

Date: 21.05.2026

To

The Listing Manager,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Sub: Newspaper publication of Audited financial results under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Scrip Code: 512265

Dear Sir,

With reference to the captioned subject, we would like to inform you that in accordance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has published its Audited financial results for the quarter and year ended on 31st March, 2026 in editions of Financial Express (English) and Jansatta (Hindi) newspapers on 21st May, 2026.

We are enclosing herewith a copy of each of the aforesaid newspaper publications.

Thanking You

For Avon Mercantile Limited



Himanshi Dhakad
Company Secretary & Compliance Officer
M. No.: ACS 59385



**HINDUJA HOUSING FINANCE LIMITED**
Registered office at Z/F, Developer Industrial Estate, Gurgaon.
Hinduja Housing Finance Limited, 500/032, Tami Nade, E-mail: compliance@hindujahousingfinance.com
Brajesh Arathi - 99183 91865; Deepshikha 9125025073; Karish Chaud Yadav - 98089 25854; Rahul Vashistha 47913 92442

POSSESSION NOTICE (For Immovable Property)
Whereas the undersigned being the Authorized Officer of the **HINDUJA HOUSING FINANCE LIMITED** under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (No. 3 of 2002) and in exercise of powers conferred under section 13(12) read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice was issued on the dates mentioned against each account and stated hereinafter calling upon the borrower (hereinafter the borrower and guarantors are collectively referred to as the "the Borrowers") to repay the amount within 60 days from the date of receipt of said notice. The borrowers having failed to repay the amount, notice is hereby given to the borrower and the public in general that the undersigned has taken possession of the property described herein below in exercise of powers conferred under sub-section 4 of section 13 of Act read with rule 8 of the Security Interest Enforcement Rules, 2002 on this the dates mentioned against each account. The borrower/guarantor in particular and the public in general is hereby cautioned not to deal with the property and any dealing with the property will be subject to the charge of the HINDUJA HOUSING FINANCE LIMITED for an amount and future interest at the contractual rate on the aforesaid amount together with incidental expenses, costs, charges, etc. thereon. The borrower's attention is invited to provisions of sub-section (8) of section 13 of the Act, in respect of time available, to redeem the secured assets.

Account Number/Name of the Borrower & Address
GZ/MNR/PTPT/400000455.1, Mr. Ashwin Chauhan S/o Mr. Jagveer Chauhan 2 Mrs. Swati Chauhan W/o Mr. Abhinav Chauhan, R/O- Ward No-13, Siwal Khas, Meerut, Uttar Pradesh-250501 Also at Freehold Residential House No. 315 measuring area 400 Sq. Yd. Or say 334.44 Sq.Mt. Situated in Mohalla Rajputan, Hall Ward No. 08, Village Siwas Khass, Pargana, Tehsil & Distt- Meerut Uttar Pradesh/ Description Of Property: Freehold Residential House No. 315 measuring area 400 Sq. Yd. Or say 334.44 Sq. Mt. Situated in Mohalla Rajputan, Hall Ward No. 08, Village Siwas Khass, Pargana, Tehsil & Distt- Meerut Uttar. Boundaries as under-East- Other House, West- Rasta 14 Feet wide, North- House of Yashveer, South-House of Farukh

Symbolic Possession Date: 20/05/2026
Demand Date: 20/05/2026
Total Outstanding: 16/02/2026 & Rs. 15,30,459/- as on 10/02/2026

21st May 2026

GZ/MNR/PTPT/400000336.1, Mr. Ravindra Kumar S/o Mr. Rajendra Kumar 2 Mrs. Krishna Devi W/o Mr. Ravinder Kumar, R/O- Gram Daluhera, Mohpur Dhumi, Meerut, Mohd, Pur Bhoomi, Uttar Pradesh-250626 Also at Freehold Residential House No. 186 measuring area 155 sq. Yd or say 129.59 sq mt, situated in Dhillaura Alisal Daluhera, Pragan, Tehsil & Distt- Meerut./ Description Of Property: Freehold Residential House No. 186 measuring area 155 sq. Yd or say 129.59 sq mt, situated in Dhillaura Alisal Daluhera, Pragan, Tehsil & Distt- Meerut. Boundaries as under- East- 10 Ft wide road, West- House of Satwaan, North-House of Maal, South- 3 Ft. Wide Road

20/05/2026
16/02/2026 & Rs. 10,15,341/- as on 10/02/2026

Place: Meerut Date: 21/05/2026 SD/- Authorised Officer- HINDUJA HOUSING FINANCE LIMITED

FORM NO. URC-2
Advertisement giving notice about registration under Part I of Chapter XXI of the Act (Pursuant to section 374(b) of the companies Act, 2013 and rule 4(1) of the companies Act, 2013)
Authorised to Register Rules, 2014

1. Notice is hereby given that in pursuance of sub-section (2) of section 366 of the Companies Act, 2013, an application is proposed to be made after 15 days hereof but before the expiry of 30 days hereinafter to the **Registrar at Central Registration Centre (CRC), Indian Institute of Corporate Affairs (IICA), Plot No. 6, 7 and 8, Sector 5, IMT Manesar, District Gurgaon (Haryana), Pin Code – 122050** that M/s. **Byhuchetars**, a Partnership Firm may be registered under Part I of Chapter XXI of the Companies Act 2013, as a company limited by shares.

2. The principal objects of the company are as follows:

a. To carry on the business of builders, developers, contractors, subcontractors, engineers, infrastructure developers and to undertake, execute, construct, develop, erect, demolish, reconstruct, alter, repair, renovate, remodel, maintain and manage all types of buildings and civil structures including residential, commercial, industrial, institutional or other infrastructures, apartments, flats, housing complexes, townships, malls, multiplexes, hotels, resorts, offices, warehouses and other real estate and infrastructure projects of every kind and description, on own-account basis or on a fee or contract basis, and to undertake turnkey projects, project management services and all kinds of construction activities in India or abroad.

b. To carry on the business of interior completion, decoration and finishing works in connection with buildings and structures of every description, including but not limited to installation and execution of ceilings, false ceilings, partitions, wooden or metal wall coverings, flooring, tiling, painting, polishing, glazing, carpentry, joinery, modular installations, plastering, fittings, fixtures, electrical and plumbing finishing works, HVAC and all other interior and other allied works necessary or incidental to the completion and usability of such buildings and structures on turnkey or contract basis. To carry on the business of real estate development, land development, site preparation, infrastructure support services and all allied and incidental activities necessary for the attainment of the above objects.

3. A copy of the draft memorandum and articles of association of the proposed company may be inspected at the **office at 61/7, Narsingh Nagar Nahra Nahri Roadline Paar, Bahadurgarh, Haryana-124507**.

