

# Kalpataru Engineering Ltd.

18, Rabindra Sarani Poddar Court, Gate No. 4, 4th Floor, Room No. 4 Kolkata-700001

CIN No. L27104WB1980PLC033133; Website: [www.kalpataruengineering.co.in](http://www.kalpataruengineering.co.in)

Email ID: [kalpataruenggltd@gmail.com](mailto:kalpataruenggltd@gmail.com); Phone: 8820458360

---

Date: 1<sup>st</sup> February, 2024

To,  
**The Calcutta Stock Exchange Limited**  
7, Lyons Range,  
Kolkata- 700 001

**Subject: Compliance under Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations")**

CSE Scrip Code: 021104

Dear Sir,

Pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), please find enclosed herewith the copy of the newspaper publication of the Company to, inter-alia, consider and approve the Unaudited Financial Results of the Company for the Quarter and nine month ended December 31, 2023 published in the following editions:

1. Financial Express — English Newspaper
2. Sukhabar — Bengali Newspaper

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.  
Yours Faithfully,

For Kalpataru Engineering Limited



Sandeep Verma  
Company Secretary  
M. No. 046612





WESTLIFE FOODWORLD LIMITED (Formerly Known As WESTLIFE DEVELOPMENT LIMITED)						
Regd. Office : 1001, Tower - 3, 10th Floor, One International Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400 013.						
CIN No. : L65990MH1982PLC028593   Tel : 022-4913 5000   Fax : 022-4913 5001   Website : www.westlife.co.in   E-mail id : shatadru@westlife.co.in						
Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2023 (Rs. in Lakhs)						
Particulars	3 months ended 31/12/2023	Preceding 3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date figures for the period ended 31/12/2023	Year to date figures for the period ended 31/12/2022	Year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	60,495.72	61,602.94	61,920.89	1,84,281.04	1,73,656.03	2,29,851.66
Profit/(Loss) before tax	2,309.83	3,020.93	4,801.36	9,388.90	12,172.27	14,945.29
Profit/(Loss) after tax for the period/year	1,724.32	2,237.21	3,637.10	6,844.72	9,148.51	11,157.98
Total Comprehensive Income for the period/year	1,714.41	2,193.56	3,704.94	6,814.99	9,223.18	11,253.24
Earnings Per Share (not annualised) - (Face value of Rs 2 each)						
Basic (in Rs.)	1.10	1.41	2.33	4.37	5.87	7.16
Diluted (in Rs.)	1.10	1.41	2.33	4.37	5.87	7.16

Notes:-  
1) The above is an extract of the detailed format of Quarterly Financial Results for the quarter and nine months ended December 31, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the stock exchange websites: www.bseindia.com and www.nseindia.com and Company's website: www.westlife.co.in.  
2) The Standalone financial results are available on the Company's website "www.westlife.co.in" and on the website of the stock exchange www.bseindia.com and www.nseindia.com. Key numbers of Standalone results of the Company are as under:-

Particulars	3 months ended 31/12/2023	Preceding 3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date figures for the period ended 31/12/2023	Year to date figures for the period ended 31/12/2022	Year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	29.73	46.74	20.01	6,261.16	40.78	62.99
Profit/(Loss) before tax	(7.54)	4.50	(5.63)	6,135.02	(40.56)	(73.93)
Profit/(Loss) after tax for the period/year	(7.54)	(0.81)	(5.63)	5,972.30	(40.50)	(73.93)
Total Comprehensive Income for the period/year	(7.54)	(0.81)	(5.63)	5,972.30	(40.50)	(73.93)

3) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 31, 2024.  
For and on behalf of the Board (Sd/-)  
Amit Jaisa  
Chairman  
DIN: 00016871

