the outstanding option holders holding 3,00,000 (Three lakhs) options, additional 3,00,000 options were granted to the existing option holders to be convertible into equal number of equity shares of the company, 4. The Company vide its circular resolution dated 31st December, 2019 passed and approved by the members of the Nomination and Remuneration Committee had granted 1,00,000 (One lakh) options under Employee Stock Option scheme-2017 to employees to be convertible into equal number of equity shares of the company.5. The Company is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile applications. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'. 6. The Key data relating to standalone results of Spaisa Capital Limited is as under : (₹ in Lakhs)

Regional Stressed Assets Recovery Branch ana Bank Building, 3nd Floor, 17-B, Homiman Circle, Fort,		UITMENT CELL			
Aumbai-400001. • Phone: 022-22625976, 22625977 Email: samms@bankofbaroda.co.in CORRIGENDUM	CPM Conversion's Office Bldg., Mumbai-400010 Website				
lease refer our E-Auction Sale Notice ublished in this newspaper on 16.01.2020, vith reference to Borrower M/s Sunny ewellers, Please read correct Description or property No.(ii) as Plot No.110 &111	RECRUITMENT AGAINST OPEN ADVERTISEMENT CULTURAL QUOTA IN CENTRAL RAILWAY FOR THE YEAR 2019-20.				
earing R S No.84/2,84/1,85 and 86 , anpat Nagar, Village Dumas, Taluka horyasi, Dist Surat. in the column escription of the Properties / Movable	EMPLOYMENT NOTIFICAT (CULTURAL QUOTA)				
ame Sd/- vate : 14.01.2020 Authorised Officer,	Opening Date & Time for Online Applications	21.01.2020 at 11.00 Hrs.			
lace : Mumbai Bank of Baroda	Closing Date & Time for Online Applications	04.02.2020 at 17.00 Hrs.			
PUBLIC NOTICE NOTICE is hereby given that the Certificates No.177950 for 400 Equity Shares, Folio No. I-00607, bearing distinctive Nos. 54431496 to 54431895 of M/s. UPL LTD., standing in the name of IMRAN MEHMOOD SHEKHANI has been lost or mislaid and undersigned has applied to the Company to issue duplicate Certificate(s) for the said shares. Any person(s) who has claim in respect of the aforesaid shares should lodge such claim with the Company at its Registered Office :	0.127935152,2019756054	Ainst Cultural Quota, for the I Railway in Two Cultura EMPLOYMENT NOTICE FED 18/01/2020 published Rojgar Samachar dated			
3-11, GIDC, Vapi – 39619 within 15 days from this date else the Company will proceed to issue duplicate certificate(s). Name of Shareholder Sd/- IMRAN MEHMOOD SHEKHANI	For further details log on to	our website www.rrccr.com			
Place: VAPI Date : 17/01/2020					

		Quarter ended			Nine months ended	
Particulars	Dec 31, 2019	Sept 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Total Income	2,678.1	2,323.09	1,807.63	7,289.26	3,973.41	
Profit Before Tax	(287.35)	(375.89)	(623.74)	(724.73)	(2,443.37)	
Profit After Tax	(215.02)	(346.28)	(456.35)	(610.64)	(1,823.58)	

7. The comparative financial information of the Company and the Group for the guarter & nine months ended December 31, 2019 included in these standalone and consolidated financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been restated to comply with Ind AS. 8. Profit after tax for the quarter and nine months ended December 31, 2019 is after considering write- down of deferred tax assets to the extent of Rs.66.53 Lakhs due to reduction in corporate tax rate as per section 115BAA of the income Tax Act 1961 inserted under Taxation Laws (Amendment) Ordinance 2019. 9. As reviewed by Audit Committee, the variations in respect of use of proceeds from the objects stated in the offer document for the Rights issue are within the approved parameters stated therein. 10. 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 Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites viz. www.bseindia.com and www.nseindia.com and on the Company's website viz. www.5paisa.com

> By order of the For Spaisa Capital Limited

Prakarsh Gagdani Whole Time Director & Chief Executive Officer DIN: 07376258 GOA STATE INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

(A Government of Goa Undertaking)

7th Floor, EDC House, Dr. Atmaram Borkar Road, Panaji - Goa Tel- (0832) 2493550 Fax - (0832)2493577 Email - email@gsidcltd.com



TENDER NOTICE (ELECTRONIC MODE ONLY)

No.: GSIDC/ENGG./NIT-113/2019-2020

Date: 16/01/2020

Goa State Infrastructure Development Corporation Limited (GSIDC) invites online bids under two bid system on Item Rate Basis from eligible Contractors / Agencies for the following works of: -

[A] Construction of Bridge at Paikul, Sattari, Goa - 3rd Call. - (Estimated Cost -Rs.9,55,82,393.00).

- [B] Upgradation of Infrastructure in the rural areas under Deendayal Panchayat Raj Infrastructure Development (Golden Jubilee) Scheme 2013 - Construction of Multipurpose Sports Complex (institutional buildings) in Sy. No. 233/1 of Verem -Vagurme Village, Ponda Taluka - (Estimated Cost – Rs.1,75,03,546.00)
- [C] Upgradation of Community Health Center at Cacora, Curchorem Supply, Installation, Testing and Commissioning of 100 KLD Electrolytic Sewage Treatment Plant. - 2nd Call. - (Estimated Cost - Rs.86,16,395.00).
- [D] Upgradation of Community Health Centre at Cacora, Curchorem S.H. Supply, Installation, Testing and Commissioning of Mortuary Cabinet. - 2nd Call. -(Estimated Cost - Rs.5,00,250.00)

The Earnest Money should be deposited along with tenders in the appropriate form as given in the detailed tender notice. For detailed Tender Notice, please visit our website https://www.gsidcltd.com. For participation in the e-Tender, please click hyperlink e-Tender or visit our e-Tender website https://www.tenderwizard.com/GSIDC

MANAGING DIRECTOR



The Mogaveera Co-operative Bank Ltd. नोंदणी. आणि प्रशासकीय कार्यालय :

५ वा मजला, मोगावीरा भवन, एम.व्ही.एम. एज्युकेशनल कॅम्पस मार्ग, वीरा देसाई रोडलगत, अंधेरी (पश्चिम), मुंबई-४०० ०५८

मागणी सूचना

दी मोगावीरा को-ऑपरेटिव्ह बँक लि. च्या प्राधिकृत अधिकाऱ्यांनी खालील तपशिलानुसार सदर सूचना जारी केल्याच्या तारखेपासून ६० दिवसांत थकबाकी रकमेची मागणी करण्यासाठी खालील नमुद कर्जदार/हमीदारांना सरफैसी ॲक्ट २००२ च्या कलम १३(२) च्या अनुपालनामध्ये मागणी सूचना जारी केलेली आहे. सूचनेचे सदर प्रकाशन हे खालील कर्जदार आणि हमीदारांच्या माहितीसाठी करण्यात येत आहे.