4. Notice is hereby given that any person objecting to this application may communicate their opinion in writing to the **Registrar at Central Registration Centre (CRC), Indian Institute of Corporate Affairs (IICA), Plot No. 6, 7 and 8, Sector 5, IMT Manesar, District Gurgaon (Haryana), Pin Code – 122050**, within 21 days from the date of publication of this notice, with a copy to the company at its registered office.

21st May 2026

Name(s) of Applicants:
1. Mr. Lakshya Arora
2. Ms. Rishy Arora
3. Mr. Rajkumar
4. Ms. Ayushi Bhardwaj

**ADITYA BIRLA CAPITAL**

LOANS INVESTMENTS INSURANCE PAYMENTS

Registered Office : Indian Rayon Compound, Yeravla, Gurgaon-362266. Branch Address at : Plot No-17, Vijaya Building, 2nd Floor, Barakhamba Road, New-Delhi-110001.

APPENDIX IV (See Rule 8 (1) of the Security Interest (Enforcement) Rules, 2002)
Possession Notice (For Immovable Property)

On account of the amalgamation between Aditya Birla Finance Ltd. and Aditya Birla Capital Ltd. vide the Scheme of Amalgamation dated 11.03.2024 duly recorded in the Order passed by the National Company Law Tribunal - Ahmedabad on 24.03.2025, all the operations /contracts /obligations /legal actions /correspondences/ communications/ SARFAESI actions initiated to be initiated by or against Aditya Birla Finance Ltd. in relation to the loan account and mortgaged property mentioned below, stands transferred to Aditya Birla Capital Ltd., the amalgamated company.

Whereas, the undersigned being the authorized officer of **Aditya Birla Capital Limited**, under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (14 of 2002) and in exercise of powers conferred under Section 13(12) read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice dated 06.03.2026 calling upon the borrowers namely **Jagratna Daan Singh and Company (Borrower and Mortgagor)**, through its Partners Mr. Rajinder Singh, Mr. Davinder Singh, Mr. Jatinder Singh (Since Deceased), Mrs. Jagdish Kaur (Guarantor and Mortgagor); Mr. Jatinder Singh (Since Deceased) (Guarantor) Represented through its Legal Heirs: Ms. Gurinder Kaur, Mr. Jagtar Singh, Ms. Jagar Kaur (Minor Daughter- represented by their natural/legal guardian, Ms. Gurinder Kaur), Ms. Jas Kaur; Mr. Davinder Singh (Guarantor); Mr. Rajinder Singh (Guarantor); Mr. Joginder Singh (Guarantor) to repay the amount mentioned in the notice being Rs. 7,68,57,311/- (Rupees Seven Crores Sixty-Eight Lakhs Fifty-Seven-Thousand Three Hundred and Eleven Only) by way of outstanding principal, interest, accrued late charges and interest due as on 06.03.2026 within 60 days from the date of receipt of the said notice. The borrowers having failed to repay the amount, notice is hereby given to the borrowers and the public in general that the undersigned has taken Possession of the property described herein below in exercise of the powers conferred on him/her under Section 13(4) of the said Act read with rule 8 of the Security Interest (Enforcement) Rules, 2002 on this 20th May 2026. The borrowers in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of the Aditya Birla Capital Limited for an amount Rs. 7,68,57,311/- (Rupees Seven Crores Sixty-Eight Lakhs Fifty-Seven-Thousand Three Hundred and Eleven Only) and interest thereon.

The borrowers 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.

Description of the Immovable Property-
All That Part & Parcel of Property Bearing : Plot No. 3398, Sector-23-23A, Urban Estate, Gurgaon, Haryana - 122001, comprising 286 sq. mtrs., owned by Mrs. Jagdish Kaur built and bounded as per the East - Plot No. 3401, On the West - Road Park, On the North - Plot No. 3397, On the South - Plot No. 3399. Together with easements attached thereto and together with all other buildings and structures standing and to be constructed thereon and all fittings, fixtures, plant and machinery attached to the earth or permanently fastened to anything attached to the earth, both present and future.

Authorised Officer,
(Aditya Birla Capital Limited)

DATE: 20/05/2026, PLACE: Gurgaon

**SMFG INDIA CREDIT COMPANY LIMITED**

Corporate Office: 10th Floor, Office No. 101,102 & 103, 2 North Avenue, Maker Maxity, Bandra Kurla Complex, Bandra (E), Mumbai – 400051

PUBLIC NOTICE
Notice is hereby given to the public at large that deceased co-borrower namely **LATE RAHUL YADAV** along with other Borrowers & co-borrower namely 1. **TAZA HI TAZA, SHEELA DEVI, SEWA LAL YADAV**, had availed financial assistance of Rs. 7600000/- (Rupees Seventy Six Lakhs Only) to **TAZA HI TAZA, SHEELA DEVI, SEWA LAL YADAV** and **Mr. RAHUL YADAV** (now Deceased), from SMFG India Credit Company Limited ("Secured Creditor") against immovable property bearing **ALL THAT PIECE AND PARCEL OF BUILT UP FREE HOLD SHOP BEARING NO. A-1126, (SHOP NO. 1126 BLOCK-A), LAND AREA MEASURING 13.94 SQ. METERS, FROM BOTTOM TO TOP WITH ITS ROOF RIGHTS UPON SKY, SITUATED AT NEW SUBZI MANDI, AZADPUR, DELHI-110033 BOUNDRIES NORTH EAST: GALI 20 FT WIDE, SOUTH WEST: OTHER SHOP, SOUTH EAST: GALI 7FT. WIDE, NORTH WEST: SHOP NO. A 1127 ("Secured Asset"). That, consequent to the defaults in repayment, the said loan account has been declared NPA and the SARFAESI proceedings will be initiated against the said Secured Asset. Meanwhile, the unfortunate demise of said Co-Borrower namely **LATE RAHUL YADAV** has come to the knowledge of Secured Creditor and despite several efforts of Secured Creditor, it has not been able to trace the identities of legal heirs of the said deceased Borrower. Therefore by way of the present public notice, the legal heirs of the deceased co-borrower namely **LATE RAHUL YADAV** are hereby requested to intimate to the undersigned in writing about their identities with all necessary and supporting documents within 7 days from the date of publication hereof, failing which it shall be presumed that there are no legal heirs of the deceased borrower, whereupon Secured Creditor shall be at liberty to initiate proceedings in accordance with law including under the provisions of the SARFAESI Act, 2002 read with Security Interest (Enforcement) Rules, 2002 and enforce its security interest against the said Secured Asset which shall include taking possession of the said Secured Asset and thereafter effecting sale of the same to recover its outstanding dues. Authorized Officer **Rahul Singh & Mob: +919999155682**

