PUBLIC NOTICE

To whomsoever it may concern

This is to inform the General Public that the following share certificate of Cipla Limited, registered office, Cipla House, Peninsula Business Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai – 400 013, Maharashtra, registered in the name of Rakesh Kumar Khetan and was sent to 219 C, Old China Bazar Street, Room No. D-2, 3RD Floor, Calcutta, West Bengal – 700001 has not been in the possession of Kusum Khetan shareholder.

This share certificate has been lost, misplaced, and stolen not found.

Names of the Shareholder/s	Folio Number	Certificate No.	No. of shares	Distinctive Nos	
				From	To
RAKESH KUMAR KHETAN	CIP0019492	501838	750	75350581	75351330
		659981	1125	777281233	777282357

The Public are hereby cautioned against purchasing or dealing in any way with the above referred share certificate. Any person who has any claim in respect of the said share certificate should lodge such complaint with the Company or its Registrar and transfer agents KFin Technologies Limited (Unit: Cipla Limited) Selenium, Tower B, Plot No.31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032, Telangana within 15 days of publication of this notice after which no claim will be entertained and the Company shall proceed to issue a Duplicate Share Certificate.

HINDUSTAN PETROLEUM CORPORATION LIMITED

CIN : L23201MH1952GOI008858

Regd. Office: Petroleum House, 17, Jamshedji Tata Road, Churchgate, Mumbai – 400 020

Tel.: +91 – 22 - 22863900 **Fax:** + 91 – 22 – 22872992

Website: www.hindustanpetroleum.com **Email ID:** hpclinvestors@mail.hpcl.co.in

NOTICE TO MEMBERS – POSTAL BALLOT

Notice is hereby given to the Members that pursuant to Section 108 and Section 110 of the Companies Act, 2013 ("Act") read with Companies (Management and Administration) Rules, 2014, ("Rules"), the Company is seeking approval of Members of the Company through the Postal Ballot Process by passing of Ordinary Resolution in compliance of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR, 2015") to Capitalize the Reserves of the Company and to issue Bonus Shares.

In compliance with aforesaid statutory provisions, MCA circulars issued in this regard & Regulation 44 of SEBI LODR, 2015, Postal Ballot Notice has been sent only through electronic mode and remote e-voting facility has been facilitated through M/s. Central Depository Services (India) Limited ("CDSL"). Further, the notice has been dispatched on Saturday, May 11, 2024 only to those Members whose email addresses were registered with the Company/ Depositories as on cut-off date, i.e. Friday, May 10, 2024. A person who is not a Member as on the cut-off date should treat the Notice of Postal Ballot for information purpose only.

The Notice of Postal Ballot which, inter-alia, includes detailed procedure is hosted under the "Investors" section on the Company's website www.hindustanpetroleum .com and on the website of CDSL at https:// www.evotingindia.com and shall also be informed to BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") at www.bseindia.com and www.nseindia.com respectively.

A) e-Voting: Summary of relevant dates for remote e-voting process is given below:

Commencement of remote e-voting	Monday, May 13, 2024 [From 9.00 a.m.(IST)]
End of remote e-voting	Tuesday, June 11, 2024 [Till 5.00 p.m. (IST)]
Cut-Off Date for remote e-voting	Friday, May 10, 2024
Results of remote e-voting	At or before 4.00 p.m. IST on Wednesday, June 12, 2024
Event Number for remote e-voting	EVSN – 240510001

1. Please note that e-Voting Module will be disabled by CDSL for remote e-voting after the said date/time.
2. Members holding shares as on cut-off date i.e. May 10, 2024 can access Notice of Postal Ballot on HPCL's weblink https://www.hindustanpetroleum.com /documents/pdf/Notice-of-Postal-Ballot_2024.pdf and can refer instructions given in the Notes to the Notice of Postal Ballot for obtaining User ID and password for remote e-voting.
3. Members holding shares in physical mode and who have not updated their e-mail addresses with the Company are requested to write to the Company or Registrar and Transfer Agents (M/s. Link Intime India Private Limited, Unit: Hindustan Petroleum Corporation Limited, C 101, 247 Park, Lal Bahadur Shastri Marg, Vikhroli West, Mumbai – 400 083, email ID: rnt.helpdesk@linkintime.com) to update their respective email addresses by providing the requisite documents. Members holding shares in dematerialized mode are requested to register/ update their email addresses with the respective Depository Participants.
4. The Company has appointed M/s. Ragini Chokshi & Company, Practicing Company Secretaries, as the Scrutinizer for conducting the Postal Ballot Process in a fair and transparent manner.
5. All grievances related to the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai- 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.
6. Members having grievances pertaining to the Postal Ballot Process, may send an e-mail at hpclinvestors@mail.hpcl.co.in or write to Shri Umesh S. Pawaskar, Assistant Company Secretary or Shares Department, Hindustan Petroleum Corporation Limited, 2nd Floor, Shares Department, Petroleum House, 17, Jamshedji Tata Road, Churchgate, Mumbai – 400 020. The Notice can also be downloaded from the Investor section at www.hindustanpetroleum.com