अ. क्र.	कर्जदार/हमीदारांचे नाव	मागणी सूचना तारीख आणि थकबाकी रक्कम	स्थावर मिळकर्तीचे वर्णन आणि तारण मत्तेचे मालक
१.	मिस. शहाना अब्दुल शेख	०७/०१/२०२०	मिस. शहाना अब्दुल शेख
२.	श्री. सुर्यवंशी टेकचंद	व	श्री. सुर्यवंशी टेकचंद अठवल –
	अठवल	रु. ३२,९२,८९३/-	दुकान क्र. ११, सुंदर शांतीनगर
	– कर्जदार	(३१/१०/२०१९	सीएचएस लि., तळमजला,
१.	श्री. सागर वसंतराय	रोजीप्रमाणे)	इमारत क्र. बी-९/१०, सेक्टर
	वडालिया		२, शांती नगर, मिरा रोड (पू),
ર.	मिस. शबाना अकबर सय्यद		जिल्हा ठाणे - ४०११०७
	– हमीदार		

कर्जदार/हमीदार यांना याद्रारे कळविण्यात येते की, जर सदर सूचना प्रसिद्धी तारखेपासून ६० दिवसांत वरील नमूद रक्कम चुकती केली नाही तर बँकेचे प्राधिकृत अधिकारी सरफैसी ॲक्टच्या तरतूदीन्वये वरील नमूद गहाण मिळकत/तारण मत्तेचा कब्जा घेतील आणि त्यानंतर लिलाव करतील.

कर्जदार/हमीदार यांना बँकेची लेखी पूर्व सहमती प्राप्त केल्याशिवाय वरील नमुद तारण मत्ता विक्री, भाडेपट्टा किंवा अन्य मार्गाने हस्तांतर करण्यासाठी सरफैसी ॲक्टच्या कलम १३(१३) अन्वये प्रतिबंध सद्भा करण्यात येत आहे. सरफैसी ॲक्ट, २००२ च्या कलम १३ (२) च्या सूचनेनुसार ही जाहीर सूचना आहे.

कर्जदार/हमीदार यांना कोणत्याही कामकाजाच्या दिवशी निम्नस्वाक्षरीकारांकडून कलम १३(२) अन्वये मूळ सूचना प्राप्त करण्याचा सल्ला देण्यात येत आहे.

	सह।/ –
दिनांक : १६.०१.२०२०	श्री. नारायन जी. मेंडन
ठिकाण : मुंबई	मुख्य व्यवस्थापक आणि प्राधिकृत अधिकारी

TWIN ROSES TRADES & AGENCIES LIMITED Regd. Office: 147, 14th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

CIN: L51900MH1985PLC035214 Website: www.trtal.org.in NOTICE is hereby given pursuant to Regulation 29 read with Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, that a Meeting of the Board of Directors of the Company is scheduled to be held on Monday, 27th January, 2020 at Mumbai, to inter-alia, consider and approve the Unaudited Financial Results of the Company for the guarter ended 31st

This intimation is also available on the Company's website at www.trtal.org.in and on Stock Exchange website at www.bseindia.com. Pursuant to the Company's "Code to

December, 2019.

Regulate, Monitor and Report Trading", the Trading Window Close Period has commenced from 1st January, 2020 and will end 48 hours after the results are made public on 27th January, 2020.

Sd/-Place : Mumbai Bhavin S Mehta Dated: 16.01.2020 Company Secretary

By order of the Board

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The Family Newspaper

प्रत्यक्ष कब्जा सूचना

FICICI Bank शाखा कार्यालय : आयसीआयसीआय बँक लि., कार्यालय क्रमांक २०१-बी, २ रा मजला, रोड क्र. १, प्लॉट क्र. बी-३, वायफाय आयटी पार्क, वागळे इंडस्ट्रियल इस्टेट, ठाणे (पश्चिम)-४०० ६०४.

ज्याअर्थी,

निम्नस्वाक्षरीकार हे आयसीआयसीआय बँक लिमिटेडचे प्राधिकृत अधिकारी या नात्याने सिक्युरिटायझेशन ॲन्ड रिकन्स्टक्शन ऑफ फायनान्शिअल ॲसेटस ॲन्ड एन्फोर्समेंट ऑफ सिक्यरिटी इंटरेस्ट ॲक्ट. २००२. कलम १३ (१२) आणि सिक्यरिटी इंटरेस्ट (एन्फोर्समेंट) रूल्स. २००२ सहवाचता नियम ३ अन्वये प्राप्त अधिकारांचा वापर करून मागणी सूचना जारी करून खालील नमूद कर्जदारांस सूचनेतील नमूद रकमेची परतफेड सदर सूचना प्राप्तीच्या ६० दिवसांत करण्यात सांगितले होते. रकमेची परतफेड करण्यास कर्जदार असमर्थ ठरल्याने. कर्जदार आणि सर्वसामान्य जनतेस यादारे सचना देण्यात येते की. निम्नस्वाक्षरीकारांनी खाली वर्णन करण्यात आलेल्या मिळकतीचा कब्जा त्याला/तिला प्रदान करण्यात आलेल्या अधिकारांचा वापर करून सदर ॲक्टच्या कलम १३(४) अंतर्गत सहवाचता सदर रुल्सच्या नियम ८ अन्वये खालील नमुद तारखेस घेतला आहे. विशेषत: कर्जदार आणि सर्वसामान्य जनतेस याद्वारे इशारा देण्यात येतो की, सदर मिळकतीशी कोणताही व्यवहार करू नये आणि सदर मिळकतीशी करण्यात आलेला कोणताही व्यवहार हा **आयसीआयसीआय बॅंक लिमिटेडच्या** भाराअधीन राहील.

अनु. क्र.	कर्जदाराचे नाव/ कर्ज खाते क्रमांक	मिळकतीचे वर्णन/ प्रत्यक्ष कब्जाची तारीख	मागणी सूचनेची तारीख/ मागणी सूचनेतील रक्कम (रू)	शाखेचे नाव
\$		फ्लॅट क्र. ए/४०४, ४ था मजला, लोटू आई दर्शन टॉवर-१,	मार्च ३१, २०१८	मुंबई



5PAISA CAPITAL LIMITED

CIN: L67190MH2007PLC289249

Regd. Office : IIFL House, Sun Infotech Park, Road No. 16V, Plot No. B-23, MIDC, Thane Industrial Area, Wagle Estate, Thane - 400604 Tel: +91 22 4103 5000 · Fax: +91 22 2580 6654 E-mail: csteam@5paisa.com • Website: www.5paisa.com

Extract of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2019

(₹ in Lakhs)

	Quarter ended			Nine months ended	
Particulars	Dec 31, 2019	Sept 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited) (see note 7)	(Unaudited) (see note 7)
Total Income	2,687.59	2,326.66	1,811.25	7,305.81	3,981.57
Net Profit / (Loss) for the period before tax	(290.29)	(383.09)	(626.12)	(737.62)	(2441.24)
Net Profit / (Loss) for the period after tax (Refer Note 8)	(215.96)	(351.43)	(458.12)	(619.48)	(1822.01)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income]	(218.32)	(355.13)	(453.89)	(628.59)	(1819.64)
Equity Share Capital	2,547.76	2,547.76	1,273.9	2,547.76	1,273.9
Earnings Per Share (of Rs.10/- each)			50		
- Basic (in ₹)	(0.85)	(1.38)	(3.6)	(2.43)	(14.3)
- Diluted (in ₹)	(0.85)	(1.38)	(3.6)	(2.43)	(14.3)