DATE: 21/05/2026
PLACE: DELHI

Sd/- AUTHORIZED OFFICER
SMFG India Credit Co. Ltd.**

**केनरा बैंक Canara Bank**
भारत सरकार का उद्देश्य
A Government of India Undertaking

**सिंडिकेट Syndicate**

Possession Notice For Immovable Properties
The Authorized Officer of Canara Bank under the Securitization and Reconstruction of Financial Assets & Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under Section 13(12) read with Rule-3 of the Security Interest (Enforcement) Rules, 2002, issued demand notice on the date mentioned against account and stated hereinafter calling upon the borrowers/guarantors/mortgagors to repay the amount mentioned in the notice being together with further interest at contractual rate on the aforesaid amount and incidental expenses, costs, charges etc. within sixty days from the date of receipt of said notice. The borrowers/guarantors/mortgagors having failed to repay the amount notice is hereby given to the borrowers/guarantors/mortgagors and the public in general that the undersigned has taken the possession of the Property described herein below in exercise to powers conferred on him/her under section 13(4) of the said Act read with the Rule-8 of the said Rules on the date mentioned hereunder. The borrowers attention is invited to the provision of Sub-Section (8) of section- 13 of the Act, in respect of time available to redeem the secured assets. The Borrowers/Guarantors/Mortgagors in particular and the public in general are hereby cautioned not to deal with the property. Any dealing with the property will be subject to the charge of Canara Bank for the amounts and interest thereon. Details of the mortgaged Property of which the possession had been taken is as follows:

Sr. No.	Name of Borrower/ Mortgagor / Guarantor	Description of Immovable Property	Outstanding Amount	Date of Demand Notice Date of Possession Notice
1.	Borrower: M/s B S M DAIRY Proprietor: Veeneesh Devi Branch: Mandanpur (DP Code 4945)	Emt of Part Of Gata No 1522 Situated At Village Panchera, Juhars Aawagh Road, Mohd, Pur Bhoomi, Uttar Pradesh-250626 Also at Freehold Residential House No. 186 measuring area 155 sq. Yd or say 129.59 sq mt, situated in Dhillaura Alisal Daluhera, Pragan, Tehsil & Distt- Meerut./ Description Of Property: Freehold Residential House No. 186 measuring area 155 sq. Yd or say 129.59 sq mt, situated in Dhillaura Alisal Daluhera, Pragan, Tehsil & Distt- Meerut. Boundaries as under- East- 10 Ft wide road, West- House of Satwaan, North-House of Maal, South- 3 Ft. Wide Road	Rs. 11,75,477.78 + further int. and exp. w.e.f. 01.03.2026.	Demand Notice Date: 16.03.2026 Possession Notice Date: 19.05.2026

Date: 21.05.2026 Authorised Officer, Canara Bank

**Motilal Oswal Home Finance Limited**

Corporate Office : Motilal Oswal Tower, Rahmtullah Sayani Road, Opposite ST Depot, Prabhadevi, Mumbai-400025. Email : hq@motilaloawal.com. CIN Number :- 065923MH2013PLC248741

DEMAND NOTICE

UNDER THE PROVISIONS OF THE SECURITISATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002 ("the Act") AND THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002 ("the Rules")

The undersigned being the authorized officer of **Motilal Oswal Home Finance Limited (MOHFL)** under the Act and in exercise of powers conferred under Section 13 (12) of the Act read with the Rule 3, issued Demand Notice under Section 13(2) of the Act, calling upon the following borrower(s) to repay the amount mentioned in the respective notice(s) within 60 days from the date of receipt of the said notice. The undersigned reasonably believes that borrower(s) is/are avoiding the service of the demand notice(s), therefore the service of notice is being effected by affixation and publication as per Rules. The contents of demand notice(s) are extracted herein below:

Sr. No.	Loan Agreement No./Name of the Borrower(s) Co-Borrower(s) Co-Applicant Name/ Guarantor Name	Date of Demand Notice and Outstanding	Description of the Immovable Property
1.	LAN -LXMOBHIWANI722-230638311 & LXMOBHIWANI5423-240694699 Borrower: Naveen Chander Pal Co-Applicant: Sonia Naveen	12.05.2026/ Rs. 16,03,829/- (Rupees Sixteen Lacs Three Thousand Eight Hundred and Twenty Nine Only)	Plot/Land 0 Kanak 4.4 Marlas (133 Sq Yards) 1e 9/2446 Share of Land 61 Kanals 3 Marlas Comprised In Araji Khewat No. 100, Khasra No. 58/25(2-0) & 59/13(10-5) 18/2- 24) 19(5-18) 21(8-15) 22(8-0) 23(8-0) & 66(17-11) 2(7-11) 3(7-11) 67(5/2-3) 8) Waka Moja, Village Natuwas, New Vidya Nagar, Tehsil & Distt. Bhiwani, Haryana. East: Property of Other Owner, West: Street, North: Property of Smt. Santosh, South: Property of Other Owner

The borrower(s) are hereby advised to comply with the demand notice(s) and to pay the demand amount mentioned therein and hereinabove within 60 days from the date of this publication together with applicable interest, additional interest, bounce charges, cost and expenses till the date of realization of payment. The borrower(s) may note that **MOHFL** is a secured creditor and the loan facility availed by the Borrower(s) is a secured debt against the immovable property/properties being the secured asset(s) mortgaged by the borrower(s).

In the event borrower(s) are failed to discharge their liabilities in full within the stipulated time, **MOHFL** shall be entitled to exercise all the rights under Section 13(4) of the Act to take possession of the secured asset(s) including but not limited to transfer the same by way of sale or by invoking any other remedy available under the Act and the Rules thereunder and realize payment. **MOHFL** is also empowered to **ATTACH AND/OR SEAL** the secured asset(s) before enforcing the right to sale or transfer. Subsequent to the Sale of the secured asset(s), **MOHFL** also has a right to initiate separate legal proceedings to recover the balance dues, in case the value of the mortgaged properties is insufficient to cover the dues payable to the **MOHFL**. This remedy is in addition and independent of all the other remedies available to **MOHFL** under any other law.

The attention of the borrower(s) is invited to Section 13(8) of the Act, in respect of time available, to redeem the secured assets and further to Section 13(3) of the Act, whereby the borrower(s) are restrained/prohibited from disposing of or dealing with the secured asset(s) or transferring by way of sale, lease or otherwise (other than in the ordinary course of business) any of the secured asset(s), without prior written consent of **MOHFL** and non-compliance with the above is an offence punishable under Section 23 of the said Act. The copy of the demand notice is available with the undersigned and the borrower(s) may, if they so desire, can collect the same from the undersigned on any working day during normal office hours.

