

● AMID RISING NUMBER OF COURT CASES

28% GST on online gaming to come into effect today

Offshore online gaming platforms to register in India

PRIYANSH VERMA
New Delhi, September 30

THE FINANCE MINISTRY has notified that the 28% Goods and Services Tax (GST) levy on casinos, online gaming and horse racing has come into effect from October 1. The notification comes despite some states not having passed the necessary laws to implement the new tax rate.

The latest notification has been issued to implement the



amendments brought in the Central GST Act and the Integrated GST Act, last month. As per the changes to the CGST Act, the transaction with respect to online gaming will henceforth be treated as "actionable claims" similar to lottery, betting, and gambling and will be subject to

28% GST on the full face value of bets. The amendments to the IGST Act make it mandatory for offshore online gaming platforms to register in India and pay taxes in accordance with domestic law.

The notification comes amid a stand-off between the gaming

industry and the GST authorities, and the rising number of court cases.

Last week, Dream Sports, the parent company of Dream11 filed a writ petition in the Bombay High Court challenging a GST notice that alleged the evasion of reportedly over ₹25,000 crore.

Prior to that, Delta Crop was served a tax notice amounting to ₹1,140 crore on similar grounds.

In September, the Supreme Court had stayed the Karnataka High Court's ruling, which quashed a GST notice against online gaming company Gameskraft for alleged tax evasion to the tune of ₹21,000 crore.

Godrej Agrovet to invest ₹300 cr for palm oil complex

RAJESH KURUP
Mumbai, September 30

GODREJ AGROVET (GAVL) will invest ₹300 crore over the next 3-4 years to set up an integrated palm oil complex, including a crude palm oil mill, in Telangana.

GAVL is also planning to increase area of palm oil cultivation in to country to 120,000 hectare by 2027 from the present 65,000 hectare.

The complex, to be set up in the Khammam district of

Telangana, would have the provision of a refinery in the near future. The firm will also set up a nursery with a capacity of up to 700,000 saplings per year, the company said in a statement.

"Leveraging our expertise of more than three decades in the oil palm business, we intend to handhold oil palm farmers by providing them access to quality seedlings and nursery," GAVL MD Balram Singh Yadav said.

The foundation stone for the complex was laid on Saturday.

CBDT chairman's term extended

THE GOVERNMENT HAS extended the term of Nitin Gupta, the incumbent chairman of the Central Board of Direct Taxes, till June 30, 2024 on "a contract basis". The nine-month extension came on the day when he was scheduled to retire. A notification issued on Saturday said that the Appointments Committee of the Cabinet has approved Gupta's re-appointment with effect from Oct 1 till June 30, 2024, or until further orders. — FE BUREAU

South Indian Bank appoints PR Seshadri as MD, CEO

FE BUREAU
Mumbai, September 30

SOUTH INDIAN BANK has appointed PR Seshadri as its managing director and chief executive officer effective from October 1. He will succeed Murali Ramakrishnan who served at the post from October 1, 2020 till September 30, 2023.

With nearly 25 years of banking experience spanning domestic and international markets, Seshadri has held senior leadership positions at prestigious institutions, including Karur Vysya Bank and Citigroup.

Seshadri's career trajectory underscores his ability to drive sustained growth, emphasising the adoption of digital operational frameworks and innovative solutions to meet the unique demands of the Indian market, the bank said in a press release.

"Leading South Indian Bank is a privilege as we embark on a growth journey, leveraging technology while upholding our business values and rich heritage," Seshadri said. "I am enthusiastic about collaborating with the Bank's talented professionals to build upon the legacy," he added.

The bank's total loan book stands at ₹74,102 crore as on June 30.

Airtel 5G users top 50-million mark

FE BUREAU
New Delhi, September 30

A YEAR AFTER launching 5G services in India, Airtel on Saturday said it has over 50 million unique 5G subscribers on its network. The company's 5G services are available across all districts in the country now except districts in Pakistan occupied Kashmir, Naxal affected areas of Chhattisgarh and the islands of Lakshadweep.

In October 2022, both Airtel and Jio launched 5G services in the country. A year after the launch, the total 5G subscriber base in the country has crossed over 100 million.

Last month, Jio also announced that its 5G subscribers are over 50 million.



"We are thrilled at the speed of adoption to 5G by millions of our customers and we are reaching this milestone earlier than planned," said Randeep Sekhon, CTO at Bharti Airtel.

"The expansion continues at full speed and I am sure, we will continue to rapidly multiply as we work towards nationwide coverage and enable all our customers to enter the 5G age," Sekhon added.