Note: 1. The Company has adopted Indian Accounting Standards ("Ind AS") w.e.f April 1, 2019 and effective date of transition is April 1, 2018. Accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.2. The above financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on January 16, 2020.3. Pursuant to Corporate Action i.e. consequent to Rights issue (in the ratio of 1:1) as approved by the Board of Directors as on July 17, 2018 and in order to give a fair and reasonable treatment to the outstanding option holders holding 3,00,000 (Three lakhs) options, additional 3,00,000 options were granted to the existing option holders to be convertible into equal number of equity shares of the company. 4. The Company vide its circular resolution dated 31st December, 2019 passed and approved by the members of the Nomination and Remuneration Committee had granted 1,00,000 (One lakh) options under Employee Stock Option scheme-2017 to employees to be convertible into equal number of equity shares of the company.5. The Company is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile applications. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'. 6. The Key data relating to standalone results of Spaisa Capital Limited is as under :

(₹ in Lakhs)

		Quarter ended			Nine months ended	
Particulars	Dec 31, 2019	Sept 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Total Income	2,678.1	2,323.09	1,807.63	7,289.26	3,973.41	
Profit Before Tax	(287.35)	(375.89)	(623.74)	(724.73)	(2,443.37)	
Profit After Tax	(215.02)	(346.28)	(456.35)	(610.64)	(1,823.58)	

7. The comparative financial information of the Company and the Group for the guarter & nine months ended December 31, 2019 included in these standalone and consolidated financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been restated to comply with Ind AS. 8. Profit after tax for the guarter and nine months ended December 31, 2019 is after considering write- down of deferred tax assets to the extent of Rs.66.53 Lakhs due to reduction in corporate tax rate as per section 115BAA of the income Tax Act 1961 inserted under Taxation Laws (Amendment) Ordinance 2019. 9. As reviewed by Audit Committee, the variations in respect of use of proceeds from the objects stated in the offer document for the Rights issue are within the approved parameters stated therein. 10. 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 Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites viz. www.bseindia.com and www.nseindia.com and on the Company's website viz. www.5paisa.com

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			आयसीआयसीआय बँक	
ि दिनां	क : १७–०१–२०२०		प्राधिकृतः	अधिकार
रूल्स	, २००२ च्या नियम ८ आणि ९ च्या त	रतुदीं अंतर्गत सदर सूचना प्रकाशनाच्या ३० दिवसांच्या समाप्तीनंतर ी	वेकण्यात येतील.	
		ासांत रकमेचा भरणा करण्यास सूचना देण्यात येत आहे , अन्यथा गह		न्फोर्समेंट
		१३, जानेवारी, २०२०		
	९८७८३/एलबीएनएमयु २९०९३०९	(भा), देवीचापाडा, डोंबिवली पश्चिम, ठाणे-४२१ २०२.		
		रताबदर क्रांस राड, एस क्र. १ (जुना ३५९), हिस्सा क्र. १२	रु. ४०,५२,२२६/-	

Date : January 16, 2020 Place : Mumbai

By order of the For Spaisa Capital Limited

Prakarsh Gagdani Whole Time Director & Chief Executive Officer DIN: 07376258

CORRIGENDUM TO THE DETAILED PUBLIC STATEMENT DATED DECEMBER 3, 2018 WITH RESPECT TO THE OPEN OFFER TO THE PUBLIC SHAREHOLDERS OF

GAURAV MERCANTILES LIMITED

Registered Office: 3rd Floor, Tower 2B, One Indiabulls Centre, Senapati Bapat Marg, Lower Parel (W), Mumbai – 400013;

Telephone: +91 20 45404000; Facsimile: N.A.; Website: www.gmlmumbai.com

OPEN OFFER TO ACQUIRE UP TO 4,810,000 (FORTY EIGHT LAKH TEN THOUSAND ONLY) FULLY PAID UP EQUITY SHARES, HAVING FACE VALUE OF INR 10 (INDIAN RUPEES TEN ONLY) EACH ("EQUITY SHARES"). REPRESENTING 26% (TWENTY SIX PERCENT ONLY) OF THE EMERGING VOTING SHARE CAPITAL OF GAURAV MERCANTILES LIMITED ("TARGET COMPANY"), FROM THE PUBLIC SHAREHOLDERS OF THE TARGET COMPANY BY RAGHAV BAHL, RITU KAPUR AND MOHAN LAL JAIN PURSUANT TO AND IN COMPLIANCE WITH REGULATIONS 3(1) AND 4 AND OTHER APPLICABLE REGULATIONS OF THE SECURTIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011 AS AMENDED FROM TIME TO TIME ("SEBI SAST REGULATIONS") AT A PRICE OF INR 42.50 (INDIAN RUPEES FORTY TWO AND FIFTY PAISA ONLY) PER EQUITY SHARE ("OFFER PRICE"), PAYABLE IN CASH IN ACCORDANCE WITH THE PROVISIONS OF SEBI SAST REGULATIONS ("OFFER/OPEN OFFER")

This Corrigendum is being issued by Pantomath Capital Advisors Private Limited, the manager to the Offer ("Manager"/"Manager to the Offer"), for and on behalf of the Acquirer and PAC in respect of the Offer to the Public Shareholders of the Target Company, pursuant to Regulation 18(5) of the SEBI SAST (Regulations), 2011, revisions/amendments in the schedule of activities relating to the Offer and other material changes.

This corrigendum should be read in continuation of and in conjunction with the detailed public statement dated December 03, 2018 ("DPS"), unless otherwise specified.

This Corrigendum is being issued pursuant to changes/ amendments in the schedule of major activities relating to the Open Offer and the Offer Size as disclosed in the draft letter of offer dated December 11, 2018 ("DLoF"), in terms of the Securities and Exchange Board of India ("SEBI") letter dated January 09, 2020 bearing reference no. SEBI/HO/CFD/DCR1/OW/P/2020/1296 conveying comments on the DLoF.

This Corrigendum is being issued in all the newspapers in which the DPS was published.

Capitalized terms used but not defined in this Corrigendum shall have the same meaning assigned to such terms in the Draft Letter of Offer and the Letter of Offer, unless otherwise defined.

Revision in Offer Size 1.

The Target Company, pursuant to its board meeting dated April 2, 2019, has on May 25, 2019, allotted 1,400,000 (Fourteen Lakh only) CCPS and 10,000,000 (One Crore only) Warrants to the Acquirer and the PAC: and 600.000 (Six Lakh only) CCPS and 4.500.000 (Forty five Lakh only) Warrants to certain Public Shareholders of the Target Company, on preferential basis. The Emerging Voting Share Capital of the Target Company has been computed on a fully diluted basis i.e. after taking into account the CCPS and Warrants issued by the Target Company to the Acquirer, PAC and Public Shareholders. Thus, the offer size stands increased from 520,000 (Five Lakh Twenty Thousand) Equity Shares (as disclosed in the DLoF) to 4,810,000 (Forty Eight Lakh Ten Thousand only) Equity Shares. Disclosure in relation to the increase in the Offer Size has been accordingly made in the LoF.