Sd/-
Authorised Officer, Motilal Oswal Home Finance Limited

Place : Haryana
Date : 20.05.2026

Public Notice For E-Auction Cum Sale
Sale of Immovable property mortgaged to IIFL Home Finance Limited (IIFL), Corporate Office at Plot No.39, Udyog Vihar, Phase-IV, Gurgaon-122015, Haryana and Branch Office at: E-4, 1st Floor, Prakashan Office No.1, First Floor, Mahatma Metro Tower, Plot No. C-1, Sector -4, Vaishali, Ghaziabad, Uttar Pradesh - 201010, 30/30E, Upper Ground Floor, Shivaji Marg, New Delhi-110015 under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter "Act") Whereas the Authorized Officer ("AO") of IIFL-HFL had taken the possession of the following properties pursuant to the notice issued U/S 13(2) of the Act in the following loan accounts/prospect nos. with a right to sell the same on "AS IS WHERE IS BASIS, AS WHAT IS BASIS AND WITHOUT RECOURSE BASIS" for realization of IIFL-HFL's dues. The Sale will be done by the undersigned through e-auction platform provided at the website: www.iflhome.com

Borrower(s) Co-Borrower(s) Guarantor(s)	Demand Notice Date and Amount	Description of the Immovable property/ Secured Asset	Date of Physical Possession	Reserve Price
Mr Prem Singh M/s Jai Shree Bajaj Furnishing House Mrs. Shaktantula Devi Mr. Chiranjai Lal (Prospect No. 806310)	09/10/2024 Rs. 261282.00 (Rupees Twenty Six Lakh Twelve Thousand Eight Hundred & Twenty Eight Only) Bid Increase Amount Rs. 40000.00/- (Rupees Forty Thousand Only)	All that part and parcel of the property bearing Third Floor, left Hand Side, Portion With South Eastern Rights, Built Up Property Bearing No. A-53B, Part Of Khasra No. 109/92, Situated In The Area Of Village Palam, Delhi State Delhi, Known As Raja Pur, Gali No-17, Uttam Nagar, New Delhi 110059 Area Measuring (In Sq. Ft.): Property Type: Carpet Area, Super Built Up, Area Property Area: 550.00, 697.50	06/05/2026 Total Outstanding As On Date 12/05/2026 Rs. 2997392.00/- (Rupees Twenty Nine Lakh Ninety Seven Thousand One Hundred and Ninety Two Only)	Rs.362000.00/- (Rupees Thirty Lakh Sixty Two Thousand Only) Earnest Money Deposit (EMD) Rs.306200.00/- (Rupees Three Lakh Six Thousand Two Hundred and Twenty Only)
Mr. Shubham Saxena Mr. Anil Kumar Mrs. Manju, Mrs. Radha Manju General Store (Prospect No. IL10150682)	14/12/2025 Rs. 131617.00 (Rupees Thirteen Lakh Sixteen Thousand One Hundred and Ninety Seven Only) Bid Increase Amount Rs.25000.00/- (Rupees Twenty Five Thousand Only)	All that part and parcel of the property bearing SF 2, Front Lhs A- 59, Raily Vihar Village Sadulabad Paragana And Tehsil Noida Distt Ghaziabad Up 201014 Area Measuring (In Sq. Ft.): Property Type: Super Built Up, Area, Carpet Area Property Area: 495.00, 428.00	08/05/2026 Total Outstanding As On Date 14/05/2026 Rs. 1430220.00/- (Rupees Fourteen Lakh Thirty Thousand Two Hundred and Twenty Only)	Rs.1431000.00/- (Rupees Fourteen Lakh Thirty One Thousand Only) Earnest Money Deposit (EMD) Rs.143020.00/- (Rupees One Lakh Forty Three Thousand One Hundred Only)
Mrs. Nisha Gupta Mr. Pawan Kumar Gupta V Enterprises (Through its Proprietor/ Authorised Signatory/ Managing Director) (Prospect No. IL10163901)	22/08/2025 Rs.1839236.00 (Rupees Eighteen Lakh Thirty Thousand Five Hundred and Thirty Six Only) Bid Increase Amount Rs.25000.00/- (Rupees Twenty Five Thousand Only)	All that part and parcel of the property bearing Plot Bearing Plot No-8, 3rd Floor Kh No-30/31 Extended Lal Dura Bauri Noida Delhi- 110034 Area Measuring (In Sq. Ft.): Property Type: Built Up, Area, Carpet Area, Property Area: 540.00, 432.00	14/05/2026 Total Outstanding As On Date 12/05/2026 Rs. 202936.00/- (Rupees Twenty Lakh Twenty Nine Thousand Three Hundred and Thirty Six Only)	Rs. 2030000.00/- (Rupees Twenty Lakh Thirty Thousand Only) Earnest Money Deposit (EMD) Rs. 203000.00/- (Rupees Two Lakh Three Thousand Only)
Mr. Bunty Khandelwal Mrs. Kamia, Mrs. Manju Happy General Store Khandelwal Caters And Tent House (Prospect No. IL10151319)	03/02/2026 Rs.3030532.00 (Rupees Thirty Lakh Thirty Thousand Five Hundred and Thirty Two Only) Bid Increase Amount Rs.40000.00/- (Rupees Forty Thousand Only)	All that part and parcel of the property bearing Upper ground floor without roof/terrace rights located at side R/S of built up property bearing Plot No. 45, known as 45-A and 45-B, out of Khasra No. 283, situated in the revenue estate of Village Nawaada Majra Hastali, Delhi State Delhi, Area Nawaada known as colony Vijn Garden, North Block, Gali No.9, Uttam Nagar, New Delhi- 110059 Area Measuring (In Sq. Ft.): Property Type: Built Up, Area Property Area: 540 Sq Ft.	09/05/2026 Total Outstanding As On Date 12/05/2026 Rs. 315507.00/- (Rupees Thirty One Lakh Fifty Five Thousand Three Hundred and Seven Only)	Rs.3156000.00/- (Rupees Thirty One Lakh Fifty Six Thousand Only) Earnest Money Deposit (EMD) Rs.315600.00/- (Rupees Three Lakh Fifteen Thousand Six Hundred Only)
Mr. Tejaram Mr. Anil Kumar Mrs. Priyanka (Prospect No. IL10218524)	10/10/2025 Rs.2229492.00 (Rupees Twenty Two Lakh Twenty Nine Thousand Four Hundred & Ninety Two Only) Bid Increase Amount Rs.25000.00/- (Rupees Twenty Five Thousand Only)	All that part and parcel of the property bearing Plot No 54 And Plot No 55, Third Floor, REAR B/S With Roof Top, Khasra No. 238/2 And 7 MIN, Block A-2, Midyan Garden, Village Razapur Khurd, Uttam Nagar, New Delhi, 110059 Area Measuring (In Sq. Ft.): Property Type: Saleable Area, Carpet Area Property Area: 495.00, 396.00	07/05/2026 Total Outstanding As On Date 12/05/2026 Rs. 232067.00/- (Rupees Twenty Three Lakh Two Thousand and Sixty Seven Only)	Rs.1980000.00/- (Rupees Nineteen Lakh Eighty Thousand Only) Earnest Money Deposit (EMD) Rs.198000.00/- (Rupees One Lakh Ninety Eight Thousand Only)
Mr. Jitender Yadav Mrs. Sunita Devi (Prospect No. IL10222636)	03/10/2025 Rs.159198.00 (Rupees Fifteen Lakh Ninety Thousand Eight Hundred and Ninety Eight Only) Bid Increase Amount Rs.25000.00/- (Rupees Twenty Five Thousand Only)	All that part and parcel of the property bearing Plot No. UGF-2, Upper Ground Floor, Front LHS Without Roof, Plot No. A-59, Khasra No. 350, Raily Vihar, Village Sadulabad, Tehsil Noida, District Ghaziabad, Uttar Pradesh-201102 Area Measuring (In Sq. Ft.): Property Type: Carpet Area, Super Built Up, Area Property Area: 500.00, 495.00	08/05/2026 Total Outstanding As On Date 12/05/2026 Rs. 1684964.00/- (Rupees Sixteen Lakh Eighty Four Thousand Nine Hundred & Sixty Four Only)	Rs.1401008.00/- (Rupees Fourteen Lakh Sixty Thousand Only) Earnest Money Deposit (EMD) Rs.140100.00/- (Rupees One Lakh Forty One Thousand Only)