CORRECTION

Moody's has upgraded Tata Power rating to BA1, and not B2, as incorrectly mentioned in the headline of a report on Saturday.

ADITYA BIRLA CAPITAL
PROTECTING INVESTMENT ENHANCING GROWTH

ADITYA BIRLA FINANCE LIMITED
Registered Office : Indian Rayon Compound, Veraval, Gujarat - 362 266.
Corporate Office : 10th Floor, R Tech Park, Nirlon Complex, Nr. Hub Mall, Goregaon (E), Mumbai-400 063, MH.

POSSESSION NOTICE [SEE RULE 8 (1) OF THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002]
Whereas the undersigned being the **Authorized Officer of Aditya Birla Finance Limited (ABFL)** under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (54 of 2002) and in exercise of the powers conferred under Section 13 (12) read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a **Demand Notice Dated mentioned below** under Section 13(2) of the said Act calling upon you being the borrowers (names and addresses mentioned below) to repay the amount mentioned in the said notice and interest thereon **within 60 days** from the date of receipt of the said notice.
The Borrowers mentioned herein below having failed to repay the amount, notice is hereby given to the Borrowers mentioned herein below and to the public in general that the undersigned has taken **Symbolic Possession** of the property described herein below in exercise of powers conferred on him / her under Sec 13(4) of the said act read with Rule 8 of the Security Interest (Enforcement) Rules, 2002. The Borrowers mentioned here in below in particular and the public in general are hereby cautioned not to deal with said property and any dealings with the property will be subject to the charge of **Aditya Birla Finance Limited (ABFL)** for an amount as mentioned herein under and interest thereon. The Borrower's attention is invited to the provisions of sub-section 8 of Section 13 of the act, in respect of time available, to redeem the secured assets.

Sr. No.	Name of the Borrower(s)	Demand Notice Date & O/S. Amt	Description of Immovable Property (Properties Mortgaged)	Possession Date
1.	1. Babulal Banana Shop, Through Its Proprietor Babulal Banana Shop, 2. Mr. Babulal Gupta, S/o. Mata Prasad Gupta, 3. Urmila Devi Babulal Gupta, W/o. Babulal Gupta, 4. Gurjashankar Babulal Gupta S/o. Babulal Gupta, 5. M/s. Shree Ganesh Trading Company (Through Its Proprietor) Loan Account No. ABFLMUMDSB0000125962	DN Date : 11-07-2023 Rs. 1,06,74,758/- as on 10-07-2023	All That Place And Parcel of Gothan Land Having Area Admeasuring HR. 0-11-0 Equivalent to 1113.2 Sq. Mtr. Forming Part And Portion of The Property Bearing Pardi No. 5 Admeasuring HR 0-69-0 Equivalent to 6900 Sq. Mtr. Situated and Laying And Being At Revenue Village Palghar, Vasai Road, East Taluka Vasai, District Palghar, Within Limit of Palghar Gram Panchayat.	25-09-2023 (Symbolic Possession)

Place : Mumbai, Maharashtra
Date : 01.10.2023

Sd/-
Authorised Officer
ADITYA BIRLA FINANCE LIMITED

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INITIAL PUBLIC OFFER OF EQUITY SHARES ON THE MAIN BOARD OF THE STOCK EXCHANGES (DEFINED BELOW) IN COMPLIANCE WITH CHAPTER I OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018, AS AMENDED ("SEBI ICDR REGULATIONS")

PUBLIC ANNOUNCEMENT

POPULAR VEHICLES AND SERVICES LIMITED

Our Company was originally incorporated as Popular Vehicles and Services Limited on July 5, 1983 at Kochi, Ernakulam, Kerala, India as a public limited company under the Companies Act, 1956 and received its certificate for commencement of business on July 14, 1983. Our Company was converted to a private limited company pursuant to a special resolution passed by our Shareholders at the Extraordinary General Meeting ("EGM") held on December 29, 2014 and the name of our Company was changed to Popular Vehicles and Services Private Limited. A fresh certificate of incorporation consequent upon conversion of our Company to a private limited company was issued on March 24, 2015 by the Registrar of Companies, Kerala at Ernakulam ("RoC"). Our Company was subsequently converted into a public limited company pursuant to a special resolution passed by our Shareholders at the EGM held on June 11, 2018 and the name of our Company was changed to Popular Vehicles and Services Limited. A fresh certificate of incorporation consequent upon conversion of our Company to a public limited company was issued on July 10, 2018 by the RoC. For details of change in name and Registered and Corporate Office of our Company, see "History and Certain Corporate Matters" on page 193 of the draft red herring prospectus dated September 28, 2023 ("DRHP") filed with the Securities and Exchange Board of India ("SEBI").

