

REGD. OFFICE: BHANDARI HOUSE, VILLAGE MEHARBAN, RAHON ROAD, LUDHIANA-141007 (PUNJAB) (INDIA)

PHONES: +91-88720-16410, FAX: +91-161-2690394, E-mail: bhandari@bhandariexport.com Web: www.bhandariexport.com; Corporate Identification No.: L17115PB1993PLC013930

30.09.2023

To

Corporate Relationship Department	Listing Department
BSE Limited	National Stock Exchange of India Limited
Floor 25,Feroze Jeejeebhoy Towers	Exchange Plaza, Bandra Kurla Complex
Dalal Street	Bandra East
Mumbai-400001	Mumbai-400051
Phone:022-22721233-34	Board: 022-26598100(Extn:22348)
	Direct: 022-26598346
Scrip Code: 512608	Symbol: BHANDARI

Dear Sir/Madam,

SUB: - Publication of Corrigendum in relation to upcoming Rights Issue.

Please find enclosed herewith the copies of the Newspapers "The Financial Express" dated 30.09.2023 and "Nawan Zamana" dated 30.09.2023 in which Corrigendum in relation to upcoming Rights issue have been published by the Company.

Kindly take note for the same,

Thanking You, Yours Faithfully,

For Bhandari Hosiery Exports Limited

Daljeet Singh Company Secretary

FINANCIAL EXPRESS



GENERA

KALAMANDIR JEWELLERS LIMITED

CIN: U45100GJ2009PLC143790

Regd. Office: Plot No. 124, Gr To 3rd Floor, Kalamandir Bldg Ghod Dod Road, Athwalines,

E-Mail: info@kalamandirjewellers.com, Tele. No.: 0261-2295000, Website: www.kalamandirjewellers.com

DPT-1

Benefit (As % of Scheme

One month

installment)

20%

25%

35%

45%

55%

65%

75%

85%

100%

115%

130%

145%

170%

Period

20

22

23

24

25

26

27

28

29

30

Period

[Pursuant to section 73 (2) (a) and section 76 and rule 4(1) and 4(2) of the Companies (Acceptance of Deposits) Rules, 2014] The circular or circular in the form of advertisement contains the following:

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ALINFOR	MATION:	y S						Ī
address,	website	and	other	contact	details	of	the	l

Name, a company: : Kalamandir Jewellers Limited Name

: U45100GJ2009PLC143790 Regd. Office: Plot No. 124, Gr To 3rd Floor, Kalamandir Bldg Ghod Dod Road. Athwalines, Choriyasi, Umra, Surat, Gujarat-395007, India.

Tele. No. : 0261-2295000 E-mail id : cs@kalamandiritd.com, kalamandir_pvt_ltd@ymail.com. : www.kalamandirjewellers.com

Date of incorporation of the company: May 21, 2009 Business carried on by the company and its subsidiaries with the details of branches or units

To undertake and carry on the business of buying, selling, manufacturing, importing, exporting, supplying, distributing and dealing in cut and uncut gems, precious, semi-precious stones, diamonds including industrial diamonds and pearls including 12 cultured pearls, jewellary made from gold, silver, platinum and other precious and semi-precious metals whether studded with gems pearls, diamonds, precious and semiprecious stones, and generally carry on business in all aspects as diamond merchants, goldsmiths, silversmiths, Jewellers, gem merchants and to deal in designs, art-works, blue prints of the same in any part of the world, subject to all applicable laws, rules and regulations.

Branches and Subsidiaries of the Company:

Branches: At present, there are Ten Jewellery showroom under the "Kalamandir Jewellers" brand across the 7 cities of different state in

- Kalamandir Jewellers Limited, Kalamandir House, Plot No. 124, Opp. Pizza Hut, Ghod Dod Road, Surat, Gujarat, Kalamandir Jewellers Limited, Plot No.-24, Sevashram
- Road, Nr, Nilkanth Nagar Society, Bharuch, Gujarat, 392001. Kalamandir Jewellers Limited, Near Sailesh Sales, Station Road, Kosamba, Gujarat 394120.
- Kalamandir Jewellers Limited, C7/68/13, Gunjan Char Rasta, NH No. 8, GIDC, Vapi, Gujarat, 396195. Kalamandir Jewellers Limited, SHA, First Floor, Surat
- Airport, Dumas Road, Surat, Guiarat, 395007. Kalamandir Jewellers Limited, T1 and T2, SHA FF,
- Ahmedabad, Gujarat, 382475. Kalamandir Jewellers Limited, First floor, SHA FF near boarding gate no 4, Chaudhary Charan Singh International
- Airport, Amausi, Lucknow, Uttar Pradesh, 226008 #Kalamandir Jewellers Limited, First Floor, Unit No. L2-33C, Jaipur International Airport, Sanganer Airport Area,
- #Kalamandir Jewellers Limited, Ground to Third Floor, Showroom No. 01 to 04, 101 to 106, 201 to 204, 301 to 304, A Shridhar Athens, Satellite road, Anand Nagar Police Station, Satellite, Ahmedabad, Gujarat, 380015
- #Kalamandir Jewellers Limited, Ground plus Two, Wing-A Kaveri Heritage, Chandavarkar Road, Vardhman Medical & General Store, Borivalli West, Mumbai, Suburban

Company has already setup the Showrooms and the operations thereof will be commenced soon.

Brief particulars of the management of the company:

The Company is being managed by the Managing Director Shri

Mohanlal Bhimraj Shah with the help of Executive Directors and professional management team, subject to the superintendence,

control and direction of the Board of Directors.