Date of Inspection of property: 19/06/2026 11:00 hrs - 14:00 hrs
EMD Last Date: 22/06/2026 till 5 pm.
Date/ Time of E-Auction: 24/06/2026 at 11:00 hrs - 13:00 hrs

Mode Of Payment :- EMD payments are to be made vide online mode only. To make payments you have to visit <https://www.iflhome.com> and pay the EMD available for the property/ Secured Asset only. No payment link for each property/ Secured Asset is different. Ensure you are using the link of the property/Secured Asset you intend to buy vide public auction.

For Balance Payment - Login <https://www.iflhome.com> & Select "My Bid" > Click on Pay Balance Amount

Terms and Conditions:-

1. For participating in e-auction, intending bidders required to register their details with the Service Provider <https://www.iflhome.com> well in advance and must create the login account, login ID and password. Intending bidders have to submit the payment of the EMD prior to participation. Up to 11 bidders are required to submit the payment of the EMD prior to participation.

2. The bidders shall improve their offer in multiple of amount mentioned under the column "Bid Increase Amount". In case a bid is placed in the last 5 minutes of the closing time of the auction, the closing time will automatically get extended for 5 minutes.

3. The successful bidder should deposit 25% of the bid amount (after adjusting EMD) within 24 hours of the acceptance of bid price by the AO and the balance 75% of the bid amount within 15 days from the date of confirmation of sale by the secured creditor. All deposit and payment shall be in the prescribed mode of payment.

4. The purchaser has to bear the cess, applicable stamp duty, fees, and any other statutory dues or other dues like municipal tax, costs associated with the conveyance or transfer of the land and all other incidental costs, charges including all taxes and rates outgoings relating to the property.

5. The purchaser has to pay TDS applicable to the transaction/payment of sale amount and submit the TDS certificate with IIFL-HFL.

6. Bidders are asked to go through the website <https://www.iflhome.com> for detailed terms and conditions of auction sale & auction application form before submitting their Bids for taking part in the e-auction sale proceedings.

7. For details, help procedure and online training on e-auction prospective bidders may contact the service provider E Mail ID: care@iflhome.com. Support Helpline Numbers @1800 2672 499.

8. For any query related to Property details, Inspection of Property and Online bid etc. call IIFL HFL toll free no. 1800 2672 499 from 09:30 hrs. to 18:00 hrs. between Monday to Friday or write to email: care@iflhome.com.

9. Notice is hereby given to above said borrowers to collect the household articles, which were lying in the secured asset at the time of taking physical possession within 7 days, otherwise IIFL-HFL shall not be responsible for any loss of property under the circumstances.

10. Further the notice is hereby given to the Borrowers, that in case they fail to collect the above said articles same shall be sold in accordance with Law. In case of default in payment at any stage by the successful bidder/ auction purchaser within the above stipulated time, the sale will be cancelled, and the amount already paid will be forfeited (including EMD) and the property will be again put for sale.

12. AO reserves the right to postpone/cancel or vary the terms and condition of tender/auction without assigning any reason thereof. In case of any dispute in tender/auction, the decision of AO of IIFL-HFL will be final.

STATUTORY 30 DAYS SALE NOTICE UNDER RULE 5 & (8) OF THE SARFAESI ACT, 2002
The Borrower are hereby notified to pay the sum as mentioned above along with up-to-date interest and ancillary expenses before the date of Tender/Auction, failing which the property will be auctioned/sold and balance dues (if any) will be recovered with interest and cost.

PLACE : DELHI | DATE : 21.05.2026
Sd/- : Authorised Officer, For IIFL Home Finance Ltd.

AVON MERCANTILE LIMITED
Regd. Office: Upper Basement, Smart Bharat Mall Plot No. I-2, Sector-25A, Gautam Buddha Nagar, Noida, UP 201301 IN
CIN: L17118UP1985PLC026582

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

PARTICULARS	(Rs. in Lakhs)				
	3 Months ended on 31/03/2026	Preceding 3 months ended on 31/12/2025	Corresponding 3 months ended in the previous year on 31/03/2025	Year ended on 31/03/2025	Year ended on 31/03/2026
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Total income from operations	123.84	120.17	102.86	255.22	484.21
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	26.47	28.22	(0.95)	(1.41)	91.62
Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items#)	26.47	28.22	(0.95)	(1.41)	91.62
Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items#)	26.47	28.22	(0.95)	(1.41)	91.62
Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	26.47	28.22	(0.95)	(1.41)	91.62
Equity Share Capital	-	-	-	747.74	747.74
Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	(235.36)	(143.74)
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) - :					
1. Basic	0.35	0.38	(0.01)	(0.02)	1.23
2. Diluted	0.35	0.38	(0.01)	(0.02)	1.23

Notes:

The above audited Standalone Financial Results are reviewed by the Audit Committee, approved and taken on record by the Board of Directors at its meeting held on 20th May, 2026. Auditors Report, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been carried out by the Statutory Auditors.