2. Information about Acquirer / PAC

2.1. Mr. Mohan Lal Jain ("PAC 2") is an individual aged 60 years and is a resident of Tower 3, Villa 1, La Tropicana, Khyber Pass, Magazine Road, Civil Lines, New Delhi-110054, India; Tel. No: +91 11 45142374; Fax No.: N.A.; Email ID: mljain58@gmail.com. The PAC 2 is a director on the board of the Target Company and holds. 923,150 Warrants in the Target Company.

He is a Chartered Accountant specializing in advisory and compliance services for various clients in the media and entertainment sector, trading, solar sector and real estate sector and has an experience of over 33 years. The details of the ventures promoted/controlled/managed by the PAC 2 are as given below hereinafter:

Sr. No.	Name of the entity	Nature of Interest
1.	RB Diversified Private Limited	Director
2.	H P Cotton Textile Mills Limited	Director
3.	RMS Diversified Private Limited	Director
4.	MJ Softech Private Limited	Shareholder and Director
5.	MLJ Financial Consultants Private Limited	Director
6.	Pverity Enterprises LLP	Designated Partner

3.3. The Acquirer and the PAC 1 and PAC 2 have been classified as the promoter and promoter group of the Target

Name of Director	Designation	Date of Appointment	Director Identification Number (DIN)
Mr. Raghav Bahl	Whole Time Director	January 8, 2019	00015280
Ms. Ritu Kapur	Non-executive Director	January 8, 2019	00015423
Mr. Mohan Lal Jain	Non-executive Director	February 26, 2019	00063240
Mr. Parshotam Dass Agarwal	Independent Director	February 26, 2019*	00063017
Mr. Sanjeev Krishana Sharma	Independent Director	February 26, 2019*	00057601

*Please note that the date of appointment for Mr. Parshotam Dass Agarwal and Mr. Sanjeev Krishana Sharma is appearing as February 15, 2019 on the MCA website. The Target Company has submitted a letter to the Registrar of companies, Maharashtra at Mumbai dated March 26, 2019 for rectifying the appointment date for these directors.

The key financial information of the Target company based on audited financial statements for the Financial 3.4 Year ended March 31, 2019 and for the limited reviewed financials for half year ended September 30, 2019 are as follows:

Sr. No.	Particulars	Half Year ended September 30, 2019	Financial Year ended March 31, 2019
1.	Total Revenue	49.82	48.31
2.	Net Income/ Profit After Tax	(4.79)	11.24
3.	Earnings Per Share (in INR)	(0.24)	0.56
4.	Net worth / shareholders'funds	2,957.05	571.22

Details of the Offer

The Offer is a mandatory offer, being made by the Acquirer and the PAC to all the Public Shareholders, in compliance with Regulations 3(1) & 4 and other applicable provisions of the SEBI (SAST) Regulations, 2011, pursuant to the Share Purchase Agreement dated November 27, 2018 entered into by and amongst the Sellers, the Acquirer, the PAC 1 and the Target Company for acquisition of 1.328,300 fully paid up Equity Shares having face value of INR 10 (Indian Rupees Ten only) each constituting 66.42% (Sixty six point four two percent only) of the voting share capital (on a non-diluted basis) of the Target Company at a price of INR 42.50 (Indian Rupees Forty Two and Fifty Paisa only) per fully paid-up Equity Share aggregating to INR 56,452,750 (Indian Rupees Five Crore Sixty Four Lakh Fifty Two Thousand Seven Hundred and Fifty only) payable in cash. In terms of the SPA, the Acquirer and the PAC 1 have acquired 1,328,300 fully paid up Equity Shares of the Target Company through an off-market transaction at a price of INR 42.50 (Indian Rupees Forty Two and Fifty Paisa only) per fully paid-up Equity Share (excluding transaction charges) and the settlement for such Equity Shares was completed on January 08, 2019, constituting 66.42% (Sixty six point four two percent only) of the voting share capital (on a non-diluted basis) of the Target Company.

Details of Firm Financial Arrangements: 5.

- 5.1. Assuming full acceptance of the Offer, the total consideration for the Offer i.e. for the acquisition of up to 4,810,000 (Forty Eight Lakh Ten Thousand only) Equity Shares at the Offer Price of INR 42.50 (Indian Rupees Forty Two and Fifty Paisa only) per Equity Share, is INR 204,425,000 (Indian Rupees Twenty Crore Forty Four Lakh Twenty Five Thousand only) ("Maximum Consideration").
- 5.2. The Acquirer has confirmed that he has adequate financial resources to meet the obligations under the Offer. The Acquirer, the Manager and IndusInd Bank Limited, a banking corporation incorporated under the laws of India, acting through its branch office at Premises no. 61, Sonawala Building, Mumbai Samachar Marg. Fort.

Date of publishing of the DPS in Newspapers	December 04, 2018 (Tuesday)	December 04, 2018 (Tuesday)
Last date for filing of the Draft Letter of Offer with SEBI	December 11, 2018 (Tuesday)	December 11, 2018 (Tuesday)
Last date for public announcement of the Competing Offer(s) as per the first detailed public announcement*	December 26, 2018 (Wednesday)	December 26, 2018 (Wednesday)
Last date for receipt of SEBI observations on the Draft Letter of Offer (in the event SEBI has not sought clarifications or additional information from the Manager to the Offer)	January 02, 2019 (Wednesday)	January 9, 2020 (Thursday)**
Identified Date#	January 04, 2019 (Friday)	January 13, 2020 (Monday)
Last date by which the Letter of Offer is to be dispatched to the Public Shareholders, whose name appears on the register of members on the Identified Date	January 11, 2019 (Friday)	January 20, 2020 (Monday)
Last Date by which the committee of the Independent Directors of the Target Company shall give its recommendation to the Public Shareholders of Target Company for the Offer	January 15, 2019 (Tuesday)	January 23, 2020 (Thursday)
Last date for upward revision of the Offer Price and/or Offer Size	January 16, 2019 (Wednesday)	January 23, 2020 (Thursday)
Date of publication of Offer opening Public Announcement in the newspapers in which the DPS was published	January 17, 2019 (Thursday)	January 24, 2020 (Friday)
Date of Commencement of the Tendering Period (Offer Opening Date)	January 18, 2019 (Friday)	January 27, 2020 (Monday)
Date of Closure of the Tendering Period (Offer Closing Date)	January 31, 2019 (Thursday)	February 7, 2020 (Friday)
Last date of communicating the rejection/ acceptance and completion of payment of consideration for accepted tenders or return of unaccepted/rejected Equity Shares	February 14, 2019 (Thursday)	February 25, 2020 (Tuesday)
Issue of post offer advertisement	February 22, 2019 (Friday)	March 3, 2020 (Tuesday)
Last date for filing of final report with SEBI	February 22, 2019 (Friday)	March 3, 2020 (Tuesday)

* There was no competing offer to the Acquirer's Offer.

