

CLASSIFIED CENTRES IN MUMBAI

Aryan Publicity Parel Village, Phone : 23692926 / 56051035 Mobile: 9320111876	DATEY Advertising, Datey Bhavan, Dadar (W) Phone : 24468656 / 24465555 Mobile: 9930949817	Shark Enterprises, Goregaon (E), Phone: 022-26863587	S.Kumar Publicity, Vashi, Phone : 27898472 Mobile : 9820889848
Beejay Ads, Opera House Phone : 23692926 / 56051035	Central Advertising Agency, Mahim (W), Phone : 24468656 / 24465555	Adresult Services, Goregaon (W) Phone : 28762157 / 28726291.	Siba Ads & Communications, Vashi, Phone : 27892555/ 61372555
Colour Spot, Byculla (E), Phone : 23748048 / 23714748.	Charudatta Advertising, Mahim (W), Phone : 24221461	Samartha Advertiser Pvt. Ltd., Goregaon (E), Phone: 26852294 Mobile: 9594969627	Ashwini Communication, Thane (W), Phone : 2544 5007.
Fulrani Advtg. & Mktg. Antop Hill Phone: 24159061 Mobile: 9769238274/ 9969408835	Jay Publicity, Dadar (E), Phone : 24124640 Mobile: 9869109765	Target Media, Goregaon (E), Mobile: 8692959648/ 9702307711	Sarathi Enterprises, Thane (W), Phone : 25426604
AZAD Publicity Mumbai Central 9821204061	Pallavi Advtg. Dadar (W), Mobile: 9869109765	Bijal Visual Ads., Malad (W), Phone: 28835457/ 28805487 Mobile: 9322265715	Shreen Advertising, Thane (W), Phone : 25343648 / 25341538
KITES Advertising, Tardeo AC Market, Bombay Central, Phone : 66375957/ 8. Mobile : 9324175957.	Shree Swami Samartha Advertising, Dadar (W), Phone : 24440631 Mobile : 9869131962	Swati Advertisers, Thane (W), Phone : 9820786203	Mangal Advtg & Consultancy, Thane (W), Phone : 2538 8134 Mobile: 9869197367
Ganesh Advertising, Abdul Rehman Street, Phone : 2342 9163 / 2341 4596.	Stylus Arts, Dadar (W), Phone : 24304897	Noble Publicity Service, Malad (W), Phone : 28881426 / 28881518.	Ashwini Communication, Thane (W), Phone : 2538 8134 Mobile: 9869197367
J.K. Advertisers, Horminal Circle, Fort. Phone : 22663742.	Time Advertising, Matunga (W), Phone : 2446 6191	UNIQUUE Publicity Thane West 25393894 / 66743004	Sarathi Enterprises, Thane (W), Phone : 25426604
Mani's Agencies, Opp.G.P.O. Fort. Phone : 2263 00232. Mobile : 9892091257.	Space Age Advertising, Bandra (E) Phone : 26552207 Mobile: 9869666222	Ad Junction, Dombivli (E), Phone : 0251-2862551 Mobile : 9870017985	Shreen Advertising, Thane (W), Phone : 25343648 / 25341538
Manjot Ads, Curry Road (E) Phone : 24700338. Mobile : 9820460262.	Kirti Agencies, Khar (W), Phone : 26047542.	Budhkar Publicity Pvt. Ltd., Kalyan (W), Phone : 0251 - 2205995 Mobile : 9322400262	Swati Advertisers, Thane (W), Phone : 9820786203
OM Sai Ram Advtg., Curry Road Mobile: 9967375573	AD Support Advertising, Santacruz (W), Mobile: 9869463650	Dimensions Advertising, Dombivli (E) . Phone : 0251-2445074 Mobile : 9322597885	UNIQUUE Publicity Thane West 25393894 / 66743004
Pinto Advertising, Mazagaon, Phone : 23701070. Mobile : 9869040181.	Gauri Press Communication, Vile Parle (E), Phone : 2617 6310 Mobile: 9820069565	OMKAR Enterprises Dombivli (West) 0251-2480136 / 9821467209	Capitalized terms used but not defined in this Pre-Offer Opening Advertisement cum Corrigendum shall have the same meaning as assigned to them in the LoF. This Pre-Offer Opening Advertisement cum Corrigendum is being issued in all the newspapers in which the original DPS was published.
S. Arts Advtg. Masjid Phone: 23415111	Prime Publicity Services, Andheri (E), Phone : 26839686 / 26830304.	Prabhakar Advertisers, Dombivli (E), Phone : 0251-2448917 Mobile : 9819575111	1. Offer Price: The Offer Price is Rs. 12.50/- (Rupees Twelve and Fifty Paise only) per equity share.
Yugambha Advertising, Girgaon, Phone : 2386 8065. Mobile : 9869074144.	Plasma Advertising, Panvel, Phone : 022-27461970	Bajaj Publicity Dombivli (E) Mobile : 9320962437	2. Committee of Independent Directors (hereinafter referred to as "IDC") of the Target Company has recommended that the Offer is fair and reasonable and in line with the SEBI (SAST) Regulations. Further, IDC is of the view that the Offer Price is in line with the parameters prescribed by SEBI in the SEBI (SAST) Regulations. The IDC's recommendation was published on June 24, 2022 in the same newspapers in which the DPS was published.
Ambition Advertising, Prabhadevi, Phone : 24210792 / 94.	ZOYA Creation Andheri West 9833364551	Radha Advertising, Dombivli (E), Mobile : 9920909141 9833555898	3. The Offer is not a competing offer in terms of Regulation 20 of SEBI (SAST) Regulations.
B. Y. Padhye Publicity, Dadar (W), Phone : 2422 9241/ 2422 0445.	P. V. Advertisers, Jogeshwari (W) Phone: 26768888 Mobile: 9820123000	Pink Advertising, Ambernath (E), Mobile : 9322681423	4. The Letter of Offer with respect to the Offer ("LoF") dated June 15, 2022, was dispatched on June 21, 2022 to all the Eligible Shareholders of the Target Company holding Equity Shares as on the Identified Date, June 14, 2022.