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Quarterly Financial Results are available on the Stock Exchanges websites i.e. www.bseindia.com, and on the company's website i.e. www.avonmercantile.co.in.

For AVON MERCANTILE LIMITED
Sd/-
(HIMANSHI DHAKAD)
COMPANY SECRETARY
ACS 59385

Place : NOIDA
Date : 20.05.2026

FORM NO. URC-2
Advertisement giving notice about registration under Part I of Chapter XXI of the Act (Pursuant to section 374(b) of the companies Act, 2013 and rule 4(1) of the companies Act, 2013)
Authorised to Register Rules, 2014

1. Notice is hereby given that in pursuance of sub-section (2) of section 366 of the Companies Act, 2013, an application is proposed to be made after fifteen days hereof but before the expiry of thirty days hereinafter to the Central Registration Centre (CRC) Indian Institute of Corporate Affairs (IICA) that the Society "TOURISM & HOSPITALITY SKILL COUNCIL" may be registered under Part I of Chapter XXI of the Companies Act 2013, and hereby proposing conversion into section 8 Company limited by Guarantee.

2. The principal objects of the company are as follows:

i. It shall promote skill development in the Indian Tourism and Hospitality Sector to meet the industry's requirement for trained manpower in quality and quantity. It shall identify skill needs, prepare a catalogue of skills, and develop structured skill development plans while maintaining a sectorial skill inventory. It shall also define competency standards and qualifications in line with industry norms.

ii. It shall implement training initiatives, including Training of Trainers programs, and promote academies of excellence. It shall establish a Labour Market Information System (LMIS) to support training planning and delivery. Further, it shall facilitate and participate in affiliation, accreditation, examination, and certification processes to ensure consistency and industry acceptance.

iii. It shall collaborate with industry stakeholders, training providers, government bodies, and other organizations to enhance skill development. It shall review international trends, identify skill gaps, and support educational and vocational upliftment. It may enter into collaborations, develop course content, facilitate apprenticeships, and assist in establishing sector skill centres.

iv. It shall undertake necessary administrative and operational activities, including engaging professionals and experts, accepting grants and funding, and raising resources. It may acquire and manage property, enter into agreements, organize seminars and publications, and establish or support institutions. It shall carry out all lawful activities necessary to achieve its objectives.

3. A copy of the draft memorandum and articles of association of the proposed company may be inspected at the registered office at 23 Lodhi Institutional Area, New Delhi-110003.

4. Notice is hereby given that any person objecting to this application may communicate their objection in writing to the Registrar at Central Registration Centre (CRC) Indian Institute of Corporate Affairs (IICA), Plot No. 6, 7, 8, Sector 5, IMT Manesar, District Gurgaon (Haryana), Pin Code-122

Capitalised terms used in this Advertisement and not defined herein shall have the same meaning as ascribed in the Letter of Offer.

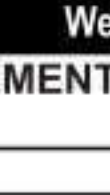
For and on behalf of the Board of Directors of Onward Technologies Limited

Sd/-
Mr. Aakash Joshi
Company Secretary & Compliance Officer
Membership No.: A60953

Place: Mumbai
Date: May 20, 2026

[illegible][illegible][illegible]

 विभोर स्टील इंड्यूस लिमिटेड									
31 मार्च में विभोर स्टील इंड्यूस लिमिटेड के नाम से जान जाता था)									
संकायन नं.: U27109H(DR)34PLC-SC54061									
पंजीकृत कार्यालय प्लॉट नंबर 2, औद्योगिक विकास कॉलोनी, दिल्ली रोड, हिसार, हरियाणा 125005 पारात									
फोन नं. 01682-237350, 222710, ईमेल आईडी: contact@vstlindia.com; वेबसाइट: vstlindia.com									
31 मार्च, 2026 को समाप्त तिमाही और वित्तीय वर्ष के लिए लेखा-परीक्षित लैंडस्डोलर वित्तीय परिणामी का सारांश									
(संकेत को प्रोफ़िट जमान जमान)									
क्र. सं.	विवरण	समाप्त तिमाही				वित्तीय वर्ष			
		31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 वसूली-पेयजमा	31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 लेन-पेयजमा	31 मार्च, 2026 लेन-पेयजमा
1	परिचालन से कुल आय (मुद्रा)	33,536.18	30,399.42	29,835.12	115,226.29	99,076.72			
2	अवधि को लिए कुल व्यय (आय) (कर से पहले, असाधारम व्यय और या असाधारम नगरे से बाहर)	547.83	217.02	663.93	1,370.28	1,688.38			
3	कर से पहले की अवधि से कुल आय (मुद्रा) (असाधारम व्यय या असाधारम नगरे से बाहर)	415.63	217.02	663.93	1,236.28	1,688.38			
4	कर से बाद की अवधि को लिए कुल व्यय (आय) (असाधारम व्यय या असाधारम नगरे से बाहर)	257.46	185.89	443.63	879.34	1,177.01			
5	अवधि को लिए कुल व्यय (आय) (अवधि से पहले, असाधारम व्यय और या असाधारम नगरे से बाहर)	286.83	185.89	442.52	897.88	1,175.88			
6	हिसाबों से कुल मुद्रा	1,836.24	1,806.24	1,893.24	1,836.24	1,893.24			
7	अन्य डिबिट				17,803.84	16,915.91			
8	परिचालन आय (असाधारम नगरे से पहले) – (लेखक 10/- – सचेत नगरे)								
9	1. मुद्रा	1.38	0.87	2.34	4.84	6.21			
10	2. सी.डी.एन.ए.	1.36	0.87	2.34	4.84	6.21			
11	परिचालन आय (असाधारम नगरे से बाद) – (लेखक 10/- – सचेत नगरे)								
12	1. मुद्रा	1.38	0.87	2.34	4.84	6.21			
13	2. सी.डी.एन.ए.	1.36	0.87	2.34	4.84	6.21			



KDDL LIMITED

(CIN : L33302HP1981PLC008123)

Regd. Office: Plot No. 3, Sector – III, Parwanoo, Distt. Solan (H.P.) - 173220

Tel.: +91 172 2548223 / 24 Fax : +91 172 2548302

Website: www.kddl.com ; Email id: investor.complaints@kddl.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rs in Lakhs except earnings per share)