Registered and Corporate Office: Kuttukaran Centre, Mamangalam, Cochin, Ernakulam - 682 025, Kerala, India; Tel: +91 484 2341 134; **Website:** www.popularmaruti.com
Contact Person: Varun T.V., Company Secretary and Compliance Officer; E-mail: cs@popularv.com; **Corporate Identity Number:** U50102KL1983PLC003741

THE PROMOTERS OF OUR COMPANY ARE JOHN K. PAUL, FRANCIS K. PAUL AND NAVEEN PHILIP

INITIAL PUBLIC OFFER OF UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹2 EACH ("EQUITY SHARES") OF POPULAR VEHICLES AND SERVICES LIMITED ("COMPANY") FOR CASH AT APRICE OF ₹[•] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹[•] PER EQUITY SHARE) ("OFFER PRICE") AGGREGATING UP TO ₹[•] MILLION COMPRISING A FRESH ISSUE OF UP TO [•] EQUITY SHARES AGGREGATING UP TO ₹2,500.00 MILLION BY OUR COMPANY ("FRESH ISSUE") AND AN OFFER FOR SALE OF UP TO 14,275,401 EQUITY SHARES AGGREGATING UP TO ₹[•] MILLION BY BANYANTREE GROWTH CAPITAL II, LLC (THE "SELLING SHAREHOLDER") AND SUCH EQUITY SHARES OFFERED BY THE SELLING SHAREHOLDER ("OFFER FOR SALE", AND TOGETHER WITH THE FRESH ISSUE, THE "OFFER").

OUR COMPANY AND THE SELLING SHAREHOLDER IN CONSULTATION WITH THE BRLMS, MAY CONSIDER A FURTHER ISSUE OF SPECIFIED SECURITIES, INCLUDING BY WAY OF A PRIVATE PLACEMENT TO ANY PERSON(S) OF UP TO [•] EQUITY SHARES AGGREGATING UP TO ₹500.00 MILLION, AT ITS DISCRETION, PRIOR TO THE FILING OF THE RED HERRING PROSPECTUS WITH THE ROC ("PRE-IPO PLACEMENT"). IF THE PRE-IPO PLACEMENT IS COMPLETED, THE FRESH ISSUE SIZE WILL BE REDUCED TO THE EXTENT OF SUCH PRE-IPO PLACEMENT, SUBJECT TO THE MINIMUM OFFER CONSTITUTING AT LEAST [•]% OF THE POST-OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY IN COMPLIANCE WITH RULE 19(2)(B) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED.

THE OFFER INCLUDES A RESERVATION OF UP TO [•] EQUITY SHARES, AGGREGATING UP TO ₹[•] MILLION (CONSTITUTING UP TO [•]% OF THE POST-OFFER PAID-UP EQUITY SHARE CAPITAL), FOR SUBSCRIPTION BY ELIGIBLE EMPLOYEES ("EMPLOYEE RESERVATION PORTION"). OUR COMPANY AND THE SELLING SHAREHOLDER IN CONSULTATION WITH THE BRLMS MAY OFFER A DISCOUNT OF UP TO [•]% OF THE OFFER PRICE (EQUIVALENT TO ₹[•] PER EQUITY SHARE) TO ELIGIBLE EMPLOYEES BIDDING IN THE EMPLOYEE RESERVATION PORTION ("EMPLOYEE DISCOUNT"), SUBJECT TO NECESSARY APPROVALS AS MAY BE REQUIRED. THE OFFER LESS THE EMPLOYEE RESERVATION PORTION IS HEREINAFTER REFERRED TO AS THE "NET OFFER". THE OFFER AND THE NET OFFER SHALL CONSTITUTE [•]% AND [•]%, RESPECTIVELY, OF THE POST-OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THE FACE VALUE OF EQUITY SHARES IS ₹2 EACH. THE OFFER PRICE IS [•] TIMES THE FACE VALUE OF THE EQUITY SHARES. THE PRICE BAND, EMPLOYEE DISCOUNT AND THE MINIMUM BID LOT SHALL BE DECIDED BY OUR COMPANY AND THE SELLING SHAREHOLDER IN CONSULTATION WITH THE BRLMS AND WILL BE ADVERTISED IN ALL EDITIONS OF [•], AN ENGLISH NATIONAL DAILY NEWSPAPER, ALL EDITIONS OF [•], A HINDI NATIONAL DAILY NEWSPAPER AND [•] EDITIONS OF [•], A MALAYALAM DAILY NEWSPAPER (MALAYALAM BEING THE REGIONAL LANGUAGE OF KERALA, WHERE OUR REGISTERED AND CORPORATE OFFICE IS LOCATED) EACH WITH WIDE CIRCULATION, AT LEAST TWO WORKING DAYS PRIOR TO THE BID/ OFFER OPENING DATE AND SHALL BE MADE AVAILABLE TO BSE LIMITED ("BSE") AND NATIONAL STOCK EXCHANGE OF INDIA LIMITED ("NSE"), AND TOGETHER WITH BSE, THE "STOCK EXCHANGES") FOR THE PURPOSE OF UPLOADING ON THEIR RESPECTIVE WEBSITES IN ACCORDANCE WITH THE SEBI ICDR REGULATIONS.