**Actual date of receipt of SEBI's final observation in relation to the Draft Letter of Offer

The Identified Date is only for the purpose of determining the names of the eligible shareholders of the Target Company as on such date to whom the Letter of Offer would be dispatched. It is clarified that all Public Shareholders, whether registered or unregistered, are eligible to participate in this Offer at any time during the Tendering Period. Provided, however, the Target Company has allotted 1,400,000 (Fourteen Lakh only) CCPS and 10,000,000 (One Crore only) Warrants to the Acquirer and PAC; and 600,000 (Six Lakh only) CCPS and 4,500,000 (Forty five Lakh only) Warrants to certain public shareholders of the Target Company. on preferential basis on May 25, 2019. Subject to compliance with applicable laws including SEBI (SAST) Regulations, 2011 and Securities and Exchange Board of India (Issue of Capital and Disclosure

- 2.2. PAC 2 is not a 'wilful defaulter' in terms of Regulation 2(1)(ze) of the SEBI (SAST) Regulations and has not been prohibited by SEBI from dealing in securities pursuant to the terms of any directions issued under Section 11B of the SEBI Act as amended or under any other regulations made under the SEBI Act.
- 2.3. The Acquirer, PAC 1 and PAC 2 have entered into an agreement on April 2, 2019, in relation to co-operation for acquisition of Equity Shares or voting rights or in exercising control over the Target Company, subject to the overall direction and supervision of the Acquirer.
- 2.4. The net worth of the Acquirer is approximately INR 1,146 crore (Indian Rupees One Thousand One Hundred) Forty Six Crore only) as on November 30, 2019 as certified vide certificate dated January 10, 2020 issued by Manik Kalra & Associates, Chartered Accountants (Firm registration number: 209705) having office at House Number 404, Sector 13, Urban Estate, Kurukshetra - 136 118. The net worth of PAC 1 is approximately INR 52 crore (Indian Rupees Fifty Two Crore only) as on November 30, 2019 as certified vide certificate dated January 10, 2020 issued by Manik Kalra & Associates, Chartered Accountants (Firm registration number: 209705) having office at House Number 404, Sector 13, Urban Estate, Kurukshetra - 136 118. The net worth of PAC 2 is approximately INR 13 crore (Indian Rupees Thirteen Crore only) as on November 30, 2019 as certified vide certificate dated January 10, 2020 issued by Manik Kalra & Associates, Chartered Accountants (Firm registration number: 209705) having office at House Number 404, Sector 13, Urban Estate, Kurukshetra - 136 118.

3. Details of the Target Company

- 3.1. The Target Company is inter alia engaged in the business of media and entertainment, including but not limited to digital media and content business.
- 3.2. The authorised share capital of the Target Company is INR 225,000,000 (Indian Rupees Twenty Two Crore Fifty Lakh only) comprising of 20,000,000 (Two Crore only) equity shares of INR 10 (Indian Rupees Ten only) each and 2,500,000 (Twenty Five Lakh only) preference shares of INR 10 (Indian Rupees Ten only) each. The issued, subscribed and fully paid-up equity share capital of the Target Company is INR 20,000,000 (Indian Rupees Two Crore only) comprising of 2,000,000 (Twenty Lakh only) equity shares of INR 10 (Indian Rupees Ten only) each. Further, the Target Company has issued 2,000,000 (Twenty Lakh only) CCPS of face value of INR 10 (Indian Rupees Ten only) and 14,500,000 (One Crore Forty Five Lakh only) Warrants entitling the Warrant holders to subscribe to one Equity Share of INR 10 (Indian Rupees Ten only) for each Warrant issued. epapet.freepressiournal.in

Mumbai – 400 001, have entered into an escrow agreement dated November 27, 2018 for the purpose of the Offer ("Escrow Agreement"). Pursuant to the Escrow Agreement and in compliance with Regulation 17(1) of the SEBI (SAST) Regulations, 2011, the Acquirer has opened an escrow account named "GAURAV MERCHANTILES-OPEN OFFER-CASH ESCROW ACCOUNT' (the "Open Offer Escrow Account") bearing account number 250556040798. The Acquirer has on November 28, 2018 made a cash deposit of a sum of INR 22,100,000 (Indian Rupees Two Crore Twenty One Lakh only) in the Offer Escrow Account ("Cash Escrow") as confirmed by IndusInd Bank Limited by way of letter dated November 28, 2018 which was equivalent to 100% of the original consideration. As on the date of this LOF, the existing cash deposit i.e. INR 22,100.000 (Indian Rupees Two Crore Twenty One Lakh only) is equivalent to 10.81% of the value of the Maximum Consideration. The Manager is duly authorised by the Acquirer to realise the value of the Escrow Account and to operate the Escrow Account in terms of the SEBI (SAST) Regulations, 2011. On account of revision in the offer size, the Acquirer has furnished a bank guarantee dated January 15, 2020 issued by Barclays Bank PLC acting through its branch office at 1st Floor, Eros Corporate Tower, Nehru Place, New Delhi – 110019, India, of an amount of INR 182,325,000 (Indian Rupees Eighteen Crore Twenty Three Lakh and Twenty Five Thousand only) ("Bank Guarantee") being equal to 89.19 % of the Maximum Consideration. The Bank Guarantee is valid up to March 25, 2020. The Manager to the Offer has been duly authorized to realize the value of the Bank Guarantee in terms of the SEBI (SAST) Regulations, 2011. The Acquirer has undertaken to extend the validity of the Bank Guarantee or make other arrangements for such period as may be required, in accordance with the SEBI (SAST) Regulations, 2011, such that the Bank Guarantee shall be valid for at least thirty days after completion of payment of consideration to shareholders who have validly tendered their shares in acceptance of the Offer. The bank issuing the Bank Guarantee is neither an associate company nor a group company of the Target Company.

- 5.3. Manik Kalra & Associates, Chartered Accountants (Firm registration number: 209705) having office at House Number 404, Sector 13, Urban Estate, Kurukshetra – 136 118 have certified vide certificate dated January 10, 2020 that sufficient resources, based on the net-worth position, are available with the Acquirer for fulfilling his obligations under this Offer in full.
- The Public Shareholders are requested to kindly note the following revisions/ amendments in the schedule of major activities relating to the Offer:

The revised schedule of activities pertaining to the Offer is set out below:

Activity	Original schedule of activities (Day and Date)	Revised schedule of activities (Day and Date)
Date of Public Announcement (PA)	November 27, 2018 (Tuesday)	November 27, 2018 (Tuesday)

Requirements) Regulations, 2018, each as amended from time to time, if the Public Shareholders holding Warrants and/or CCPS convert their Warrants and/or CCPS into the Equity Shares during the Offer Period then such Public Shareholders shall be eligible to tender their Equity Shares, allotted to them pursuant to conversion of Warrants and/or CCPS, in the Offer.

Note: The above dates wherever they appear in the DPS should be read accordingly.