**"IMPORTANT"**

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

HAMILTON POLES MANUFACTURING CO LTD 221 RABINDRA SARANI 3RD FLOOR, KOLKATA- 700 007 CIN No: L28991WB1981PLC033462 UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED ON 31ST DECEMBER 2023			
		Rs. Lacs except EPS	
PARTICULARS	Quarter ending 31/12/2023	Corresponding 3 months ended in the previous year 31/12/2022	Previous Year Ended 31/03/2023
	Total Income from operations (net)	7.520	10.570
Net Profit/ (Loss) from Ordinary Activities after tax	0.340	0.240	0.690
Net Profit/ (Loss) for the period after tax (after Extraordinary Items)	0.340	0.240	0.690
Equity Share Capital	20.000	20.000	20.000
Reserves (excluding Revaluation Reserve as shown in the balance sheet of previous year)	-	-	-
Earning Per Share (of Rs. 10/-each)	0.170	0.120	0.345
Basic	0.170	0.120	0.345
Diluted			

NOTE:  
The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

HAMILTON POLES MANUFACTURING CO LTD  
Sd/-  
PRIYANKA JHA  
Wholtime Director  
DIN: 08943236

Place: Kolkata  
Date: 31.01.2024

KALPATARU ENGINEERING LIMITED 18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.4, KOLKATA-700001 CIN No: L27104WB1980PLC033133 UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED ON 31ST DECEMBER 2023			
		Rs. Lacs except EPS	
PARTICULARS	Quarter ending 31/12/2023	Corresponding 3 months ended in the previous year 31/12/2022	Previous Year Ended 31/03/2023
	Total Income from operations (net)	13.23	17.19
Net Profit/ (Loss) from Ordinary Activities after tax	3.500	11.290	4.320
Net Profit/ (Loss) for the period after tax (after Extraordinary Items)	3.500	11.290	4.320
Equity Share Capital	1,821.34	1,821.34	1,821.34
Reserves (excluding Revaluation Reserve as shown in the balance sheet of previous year)	-	-	-
Earning Per Share (of Rs. 10/-each)	0.019	0.062	0.024
Basic	0.019	0.062	0.024
Diluted			

NOTE:  
The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

Kalpataru Engineering Ltd.  
Sd/-  
Saiten Roy  
Wholtime Director  
DIN NO. 09673558

Place: Kolkata  
Date: 31.01.2024

Vaibhav Global Limited Regd. Off. : K-6B, Fateh Tiba, Adarsh Nagar, Jaipur-302004; Tel : 91-141-2601020; CIN : L36911RJ1989PLC004945; E-Mail : investor_relations@vaibhavglobal.com; Website : www.vaibhavglobal.com				
EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE ENDED 31 DECEMBER 2023 (₹ in lacs, unless otherwise stated)				
S. No.	Particulars	Consolidated		
		Quarter Ended		Year to date ended
		31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)
1	Total Income from Operations (Net)	88,833.96	72,366.54	2,25,159.37
2	Other Income	557.58	1,441.79	1,642.19
3	Total Income	89,391.54	73,808.33	2,26,801.56
4	Net Profit from Ordinary Activities (before tax and exceptional items)	7,234.80	5,474.34	15,421.82
5	Net Profit from Ordinary Activities before tax (after exceptional items)	6,843.02	5,474.34	15,030.04
6	Net Profit from Ordinary Activities after tax (after exceptional items)	4,708.97	3,917.84	10,568.40
7	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	6,244.14	7,471.41	12,097.35
8	Equity Share Capital	3,308.41	3,293.45	3,308.41
9	Earnings Per Share (of ₹ 2 each) (for continuing & discontinued operations)			
i) Basic EPS		2.87	2.37	6.45
ii) Diluted EPS		2.82	2.33	6.32

Notes:  
1. The above unaudited consolidated financial results for the quarter ended 31 December 2023 and year to date ended for the period from 01 April 2023 to 31 December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 January 2024. These financial results for the quarter ended 31 December 2023 and year to date ended for the period from 01 April 2023 to 31 December 2023 have been reviewed by the Statutory Auditors of the Parent Company.  
2. These unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015.  
3. Current tax includes Minimum Alternate Tax (MAT), wherever applicable, and deferred tax includes MAT credit entitlement.  
4. Key numbers of standalone financial results of the Parent Company, i.e., Vaibhav Global Limited are as under:-