E.	Names, addresses	DIN and occupations of the directors:
-		

Name and Address Occupation

 Names, addresses, DIN and 			occupations of the directors:		
			DIN		

Milan Mohanlal Shah (Whole-Time Director)	02109317	Business
1114/D Wing, Suryaprakash Society, Citylight, SVR College, Surat, Gujarat, India, 395007		
Nilam Milan Shah (Whole-Time Director)	02162038	Business
1114/D Wing, Suryaprakash Society, Citylight, SVR College, Surat, Gujarat, India, 395007		
Sharadkumar Mohanlal Shah (Whole-Time Director)	02604653	Business

Plot No 79, Param Row House, Opposite Sarita Sankul, Adajan Surat City, Gujarat, Rajeshkumar Mohanlal Shah 02604727 Business (Whole-Time Director) G-2/302, Happy Excelencia, Maharana Pratap Road, Vesu, Surat City, Surat-395007, Gujarat Mohanlal Bhimraj Shah 02778049 Business (Managing Director) 32-B, Somnath Society, Hathuran Road Kosamba, tarsadi, Surat, Gujarat, India Dipesh kumar Mohanlal Shah 02778123 Business (Whole-Time Director) B-1/2, Mahavir Appartment, AT- Tarsadi Kosamba, Tarsadi, Surat, Gujarat, India Narendra Bhanwarlal Porwal 07912827 Business (Independent Director)

201/202, Plesant Palace, Lal Bunglow, S. N. House, Athwa Lines, Surat, Gujarat, Management's perception of risk factors:

105. Shukan Residency, Near

Nandanvan Society, SVR college, vesu,

surat, Gujarat, India, 395007

(Independent Director)

Ashokkumar Keshavial Mehta

The company is one of the leading jewellery companies in Gujarat, India, in the organized jewellery retail sector. The company currently has 10 showrooms, of which 7 are operational and the remaining 3 will be operational soon (As mentioned above), under the "Kalamandir Jewellers" brand. These showrooms are located across 7 cities in India, making it a trusted household name in the jewellery field. The company's net worth, revenues from operations, and cash flows are robust enough to meet all repayment liabilities. The funds being raised under the scheme are purely advances from customers for future jewellery purchases. As such, they do not pose any significant financial risk, apart from the normal business risks associated with the industry, such as:

08383518

Business

- Competitive pressures from both organized and unorganized sectors of the industry.
- The volatility of gold prices and its potential adverse impact on
- The inherent limitations of the industry due to changing tastes and fashion preferences.

Debentures and Interest thereon

Details of default, including the amount involved, duration of

default and present status, in repayment of: Statutory Dues

iii)	 Loan from any Bank or financial institution and interest thereon 		Nil
2.	PARTICULARS OF THE DEPOSIT SCHEME:		
a)	Date of passing of board resolution	28.0	3.2023
b)	b) Date of passing of resolution in the general meeting 3 authorizing the invitation of such deposits		1.2023
c)	Type of deposits, i.e. whether secured or unsecured	Unse	cured
d)	Amount which the company can raise by way of depos Act and the rules made thereunder:	its as	per the
Pa	rticulars		nount lakhs)
	% of the aggregate of the paid-up capital, free reserve d securities premium account from its members;	275	8.155

Particulars	Amount (in lakhs)
10% of the aggregate of the paid-up capital, free reserve and securities premium account from its members;	2758.155
25% of the aggregate of the paid-up capital, free reserves and securities premium account from public	6895.387
Aggregate of deposits actually held on the last day of the immediately preceding financial year	NIL
Aggregate of deposits actually held on the date of issue of the Circular or advertisement	255.410
Amount of deposit proposed to be raised	6890.000

Amount of deposit repayable within the next twelve e) Terms of raising of deposits;

Duration: The duration of scheme will be minimum for 6 months to maximum 30 months. This scheme has a minimum duration of 6 months and a maximum duration of 30 months. During this period, customers are required to b. Dividends declared by the company in respect of the said three make fixed and equal monthly installment payments for all months

Choriyasi, Umra, Surat, Gujarat- 395007, India.

Circular or Circular In the Form of Advertisement Inviting Deposits

230%

250%

275%

300%

325%

350%

375%

400%

425%

450%

Customers need to make fixed equal monthly installments, with the minimum installment set at Rs. 1000/ Additional amounts can be		Dividend Declared	Interest coverage ra
made in increments of Rs. 500/	2022-2023	Nil	3.31*
Rate of Interest: Since this is a jewellery purchase scheme, it does	2021-2022	100% (Interim Dividend)	8.23
not offer a direct interest return to the customer. However, upon completion of the entire monthly installment plan, a return is	2020-2021	Nil	8.51
provided in the form of a discount, as a percentage described	*1. Interest Cove	rage Ratio is computed on	the Finance

excluding interest paid on gold loan and lease liability. below, on the value of one month's installment at the time when the Profit after tax (reported in point "a." above) has been considered customer purchases a jewellery:

> as cash profit after tax for computing Interest Coverage Ratio. Benefit (As % of A summary of the financial position of the company as in the three One month audited balance sheets immediately preceding the date of issue (in months) installment) of circular or advertisement: (Rs. in Lakhs) 210%

Particulars	As at 31.03.2023*	As at 31.03.2022**	As at 31.03.2021**
Equity and Liability			
Equity Share Capital	125.526	125.53	125.53
Other Equity*/ Reserves & Surplus**	27,456.022	24977.57	20639.08
Non-Current Liabilities	4,293.193	2798.62	2789.68
Current Liabilities	26,125.545	16658.79	15020.14
Total Liabilities	58,000.287	44560.50	38574.43
Assets			
Non-Current Assets	10,711.266	5057.13	5003.33
Current Assets	47,289.021	39503.37	33571.10
Total Assets	58,000.287	44560.50	38574.43

Mode of payment: By way of Cash/Cheque/ DD/ E Card/Credit Card/ UPI/ ECS and any other mode of Electron

Deposit of Rs. 2 Lakhs and above shall be accepted by way of cheque, banker's cheque or by way of electric fund transfer to the designated account of the Company.

