

BAG/STX/letters/2026-27/AM/014
April 29, 2026

To, Corporate Relationship Department BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 532507	To, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051 SYMBOL: BAGFILMS
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Sub: Newspaper Publications– Opening of Special Window for Transfer and Dematerialisation of Physical Shares

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of SEBI (LODR) Regulations, 2015, please find enclosed copies of the newspaper advertisements published today i.e. April 29, 2026, in Business Standard, English and Business Standard, Hindi, in connection with Notice related to opening of a special window for re-lodgement of transfer and Dematerialisation of physical shares, in accordance with SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026.

The said advertisement is also available on the website of the Company at t www.bagnetwork24.in

Please take the above information on record.

Thanking you,
Yours sincerely,

For **B.A.G. Films and Media Limited**

Ajay Mishra
Company Secretary &
Compliance Officer



Encl: a/a

Varun Beverages opens a new growth tap

Africa push, category expansion and pricing support drive brokerage upgrades

RAM PRASAD SAHU
Mumbai, 28 April

Riding on broad-based growth across domestic and international operations, Varun Beverages delivered a better-than-expected first quarter (January-March/Q1) performance for calendar year (CY) 2026. Varun Beverages follows the calendar year as its financial year, which runs from January 1 to December 31. In addition to strong operational performance in the quarter, the company was positive on the near-term sales and margin outlook.

Given the forecast for higher volumes, as well as consolidation of its recent acquisitions, brokerages have increased their earnings estimates for 2026-27. While the stock has been a major outperformer, surging 33 per cent over the past month, the strong outlook and target prices indicate further gains even from the current level of ₹518.

Consolidated sales growth rose 18 per cent, driven by robust volume growth of 16 per cent and a 1.6 per cent rise in realisations. Volume growth in India stood at 14.4 per cent, while international operations grew 21.4 per cent, taking the total cases sold across geographies to 363 million. Net realisation per case at ₹174 was largely driven by the international business due to favourable currency movements, while the domestic market saw a 1.5 per cent dip on account of pack upsizing and targeted price-point launches.

On the outlook ahead, analyst Abhijeet Kundu of Antique Stock Broking believes that, with favourable climate conditions so far, management commentary sug-



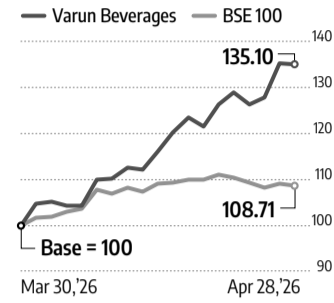
gests even better growth trends in the second quarter (April-June/Q2), which, coupled with a low base, bodes well for a strong growth uplift in CY2026. On a consolidated basis, the brokerage believes strong growth in Africa, coupled with capacity expansion and scaling up of new categories such as dairy product, energy drink, and snack, provides a long-term sustainable growth outlook for the company.

The brokerage has increased its CY2026 and CY2027 estimates by 7 per cent and 8 per cent, respectively, and maintained a "buy" rating with a target price of ₹585.

Despite a high base, the company managed to improve operating profit by a healthy 21 per cent, aided by 16 per cent growth in India and a 40 per cent jump in the international business. Gross margin improved by 62 basis points (bps) year-on-year (Y-o-Y) to 55.2 per cent, largely due to a better product mix and early stocking of raw materials. However, margin gains at the operating level were lower due to elevated employee costs, which rose 21 per cent Y-o-Y. The company is expected to reduce discounting and take pricing actions to protect margins going ahead.

Emkay Research believes the company is better placed in terms of margins versus peers, with strategic stocking of polyethylene terephthalate and lower discount-

High spirits



ing in a strong demand environment. This was reflected in a reduction in the volume-value gap to 150 bps (versus 400 bps in the preceding quarter) and an operating profit margin gain of about 60 bps in Q1 CY2026.

The only headwind is an increase in gasoline costs, which could raise logistics costs in coming quarters, say analysts at the brokerage led by Devanshu Bansal.