Other Information:

7.

- All other material terms and conditions of the Open Offer as set out in the DPS and/or in the DLoF remain unchanged 7.1.
- 7.2. The Acquirer accept full responsibility for the information contained in this Corrigendum to the DPS and also the obligations of the Acquirer as laid down in the SEBI SAST Regulations and subsequent amendments thereof. 7.3. This Corrigendum to the DPS will also be available on SEBI's website at www.sebi.gov.in

MANAGER TO THE OFFER



Pantomath Capital Advisors Private Limited 406-408, Keshava Premises, Behind Family Court, Bandra Kurla Complex, Bandra East - 400 051 Tel: +91 22 61946700/750, Fax: +91 22 26598690 Email ID: unmesh.zagade@pantomathgroup.com Contact Person: Unmesh Zagade SEBI Regn. No. INM000012110

Issued for and on behalf of the Acquirer and PAC

	Acquirer
Raghav Bahl	
F-3, Sector 40, Noida - 201301, Uttar Pradesh,	, India
	PAC 1
Ritu Kapur	
F-3, Sector 40, Noida - 201301, Uttar Pradesh,	, India
- 19 - 192 - 200 - 200	PAC 2
Mohan Lal Jain	
Tower 3, Villa 1, La Tropicana, Khyber Pass, Ma	agazine Road, Civil Lines, New Delhi-110054

V. Sankar Aiyar & Co. CHARTERED ACCOUNTANTS 2-C, Court Chambers

2-C, Court Chambers 35, New Marine Lines Mumbai - 400 020

Independent Auditor's Review Report on consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Spaisa Capital Limited

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Spaisa Capital Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following subsidiaries:
 - a) Spaisa P2P Limited; and
 - b) Spaisa Insurance Brokers Limited.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- The consolidated financial results and other financial information for the quarter and nine months ended December 31, 2018 have been restated to comply with INDAS based on the financial information compiled by the management.

For V. Sankar Aiyar & Co., Chartered Accountants (FRN. 109208W)

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G Sankar Partner (Membership No. 46050) UDIN: 20046050AAAAAE9429

Place: Mumbai Date: January 16, 2020

Statement of Consolidated Unauc	Spaisa Capital Lim dited Financial Results for the (nded December 31, 2019		
					(₹ in lakhs
		Quarter ended		Nine month	
Particulars	Dec 31, 2019	Sep 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018
	Unaudited	Unaudited	Unaudited (5ee note 2 & 10)	Unaudited	Unaudited (See note 2 & 10)
(I) Revenue from operations					
a. Interest income	721.87	436.22	70.16	1,419.73	123.52
b. Fees and commission income	1,945.18	1,886.78	1,736.89	5,856.77	3,841.96
(I) Total revenue from operations (a+b)	2,667.05	2,323.00	1,807.05	7,276.50	3,965.48
(II) Other income	20.54	3.66	4.20	29.31	16.09
(III) Total income (I+II)	2,687.59	2,326.66	1,811.25	7,305.81	3,981.57
(IV) Expenses					
a. Finance cost	297.40	352.58	199.59	992.99	434.56
b. Employee benefits expense	683.13	785.20	706.93	2,187.93	2,017.87
c. Depreciation, amortization and impairment	122.34	116.04	34.43	337.56	109.68
d. Other expenses	1,875.01	1,455.93	1,496.42	4,524.95	3,860.70
(IV) Total expenses (a+b+c+d)	2,977.88	2,709.75	2,437.37	8,043.43	6,422.81
(V) Profit/(loss) before exceptional items and tax (III-IV)	(290.29)	(383.09)	(626.12)	(737.62)	(2,441.24
(VI) Exceptional items		· · · · · · · · · · · · · · · · · · ·			-
(VII) Profit/(loss) before tax (V-VI)	(290.29)	(383.09)	(626.12)	(737.62)	(2,441.24
(VIII) Tax expense:	· · · · · ·				
a. Current tax	1	- 1	- 1	-	-
b. Deferred tax	(74.33)	(98.19)	(168.00)	(184.67)	(619.23
(VIII) Total tax expense (a+b)	(74.33)	(98.19)	(168.00)	(184.67)	(619.23
(IX) Profit/(loss) before impact of rate change on opening deferred tax(VII-VIII)	(215.96)	(284.90)	(458.12)	(552.95)	(1,822.01
(X) Impact of rate change on opening deferred tax (Refer note No. 5)	(66.53	(66.53	(-/
(XI) Profit/(loss) for the period from continuing operations (IX-X)	(215.96)	(351.43)	(458.12)	(619.48)	(1,822.01
(XII) Profit/(loss) from discontinued operations	(225150)	(052.10)	(150122)	(025140)	(1)022.01
(XIII) Tax expense of discontinued operations					
(XIV) Profit/(loss) from discontinued operations (after tax) (XII-XIII)					
(XV) Profit/(loss) for the period (XI+XIV)	(215.96)	(351.43)	(458.12)	(619.48)	(1,822.01
(XVI) Other Comprehensive Income	(213.50)	(551.45)	(31.02+)	(013.40)	(1,022.01
(i) Items that will not be reclassified to profit or loss	(3.15)	(4.90)	5.72	(12.18)	3.20
(ii) Income tax relating to items that will not be reclassified to profit or loss	1				
	0.79	1.20	(1.49)	3.07	(0.83
(XVII) Total Other Comprehensive Income (i+ii)	(2.36)	(3.70)	4.23	(9.11)	2.37
(XVIII) Total Comprehensive Income for the Period (Comprising of profit/(loss) and other comprehensive income) (XV+XVII)	(218.32)	(355.13)	(453.89)	(628.59)	(1,819.64
Paid up Equity Share Capital (Face Value of ₹ 10 each)	2,547.76	2,547.76	1,273.90	2,547.76	1,273.90
Earnings Per Equity Share (EPS)		Î			
Basic (In ₹)	(0.85)	(1.38)	(3.60)	(2.43)	(14.30
Diluted (In ₹)	(0.85)	(1.38)	(3.60)	(2.43)	(14.30

Quarter & Nine months ended numbers are not annualised



For 5paise Capital Limited

Arakarsh Gagdani Whole Time Director & Chief Executive Officer DIN : 07376258

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Notes to results:

- 1. The above unaudited consolidated financial results for the quarter and Nine month ended December 31, 2019 have been reviewed by the Audit Committee and approved by the Board at its meeting held on January 16, 2020 and have been subjected to limited review by the statutory auditors of the Company and the Auditors have issued an unmodified report.
- 2. The Group has adopted Indian Accounting Standard ("Ind AS") w.e.f. April 01, 2019 and effective date of transition is April 01, 2018. Accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS is as under:

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Particulars	Quarter ended Dec 31, 2018	Nine month ended December 31, 2018	
	(Unaudited)	(Unaudited)	
Net profit after tax as per Previous GAAP	(354.67)	(1,622.47)	
Add/(less):			
- Fair valuation of investments (Ind AS 109)	(1.64)	2.43	
- Expected credit loss (Ind AS 109)	(6.90)	(48.75)	
- Reclassification of actuarial gains/losses on post-employment benefits to OCI (Ind AS 19)	(5.72)	(3.19)	
- Incremental cost on fair valuation of employee stock option plan (Ind AS 102)	(29.38)	(85.88)	
- Amortisation of revenue for contractual period (Ind AS 115)	(85.82)	(104.07)	
- Deferred tax impact on above adjustments	26.01	39.92	
Net profit after tax as per Ind AS	(458.12)	(1,822.01)	
Other Comprehensive Income (net of tax)	4.23	2.37	
Total Comprehensive Income as per Ind AS	(453.89)	(1,819.64)	

- 3. There is a possibility that these consolidated quarterly and half yearly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2020 due to changes in financial reporting requirements arising from the new or revised standards or interpretations issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101.
- 4. The Group is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile applications. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'.