- As this is a jewellery purchase scheme, the redemption of the advance will primarily occur through the purchase of jewellery, and cash refunds will not be available until at least 6 months have passed since the payment of the first installment
- Customers will have the option to buy jewellery items including diamonds, platinum, 22 carat and 18 carat gold jewellery, Arya Gift Frame, and silver articles and jewellery from Kalamandin
- The total value of the final product invoice should be equal to or exceed the purchase eligibility amount
- Partial redemption of the scheme is not permitted; customers must redeem the entire amount of paid installments. If a customer wishes to extend the scheme, they must initiate a
- Only the customer and their authorized nominee (as indicated in the Application Form) are eligible to make jeweller/purchases.
- under the scheme. To initiate redemption, customers need to present original installment receipts along with valid identity proof at the

If a customer does not redeem their scheme upon its completion. a refund will be issued equivalent to the cumulative amount paid in monthly installments. The benefit in the form of a discount will 5. be provided through an eligible discount voucher, which can be [a)

Cancellation of the scheme before 6 months from the opening date is not permissible under any circumstances.

used for purchasing jewellery at Kalamandir Jewellers Stores.

Refunds, if requested by the customer, will be processed only through methods like Cheque/DD/UPI/RTGS or any other electronic transfer mode.

General Conditions:

- To enroll in the scheme, customers must complete the Application Form and submit all the required documents as
- The date of the customer's first installment payment will serve as the scheme/account opening date. The maturity date of the scheme will be the 30th day following the
- date of the last installment payment. It is mandatory for the customer to redeem their scheme within 3
- months from the maturity date. Customer has to pay monthly installments within due dates.
- Customer may nominate any person to whom his deposit amount shall vest in the event of his death If customers identify any discrepancies in the payment receipts,
- they must notify the Company for rectification within 7 days from the date of issuance of receipt If a customer intends to purchase jewellery before the scheme's completion (but not before 6 months of payment of first
- scheme at the sole discretion of the company. Delay in paying the monthly installment will result in a proportionate reduction of benefits

installment), they will receive a proportionate benefit from the

Proposed time schedule mentioning the date of opening of the Scheme and the time period for which the circular or advertisement is valid:

The company has been offering this scheme to its customers since April 24, 2023. This circular is being issued to continue accepting subscriptions throughout the remaining period of the Financial Year 2023-24 and until the publication of the new circular in Financial Year 2024-25.

This circular, presented in the form of an advertisement, will remain valid until September 30, 2024, or until the company's Annual General Meeting scheduled for the calendar year 2024, whichever is earlier.

Reasons or objects of raising the deposits:

The jewellery purchase scheme operated by Kalamandir Jewellers Limited is a part of its customer acquisition programs. Simultaneously, it provides customers the opportunity to conveniently plan and purchase jewellery through manageable monthly installments, suitable for festivals, special occasions, and other purposes. Customers also enjoy the added advantage of discounts at the time of purchase.

As per the Companies Act 2013 and the Companies (Acceptance of Deposits) Rules 2014, the advances collected under these schemes are construed as deposits for the Company

Credit rating obtained:

ii) Greatriating obtained.	
Name of the Credit Rating Agencies	CRISIL Ratings Limited
Rating obtained:	CRISIL BBB+/Stable
Meaning of the rating obtained	Stable
Date on which rating was obtained	August 28, 2023

- Short particulars of the charge created or to be created for securing such deposits, if any:
- (Unsecured deposits and therefore not applicable) Any financial or other material interest of the directors,
- promoters or key managerial personnel in such deposits and the effect of such interest in so far as it is different from the interests of other persons: NIL

(The Company does not propose to pay any differential benefit to any person placing advance/deposit with the Company and if any advance/deposit is placed by Director/Promoters and key managerial person, the applicable rate of interest would be as per the prevalent Scheme.)

DETAILS OF ANY OUTSTANDING DEPOSITS: Amount Outstanding (in lakhs) Date of acceptance On Various Dates starting from 24.04.2023

Total amount accepted (in lakhs) 255.410 Rate of interest: Since it is a jewellery purchase scheme, there is no return offered as interest. However, discount ranging between 20% and 450% of one Month installment is offered to customer at the time of purchase of jewellery.

Total number of depositors; 1222 Default, if any, in repayment of deposits and payment of interest thereon, if any, including number of depositors, amount and duration of

- Any waiver by the depositors, of interest accrued on deposits.
- FINANCIAL POSITION OF THE COMPANY: Profits of the company, before and after making provision for tax, for the three financial years immediately preceding the date of issue of circular or advertisement:

Financial Year	Profit before tax (Rs. in lakhs)	Profit after tax (Rs. in lakhs)
2022-2023*	3722.357	2797.412
2021-2022**	6051.53	4543.20
2020-2021**	6140.55	4521.35

Figures are as per the IND-AS

"Figures are as per AS.

default involved;

financial years; interest coverage ratio for last three years (Cash profit after tax plus interest paid or interest paid):

INTEREST, PENALTY DUE ON TAX LIABILITY

Maruti Suzuki gets GST show cause notice

FE BUREAU New Delhi, September 29

AUTOMOBILE MAJOR MARUTI Suzuki India on Friday said it has received a show cause notice from the GSTAuthority, demanding interest as well as penalty in the matter of tax liability under the reverse charge basis on certain services.

In a regulatory filing, the company said: "Show cause notice has been issued by the GST Authority for the period of July 2017 to August 2022, proposing to demand interest and impose penalty, besides appropriating tax already paid amounting to ₹139.3 crore in matter of tax liability under the reverse charge basis on certain services."