Particulars	Quarter Ended		
	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)
Total Income	14,875.26	14,099.61	41,837.76
Profit before tax	345.62	2,411.94	3,401.12
Total Comprehensive Income	284.73	2,434.08	3,050.83

5. The unaudited consolidated financial results include the financial results of the Parent Company and the financial results of the following subsidiaries and step-down subsidiaries (collectively referred as 'the Group'):

A. VGL Retail Ventures Limited, Mauritius  
a. Shop TJC Limited, UK  
i. Shop LC Global Inc., USA  
ii. Mindful Souls BV, Netherlands (acquired on 26 September 2023)  
B. STS Global Supply Limited, Hong Kong  
a. Pt. STS Bali, Indonesia  
b. STS (Guangzhou) Trading Limited, China  
C. STS Jewels Inc., USA  
D. STS Global Limited, Thailand  
E. STS Global Limited, Japan  
F. Vaibhav Vistar Limited, India  
G. Vaibhav Lifestyle Limited, India  
H. Shop LC GmbH, Germany  
I. Encase Packaging Private Limited, India  
J. Vaibhav Global Employee Stock Option Welfare Trust  
All Subsidiaries are wholly owned except Encase Packaging Private Limited.

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

7. Item exceeding 10% of total expenditure (included in other expenses): (₹ in lacs, unless otherwise stated)

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

8. In earlier years, the Parent Company received notices from the Income Tax Department ("ITD") under Section 148 of the Act for Assessment Year 2012-13 to Assessment Year 2015-16. The Honorable High Court of Rajasthan had granted stay order on the Parent Company's petition for these Assessment Years mentioned above. Based upon the nature and external expert opinion obtained by the Parent Company, the management does not expect any liability to arise out of these proceedings.

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

10. The Income Tax Department ("the ITD") conducted a Survey proceeding under section 133A of the Act at the premises of the Parent Company in November 2021. Subsequently, the Parent Company is providing all cooperation and necessary data/documents/information. During the previous quarter, the Parent Company received notices under Section 142(1) for Assessment Year 2019-20 to Assessment Year 2022-23 requiring further information. As on date, based upon the nature, the management does not expect any liability to arise out of these proceedings.

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

12. During previous year, there was a cyber-attack on some Information Technology (IT) infrastructure of the Group. Management took steps to retrieve and restore the systems. All critical operational systems are functioning, however, as a measure of abundant precaution, restricted access and preventive checks were put in place. The Group through an IT service provider also completed the process of investigation to ascertain the nature, extent, and cause of possible data breach, if any. Basis the procedures performed, the Group did not identify any instance of data breach. Basis the legal opinion obtained from the independent solicitor of the respective impacted countries, the Group is in compliance with applicable legal and regulatory requirements. Group management believes that there is no impact on these financial results on account of this incident. The business operations of the Group are continuing in the normal manner post the cyber incident.

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

14. As per Ind AS 108, 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.

15. Above is an extract of detailed format of Quarterly Financial Results filed with stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the stock exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.vaibhavglobal.com.

