



BANNARI AMMAN SPINNING MILLS LIMITED

Regd. Office: 252, Mettupalayam Road, Coimbatore - 641 043, Tamilnadu INDIA

Telephone : 0422 - 2435555 E-mail : shares@bannarimills.com

Website : www.bannarimills.com CIN : L17111TZ1989PLC002476 GSTRN : 33AAACB8513A1ZE

BASML/SEC/341/SE/2026-27

22.6.2026

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra-Kurla Complex
Bandra (East), Mumbai 400 051

The Manager
Listing Department
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Sub: Advertisement in Newspaper - Notice of Transfer of Equity Shares of the Company to Investor Education and Protection fund ("IEPF") Authority - Reg.

Ref: Scrip Code: NSE - BASML ; BSE - 532674

We are enclosing copy of Notice about transfer of equity shares in respect of which dividend have not been claimed/paid during last 7 years to Demat account of IEPF Authority, advertised in the following Newspapers:

1. Business Standard dt: 22.6.2026 in English
2. Makkal Kural dt: 22.6.2026 in Tamil

Kindly take on record the above information.

Thanking You,

Yours Faithfully,

For BANNARI AMMAN SPINNING MILLS LIMITED

**N KRISHNARAJ
COMPANY SECRETARY**

The retirement risk that most plans miss covering



TRUTH BE TOLD
HARSH ROONGTA

A few of us from college went to meet our batchmate Ashok, who had been through a serious illness. We gathered around his bed and, as old friends do, spoke of hostel canteens, professors and ridiculous nicknames until the illness briefly disappeared from the room. Then someone remembered a story from Ashok's younger days. 'Arre, what happened to that bottle of wine you bought on your first trip to France?' Ashok had brought back an expensive bottle from France in the 1980s and said he would open it only on a truly special occasion. He smiled wryly: he still had it. There was silence. Since that trip, Ashok had married, built a career, bought a home, raised two children, watched them marry, and become a grandfather. Yet somehow, none of those occasions had seemed special enough.

The wine had not gone bad. The occasion had. The tragedy was that the bottle was saved for a 'special' occasion that never arrived. Money often suffers the same fate. If the future occasion for using it is not defined in advance, every present occasion looks slightly premature.

This is not an argument against saving, investing or delaying gratification. Without deferred gratification, most financial plans would collapse. The problem begins when a habit that was useful during the earning years becomes an unquestioned reflex in retirement — and the financial plan never asks whether that reflex still serves the person.

Retirement planning usually handles financial uncertainty reasonably well. A good plan allows for uneven returns, inflation, unexpected expenses, longevity and rising medical costs. But money is only one side of retirement. The other side is the retiree's ability to use and enjoy that money — and that ability does not remain

constant. Health, mobility, appetite, companionship and enthusiasm may not be available in the same measure. This is enjoyment risk. That is why treating retirement as one long, uniform inflation-adjusted period can be misleading.

The money required at 63 is not the same as the money required at 83. At 63, money can buy experiences. At 83, it may mostly buy convenience, care and protection. Both are important, but not interchangeable. A rupee that could have been paid for a family holiday or a long-postponed cruise may no longer serve the same purpose 10 or 15 years later.

This is why a retirement plan should not have only survival goals. It should also have an explicit 'Enjoy Life Goal'. Not a vague line called 'travel' or 'lifestyle', but a named, costed, time-bound goal: an annual family holiday, help at home, or a cruise while both spouses can still walk comfortably.

Many retirees do not underspend because they lack money. They underspend because every withdrawal feels like damage to the corpus. Leaving wealth behind for children is valid if it is conscious. But it should not happen merely because the person who built the corpus never gave himself permission to use it. During working life, not touching the corpus was a virtue. In retirement, never touching it can be a design failure.

That design failure has a human cost. When we are young, life seems to be passing us by. We run to keep up — with studies, careers, EMIs, children's education, retirement targets and rising costs. Retirement is supposed to be when that race finally eases. For many, it never does. The problem is no longer lack of money. It is lack of permission.

Truth be told, that is not financial prudence. It is delayed gratification outliving its purpose. Ashok finally opened the bottle that day to celebrate 40 years of our friendship. Perhaps that is the real lesson. A good retirement plan should not only protect your future; it should also give you permission to enjoy the moments that are already here. The question is whether you will allow yourself to open the bottle of wine for the special occasions in your own life — before those occasions pass you by.

The writer heads Fee-Only Investment Advisors LLP, a Sebi-registered investment advisor; X (formerly Twitter): @harshroongta

How NRIs returning to India navigate tax status changes

Both tax payment and disclosure obligations alter as status changes

SANJAY KUMAR SINGH

The number of non-resident Indian (NRI) technology professionals returning to India is rising amid changes in H-1B visa rules and sluggish spending on information technology (IT). According to data from Xpheno, the number of returnees rose from 9,800 in 2024 to 15,100 in 2025. Another 7,300 have returned year to date in 2026. Returning NRIs need to navigate the changes in their tax status carefully to avoid scrutiny from the taxman.

Tax status in the first year
The Income-tax Act determines the status for each financial year based on the number of days of physical presence in India.