According to the company, it will file a reply before the adjudicating authority. "There is no impact on financial, operation or other activities of the company due to this show cause notice."

The company also said it has received a favourable order from the



High Court of Punjab and Haryana, which has dismissed an appeal filed by the Central Excise Department for denial of input service credit to the automaker.

The appeals were filed by the excise department for the period from June 2006 to March 2011.

"The Central Excise Department had filed appeals before the Hon'ble

■ The notice is for the period of July 2017 to August 2022

THE NOTICE

to demand interest, impose penalty, besides appropriating tax already paid of ₹139.3 crore

It is proposing

August 2016 which was passed in favour of the company, whereby input service credit on certain services was allowed to the company and the penalty was also dropped The total tax and penalty amount involved in the department's appeal was ₹57.2 crore."

High Court of Punjab and Haryana

against an earlier tribunal order of

IndiGo to hike salaries of pilots and cabin crew



FE BUREAU New Delhi, September 29

BUDGET CARRIER INDIGO will hike salaries of its pilots and cabin crew by up to 10%, effective October 1. IndiGo is going in for the hike as it has managed to partially offset some of the losses incurred during the pandemic with profitable performance during the last three quarters, sources said.

The airline has reported a net profit of ₹3,090 crore in Q1FY24 against a net loss of ₹1,064.2 crore posted during the corresponding period of the previous fiscal.

Last year, it had hiked the pays by over 10%. The hike comes at a time when airlines are finding it hard to retain senior flight crew, with the industry stepping up hiring to meet the exponential growth in demand.

Exor NV's Lingotto picks up 4.5% stake in TVS ILP

JINGOTTO, AN INVESTMENT management company owned by Exor NV - the renowned global holding company- has picked up 4.5% equity stake in TVS Industrial & Logistical Parks (TVS ILP,) part of TVS Mobility Group, as part of formation of a strategic partnership.

The partnership has been set in motion through a secondary stake sale of 4.5% by TVS Suppy Chain Solutions (TVS SCS), the parent company of TVS ILP for ₹51.3 crore. — FE BUREAU/CHENNAI

Trai commences consultation for faster 5G adoption

New Delhi, September 29

A YEAR AFTER the launch of 5G services by telecom operators Airtel and Jio, the Telecom Regulatory Authority of India (Trai) has started a consultation process to identify the policy challenges as well as suggest right framework and approach for faster adoption of 5G.

The consulation process comes at a time when the enterprise segment, especially micro, small, and medium enterprises (MSMEs) has been slow in their digital transformation journeys and adoption of 5G. Further, owing to an absence of meaningful usecases of 5G for enterprises, there has been a slow take-up.

"In addition to the deployment of 5G infrastructure, development and deployment of new use cases for consumers and enterprises are essential forwidespread adoption and full realisation of the potential of 5G technology," Trai said in the consultation paper on 'Digital Transformation through 5G Ecosystem'. One of the approaches for

increasing the 5G adoption will be to integrate within AI, extended reality, and internet of things (IoT) applications. However, the same will not only require collaboration between the telecom operators and other companies, but also the market readiness to unlock 5G benefits, Trai noted.

In the 172-page consultation paper, the telecom regulator has sought comments on measures to strengthen the cross-sector col-



laboration for development and adoption of 5G use cases, any barriers in development of 5G use cases, policy measures required to promote use of IoT (internet of things) technology and its infrastructure for 5G, as well as challenges faced by MSMEs in India in adoption of Industry 4.0.

At present, only Bharti Airtel and Reliance Jio are the two telecom operators offering 5G services. The two telcos have surpassed the three-year 5G network rollout target given to them within six months by setting up more than 300,000 sites as of August 2023. Besides 5G, Trai also addressed concerns over security and privacy issues with regard to IoT applications and devices.

Through one of the questions, it has sought views on regulatory and policy interventions required to ensure privacy of the massive amount of sensitive user data generated by IoT applications in the context of Digital Personal Data Protection (DPDP) Act, 2023.

This is only an advertisement for information purposes and not for publication or distribution for information directly or indirectly outside India and not for distribution to, or for the account or benefit of, any U.S. person (as defined in Regulation S under the U.S. Securities Act of 1933, as amended) or in or into the United States of America. This is not an announcement for the offer document

Regd. Office: Bhandari House, Village Meharban, Rahon Road, Ludhiana-141007 (Punjab) (India) Phones: +91-88720-16410, E-mail: bhandari@bhandariexport.com, Web: www.bhandariexport.com; Corporate Identification No.: L17115PB1993PLC013930. Contact person : Mr. Daljeet Singh, Company Secretary and Compliance Officer, email: cs@bhandariexport.com PROMOTERS: Mr. Nitin Bhandari, Ms. Nitika Bhandari, Ms. Kusum Bhandari and Mr. Naresh Bhandari

FOR PRIVATE CIRCULATION TO THE ELIGIBLE EQUITY SHAREHOLDERS OF BHANDARI HOSIERY

EXPORTS LIMITED (The "Company", or "our Company"/ "The Issuer") ONLY Issue of Upto 169,11,111* Fully Paid-up Equity Shares of Face Value of ₹1/- Each ('Rights Equity Shares') at a price of ₹4.50 Per Right Share (including a Premium of 3.50 Per Right Share) ('Issue Price') For an Amount Upto 761 Lakhs on a Rights Issue Basis to the eligible equity Shareholders of Bhandari Hosiery Exports Limited ('Company' or 'Issuer') In the ratio of 3 (Three) Rights Equity

Share For Every 26 (Twenty Six) Equity Shares Held by Such Eligible Equity Shareholders as on The Record Date, 23rd September, 2023, ('Issue'). The Issue Price Is 4.5 (four And A Half) Times The Face Value of The Equity Share. For Further Details, Kindly Refer to the section titled 'terms of the Issue' Beginning on Page No. 178 of This Letter of Offer (LOF). *Assuming full subscription CORRIGENDUM: NOTICE TO SHAREHOLDERS In the meeting of the Rights Issue Committee of the Company held on 29th September 2023 the Last