W.S. INDUSTRIES (INDIA) LIMITED

PRE- OFFER ADVERTISEMENT UNDER REGULATION 18(7) IN TERMS OF SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, AS AMENDED, AND CORRIGENDUM TO THE DETAILED PUBLIC STATEMENT FOR THE ATTENTION OF THE PUBLIC SHAREHOLDERS OF

Registered Office: 108, Mount Poonamalee Road, Porur, Chennai - 600116, Tamil Nadu, India.
Tel: +91 44 24354754; Fax: NA; Email: sect1@wsindustries.com; Website: www.wsindustries.in/KYC;
Corporate Identification Number: L29142TN1961PLC004568

iv. The issued, subscribed and paid up share capital of the Target Company consequent to preferential allotment has increased from ₹ 26,26,06,070 (Rupees Twenty Six Crores Twenty Six Lacs Six Thousand and Seventy only) comprising of 2,62,60,607 (Two Crores Sixty Two Lacs Sixty Thousand Six Hundred and Seven) equity shares of face value of ₹ 10 each to ₹ 30,89,48,310 (Rupees Thirty Crores Eighty Nine Lacs Forty Eight Thousand Three Hundred and Ten only) comprising of 3,08,94,831 (Three Crores Eight Lacs Ninety Four Thousand Eight Hundred and Thirty One) equity shares of face value of ₹ 10 each.

11. In terms of Regulation 16(1) of the SEBI (SAST) Regulations, the Draft Letter of Offer was submitted to SEBI on May 13, 2022. All observations received from SEBI by way of their letter no. SEBI/HO/CFD/DCR-III/OW/24229/1 dated June 10, 2022 in terms of Regulation 16(4) of the SEBI (SAST) Regulations have been incorporated in the LOF.