Emkay Research has maintained a "buy" rating on the company and increased its target price by 15 per cent to ₹620, based on a 5-6 per cent increase in earnings, led by an 11 per cent beat on net profit in Q1 CY2026, and after incorporating numbers from South African beverage firm Twizza, which was acquired in December last year.



PRESUMPTIVE TAXATION

Explain income and investment gap with clear proof and records

SANJEEV SINHA

India's presumptive taxation regime, long seen as a low-compliance and hassle-free option for small businesses and professionals, is entering a phase of higher transparency. With the government mandating disclosure of investments while filing tax returns, taxpayers will need to be more vigilant about compliance.

Eligibility and benefits

The presumptive income-tax scheme simplifies tax filing for small businesses and specified professionals. It applies to small businesses with a turnover of up to ₹2 crore, or ₹3 crore if 95 per cent of transactions are digital. They can declare 6-8 per cent of total sales as profit.

The scheme also covers specified professionals, with income of up to ₹50 lakh, or ₹75 lakh if cash receipts are below 5 per cent. They can declare 50 per cent of their receipts as profit.

"Its key benefits include no

requirement to maintain detailed books, no tax audit, and a simpler advance tax system with a single payment by March 15. This makes it ideal for small traders, freelancers, and independent professionals," says Richa Sawhney, partner-tax, Grant Thornton Bharat.

Pros and cons

The government has introduced a new column in the tax return form for presumptive taxpayers, requiring them to disclose their year-end investments.

"For those whose investments are fully supported by declared income and savings, this requirement should not pose any issue. Disclosing investments in the return creates an official record, which can reduce the chances of automated mismatch notices," says Sawhney. These disclosures could, however, increase the risk of scrutiny for taxpayers who have understated their income.

Penalties for wrong disclosure

If a taxpayer underreports income,

a penalty of 50 per cent of the tax due may be imposed. In cases of deliberate misreporting, the penalty can rise to 200 per cent.

"If investments cannot be explained, the entire amount may be treated as unexplained income and taxed at 60 per cent, along with applicable surcharge and cess. No deductions, losses, or basic exemption benefits can be used to reduce this liability," says Sawhney.

"Avoid showing disproportionately low income alongside high investments without a valid explanation. Do not assume that presumptive taxation exempts you from scrutiny. Do not ignore notices or mismatch alerts from the tax department, or rely on rough or unverified figures while filing returns," says Abhishek Soni, chief executive officer (CEO) and co-founder, Tax2win.

How to correct mistakes

If you identify an error in your return, file a revised return within the prescribed deadline. "If that window has passed, file an updated return (ITR-U) by paying the applicable additional tax and interest," says Soni.

When investments exceed income

There can be genuine cases of investments exceeding current income, especially due to past savings, loans, gifts or inheritance, or the sale of assets such as property, gold, or shares. "Have a clear explanation backed by documents such as loan agreements, gift deeds, or sale records, and reflect them correctly in the return," says Soni.

Stick to or exit this regime?

If your investments are clearly explainable and your lifestyle and banking patterns align with your declared income, continue with this regime. "Consult a tax expert periodically before deciding whether to move out of the presumptive tax scheme," says Shetty.

The writer is a New Delhi-based independent journalist

What to know about rights, likely disputes in co-owned property

While Indian law offers co-owners of a property theoretical independence, practical execution typically requires collective consent. This discrepancy between legal flexibility and the necessity for joint agreement frequently results in disputes.

"A co-owner can transfer his or

her undivided share, and the buyer simply steps into the seller's legal position," said Raheel Patel, partner at Gandhi Law Associates. "But the property remains jointly owned, and that creates complications."

Here are other issues to know:

A co-owner may transfer or

sell their undivided share without seeking consent from other co-owners.

The buyer acquires only an undivided interest and cannot exclude other co-owners.

This often results in litigation and banks are reluctant to finance such purchases.

In a co-owned property, each owner has equal rights to possess and enjoy the asset, regardless of their share.