Date for on Market Renunciation of the Rights Entitlements has been revised to 09th October, 2023

and the revised Issue Schedule is as below. Corporate Announcement of the effect has been filed with

the Stock Exchanges on 29th September 2023. Issue Opening Date Date of Allotment / Initiation of Refunds (on or about) 03-10-2023 20.10.2023 09-10-2023 Date of credit of Rights Equity Shares to demat 23.10.2023 Last Date for on Market Renunciation of the accounts of Allotees (on or about) Rights Entitlements** Issue Closing Date# 13-10-2023 Date of listing / commencement of trading of Rights 26.10.2023 Equity Shares on the Stock Exchanges (on or about) 19-10-2023 Finalisation of basis of Allotment (on or about)

The Investors are advised to refer to the full text of the "Disclaimer Clauses" of SEBI, BSE and NSE as appearing on page No. 171 & 172 of the Letter of Offer dated 5th September, 2023.

Mr. Daljeet Singh

Link Inme India Private Limited C 101, 1st Floor, 247 Park, L.B.S. Marg. Vikhroli (West), Mumbai- 400083. Tel: +91-8109114949

Investor grievance email: Bhandariexport.rights@linkinme.co.in Contact Person: Mr. Sumeet Deshpande Website: www.linkinme.com

Place: Ludhiana

SEBI Registraon No.: INR000004058 CIN: U67190MH1999PTC118368

Tel: 8872016410,, email: cs@bhandariexport.com Investors may contact the Compliance Officer or the Registrar to the Issue for any pre issue / post issue related matters such as non

Company Secretary and Compliance Officer

Email: Bhandariexport.rights@linkinme.co.in receipt of Letters of Allotment/ share certificates/ refund orders, credit of Rights Equity Shares etc. All grievances relating to ASBA process may be addressed to the Registrar to the Issue, with a copy to the SCSBs, giving full details such as name, address of the applicant, number of Rights Equity Shares applied for, amount blocked, ASBA account No. and the designated branch of the SCSBs where the CAF or the plain paper application, as the case may be, was submitted by the ASBA investors.

For Bhandari Hosiery Exports Limited

Mr. Daljeet Singh Company Secretary and Compliance Officer

Chandigarh

financialexp.epapr.in

they are enrolled in the scheme.

made good.

RESTRICTION ON USE

Figures are as per the IND-AS "Figures are as per AS. d. Audited Cash Flow Statement for the three years immediately preceding the date of issue of circular or advertisement:

(Rs. in Lakhs) Particulars As at 31.03.2023* 31.03.2022** 31.03.2021** Net Cash Flow from Operating Activities 2159.31 ,463,226 (1352.69)

Net Cash flow from (553.94)(5,206,438) (360.38)Investing Activities Net Cash Flows from 3,429,434 1792.07 (1079.10)Financial Activities Vet increase (decrease) in cash and cash 526.27 equivalents (313.778)78.99 Cash and cash equivalents at beginning 582.07 55.80 of period equivalents at end

347.282

Figures are as per the IND-AS Figures are as per AS.

Any change in accounting policies during the last three years and their effect on the profits and the reserves of the company The Company has adopted IND-AS from the Financial Year 2022-23 Therefore, the accounting policies, if any required to be changed due to

661.06

582.07

the transition, have been changed to align the accounts with IND-AS. A DECLARATION BY THE DIRECTORS THAT: the company has not defaulted in the repayment of deposits accepted either before or after the commencement of the Act or payment of interest on such deposits and where a default had occurred, the company made good the default and a period of five years had lapsed

since the date of making good the default. the board of directors have satisfied themselves fully with respect to the affairs and prospects of the company and that they are of the opinion that having regard to the estimated future financial position of the company, the company will be able to meet its liabilities as and when, they become due and that the company will not become insolvent within a period of one year from the date of issue of the circular or

the company has complied with the provisions of the Act and the rules d) the compliance with the Act and the rules does not imply that

the deposits accepted by the company before the commencement of

the Act have been repaid or will be repaid along with interest, as and when claimed by customers and until they are repaid, they shall be treated as unsecured and ranking pari passu with other unsecured

in case of any adverse change in credit rating, depositors will be given a

repayment of deposits is guaranteed by the Central Government.

chance to withdraw deposits without any penalty. the deposits shall be used only for the purposes indicated in the Circular or circular in the form of advertisement. the deposits accepted by the company (other than the secured deposits, if any, aggregate amount of which to be indicated) are

unsecured and rank, pari passu with other unsecured liabilities of the The text of this advertisement has been approved by the Board of Directors of the Company in their meeting held on August 28, 2023. A copy of this advertisement is signed by a majority of the Directors of the Company, and has been filed with the Registrar of Companies, Gujarat as required by the Companies (Acceptance of Deposits) Rules, 2014 as amended. The circular in the form of advertisement is issued on the authority and in the name of Board of Directors of the Company.