S. No.	Particulars (Refer notes below)	Standalone			Consolidated		
		Quarter ended 31 March 2026	Corresponding Quarter ended 31 March 2025	Year to date figures for the current period ended 31 March 2026	Quarter ended 31 March 2026	Corresponding Quarter ended 31 March 2025	Year to date figures for the current period ended 31 March 2026
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Total income from operations	14525	10226	52406	58465	43106	220777
2	Net Profit/ (Loss) for the period from ordinary activities (before tax, exceptional items and/or extraordinary items)	2658	1116	9646	5041	4395	19810
3	Net Profit/(Loss) for the period from ordinary activities before tax (after exceptional items and/or extraordinary items)	2658	1116	9646	5042	4395	19566
4	Net Profit/(Loss) for the period from ordinary activities after tax (after exceptional items and/or extraordinary items)	1979	824	7660	3454	3156	13518
5	Total Comprehensive Income/ (Loss) for the period (comprising profit for the period (after tax) and other comprehensive income (after tax))	2061	822	7713	3784	3380	14941
6	Paid-up equity share capital (Face value in Rs 10 per share)	1230	1230	1230	1230	1230	1230
7	Earnings per share (of Rs 10/- each) (not annualized):						
	(a) Basic (Rs)	16.09	6.64	62.28	20.58	16.37	71.63
	(b) Diluted (Rs)	16.09	6.64	62.28	20.58	16.37	71.63

Notes:

- The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 19 May 2026. The audited financial results for the current quarter and year ended 31 March 2026 have been subjected to Audit by the Statutory Auditors of the Company. The unmodified audited report of the Statutory Auditors is being filed with BSE Limited and National Stock Exchange of India Ltd.
- The above is the extract of the detailed format of the audited quarterly and annual financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited quarterly and annual financials are available on the websites of the Stock Exchanges i.e. www.bseindia.com and www.nseindia.com and the company's website www.kddl.com



For and on the behalf of Board of Directors

Yashovardhan Saboo
(Chairman and Managing Director)

DIN-00012151

Place: Chandigarh

Date: 19 May 2026

एवम मर्केण्डाइल लिमिटेड					
पंजी कार्यालय : अप्पर बेसमेंट, रंगमट भारत मॉल, प्लॉट नंबर आई-2, सेक्टर-25ए, नोएडा, उत्तर प्रदेश-201301 भारत					
सीआईएन : L17118UP1985PLC026582					
31 मार्च, 2026 को समाप्त तिमाही और हेतु					
पृथक्कृत लेखापरीक्षित वित्तीय परिणामों का विवरण					
विवरण	31-03-2026 को समाप्त 3 माह	31-12-2025 को समाप्त पूर्ववर्ष 3 माह	31-03-2025 को पूर्व वर्ष में समाप्त संगत 3 माह	31-03-2025 को समाप्त वर्ष	31-03-2026 को समाप्त वर्ष
	(लेखापरीक्षित)	(अलेखापरीक्षित)	(लेखापरीक्षित)	(लेखापरीक्षित)	(लेखापरीक्षित)
प्रयाप्तनी से कुल आय	123.84	120.17	102.86	255.22	484.21
अवधि हेतु शुद्ध लाभ / (हानि) (कर, अपवादालम्क तथा / अथवा अन्तःकारण मदी से पहले)	26.47	28.22	(0.95)	(1.41)	91.62
अवधि हेतु शुद्ध लाभ / (हानि), कर से पहले (अपवादालम्क तथा / अथवा अन्तःकारण मदी के बाद)	26.47	28.22	(0.95)	(1.41)	91.62
अवधि हेतु शुद्ध लाभ / (हानि), कर पश्चात (अपवादालम्क तथा / अथवा अन्तःकारण मदी के बाद)	26.47	28.22	(0.95)	(1.41)	91.62
अवधि हेतु कुल समावेसी आय (जिसमें अवधि हेतु लाभ / (हानि) (कर पश्चात) तथा अन्य समावेसी आय (कर पश्चात) सम्मिलित हैं)	26.47	28.22	(0.95)	(1.41)	91.62
इक्विटी शेयर पूंजी	-	-	-	747.74	747.74
संचय (पुनर्भुक्त संवेय धोऊकर) जैसाकि पूर्व वर्ष को लेखापरीक्षित पुनर्भुक्त में दर्शाया गया है।	-	-	-	(235.36)	(143.74)
प्रति शेयर अर्जन (रु. 10/- प्रत्येक का) (जारी और बंद प्रयाप्तनी हेतु) :					
1. समुक्त	0.35	0.36	(0.01)	(0.02)	1.23
2. समुक्त	0.35	0.36	(0.01)	(0.02)	1.23
नोट्स :					
उपरोक्त लेखापरीक्षित पृथक्कृत वित्तीय परिणाम लेखापरीक्षा समिति द्वारा पुनरीक्षित किए गए हैं और कम्पनी को निदेशक मंडल द्वारा उत्सकी 20 मई, 2026 को आयोजित बैठक में अनुमोदित एवं अनिलेखबद्ध किए गए हैं। लेखापरीक्षक की रिपोर्ट, जैसाकि सेबी (सूचीयन दिशावलि एवं प्रकटीकरण अध्याय) विनियमावली, 2015 के तहत अपेक्षित है, सार्वधिक लेखापरीक्षकों द्वारा निष्पादित की गई है।					
उपरोक्त विवरण सेबी (सूचीयन दिशावलि और प्रकटीकरण अध्याय) विनियमावली, 2015 के विनियम 33 के तहत स्टॉक एक्सचेंज में प्रस्तुत किए गए तिमाही वित्तीय परिणामों के विस्तृत प्रारूप का संक्षिप्त विवरण है। तिमाही वित्तीय परिणामों का पूर्ण प्रारूप स्टॉक एक्सचेंज की वेबसाइट नामतः www.bscindia.com तथा कम्पनी की वेबसाइट www.avonmercantile.in पर उपलब्ध है।					
वास्तो एवम मर्केण्डाइल लिमिटेड					
हस्ता / -					
कम्पनी सचिव					
(दिनांकी धाऊक)					
एसीएस 59385					
स्थान : नोएडा					
तिथि : 20-05-2026					

DCM SHRIRAM INDUSTRIES LIMITED

CIN : L74899DL1989PLC035140

Kanchenjunga Building, 18, Barakhamba Road, New Delhi - 110 001

TEL. : 011-43745000, E-mail : dsil@dcmsr.com, Website : www.dcmsr.com

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(₹ Lakhs)