5. The recently promulgated Taxation Laws(Amendment) Ordinance 2009 has inserted section 115BAA in the income Tax Act 1961 providing existing domestic companies with an option to pay tax at concessional rate of 22% plus applicable surcharge & cess. The reduced tax rates come with the consequential surrender of specified deductions & incentives. The option needs to be exercised within the prescribed time for filing the return of income under section 139(1) of the income tax Act 1961 for assessment year (AY) 20-21 or subsequent AYs. Once exercised, such an option cannot be withdrawn for the same or subsequent AYs.

These financial results are prepared on the basis that the parent company and its subsidiaries would avail the option to pay income Tax at the lower rate. Consequently, wherever applicable, the opening deferred tax assets (net) has been measured at the lower rate with a one-time corresponding charges of ₹ 66.53 lakhs to the statement of profit & loss.

- 6. The Group has adopted Ind AS 116 with effect from April 01, 2019 and applied the standard to its leases retrospectively in accordance with the requirements of the standard, the lease liability at the present value of remaining lease payments at the date of initial application i.e. April 01, 2019 amounting to ₹ 904.97 lakhs has been recognized and "Right to use assets" has been recognized at an amount equal to the "Lease liability" at that date. In the profit and loss account for the current period, the nature of expenses in respect of leases has changed from lease rent in previous periods to depreciation cost for "Right to use lease assets" and interest accrued on "Lease liability". The group has not restated the comparative information in this respect.
- 7. The Company has completed its Rights Issue & proceeds from the right issue have been utilized up-to December 31, 2019 in the following manner:

Issue Proceeds :

	(₹in Lakhs)
Particulars	Amount
Gross Proceeds of Issue	10,191.2
Less: Issue related expenses	109.4
Total	10,081.8

Utilization of Net Proceeds :

(₹in Lakhs)



Particulars	Amount mentioned in Letter of offer dated July 09, 2019	Amount Spent as on September 30, 2019	Amount Unutilized
Business & Operations Expansion	2,400.00	2,400.00	Nil
Manpower expenses	1,416.00	617.50	798.50
Margin Maintenance With Stock Exchange	4,500.00	4,500.00	Nil
Investment in Subsidiary	500.00	500.00	Nil
General Corporate purpose	1,265.80	1,265.80	Nil
Total	10,081.80	9,283.30	798.50

8. a) Pursuant to Corporate Action i.e. consequent to Rights issue (in the ratio of 1:1) as approved by the Board of Directors as on July 17, 2018 and in order to give a fair and reasonable treatment to the outstanding option holders holding 3,00,000 (Three lakhs) options, additional 3,00,000 options were granted to the existing option holders to be convertible into equal number of equity shares of the company.

b) The Company vide its circular resolution dated 31st December, 2019 passed and approved by the members of the Nomination and Remuneration Committee had granted 1,00,000 (One lakhs) options under Employee Stock Option scheme-2017 to employees to be convertible into equal number of equity shares of the company.

- 9. The Consolidated unaudited financial results for the quarter and Nine month ended December 31, 2019, as submitted to Stock Exchanges are also available on website <u>www.5paisa.com</u>.
- 10. The comparative financial information of the Group for the for the quarter ended December 31, 2018 and Nine month ended December 31, 2018 included in these Consolidated Ind AS financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been restated to comply with Ind AS.
- 11. Previous periods figures have been regrouped / rearranged wherever necessary.

By order of the Board For Spaisa Capital Limited

Place: Mumbai Date: January 16, 2020 Prakarsh Gagdani Whole Time Director & Chief Executive Officer DIN: 07376258



V. Sankar Aiyar & Co. CHARTERED ACCOUNTANTS 2-C, Court Chambers 35, New Marine Lines

Mumbai - 400 020

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF 5paisa Capital Limited

We have reviewed the accompanying statement of standalone unaudited financial results of 5paisa Capital Limited ("the Company") for the quarter and nine months ended December 31, 2019.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The standalone financial results and other financial information for the quarter and nine months ended December 31, 2018 have been restated to comply with INDAS based on the financial information compiled by the management.

Place: Mumbai Date: January 16, 2020 For V. Sankar Aiyar & Co., Chartered Accountants (FRN. 109208W)

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G Sankar Partner (Membership No. 46050) UDIN: 20046050AAAAAD7990

					(₹ in Lakhs
*		Quarter ended		Nine month	
	Dec 31, 2019	Sep 30, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018
Particulars	Unaudited	Unaudited	Unaudited (See note 2 &10)	Unaudited	Unaudited (See note 2 & 10)
(I) Revenue from operations					
a. Interest income	721.87	436.22	70.16	1,419.73	123.52
b. Fees and commission income	1,945.18	1,886.78	1,736.89	5,856.77	3,841.96
(I) Total revenue from operations (a+b)	2,667.05	2,323.00	1,807.05	7,276.50	3,965.48
(II) Other income	11.05	0.09	0.58	12.76	7.93
(III) Total income (I+II)	2,678.10	2,323.09	1,807.63	7,289.26	3,973.41
(IV) Expenses					
a. Finance cost	297.40	352.58	199.59	992.95	434.56
b. Employee benefits expense	683.13	785.20	706.93	2,187.93	2,017.87
c. Depreciation, amortization and impairment	122.34	116.04	34.43	337.56	109.68
d. Other expenses	1,862.58	1,445.16	1,490.42	4,495.55	3,854.67
(IV) Total expenses (a+b+c+d)	2,965.45	2,698.98	2,431.37	8,013.99	6,416.78
(V) Profit/(loss) before exceptional items and tax (III-IV)	(287.35)	(375.89)	(623.74)	(724.73)	(2,443.37
(VI) Exceptional items	-		-	•	· · ·
(VII) Profit/(loss) before tax (V-VI)	(287.35)	(375.89)	(623.74)	(724.73)	(2,443.37
(VIII) Tax expense:	1 1				
a. Current tax	-	-	-	-	
b. Deferred tax	(72.33)	(96.14)	(167.39)	(180.62)	(619.79
(VIII)Total tax expense (a+b)	(72.33)	(96.14)	(167.39)	(180.62)	(619.79
(IX) Profit/(loss) before impact of rate change on opening Deferred tax(VII-VIII)	(215.02)	(279.75)	(456.35)	(544.11)	(1,823.58
(X) Impact of rate change on opening deferred tax (Refer note No.5)		66.53		66.53	
(XI) Profit/(loss) for the period from continuing operations (IX-X)	(215.02)	(346.28)	(456.35)	(610.64)	(1,823.58
(XII) Profit/(loss) from discontinued operations			-		
(XIII) Tax expense of discontinued operations	-		-		-
(XIV) Profit/(loss) from discontinued operations (after tax) (XII-XIII)	-	-	-	-	
(XV) Profit/(loss) for the period (XI+XIV)	(215.02)	(346.28)	(456.35)	(610.64)	(1,823.58
(XVI) Other Comprehensive Income	1 1				
(i) Items that will not be reclassified to profit or loss	(3.15)	(4.90)	5.72	(12.18)	3.20
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.79	1.20	(1.49)	3.07	(0.83
(XVII) Total Other Comprehensive Income (i+ii)	(2.36)	(3.70)	4.23	(9.11)	2.37
(XVIII) Total Comprehensive Income for the Period (Comprising of	(217.38)	(349.98)	(452.12)	(619.75)	(1,821.21
profit/(loss) and other comprehensive income) (XV+XVII)	,/		···/	,	
Paid up Equity Share Capital (Face Value of ₹ 10 each)	2,547.76	2,547.76	1,273.90	2,547.76	1,273.90
Earnings Per Equity Share (EPS)					,
Basic (In ₹)	(0.84)	(1.36)	(3.58)	(2.40)	(14.31
Diluted (In ₹)	(0.84)	(1.36)	(3.58)	(2.40)	(14.31