By order of Board of Directors of Kalamandir Jewellers Limited

Mohanlal Bhimraj Shah Date: August 28, 2023 Managing Director Place: Surat DIN: 02778049

Independent Auditor's Certificate The Board of Directors, Kalamandir Jewellers Limited (CIN: U45100GJ2009PLC143790))

Regd. Office: Plot No. 124, Gr To 3rd Floor, Kalamandir Bldg, Ghod Dod Road, Athwalines, Surat, Choriyasi, Umra, Surat GJ 395007 IN NDEPENDENT AUDITORS' CERTIFICATE pursuant to Rule Companies (Acceptance of Deposit) Rules, 2014, as amended. This certificate is issued in accordance with the terms of our engagemen

We, Jariwala and Associates, Chartered Accountants (Firm's Registration Number 0131442W), the Statutory Auditors of Kalamandir Jewellers Limited (CIN: U45100GJ2009PLC143790) ("the Company"), having its Registered Office at Plot No. 124, Gr To 3rd Floor, Kalamandir Bldg, Ghod Dod Road, Athwalines, Surat, Chorivasi, Umra, Surat, GJ 395007 IN, have examined the audited books of account and other relevant records and documents maintained by the Company. This includes the unmodified reports of the predecessor statutory auditor on the financial statements of

the Company as at and for the years ended March 31, 2018, March 31

2019 and our unmodified reports on the financial statement statements of

the Company as at and for the years ended March 31, 2020, March 31

2021, March 31, 2022 and March 31, 2023. MANAGEMENT'S RESPONSIBILITY The Management is responsible for the adherence with the relevant provisions of the Companies Act, 2013 (the 'Act'), the applicable Rules (including the Companies (Acceptance of Deposits) Rules, 2014) and the directives of the Reserve Bank of India ('RBI') relating to the acceptance of deposits by the Company and ensuring that there are no defaults in the repayment of deposits and payment of interest on such deposits accepted either before or after the commencement of the Act. This responsibility includes the design, implementation and maintenance of internal contro

relevant to the compliance. AUDITORS' RESPONSIBILITY Our procedures have been planned to obtain all information and explanations that we considered necessary to provide reasonable assurance on the absence of defaults in the repayment of deposits or in the payment of interest on such deposits accepted either before or after the commencement of the Act and the making good of defaults, if any, identified. Further, it is our responsibility to verify, based on the information and explanations provided to us by the Management, that, in case the Company has committed a default in the repayment of deposits accepted either before or after the commencement of the Act or in the payment of interest on such deposits, the Company had made good the default and a period of five years has lapsed since the date of making good the default as

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Act, which include the concepts of test checks and materiality. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAL. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC 1), Quality Control for Firms that Perform

Audits and Reviews of Historical Financial Information, and Other

Assurance and Related Services Engagements. Based on our examination as stated in paragraph 4 above and according to the information, explanations and representations provided to us by the Company, in our opinion, the Company has not committed any default in the repayment of deposits or in the payment of interest on such deposits accepted either before or after the commencement of the Act that were outstanding during the year and that there were no defaults that had to be

This certificate is issued to the Board of Directors of the Company, solely for

the purpose of submission of our certificate along with Form DPT

pursuant to Rule 4 of the Companies (Acceptance of Deposit) Rules, 2014,

as amended and should not be used for any other purpose without our prior

written consent. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing. For Jariwala and Associates Chartered Accountants Firm's Registration No.0131442W

Karan Jayvadan Jariwala

Membership No. -136764

Date: August 28, 2023

UDIN: 23136764BGXBPC3971

Proprietor

Note: This Circular is issued on the authority and in the name of the Board of Directors of the Company. The text hereof has been approved by the Board of Directors at its Meeting held on August 28, 2023, and a copy thereof, signed by majority of Directors of the Company, has been filed with Registrar of

Date: 29th September, 2023

ਸ਼ਹੀਦ ਭਗਤ ਸਿੰਘ ਦੇ ਜਨਮ ਦਿਨ 'ਤੇ ਬੱਚਿਆਂ ਵੱਲੋਂ ਕਵਿਤਾਵਾਂ. ਗੀਤ ਤੇ ਵੰਨਗੀਆਂ ਪੇਸ਼



व्यक्तिम (अवदाय वर्षेका अर्थन - है । विश्व विश्व परिचार में अर्थन के प्राप्त कर किया पर 110 वर्ष साम उत्तर होते के प्रति है । प्रत्य कर विश्व वर्षेका अर्थ के प्रति कर वर्षेका वर्षियम् (अस्तवन वर्षेतः) अर्थनः है -नगरा वर्ष्य स्थाप सिव एगा १८ वर्षः सारा चित्र वर्षेत्रे अस्त्र ज्ञाप स्थापन्य च्यान्य क्रिय प्रीमी अस्य साम्यान वर्ष्णीयान्य प्रस्त्र अस्य ने वर्षेत्राच्या स्थापनी वर्ष्य वर्षेत्र वर्षे के ज्ञापनी स्थापना क्रियान्य वर्षेत्र वर्षे के ज्ञापनी स्थापना वर्ष्य स्थापना के पुण्य स्थापना स्थापन ਚੰਤੀਗਰ, ਉੱਘੇ ਕਹਾਣੀਗਰ ਅਜਮੇਰ ਸਿੰਘ ਜਿੱਧੂ , ਜਦੀਖ ਜਿੰਘ ਭਾਗਾ ਖੋਜ ਅਕਸਰ ਸ ਭਾ ਸ ਨਗਰ , ਨਿਰਮਲ ਕੌਰ ਗੇਟਲਾ ਪ੍ਰਧਾਨ ਵਿਸ਼ਵ ਪੰਜਾਵੀ ਨਾਤੀ ਸਾਹਿਤਕ ਮੰਦ ਪੰਜਾਬ