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

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

PERFORMANCE CHEMISERVE LIMITED (CIN - U24239PN2006PLC022101) Reg. office - Sai Hira, Survey No.93, Mundhwa, Pune 411036				
FINANCIAL RESULTS				
[Regulation 52(8) read with regulation 52(4) of the SEBI Listing Regulations, 2015]				
Extract of Unaudited Financial Results for the quarter ended 31 December 2023 (Amounts in Rs Lakhs unless otherwise stated)				
Sl. No.	Particulars	Quarter Ended		Year Ended
		31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Total Income from Operations	44,357	344	704
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	(3,286)	261	836
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	(3,286)	261	836
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	(2,459)	192	621
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(12,741)	192	621
6	Paid up Equity Share Capital	19	19	19
7	Reserves (excluding Revaluation Reserve)	1,63,378	1,72,482	1,73,186
8	Securities Premium Account	1,64,356	1,64,356	1,64,356
9	Net worth	1,63,397	1,72,501	1,73,205
10	Paid up Debt Capital / Outstanding Debt	2,69,269	1,93,683	1,96,782
11	Outstanding Redeemable Preference Shares	-	-	-
12	Debt Equity Ratio	1.65	1.12	1.14
13	Earnings Per Share- 1. Basic: 2. Diluted:	(1,284.01) (1,284.01)	100.26 100.26	339.17 339.17
14	Capital Redemption Reserve	-	-	-
15	Debenture Redemption Reserve	-	-	-
16	Debt Service Coverage Ratio	1.12	NA	NA
17	Interest Service Coverage Ratio	1.12	NA	NA

Notes:  
a. The above is an extract of the detailed format of the quarter ended 31st December, 2023 financial results filed with the Stock Exchange(s) under regulation 52 of the Listing Regulations. The full format of the quarterly results is available on the website of the Stock Exchange(www.bseindia.com) and the listed entity (https://pcindia.co.in/).  
b. For the other line items referred in regulation 52(4) of the Listing Regulations, pertinent disclosures have been made to the Stock Exchange(s) (www.bseindia.com) and can be accessed on the URL (https://pcindia.co.in/).  
c. Previous period's figures have been reclassified / regrouped wherever necessary.  
d. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 31st January 2024.

Place: Pune  
Date: 31.01.2024

For and on behalf of the Board of Directors of  
Performance Chemiserve Limited  
S C MEHTA  
Chairman  
DIN: 00128204

DATA PATTERNS DATA PATTERNS (INDIA) LIMITED (Formerly known as Indus Teqsite Private Limited) Registered Office: Plot No. H9, Fourth Main Road, Sipcot It Park, Siruseri, Off Rajiv Gandhi Salai (OMR), Chennai- 603 103; CIN: L72200TN1998PLC061236 Website: www.datapatternsindia.com; e-mail: investor grievance@datapatterns.co.in; Phone: +91-44-47414000				
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER 2023 (Rs in Crores except EPS)				
S.No	Particulars	Quarter Ending	Year to date Ending	Quarter Ending
		Unaudited	Unaudited	Unaudited
		31-Dec-23	31-Dec-23	31-Dec-22
1	Total Income from Operations	150.81	371.26	113.66
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/ or Extraordinary Items)	65.72	146.87	44.64
3	Net Profit / (Loss) for the period (before Tax, after Exceptional and/ or Extraordinary Items)	65.72	146.87	44.64
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/ or Extraordinary Items)	50.97	110.59	33.32
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	51.00	110.78	33.27
6	Paid up equity share capital (Face value of Rs 2 each)	11.20	11.20	10.38
7	Reserves (Excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the Previous Year			1,155.88
8	Earnings per equity share (EPS) of face value of Rs 2 each* (for continuing and discontinued Operations) (Basic and Diluted)	9.10	19.75	6.42

\*EPS is not annualised for the quarter ended 31st December 2022, 31st December 2023.

Notes:  
1. The above is an extract of the detailed format of Quarterly filed with Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Quarterly Results are available on the websites of Stock Exchanges, i.e., BSE Limited ('BSE') at www.bseindia.com and National Stock Exchange of India Limited ('NSE') at www.nseindia.com and the Company at https://www.datapatternsindia.com.  
2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on January 31, 2024.

For and on behalf of the Board  
DATA PATTERNS (INDIA) LIMITED  
Srinivasagopalan Rangarajan  
Chairman and Managing Director  
DIN : 00643456

Place: Chennai  
Date: January 31, 2024