The results of the Postal Ballot will be announced at the Registered Office of the Company at the specified date, time & place and shall be informed to BSE and NSE at www.bseindia.com and www.nseindia.com respectively and on the website of CDSL at https://www.evotingindia.com and will also be hosted under the Investors section of website www.hindustanpetroleum.com

B) Bonus Issue, Record Date & Mode of Allotment: Details are as under:

Ratio	1 share for every 2 shares held (subject to approval of the shareholders through Postal Ballot)
Record Date for eligibility to receive Bonus Equity Issue	Friday, June 21, 2024
Allotment of Bonus Equity Shares	In Demat Mode

Date : May 12, 2024
Place : Mumbai

By Order of the Board,
V. Murali
Company Secretary

MANORAMA INDUSTRIES LIMITED

CIN: L15142MH2005PLC243687

Registered office: No. 403, 4th Floor, Midas, Sahar Plaza, Andheri Kurla Road, Andheri East, Mumbai-400059

Email:investors@manoramagroup.co.in/**Website**:www.manoramagroup.co.in Tel.No.:022-67088148

EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2024

(Amounts in Lakhs)

Sl No	Particulars	Quarter Ended (01.01.2023 to31.03.2024)			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue from Operations	12,933.47	9,845.25	10,174.29	45,708.01	35,080.23
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,389.97	1,058.86	1,413.75	5,317.15	4,306.01
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,389.97	1,058.86	1,413.75	5,317.15	4,306.01
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	1,250.47	744.20	999.71	4,010.87	2,977.55
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-5.99	1.23	5.37	-2.30	4.92
6	Equity Share Capital	1,191.98	1,191.98	1,191.98	1,191.98	1,191.98
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				32,508.81	28,638.35
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -	-	-	-	-	
	Basic :	2.10	1.25	1.68	6.73	5.00
	Diluted :	2.10	1.25	1.68	6.72	4.99

Notes:

The above is an extract of the detailed format of audited standalone financial results for the Quarter and Year Ended on March 31, 2024 filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

The Full format of the audited Financial Results for the quarter and year ended on March 31, 2024 is available on the website of National Stock Exchange of india i.e. www.nseindia.com and BSE i.e. www.bseindia.com and on the website of the company i.e. www.manoramagroup.co.in

For Manorama Industries Limited
Sd/-
Gautam Kumar Pal
Managing Director
DIN: 07645652

Place : Raipur
Date : May 12, 2024

VIVRITI ASSET MANAGEMENT PRIVATE LIMITED

(CIN - U65929TN2019PTC127644)

Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 1st Floor, Block -1, Annasalai, Chennai - 600002.

Audited Standalone Financial Results of the quarter and annual year ended 31st March 2024

[Regulation 52 (8), read with Regulation 52 (4), of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations)]

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended 31 March 2024	Quarter ended 31 March 2023	Year ended 31 March 2024
		(Audited)	(Unaudited)	(Audited)
1	Total Income from Operations	1,256.87	837.23	4,819.24
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(31.42)	119.00	(269.98)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(31.42)	119.00	(269.98)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(27.51)	89.25	(205.93)
5	Total Comprehensive Income for the period Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(33.22)	85.86	(217.51)
6	Paid up Equity Share Capital	2,038.58	1,691.55	2,038.58
7	Outstanding compulsorily convertable preference shares	992.95	992.95	992.95
8	Reserves (excluding Revaluation Reserve)	(3,128.71)	(3,046.15)	(3,128.71)
9	Securities Premium Account	17,172.26	12,800.77	17,172.25
10	Net worth	17,075.08	12,439.13	17,075.08
11	Paid up Debt Capital / Outstanding Debt	3,800.87	1,396.62	3,800.87
12	Outstanding redeemable preference shares	NA	NA	NA
13	Debt Equity Ratio	0.22	0.11	0.22
14	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -			
	1. Basic:	(0.09)	0.32	0.09
	2. Diluted:	(0.09)	0.32	0.09
15	Capital Redemption Reserve	NA	NA	NA
16	Debenture Redemption Reserve	NA	NA	NA
17	Debt Service Coverage Ratio	0.03	0.18	0.09
18	Interest Service Coverage Ratio	1.45	23.18	1.03

Notes :

a) The above is an extract of the detailed format of the financial results filed with the Stock Exchange(s) under Regulation 52 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the financial results is available on the websites of the Stock Exchange(s) (BSE: www.bseindia.com) and Company's website (www.vivritiamc.com).

b) For the items referred in Regulation 52 (4) of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the Stock Exchange (BSE) and can be accessed on the URL (www.bseindia.com).