Quarter & Nine months ended numbers are not annualised



For 5paisa Capital Limited

Whole Time Dilector & Chief Executive Officer DIN : 07376258

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Notes to results:

- 1. The above unaudited standalone financial results for the quarter and Nine months ended December 31, 2019 have been reviewed by the Audit Committee and approved by the Board at its meeting held on January 16, 2020 and have been subjected to limited review by the statutory auditors of the Company and the Auditors have issued an unmodified report.
- 2. The Company has adopted Indian Accounting Standard ("Ind AS") w.e.f. April 01, 2019 and effective date of transition is April 01, 2018. Accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS is as under:

Particulars	Quarter ended December 31, 2018 (Unaudited)	(₹in Lakhs) Nine month ended December 31, 2018 (Unaudited)
Net profit after tax as per Previous GAAP	(352.92)	(1,624.05)
Add/(less):		
- Fair valuation of investments (Ind AS 109)	(1.64)	2.43
- Expected credit loss (Ind AS 109)	(6.90)	(48.75)
- Reclassification of actuarial gains/losses on post-employment benefits to OCI (Ind AS 19)	(5.72)	(3.19)
- Incremental cost on fair valuation of employee stock option plan (Ind AS 102)	(29.38)	(85.88)
- Amortisation of revenue for contractual period (Ind AS 115)	(85.82)	(104.07)
- Deferred tax impact on above adjustments	26.03	39.93
Net profit after tax as per Ind AS	(456.35)	(1,823.58)
Other Comprehensive Income (net of tax)	4.23	2.37
Total Comprehensive Income as per Ind AS	(452.12)	(1,821.21)

- 3. There is a possibility that these standalone quarterly financial results may require adjustment before constituting the final IndAS financial statements as of and for the year ending March 31, 2020 due to changes in financial reporting requirements arising from the new or revised standards or interpretations issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101.
- 4. The Company is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile applications. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'.

5. The recently promulgated Taxation Laws (Amendment) Ordinance 2009 has inserted section 115BAA in the income Tax Act 1961 providing existing domestic companies with an option to pay tax at concessional rate of 22% plus applicable surcharge & cess. The reduced tax rates come with the consequential surrender of specified deductions & incentives. The option needs to be exercised within the prescribed time for filing the return of income under section 139(1) of the income tax Act 1961 for assessment year (AY) 20-21 or subsequent AYs. Once exercised, such an option cannot be withdrawn for the same or subsequent AYs.

These financial results are prepared on the basis that the parent company and its subsidiaries would avail the option to pay income Tax at the lower rate. Consequently, wherever applicable, the opening deferred tax assets (net) has been measured at the lower rate , with a one-time corresponding charges of ₹ 66.53 lakhs to the statement of profit & loss.

- 6. The Company has adopted Ind AS 116 with effect from April 01, 2019 and applied the standard to its leases retrospectively in accordance with the requirements of the standard, the lease liability at the present value of remaining lease payments at the date of initial application i.e. April 01, 2019 amounting to ₹ 904.97 lakhs has been recognized and "Right to use assets" has been recognized at an amount equal to the "Lease liability" at that date. In the profit and loss account for the current period, the nature of expenses in respect of leases has changed from lease rent in previous periods to depreciation cost for "Right to use lease assets" and interest accrued on "Lease liability". The Company has not restated the comparative information in this respect.
- 7. The Company has completed its Right Issue & proceeds from the right issue have been utilized up-to December 31, 2019 in the following manner:

Issue Proceeds:

	(₹ in Lakhs)
Particulars	Amount
Gross Proceeds of Issue	10,191.2
Less: Issue related expenses	109.4
Total	10,081.8

Utilization of Net Proceeds:

(₹ in Lakhs)

Particulars	Amount mentioned in Letter of offer dated July 09, 2019	Amount Spent as on December 31, 2019	Amount Unutilized
Business & Operations Expansion	2,400.00	2,400.00	Nil
Manpower expenses	1,416.00	617.50	798.50
Margin Maintenance With Stock Exchange	4,500.00	4,500.00	Nil
Investment in Subsidiary	500.00	500.00	Nil
General Corporate purpose	1,265.80	1,265.80	Nil
Total	10,081.80	9,283.30	798.50



8. a) Pursuant to Corporate Action i.e. consequent to Rights issue (in the ratio of 1:1) as approved by the Board of Directors as on July 17, 2018 and in order to give a fair and reasonable treatment to the outstanding option holders holding 3,00,000 (Three lakhs) options, additional 3,00,000 options were granted to the existing option holders to be convertible into equal number of equity shares of the company.

b) The Company vide its circular resolution dated 31st December, 2019 passed and approved by the members of the Nomination and Remuneration Committee had granted 1,00,000 (One lakhs) options under Employee Stock Option scheme-2017 to employees to be convertible into equal number of equity shares of the company.

- 9. The Standalone unaudited financial results for the quarter and Nine month ended December 31, 2019, as submitted to Stock Exchanges are also available on website <u>www.5paisa.com</u>.
- 10. The comparative financial information of the Company for the quarter ended December 31, 2018 and Nine month ended December 31, 2018 included in these standalone Ind AS financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been restated to comply with Ind AS.
- 11. Previous periods figures have been regrouped / rearranged wherever necessary.

By order of the Board For Spaisa Capital Limited

Prakarsh Gagdani

Place: Mumbai Date: January 16, 2020 Whole Time Director & Chief Executive Officer DIN: 07376258