12. The revised schedule of activities pertaining to the Offer is set forth below:

Activity	Original Day and Date	Revised Day and Date
Public Announcement (PA)	Saturday, April 30, 2022	Saturday, April 30, 2022
Publication of DPS in the newspapers	Monday, May 09, 2022	Saturday, May 07, 2022
Filing of the draft letter of offer with SEBI	Tuesday, May 17, 2022	Friday, May 13, 2022
Last date for a competitive bid	Tuesday, May 31, 2022	Friday, May 27, 2022@
Last date for SEBI observations on draft letter of offer (in the event SEBI has not sought clarifications or additional information from the Manager to the Offer)	Tuesday, June 07, 2022	Friday, June 10, 2022
Identified Date*	Thursday, June 09, 2022	Tuesday, June 14, 2022
Letter of Offer to be dispatched to Eligible Shareholders	Thursday, June 16, 2022	Tuesday, June 21, 2022
Last date for revising the Offer price/ number of shares	Wednesday, June 22, 2022	Monday, June 27, 2022
Last Date by which the committee of the independent directors of the Target Company shall give its recommendation	Tuesday, June 21, 2022	Friday, June 24, 2022
Date of publication of Offer Opening Public Announcement	Wednesday, June 22, 2022	Monday, June 27, 2022
Date of commencement of Tendering Period (Offer Opening Date)	Thursday, June 23, 2022	Tuesday, June 28, 2022
Date of Expiry of Tendering Period (Offer Closing Date)	Wednesday, July 06, 2022	Monday, July 11, 2022
Last Date for completion of all requirements including payment of consideration	Wednesday, July 20, 2022	Monday, July 25, 2022

@There has been no competing offer as on the date of the LoF

* Identified Date is only for the purpose of determining the Equity Shareholders of the Target Company as on such date to whom the Letter of Offer would be sent by Email. It is clarified that all the equity shareholders holding Equity Shares of the Target Company (registered or unregistered) (except the Acquirers and Promoter and Promoter group of the Target Company) are eligible to participate in this Offer any time before the closure of this Offer.

#The Original Timelines were indicative and were subject to the receipt of relevant approvals from various statutory/regulatory authorities.

OTHER INFORMATION

- References to various dates as mentioned in PAD/DPS/DLOF/LOF should be read as per revised activity schedule as mentioned above.
- The Offer shall continue and shall be completed as per the schedule set out above and updated in the LOF sent to shareholders of the Target Company.
- All the other terms and conditions remain unchanged.
- The Acquirers accept full responsibility for the information contained in this Pre-Offer Opening Advertisement cum Corrigendum and also for the obligations of the Acquirers as laid down in Takeover Regulations.
- The PA, DPS, DLOF, LOF, Pre-Offer Opening Advertisement cum Corrigendum will also be available on SEBI's website (www.sebi.gov.in) and on the website of Manager to the Offer (www.safronadvisors.com).

SAFFRON
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SAFFRON CAPITAL ADVISORS PRIVATE LIMITED
605, Sixth Floor, Centre Point, J.B. Nagar, Andheri (East), Mumbai - 400 059; Maharashtra, India
Tel. No.: +91 22 49730394;
Fax No.: NA
Email id: openoffers@safronadvisors.com;
Website: www.safronadvisors.com;
Investor Grievance: investor@grievance@safronadvisors.com;
SEBI Registration Number: INM000011211
Validity: Permanent
Contact Person: Gaurav Khandelwal/Pooja Jain

Integrated
Corporate Solutions Simplified

Integrated Registry Management Services Private Limited
Kences Tower, II Floor, No.01, Ramakrishna Street, North Usman Road, T Nagar, Chennai - 600017, Tamil Nadu, India;
Tel. No.: +91 44 28140801 / 02 / 03;
Fax No.: +91 44 28142479;
Email: yuvraj@integratedindia.in;
Website: www.integratedindia.in;
SEBI Registration: INR000000544;
Contact Person: S Yuvraj

ISSUED BY MANAGER TO THE OFFER ON BEHALF OF THE ACQUIRERS

Acquirer 1	Acquirer 2	Acquirer 3	Acquirer 4
Sd/- C K Venkatchalam	Sd/- C K Balasubramaniam	Sd/- S Anandavadivel	Sd/- S Aravindan
Acquirer 5	Acquirer 6	Acquirer 7	
Sd/- S Nagarajan	Sd/- Prakash K. V	For and on behalf of Trineva Infra Projects Private Limited Sd/- C K Venkatchalam	

(Signed by Mr. S Nagarajan (for himself and Acquirers 1, 2, 3, 4 and 6 under Specific Power of Attorney dated April 30, 2022) and Mr. C K Venkatchalam, on behalf of the Acquirer 7)
Place : Chennai
Date : June 25, 2022

Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

Report on Other Legal & Regulatory Requirements

- The Balance Sheet and the Profit and Loss Account have been drawn up in Forms A and B respectively of the Third Schedule to the Banking Regulation Act, 1949, the Multi State Co-operative Societies Act, 2002, the Multi State Co-operative Societies Rules, 2002.
- As required by Section 73(4) of the Multi State Co-operative Societies Act, 2002 and section 30(3) of the Banking Regulation Act, 1949, we report that:
 - We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit and have found to be satisfactory.
 - In our opinion, proper books of account as required by law have been kept by the Bank so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the branches or offices.
 - As required by Section 30 (3) of the Banking Regulation Act, 1949, we further report that the transactions of the Bank which came to our notice have been within the powers of the Bank.
 - The Balance Sheet, the Profit and Loss Account and the Cash Flow Statement dealt with by this report, are in agreement with the books of account and the returns.
 - The accounting standards adopted by the Bank are consistent with those laid down by accounting principles generally accepted in India, so far applicable to the Urban co-operative Banks.
- As per the information and explanations given to us and based on our examination of the books of account and other records, we report as under on the matters specified in clause (d) and (e) of Rule 27 (2) of the Multi State Co-operative Societies Rules, 2002:
 - In our opinion and according to information and explanations given to us, we have not noticed any material impropriety or irregularity in the expenditure or in the money due to the Bank.
 - During the course of Audit, we have generally not come across any violations of guidelines, conditions etc. issued by the RBI. Since the Bank has neither accepted deposits nor received subsidy from National Bank for Agriculture and Rural Development, our comments regarding violations of guidelines issued by the said Bank are not called for.
 - As required by Rule 27(3) (a) to (f) of the Multi State Co-operative Societies Rules, 2002, we give the Annexure, a schedule on the matters specified in the said Rule.

KIRTANE & PANDIT LLP
Chartered Accountants
F.R.NO.105215W/W100057

G. D. APTE & CO.
Chartered Accountants
F.R.NO.100515W

SANDEEP WELLING
Partner
M. No. 044576
Place: Mumbai
Date: 10th June, 2022
UDIN: 22044576AKRYLM7147

SANTOSH RASHINKAR
Partner
M. No. 103483
Place: Pune
Date: 10th June, 2022
UDIN: 22103483AKRWDJ1720

COSMOS CO-OPERATIVE BANK LTD.
Financial Year Ended March 31, 2022
Annexure to Independent Auditor's Report
(As referred in Clause 4 of our report of even date as on March 31, 2022)

As required by the Rule 27 (3) of the Multi State Co-operative Societies Rules, 2002 ("the Rules"), we report on the matters specified in clauses (a) to (f) of the said Rule to the extent applicable to the Bank.

- During the course of our audit, we have generally not come across transactions which appear to be contrary to the provisions of the Act, the Rules or the Bye-Laws of the Bank.
- During the course of our audit, we have not come across material and significant transactions which appear to be contrary to the guidelines issued by the Reserve Bank of India ("RBI"). Since, the Bank has neither accepted deposits nor received subsidy from National Bank for Agriculture and Rural Development, our comments regarding transactions contrary to the guidelines issued by the said Bank are not called for.
- The following advances are categorized as doubtful or loss assets as per prudential norms of RBI as on March 31, 2022 and reported in terms of clause (c) of Rule 27 (3) of the Rules:

Category	Outstanding Amount as on March 31, 2022 (₹ in lakhs)
Doubtful Assets	704.77
Loss Assets	Nil
Total	704.77

*A provision of Rs. 242.73 Lakhs has been made against the above advances.

d. As per the information provided to us and to the best of our knowledge, the following credit facilities have been sanctioned by the Bank to the members of the Board or their relatives:

Particulars	Outstanding Amount (₹ in lakhs)
Fund Based	23.10
Non Fund Based	Nil
Total	23.10

e. During the course of our audit, we have generally not come across any violations of guidelines conditions etc. issued by the RBI. Since, the Bank has neither accepted deposits nor received subsidy from National Bank for Agriculture and Rural Development, our comments regarding violations of guidelines issued by the said Bank are not called for.

f. To the best of our knowledge, no other matters have been specified by the Central Registrar of Co-operatives Societies, which require reporting under this Rule.

KIRTANE & PANDIT LLP
Chartered Accountants
F.R.NO.105215W/W100057

SANDEEP WELLING
Partner
M. No. 044576
Place: Mumbai
Date: 10th June, 2022

G. D. APTE & CO.
Chartered Accountants
F.R.NO.100515W

SANTOSH RASHINKAR
Partner
M. No. 103483
Place: Pune
Date: 10th June, 2022

THE COSMOS CO-OP. BANK LTD.
(Multistate Scheduled Bank)
Enriching Life!