For Vivriti Asset Management Private Limited
Sd/-
Vineet Sukumar
Managing Director
DIN: 06848801

Place : Chennai
Date : May 09, 2024

NEED TO EXPEDITE INSOLVENCY PROCESS

Default confirmation: IBBI suggests debtor take 21 days to reply

PRIYANSH VERMA
New Delhi, May 12

- Board suggests increasing the timeline for corporate debtor to respond to 21 days from nine
- Move would ensure default information submitted is authenticated by corporate debtor
- Will prevent the information being challenged during insolvency proceedings, reducing delays

IN A BID to speed up the process of admitting a business to the corporate insolvency resolution process (CIRP), the Insolvency and Bankruptcy Board of India (IBBI) has floated a discussion paper which seeks to enhance the effectiveness and acceptability of the record of default issued by an information utility (IU).

To strengthen the process of issuance of the record of default (RoD) by the IU, the board has proposed increasing the timeline for the corporate debtor to provide a response to the default information submitted by the creditor, to 21 days from about nine at present.

An increased time for response would ensure that the default information submitted by the creditor is authenticated by the corporate debtor and not challenged during insolvency proceedings, which causes delay in the process, say experts.

IU—a repository of financial information about corporate debtors —is an essential pillar of the Insolvency and Bankruptcy Code (IBC). Without IUs in place, it becomes a practical challenge for the adjudicating authority and insolvency professionals to follow the timelines provided under the code, said the discussion paper.

The primary function that IUs perform is that they provide high-quality authenticated information about debt and default. Hence, the RoD issued by the IU, holds a crucial role in the insolvency proceedings to establish defaults before the adjudicating authority.

Regulations governing IUs have been in existence since 2017. However, IUs have not been able to achieve their full potential of ensuring maximising time efficacy in the entire CIRP, the IBBI discussion paper said. The "time bound" feature of IBC ensures strict timelines in place and the adjudicating authority has to either admit or reject an application to initiate a CIRP within 14-day from the date of receiving the application.

The paper further suggests allowing the use of only authenticated e-mail addresses for correspondence with the debtor; mandating the submission of necessary proofs for debt or default by creditors; and directing the proof of existence of dispute by debtor to be mandatorily uploaded.

"Now, not only would IUs be required to do proper due diligence, even the participant stakeholders would be required to furnish sufficient details so that unassailable credibility of the default record is established," said Anjali Jain, partner, Areness.

"Self-declarations by creditors and issuance of default certificate for the undisputed amount are the two novel ideas in the paper to ensure that Record of Default issued by IUs are conclusively reliable," she said.

Sudhir Chandi, partner at Resurgent Resolution Professional, said the proposed changes have major implementations for all the stakeholders as the system shall now ensure flow of "undisputed and complete information in a streamlined well-designed manner while avoiding frivolous disputes to provide conclusive admissible evidence before the adjudicating authorities".

The paper says the commencement of the insolvency proceedings, based upon the RoD issued by the IU, can have significant and far-reaching consequences for the debtor and existing management as it "divests the existing management of all rights to control assets and manage and operate the business".

To ensure accuracy and preclude disputes, IBC requires that information received from various persons shall be authenticated and verified by all concerned parties. If an IU accepts information submitted by a creditor but does not get it authenticated by the debtor, the veracity of the information will be challenged by the debtor in a court if the debt ever ends up in default. On the other hand, if the IU accepted the information only after it was authenticated by the debtor, it cannot be later challenged by the debtor, and the adjudicating authority can consider the information accurate, thereby ensuring the CIRP gets completed on time, said the discussion paper.

3P LAND HOLDINGS LIMITED

CIN: L74999MH1999PLC013394

Regd.Office : Thergaon, Pune 411 033. Tel:+91-20-40773333, Fax:91-20-40773388.