ਨੌਰਾ ਜਾਮਲ ਸਨ। ਕਵਿੰਦਗੀ ਦਰਬਾਰ ਵਿੱਚ ਪੰਜਾਬ ਹਰ ਤੋਂ 34 ਉਘੀਆਂ ਜਵਿੰਤਰੀਆਂ ਨੇ ਅਦਾਦੀ ਤੇ ਨੇ ਉਪੀਆਂ ਵਿਚੇ ਡਰੀਚ ਦੀ ਸੰਦ ਸਵੇਧੀ ਦੇ ਨਾਵਿਰ ਭਰਤ ਸਿੰਘ ਦੀ ਸੰਦ ਸਵੇਧੀ ਕਵਿਤਾਵਾਂ ਬਣੀਆਂ , ਸ਼ਰੂਨਾਂ ਦੇ ਸਾਣ ਜੋਣਾ ਦੇ ਬੱਦਿਆਂ ਨੇ ਭਗਤ ਸਿੰਘ ਦੀ ਸ਼ਹੀਦੀ ਸੰਬੰਧੀ ਫੋਫੀਓਬਾਵੀ ਅਤੇ ਸੇਟ ਸੋਸ਼ਮਸ਼ ਗਿਆਇਨ ਪਸ਼ੀਸ਼ਨ ਸ਼ਸ਼ੂਲ ਵਿਗਗਾਂ ਦੀ ਵਿਸ਼ਾਅਰਥਣ ਮੰਤਾਜ਼ੀ ਕਰਮਾਂ ਗਾਣੀ ਜਾਂਜੀ ਦੇ ਤਲ ਵਿੱਚ ਸੰਗੀਆਂ ਦੇ ਇਸਤਾਂ ਨੂੰ ਇੱਕਾ ਇਸ ਸਗਤੋਂ ਬੁਪਾਜ਼ਸ਼ੀ ਲੋਗਨ ਤੋਂ ਕਮੇਟੀ ਮੈਂਬਰਾਂ ਨੇ ਬੋਮਾਂਕਰੀ ਬੋਗਾਂ ਵਿੱਚ ਸੈਗਨ ਜ਼ਿੰਕਣ ਵਾਲੇ ਪ੍ਰਿਹਾਮਿਤ ਬਕਤੇਸ਼ਨ ਪ੍ਰਿਹਾਮਿਤ ਬਕਤੇਸ਼ਨ ਪਿਕਾਰੀਆਂ ਪ੍ਰਤਜ਼ੋਤ ਸਿੰਘ ਮ੍ਰਤਬੀਰ ਸਿੰਘ , ਮਨਕੀਰਤ ਕੌਰ,ਰਰਨੀਨ ਕੌਰ,ਕਲਦੀਪ ਸਿੰਘ

वान मुख्या वर्गाम मानवार विवाद वेदा तुरुवार वर्गाम मानवार वेदा व्यवस्था क्षिप्र करान्य क्षिप्र करान्य क्षिप्र करान्य के प्रकार कर्मा क्ष्म करान्य के प्रकार करान्य करान्य

ਭਾਜਪਾ ਤੇ ਆਰ ਐੱਸ ਐੱਸ ਦੀ ਮਨਸ਼ਾ ਭਾਰਤ ਨੂੰ ਹਿੰਦੂ ਰਾਸ਼ਟਰ ਬਣਾਉਣ ਦੀ : ਬੱਖਤਪੂਰਾ



बरण (वस्त्रीय प्रीक्षण) विभाव भेते-भेत्र विचारण के भूपाने विचारण क्टाबर्गिका क्टाबर्गिका की कुछ का प्राप्त किंद्रक भूपाने किंद्रका का प्राप्त किंद्रक भूपाने कुछ का वहांका किंद्र कुछते, प्रभीवा किंद्र वहांका किंद्र कुछते, प्रभीवा का वहांका कुछते कुछते किंद्रका का वहांका कुछते कुछते किंद्रका कुछते का वहांका कुछते कुछता कुछता कुछता

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वेद धीवमें आपात है नहीं। अंदर-10 स्वतंत्रीओं सी दीत दिन उरुभाव देंदे, बन्धानीह वेद, राम पीड वेद, रामध्यप्रीड वेद सी दीत के परिका महात वामक वीचान है

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PUBLIC ANNOUNCEMENT



Capital Small Finance Bank ::

CAPITAL SMALL FINANCE BANK LIMITED

Propposed on Capital Local Area Bank Linker" on May 31, 1969 of Phageara clinical Kapuchala, Punjab, as a public forted company under the Companies Aut, 1965, and was a public forted company under the Companies Aut, 1965, and was a public for Chardestee Scholar and Chardeste Rode of incorporation was grained by the Registers of Companies, Purple and Chandigash of Chandigash ("Rod") on April 15, 2019. Our Bank commerced is business, pursuan and an administration of the Registers of Companies ("Rod") on April 15, 2019. For full conduction we Washington of Companies ("Rod") on April 15, 2019. For full conduction we Washington of Companies ("Rod") on April 15, 2019. For full conduction of Companies ("Rod") on April 15, 2019. Our Bank ("Rod") on April 15, 2019. For full conduction of Companies ("Rod") on April 15, 2019. For full conduction of Companies ("Rod") on April 15, 2019. Our Bank ("Rod") on April 15, 2

OUR PROMOTERS: SARVJIT SINGH SAMRA, AMARJIT SINGH SAMRA, NAVNEET KAUR SAMRA, SURINDER KAUR SAMRA AND DINESH GUPTA

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ਕਾਲੇਕੇ ਉਤਾੜ ਵਿਖੇ ਕਿਸਾਨ ਸਿਖਲਾਈ ਕੈਂਪ ਆਯੋਜਿਤ



भा मार्डाम मीकर भी स्वाधीन पहल है के इन भिष्य कर भी मिला के उपन भी मिला के में पिया मानी भी दो मार्डाम मार्डी मीकिया मां मार्डी मार्डी भा देश भा मी भी मिला मां मार्डिंग है कि मार्डिंग मार्जियों में मार्डिंग मां मार्डिंग है कि मार्डिंग भी मार्डिंग में मार्डिंग है कि मार्डिंग मार्डिंग मी मार्डिंग में मार्डिंग में भी मार्डिंग मार्डिंग मीजा मार्डिंग में मार्डिंग मीचा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग में मार्डिंग मीजा मार्डेंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मीजा मार्डिंग मीजा मीजा मीजा मार्डिंग मीजा मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग मीजा मार्डिंग मीजा मार्डिंग मीजा मीजा मार्डिंग