One co-owner cannot lock out or evict another and such actions can lead to civil proceedings, said a legal expert.

Read full report here: mybs.in/2g5V1IM

COMPILED BY AMIT KUMAR

UCO BANK
Honours Your Trust
(A Govt. of India Undertaking)
3rd Floor, Govt Business & Fin Inclusion
10, BTM Sarani, UCO Bank Head Office
Kolkata-700001

NOTICE INVITING RFP

UCO Bank invites RFPs from eligible and reputed Manpower Agencies for Selection of Manpower Agencies for deployment of Operators in Aadhaar Enrolment Centres under Bank Premises.

Reference No.: HO/FI/42/2026-27 Dated: 28/04/2026

The detailed RFP document containing eligibility criteria, scope of work, terms & conditions and submission schedule is available on the Bank's E-Tender Portal, Bank Website and CPP Portal. Bank E-tender Portal: <https://www.tenderwizard.com/UCOBANK>, Bank Website: www.uco.bank.in.

DGM
Date:- 29.04.2026 Govt Business & Fin Inclusion

BAG B.A.G. Films and Media Limited
CIN: L74899DL1993PLC051841
Regd. Office: 352, Aggarwal Plaza, Plot No.8, Kondli, East Delhi, New Delhi-110096
Corporate Office: FC-23, Sector-16A, Film City, Noida-201301, (U.P.)
Tel: 91 120 4602 2424
Web: www.bagnetwork24.in, E-mail: info@bagnetwork.in

NOTICE SPECIAL WINDOW FOR TRANSFER AND DEMATERIALIZATION OF PHYSICAL SHARES

NOTICE is hereby given that pursuant to SEBI circular No. HO/38/11/11(2)2026-MIRSD-POD/13750/2026 dated January 30, 2026, a Special Window has been made available for a period of one year from 5th February 2026 to 4th February 2027 for transfer and dematerialization ("demat") of physical shares which were sold/purchased prior to April 01, 2019. Please refer to below matrix for applicability of this window.

Execution Date of Transfer Deed	Lodge for transfer- before April 01, 2019?	Original Share Certificate Available?	Eligible to lodge in the Current Window?
Before April 01, 2019	No (if it is fresh lodgement)	Yes	Yes
Before April 01, 2019	Yes (if it is rejected/ returned earlier)	Yes	Yes
Before April 01, 2019	Yes	No	No
Before April 01, 2019	No	No	No

Kindly note that the request(s) which are accompanied by original certificate(s) along with transfer deeds and relevant supporting documents will only be considered under this Special Window. The Securities so transferred shall be credited to the transferee only in demat mode and shall be under a lock-in for a period of one year from the date of registration of transfer. During this lock-in period, such securities cannot be transferred /lien marked or pledged. For any queries on the above matter, shareholders are requested to contact the Company or the Company's Registrar and Share Transfer Agents at the below mentioned address.

Alankit Assignments Limited, Registrar and Share Transfer Agent (RTA) Alankit House, 4E/2, Jhandewalan Extension, New Delhi-110055, Tel: 011-42541234 Email: rtal@alankit.com	B.A.G. Films and Media Limited Company Secretary, 352, Aggarwal Plaza, Plot No-8 Kondli, East Delhi, New Delhi-110096, Tel: +91-120-4602424 Email: info@bagnetwork.in
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For B.A.G. Films and Media Limited
Sd/-
Ajay Mishra
Company Secretary & Compliance Officer
Date: 28.04.2026
Place: Noida

DBO

DHAMPUR BIO ORGANICS LIMITED
Regd office: Sugar Mill Compound, Village Asmoli, Sambhal, Moradabad, UP-244304
CIN: L15100UP2020PLC136939, Tel: +91-7302318313
E-mail: investors@dhampur.com, Website: www.dhampur.com

NOTICE TO SHAREHOLDERS
Second 100 Days Campaign - Saksham Niveshak

The Investor Education and Protection Fund Authority ("IEPFA") has relaunched the second 100 days campaign - "Saksham Niveshak" wef April 1, 2026 to July 9, 2026. In line with this relaunched campaign, we request shareholders to:

- update your KYC (Permanent Account Number, Specimen Signatures), Bank Mandates (Bank Name, Branch Name & address, Bank Account Number, IFSC Code), Nominee and Contact Information (postal address, email and telephone numbers);
- verify your holdings and claim any unpaid dividends or shares that may have been transferred to IEPF. Further, the shareholders are encouraged to claim their unclaimed dividends from FY 2022-23 to 2024-25 in order to prevent their shares from being transferred to the Investor Education and Protection Fund Authority (IEPFA);
- contact Company/Registrar and Share Transfer Agents ("RTA") for the above or in case they face any issues related to unclaimed dividends and shares at below mentioned details:

Correspondence with Company Mrs. Ashu Rawat, Company Secretary Dhampur Bio Organics Limited, Second Floor, 201 Okhla Industrial Estate, Phase - III, New Delhi - 110020 Ph.: 011-6905 5200, E-mail: investors@dhampur.com	Correspondence with RTA M/s Alankit Assignments Limited, Alankit House, 205-208 Anarkali Complex, Jhandewalan Extension, New Delhi - 110 055 Ph.: 011 - 42541234, 23541234, E-mail: rtal@alankit.com , info@alankit.com
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For Dhampur Bio Organics Limited
Sd/-
Ashu Rawat
Company Secretary
Place: New Delhi
Date: April 29, 2026

FORM G

INVITATION FOR EXPRESSION OF INTEREST FOR BAGGIT INDIA PRIVATE LIMITED
OPERATING IN DESIGN, MANUFACTURE AND RETAIL OF HANDBAGS AT BHIWANDI, THANE, MAHARASHTRA AND LALBAUG, MUMBAI, MAHARASHTRA (Under sub-regulation (1) of Regulation 36A of the Insolvency and Bankruptcy Code of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

Sr.	RELEVANT PARTICULARS
1	Name of the corporate debtor along with PAN / CIN / LLP No.
2	Address of the registered office (as per MCA records)
3	URL of website
4	Details of place where majority of fixed assets are located
5	Installed capacity of main products / services
6	Quantity and value of main products / services sold in last financial year
7	Number of employees / workmen
8	Further details including last available financial statements (with schedules) of two years, lists of creditors are available at URL:
9	Eligibility for resolution applicants under section 25(2)(h) of the Code is available at URL:
10	Last date for receipt of expression of interest
11	Date of issue of the provisional list of prospective resolution applicants
12	Last date for submission of objections to provisional list
13	Date of issue of the final list of prospective resolution applicants
14	Date of issue of information memorandum, evaluation matrix, and request for resolution plans for prospective resolution applicants
15	Last date for submission of resolution plans
16	Process email id to submit Expression of Interest
17	Details of the Corporate Debtor's registration status as MSME

BAGGIT INDIA PRIVATE LIMITED
CIN : U74999MH2008PTC187968
PAN : AADCB6607J

218, Narayan Udyog Bhavan, Dr. Ambedkar Road, Lalbaug, Mumbai - 400012
<https://www.baggitindia.com>
(i) RKG Complex, Radhe Krishna Industrial Park, 1st Floor, Pimpri Chinchwad, Temghar, Bhiwandi, Maharashtra - 421302
(ii) Narayan Udyog Bhavan, Dr. Ambedkar Road, Lalbaug, Mumbai - 400012

Quantity: Not available in the records
Value of main products: NR 101.77 crores as per last available audited financials of 2023-24

42 Employees (As on 27 February 2026, being the Insolvency Commencement Date)

The details can be sought by sending an email on rtal@alankit.com, ipamitkaria@gmail.com and/or Virtual Data Room in accordance with the provisions of the Code and Regulations made thereunder.