E-mail: admin@3pland.com Website : www.3pland.com

Statement of standalone and consolidated audited financial results for the quarter and year ended March 31, 2024

(₹ In lakhs unless stated otherwise)

Sr. No.	Particulars	Standalone Results					Consolidated Results				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	88.59	88.94	46.72	355.76	252.42	88.59	88.94	46.72	355.76	252.42
2	Profit/(loss) before exceptional item share of profit/(Loss) of Associate and tax	47.76	52.19	36.04	241.61	204.50	47.76	52.19	36.04	241.61	204.50
3	Net Profit / (Loss) for the period after exceptional item, share of profit / (Loss) of Associate but before tax	47.76	52.19	36.04	241.61	204.50	47.76	52.19	36.04	241.61	204.50
4	Net Profit / (Loss) for the period after tax	35.75	39.06	26.97	180.79	153.52	35.75	39.06	26.97	180.79	153.52
5	Other Comprehensive Income (net of tax)	1,290.46	-6.01	-1,284.39	3,084.29	-221.07	1,290.46	-6.01	-1,284.39	3,084.29	-221.07
6	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	1,326.21	33.05	-1,257.42	3,265.08	-67.55	1,326.21	33.05	-1,257.42	3,265.08	-67.55
7	Equity Share Capital (face value ₹ 2/-per share)	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00
8	Reserves (other equity excluding revaluation reserve)				4,042.30	3,862.66				3,879.65	3,700.01
9	Earnings per share (of ₹ 2/-each) Basic & Diluted.(₹.)	0.20	0.22	0.15	1.00	0.85	0.20	0.22	0.15	1.00	0.85

Notes:

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 11, 2024.

2) The Statutory Auditors have carried out the audit for the year ended March 31, 2024. Figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the respective financial year.

3) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4) The above is an extract of the detailed format of Financial Results for the year ended 31st March, 2024 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015. The full format of these Financial Results is available on Stock Exchange website (www.bseindia.com and www.nseindia.com) and Company's website (Website: www.3pland.com).

5) Previous periods amounts have been regrouped wherever considered nesessary to conform to current period's presentation.

On behalf of the Board of Directors

Sd/-
G.N.Jajodia
Chairman

Place: Pune
Date: 11th May, 2024

FROM THE FRONT PAGE

Robin Hood economics can't work any more: FM

SITHARAMAN SAID SHE hoped that the Reserve Bank of India will initiate a "vibrant discussion" on the draft guidelines on project finance, which proposed steep provisioning, as it was important for all voices to be heard before taking a final decision on such issues.

Asked whether she agreed with the view that there was regulatory overreach in some areas, she said the regulators had been doing a "very professional" job, but it was important to continue to keep "our ears close to the ground" so that some of the regulations could be finetuned. "Regulation — whether it's for equity markets or banks or corporate entities — can't be fixated. A soft touch always results in better response from the regulated," she said.

On the worries in the stock market over the margin of victory for the BJP in the Lok Sabha elections, she said she simply didn't understand where "this narrative of the results being not favourable to us" was coming from.

The opposition, she said, was building this false narrative to undermine expectations about the BJP's performance in the first two phases of the elections. "Market is reacting to this narrative being built. The actual results may be very different as we are sure to come up with a good majority," she said, referring to home minister Amit Shah's recent assertion that the target of 370-plus will be met by 12.30 pm on June 4.

Tax cut on hybrids will boomerang: Tata Motors

THERE HAS BEEN heavy lobbying by a group of carmakers, including Maruti Suzuki, Toyota and Honda, to lower the tax burden on hybrids. Union minister Nitin Gadkari has also spoken in favour of such a tax cut.

"There was a fair amount of misuse (of subsidies) under FAME I. Hybrids being used for tax breaks is quite risky from that perspective, which I am sure the government is well seized of," Balaji said.

While Maruti Suzuki and Hyundai, two of the biggest carmakers in the country, plan to extend hybrid technology to smaller cars, Tata Motors and Mahindra & Mahindra, are betting on pure electric vehicles.

There has been heavy lobbying by a group of carmakers, including Maruti Suzuki, Toyota and Honda, to lower the tax burden on hybrids

Against the targeted total, India's electric four-wheeler market fell notably during FY24, closing at 91,000 units against the expected 145,000-150,000 units. Tata Motors remained the market leader with 70% share.

While the sales volume of non-EV cars in India grew just 8.5% during FY24, EV volumes grew 70%. However, there has been a slowdown in demand for EVs in China, the US and Europe, prompting carmakers to switch to hybrids.

"It is the negative commentary being driven by certain sections which unfortunately is confusing the customers and stakeholders. The Indian market shouldn't be compared with the US or anywhere else because their factors are not applicable to India," said Shailesh Chandra, managing director of both Tata Motors Passenger Vehicle and Tata Electric Passenger Mobility.

"The barriers for EV adoption are reducing. Earlier, there was a lack of choice of models. Today, there are 14 models. The charging infrastructure has gone from being nothing to more than 12,000 in three-four years," Chandra added.