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ਸ਼ੈਰੀ ਕਲਸੀ ਤੇ ਏ ਡੀ ਸੀ ਸੂਭਾਸ਼ ਚੰਦਰ ਵੱਲੋਂ ਜ਼ਿਲ੍ਹਾ ਪੱਧਰੀ ਖੇਡ ਮੁਕਾਬਲਿਆਂ ਦਾ ਉਦਘਾਟਨ



ਇਹ ਸਿਹਵ ਗਾਵਵਾਧੀ ਯੋਗ ਸਿਸ਼ਤਿਹਾਰ ਕੇ ਅਤੇ ਭਾਰਤ ਤੋਂ ਬਾਹਤ ਸਿੱਧੇ ਹਾਂ ਅਸਿੱਧੇ ਹੋਰ 'ਤੇ ਵੱਡਵਾ ਦਾ ਬਾਰੇ ਦਾ ਲਾਤ, ਜਿਹੇ ਜ਼ੁ ਐੱਸ ਵਿਸ਼ਸਤੀ (ਸਿਵੇਂ ਵਿ ਜ਼ੁ ਐੱਸ ਸੰਸਥਿਤਵੀਕ ਜ਼ਿਕਾ 1932 'ਚ ਜਿਸ ਪ੍ਰੋਗਤਤ) ਨੂੰ ਜਾਵਜਾਬੀ ਵੰਗਰ ਜਾਂ ਪ੍ਰਦਾਸ਼ਨਾ ਵਾਸਤੇ ਨਜੀਂ ਹਿ

P BHANDARI HOSIERY EXPORTS LIMITED

Office distancial House, Village Maharban, Rahan Road, Luthlania Feliot, Purplies I per
+0-88720, 16416, British Househaid (Bhardacharpatt cont, Web Jew New Mahadarakoport cong
postal Berellication No. 1.171157959807 C0015550. Contact person: Mr. Deliyed Singh,
Company Secretary and Compliance Officer omai: Solightmanianeport.com

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त्रेयः अल्ला सम्बद्धाः हे स्ट्रीटम

केरते भी 28 सर्वेक्ट 2022 हैं ऐसे क्योंका कि कोटों भी मंदित 'या क्योंका एवकर भी सर्वोक्ट सेक्टरों में बेटा केरी 09 करायुक्त 2022 'या कि सीती का देनी है कहें को ऐसी करती देश प्रकार कहार है। किए एक्ट 'या कार्योक्ट केरण पतन संकारीतार केरा 20 सर्वकर 2022 है उपका और पर देश है।

fegrijper eft feet:	03-10-2023	worder disket of agency of field ("E of work-un)	20,10,2023
ਰਾਈਟਬ ਪਾਰਬਰਾ ਦੇ ਬਜ਼ਾਬ ਨਵਿਚਤੀ ਦੀ ਅੰਗਰ ਜ਼ਿਤੀ **	09-10-2013	ਅਲਾਈਆਂ ਦੇ ਡੀਮੈਂਟ ਪਾਇਆਂ 'ਚ ਹਾਈਟਜ ਸ਼ੋਅਸਤ ਫ਼ੈਡਿਟ ਕਰਨ ਦੀ ਜਿਹੀ।'ਤੇ ਜਾਂ ਆਮ ਪਸ।	23.10.2023
feg ire lite et feet a	13-10-2023	ਕਰਾਕ ਅੰਕਰਜ਼ੀਜ਼ਨ 'ਤੇ ਵਾਈਟਰ ਵਿਸ਼ਵਿਟੀ ਵੇਅਦਜ਼ ਦੀ ਸ਼ਰੂਆਰ/ਸੂਚੀਵੇਸ਼ ਕਲਨ ਦੀ ਜਿਤੀ ('ਤੇ ਵੀ ਅਲ ਵਾਲ	26,10.2022
ਅਕਾਰੀਤਾ ਦੇ ਆਰਥ ਨੂੰ ਅੰਗਰ ਤੂਪ ਦੇਵਾਂ । 'ਤੇ ਜਾਂ ਅਲ ਪਤਰ)	19-10-2023		
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Has firsten in feinen sydler fruhre all 1 (a), utset hent, 2 a 7 urset. Him sit dien seinen, feinen 1 deut 1 jerd- 2001 (2). Tell vill 1 (a) 1 (a) 1 (b) 1		most hand we insettin water	
		oan ਨਿਵੇਸ਼ਵਰਤਾ ਜਿਸੇ ਦੀ ਪ੍ਰੀ ਜ਼ਿੰਦੇ/ਕਿਵ ਜ਼ਿੰਦੇ ਮਾਰੀਰਆਂ, ਜਿਵੇਂ ਕਿ ਅਗ	रियंग्यक्त की में में में में शेरे (बार बेटे अर्थकर), कि कि अर्थित से भेड़ा (कर्म अर्थित के कि अर्थकर अर्थकर क्रिक्ट क्रिक्ट के क्रिक्ट की कर्म के क्रिक्ट

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विशेषसम्भाग निर्मा को के होते. जिसा होता तर्मकरण, निर्मा के अवनार्थित कर देवता, किया अवनार्थित कर के अवनार्थित के अवनार्थित के उपने के अवनार्थित कर है कि अपने के अपन

बचारे नेपापी हैंवरी सेकापंत्रका रिकार्टन अमें/ जो स्कानित सिंध बेच्यों मेंबरबी कड़े बेच्यपंत्रिक स्वास्त

सम्बद्धः द्वीकारतः विज्ञीः ३६ सर्वेकाः, २०२३



