The detailed invitation for expression of interest which shall include the eligibility and ineligibility for resolution applicants under Section 25 (2) (h) of the Code can be sought by sending an email on rtal@alankit.com, ipamitkaria@gmail.com and is available at <https://www.baggitindia.com>

14 May 2026
24 May 2026
29 May 2026
8 June 2026
13 June 2026
13 July 2026
rtal@alankit.com, ipamitkaria@gmail.com

The Corporate Debtor is a Medium Enterprise bearing UDYAM-MH-19-0011966

Sd/-
Amit Vijay Karia
Resolution Professional
Baggit India Private Limited
Date: 29-04-2026
Place: Mumbai
IBBI Reg No: IBBI/PA-001/PP-P02600/2021-2022/13969
AFA: AA1/13969/02/311226/108584 is valid till December 31, 2029
405, Hind Rajasthan Building, D.S. Pnalke Road, Dadar East, Mumbai - 400014

RALLIS INDIA LIMITED
A TATA Enterprise
CIN:L36992MH1948PLC014083

Extract of Statement of Financial Results for the quarter and year ended 31 March, 2026

Particulars	(₹ in crores)				
	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
	Audited (Refer Note g)	Unaudited	Audited (Refer Note g)	Audited	Audited
1. Revenue from operations (net of rebates and discounts)	456	623	430	2,897	2,663
2. Net Profit for the period (before Tax and Exceptional items)	(20)	36	(41)	276	186
3. Net Profit for the period (before Tax and after Exceptional items)	(17)	1	(40)	250	187
4. Net Profit for the period (after Tax and Exceptional items)	(15)	2	(32)	184	125
5. Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	(12)	3	(33)	187	123
6. Equity Share Capital	19	19	19	19	19
7. Other Equity	-	-	-	2,024	1,885
8. Basic and diluted earnings per share (in ₹) (Face value of ₹ 1 /- each)	(0.79)	0.10	(1.67)	9.46	6.43

Notes:

- The above is an extract of the detailed format of the financial results filed with Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited financial results for the quarter and year ended 31 March, 2026, are available on the Stock Exchanges websites viz. www.nseindia.com and www.bseindia.com and on the Company's website (URL: <https://www.rallis.com/investors/Financial-Performance>). The same can be accessed by scanning the QR code provided below.
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27 April, 2026. The statutory auditors have expressed an unqualified audit opinion.
- Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The Company's business is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern.
- The Company has one reportable business segment viz. "Agri-Inputs".
- Exceptional items comprises of items as mentioned in (i) and (ii) below :-
 - Profit on sale of Flats/leasehold land/freehold land : Amount for the quarter ended 31 March, 2026 (₹3 crore) comprises profit on sale of freehold land (net of costs), for the year ended 31 March, 2026 (₹14 crore) comprises profit on sale of flats (₹11 crore) and profit on sale of freehold land (₹3 crore) (net of costs). Amount for the quarter ended 31 December, 2025 (₹5 crore) comprises profit on sale of flats (net of costs). Amount for the quarter and year ended 31 March, 2025 (₹1 crore) comprises profit on sale of leasehold land (net of costs).
 - Impact of labour codes : On 21 November, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes of ₹40 crore on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional items" in the statement of profit and loss for the quarter ended 31 December, 2025 and the year ended 31 March, 2026. The incremental impact consisting of gratuity of ₹40 crore primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- The figures for the quarter ended 31 March, 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- The Board of Directors at its meeting held on 27 April, 2026 has recommended a dividend of ₹ 3 per equity share, subject to shareholders' approval.
- The Company has no Subsidiary, Associate or Joint Venture Company(ies), as on 31 March, 2026.
- Amounts for the current period and previous periods are rounded off to the nearest ₹ crores.

For and on behalf of Rallis India Limited
Sd/-
Gyanendra Shukla
Managing Director & CEO
Registered Office: 23rd Floor, Vios Tower, New Cuffe Parade, Off Eastern Freeway, Wadala, Mumbai - 400 037
Tel: +91 - 022 - 6232 7400 Email: investor_relations@rallis.com
Website: www.rallis.com