In case of any revision in the Price Band, the Bid/ Offer Period will be extended by at least three additional Working Days after such revision in the Price Band, subject to the Bid/ Offer Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar circumstances, our Company and the Selling Shareholder may, in consultation with the BRLMs, for reasons to be recorded in writing, extend the Bid/ Offer Period for a minimum of three Working Days, subject to the Bid/ Offer Period not exceeding 10 Working Days. Any revision in the Price Band and the revised Bid/ Offer Period, if applicable, shall be widely disseminated by notification to the Stock Exchanges, by issuing a public notice, and also by indicating the change on the respective websites of the BRLMs and at the terminals of the Syndicate Members and by intimation to Self-Certified Syndicate Banks ("SCSBs"), the Designated Intermediaries and the Sponsor Banks, as applicable.

This Offer is being made in terms of Rule 19(2)(b) of the SCRR read with Regulation 31 of the SEBI ICDR Regulations. The Offer is being made through the Book Building Process and is in compliance with Regulation 6(1) of the SEBI ICDR Regulations wherein in terms of Regulation 32(1) of the SEBI ICDR Regulations, not more than 50% of the Net Offer shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs"), and such portion, the "QIB Portion" provided that our Company and the Selling Shareholder in consultation with the BRLMs, may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with the SEBI ICDR Regulations ("Anchor Investor Portion"), of which at least one-third shall be available for allocation to domestic Mutual Funds, subject to valid Bids being received from domestic Mutual Funds at or above the Anchor Investor Allocation Price. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the Net QIB Portion. Further, 5% of the Net QIB Portion shall be available for allocation on a proportionate basis only to Mutual Funds and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders (other than Anchor Investors) including Mutual Funds, subject to valid Bids being received at or above the Offer Price. However, if the aggregate demand from Mutual Funds is less than 5% of the QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining QIB Portion for proportionate allocation to QIBs. Further, not less than 15% of the Net Offer shall be available for allocation to Non-Institutional Bidders out of which (a) one-third of such portion shall be reserved for applicants with application size of more than ₹20 million and up to ₹1.00 million; and (b) two-third of such portion shall be reserved for applicants with application size of more than ₹1.00 million, provided that the unsubscribed portion in either of such sub-categories may be allocated to applicants in the other sub-category of Non-Institutional Bidders and not less than 35% of the Net Offer shall be available for allocation to Retail Individual Bidders ("RIBs") in accordance with the SEBI ICDR Regulations, subject to valid Bids being received from them at or above the Offer Price. Further, Equity Shares will be allocated on a proportionate basis to Eligible Employees applying under the Employee Reservation Portion, subject to valid Bids received from them at or above the Offer Price. All potential Bidders (except Anchor Investors) are required to mandatorily utilise the Application Supported by Blocked Amount ("ASBA") process by providing details of their respective bank accounts (including UPI ID for UPI Bidders using UPI Mechanism) (as defined hereinafter) in which the Bid amount will be blocked by the SCSBs or the Sponsor Banks, as applicable, to participate in the Offer. Anchor Investors are not permitted to participate in the Anchor Investor Portion of the Offer through the ASBA process. For details, see "Offer Procedure" on page 377 of the DRHP.

This public announcement is being made in compliance with the provisions of Regulation 26(2) of the SEBI ICDR Regulations to inform the public that our Company is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offering of its Equity Shares pursuant to the Offer and has filed the DRHP with the SEBI on September 29, 2023. Pursuant to Regulation 26(1) of the SEBI ICDR Regulations, the DRHP filed with SEBI shall be made public for comments, if any, for a period of at least 21 days from the date of such filing by hosting it on the website of SEBI at www.sebi.gov.in, websites of the Stock Exchanges i.e. BSE and NSE at www.bseindia.com, www.nseindia.com, respectively, on the website of the Company at www.popularmaruti.com and on the websites of the BRLMs, i.e. ICICI Securities Limited, Nuvama Wealth Management Limited (formerly known as Edelweiss Securities Limited) and Centrum Capital Limited at www.icicisecurities.com, www.nuvama.com and www.centrum.co.in, respectively. Our Company invites the public to give their comments on the DRHP filed with SEBI, with respect to disclosures made in the DRHP. The members of the public are requested to send a copy of the comments to SEBI, to the Company Secretary and Compliance Officer of our Company and/or the BRLMs at their respective addresses mentioned herein. All comments must be received by SEBI and/or our Company and/or the Company Secretary and Compliance Officer of our Company and/or the BRLMs in relation to the Offer on or before 5.00 p.m. on the 21st day from the aforesaid date of filing of the DRHP with SEBI.