Sl. No.	PARTICULARS	Quarter ended		Year ended		
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 Refer Note 4	31.03.2025 (Audited)	31.03.2025 Refer Note 4
1.	Total income	27,589	25,850	24,648	1,16,444	1,09,155
2.	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	2,475	1,834	3,074	6,230	4,596
3.	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	2,475	1,834	3,074	6,230	4,596
4.	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,591	1,154	1,972	4,161	3,018
5.	Total Comprehensive Income (comprising Net Profit/(Loss) & Other Comprehensive Income/(Loss) after tax)	1,329	1,151	1,923	3,892	3,009
6.	Equity Share Capital	1,740	1,740	1,740	1,740	1,740
7.	Other Equity	-	-	-	34,738	31,717
8.	Basic and diluted earnings per share (₹) (Not annualised)	1.83	1.33	2.27	4.78	3.47

Notes:

- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the financial year.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, as amended, and other recognized accounting practices and policies to the extent applicable.
- The Board of Directors of the Company, in meeting held on November 14, 2023, approved a Composite Scheme of Arrangement ("the Scheme") between the Company and DCM Shriram Fine Chemicals Limited ("DSFCL") and DCM Shriram International Limited ("DSIL") and Lily Commercial Private Limited ("Lily"), for amalgamation of Lily with the company, and subsequent demerger of the Chemical and Rayon undertakings of the company into DSFCL and DSIL respectively, with effect from the appointed date of April 01, 2023, subject to regulatory and statutory approvals, as applicable.

During the previous quarter, the Company received the order from the National Company Law Tribunal (NCLT) on November 21, 2025, sanctioning the Scheme with the appointed date of April 1, 2023. The Scheme became effective on December 17, 2025 upon filing the NCLT order with the Registrar of Companies. Accordingly, the impact of the Scheme has been considered in these results as under:

a) Amalgamation of Lily

The assets and liabilities of Lily were transferred to and vested in the Company with effect from the appointed date of April 1, 2023. Consequently on appointed date, 50.11% shares of the Company which were held by Lily have been cancelled and the Company has issued and allotted the same number of equity shares to the shareholders of Lily, in proportion to the shares held by them in Lily, as on the record date. In addition net assets of Rs 6,271 lakhs and reserves of Rs 5,626 lakhs have been acquired by the Company from Lily on the appointed date. The Amalgamation deficit adjustment account of Rs. 5,502 lakhs created due to cancellation of Equity share capital of Lily and shares held by Lily in the Company has been adjusted against reserves acquired.

b) Demerger of Rayons and Chemical undertaking

The Company has transferred net assets of Rs. 15,336 lakhs and Rs. 22,495 lakhs and surplus in the statement of profit and loss of Rs. 28,863 lakhs and Rs. 10,651 lakhs to the DSFCL and DSIL respectively. Further, surplus in the statement of profit and loss of the Company is adjusted for cancellation of investments aggregating to Rs. 2,331 lakhs and Rs. 1 lakh of DSFCL and DSIL respectively.

These have resulted in creation of Amalgamation deficit adjustment account of Rs. 851 lakhs in the Company. The consideration was discharged by the DSFCL and DSIL by issuing shares to the shareholders of the Company equal to the shares held by them in the Company.

- Consequent to the Scheme implementation, as referred in Point 3 above, on restatement, the operations of Lily are included in and those of chemical and rayon undertakings are excluded from the published results of the Company for earlier periods with impact on total income and profit after tax as under:

72 of 140 pages

Sl. No.	PARTICULARS	Quarter ended	
		31.03.2025	31.03.2025
1.	Total Income		
	- Published earlier	47,800	2,08,220
	- Restated	24,648	1,09,155
2.	Profit after tax		
	- Published earlier	2,370	10,030
	- Restated	1,972	3,018
3.	Total assets		
	- Published earlier	-	2,27,635
	- Restated	-	1,40,707
4.	Total liabilities		
	- Published earlier	-	1,39,649
	- Restated	-	1,07,250

5. There has been ambiguity with regard to chargeability of UP VAT or GST on certain supplies made to a party and therefore no tax was charged on invoices raised for such supplies. The Hon'ble Allahabad High Court held that no VAT is chargeable on such transactions. This matter is sub-judice before the Hon'ble Supreme Court. GST demand was raised on these transactions from July, 2017 which were contested and have been adequately provided as provision for contingencies with corresponding reimbursement asset based on back-to-back undertaking by the party to indemnify for any liability that may finally arise. GST council in its meeting dated October 7, 2023 has ceded the right to tax such supplies to state governments. However, the State Government has not notified any rules in this regard as yet. Pending necessary amendments / notifications, the Company has continued the same accounting treatment in respect of the transactions as in previous quarter(s).

6. Pursuant to the judgment dated October 23, 2024 of the Hon'ble Supreme Court in another matter, the Office of the Assistant Excise Commissioner, Meerut, has in July 2025, raised a demand of Rs. 881 lakhs for the period from the financial year 2018-19 to July 11, 2025 towards Export Pass Fees levied on Denatured Spirits. The U.P. Sugar Manufacturers' Association (UPMSA) on behalf of its members has filed a writ petition challenging the demand based on legal opinion that the State Government cannot levy or recover any duty for the past period under existing legislation. The Hon'ble Allahabad High Court by an order dated July 30, 2025 has directed to keep the State Government order in abeyance till the matter is decided. In view of the above, the Company has not made any provision in the financial results in this regard.

7. On November 21, 2025 the Government of India notified four labour codes i.e. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ('New Labour Code') consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules (including draft rules) and FAQs to enable assessment of financial impact due to these changes in regulations. Based on information available and guidance provided by the Institute of Chartered Accountants of India, the Company has assessed impact of these changes and is of the view that there is no material financial impact of the same. It continues to monitor the developing regulatory scenario, including finalisation of Central / State Rules and clarifications from the Government on other aspects of labour codes. The accounting effect of such developments, if any, would be appropriately considered.

8. The Company's business activities falls within a single primary business segment i.e. Sugar (including distillery). The operating segment has been defined based on regular review by the Company's Chief Operating Decision Maker to assess the performance of the Company and to make decision about allocation of resources.

9. As at the reporting date, the Company has no subsidiary, associate, or joint venture, accordingly, consolidated financial statements are not required and the financial results are standalone.

10. The Board of Directors have recommended a final dividend of Rs. 0.40 per share on equity shares of Rs. 2 each for the year ended 31 March 2026, subject to approval of shareholders at the ensuing annual general meeting and the same has not been included as a liability in these financial statements.

11. The above financial results have been reviewed by the Audit Committee and then approved by the Board of Directors in its meeting held on 20 May 2026. The above financial results are available on the Company's website <https://dcmsr.com/> and also on www.bsindia.com and www.nseindia.com.

12. The Statutory Auditors have audited the above results and have issued an unmodified opinion.