Investments in equity and equity-related securities involve a degree of risk and Bidders should not invest any funds in the Offer unless they can afford to take the risk of losing their entire investment. Bidders are advised to read the risk factors carefully before taking an investment decision in the Offer. For taking an investment decision, Bidders must rely on their own examination of our Company and the Offer, including the risks involved. The Equity Shares in the Offer have neither been recommended, nor approved by SEBI, nor does SEBI guarantee the accuracy or adequacy of the contents of the Draft Red Herring Prospectus. Specific attention of the Bidders is invited to "Risk Factors" on page 26 of the DRHP.

Any decision to invest in the Equity Shares described in the DRHP may only be taken after a Red Herring Prospectus has been filed with RoC and must be made solely on the basis of such Red Herring Prospectus. The Equity Shares, when offered through the Red Herring Prospectus, are proposed to be listed on BSE and NSE.

For details of the share capital and capital structure and the names of the signatories to the memorandum and the number of shares subscribed for by them of our Company, see "Capital Structure" beginning on page 71 of the DRHP. The liability of the members of our Company is limited. For details of the main objects of our Company as contained in the Memorandum of Association, see "History and Certain Corporate Matters" on page 193 of the DRHP.

BOOK RUNNING LEAD MANAGERS			REGISTRAR TO THE OFFER
ICICI Securities	nuvama	CENTRUM	LINKIntime
ICICI Securities Limited ICICI Venture House, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400 025, Maharashtra, India Tel: +91 22 6807 7100 E-mail: popular ipo@icicisecurities.com Website: www.icicisecurities.com Investor Grievance E-mail: customercare@icicisecurities.com Contact Person: Harsh Thakkar / Shekhar Asnani SEBI Registration No.: INM000011179	Nuvama Wealth Management Limited (formerly known as Edelweiss Securities Limited) 801 - 804, Wing A, Building No 3, Inspire BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400 051, Maharashtra, India Tel: +91 22 4009 4400 E-mail: popular ipo@nuvama.com Website: www.nuvama.com Investor Grievance E-mail: customerservice.mb@nuvama.com Contact Person: Lokesh Shah SEBI Registration No.: INM000013004	Centrum Capital Limited Level 9, Centrum House, C.S.T. Road, Vidyanagari Marg, Kalina, Santacruz (East), Mumbai - 400 098, Maharashtra, India Tel: +91 22 4215 9000 E-mail: popular ipo@centrum.co.in Website: www.centrum.co.in Investor Grievance E-mail: igmbd@centrum.co.in Contact Person: Sooraj Bhatia/ Tanisha Shetty SEBI Registration No.: INM000010445	Link Intime India Private Limited C-101, 1 st Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai - 400 083, Maharashtra, India Tel: +91 810 811 4949 E-mail: popularvehicles ipo@linkintime.co.in Website: www.linkintime.co.in Investor Grievance E-mail: popularvehicles ipo@linkintime.co.in Contact Person: Shanti Gopalakrishnan SEBI Registration No.: INR000004058

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the DRHP.

Place: Ernakulam
Date: September 30, 2023

POPULAR VEHICLES AND SERVICES LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offering of its Equity Shares and has filed the DRHP with SEBI on September 29, 2023. The DRHP shall be available on the website of SEBI at www.sebi.gov.in, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively, on the website of the Company at www.popularmaruti.com and on the websites of the BRLMs, i.e. ICICI Securities Limited, Nuvama Wealth Management Limited (formerly known as Edelweiss Securities Limited) and Centrum Capital Limited at www.icicisecurities.com, www.nuvama.com and www.centrum.co.in, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to such risk, see "Risk Factors" on page 26 of the DRHP. Potential Bidders should not rely on the DRHP filed with SEBI for making any investment decision.

The Equity Shares offered in the Offer have not been and will not be registered under the U.S. Securities Act of 1933, as amended ("Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered and sold outside the United States in "offshore transactions" in reliance on Regulation S under the Securities Act and the applicable laws of the jurisdictions where such offers and sales are made. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

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