"An individual becomes resident if they spend at least 182 days in India in a financial year. They may also become resident if they spend at least 60 days in India in that year and 365 days in the preceding four years," says Suresh Surana, a Mumbai-based chartered accountant.

A returning NRI may not meet the 365-day criterion. "In such cases, their residential status in the year of return may depend mainly on the 182-day stay condition," says Sanjoli Maheshwari, executive director, Nangia & Co LLP.

Taxation depends on residential status. "If treated as non-resident, only income earned in India or received in India is taxable. Foreign income remains outside the scope of Indian taxation," says Surana.

If classified as RNOR
An individual who qualifies as a resident in India would be treated as resident but not ordinarily resident (RNOR). "A resident individual may qualify as an RNOR if they have been non-resident in India in nine out of the 10 tax years preceding the relevant year, or their stay in India does not exceed 729 days in the seven tax years preceding the relevant year," says Maheshwari.

An Indian citizen or person of Indian origin with taxable Indian in-



Ways to avoid double taxation

- Obtain a tax residency certificate (TRC) from the foreign country
- Quote permanent account number (PAN)
- Provide a declaration in Form 41 (erstwhile Form 10F) relating to residency
- Verification of Form 44 (erstwhile Form 67) by chartered accountant required when foreign tax credit (FTC) exceeds ₹1 lakh

come above ₹15 lakh and a stay of 120 days or more but less than 182 days would also qualify as an RNOR.

How RNOR income is taxed

An RNOR's India-sourced income is fully taxable in India under the standard income-tax slabs.

"Foreign income is taxable for an RNOR only if it arises from a business controlled in India or a profession set up in India," says Surana. Other foreign income remains exempt.

RNOR is a transitional tax status. "It gives NRIs time to reorganise overseas investments, bank accounts and other financial arrangements before they become ROR," says Maheshwari.

Tax filing rules for RNORs

RNORs should state their residential status in the income-tax return (ITR) and declare their India-sourced income.

RNORs cannot file the simplified form ITR-1. "They should file ITR-2 if they have salary, capital gains and house property income. They should file ITR-3 if they have income from business or profession," says Maheshwari. RNORs are exempt from reporting foreign assets and foreign bank accounts in Schedule FA (foreign assets).

From RNOR to ROR

The shift from RNOR to ROR occurs when the individual meets the basic residency criteria and the additional long-term presence conditions.

The basic residency criteria include spending 182 days or more in India in a tax year or satisfying the 60-day-plus-365-day rule. "The additional long-term conditions include being tax resident in at least two out of the preceding 10 tax years and staying in India for 729 days or more during the preceding seven tax years," says Amarpal Chadha, tax partner, EY India.

How ROR income is taxed

Once the status changes from RNOR to ROR, the scope of taxation expands. "Their worldwide income becomes fully taxable in India, regardless of where it is earned or received," says Ritu Shaktawat, partner, Khaithan & Co.

Interest on foreign bank accounts, rental income, capital gains, dividends, and overseas employment income become taxable in India. Chadha points out that individuals should plan and pay tax on foreign income through advance tax to avoid interest exposure.

"Overseas income earned in earlier years, when the NRI was not an ROR, and later repatriated to India,

should generally not be taxable in India. Interest earned in India on repatriated funds remains taxable," says Shaktawat.

Return filing rules for RORs

RORs should disclose all foreign assets held at any time during the year in Schedule FA. They should also disclose all income earned or received outside India in the tax return.

"Foreign assets must be disclosed even if they have not generated income during the year," says Shaktawat.

Use treaty relief

Individuals should explore relief under applicable double taxation avoidance agreements (DTAAs). They can claim foreign tax credit (FTC) for taxes paid abroad on income that is also taxable in India. "FTC is generally available to the extent of the lower of the foreign tax paid and the Indian tax liability on that income," says Shaktawat.

There is no fixed time limit for availing of DTAA benefits. "DTAA benefits remain relevant as long as the individual has cross-border income taxable in more than one country," says Chadha.

Fix bank account status

Non-resident external (NRE) and non-resident ordinary (NRO) accounts must be re-designated as resident savings accounts when the individual returns to India permanently. Foreign currency non-resident (FCNR) deposits may be allowed to run to maturity. Gains on these deposits remain non-taxable only until the RNOR status period. "The individual may also convert FCNR deposits into a resident foreign currency (RFC) account, which allows residents to legally hold foreign-currency assets," says Raj Ahuja, co-founder, Turtle Finance.

Re-designation should happen promptly after return. "NRIs should not delay re-designation by more than a quarter from the date of return. Penalties for delay can be steep under the Foreign Exchange Management Act (FEMA)," says Ahuja.

FORM NO. NCLT 3A
Advertising Detailing Petition
[Pursuant to Rule 35 of National Company Law Tribunal Rules, 2016]
BEFORE THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL AT AHMEDABAD
CP (CAA) NO. 28 (AHM) 2026
IN
CA (CAA) NO. 17 (AHM) 2026
Triumph Offshore Private Limited
... First Petitioner Company/ Transferor Company / TOPL
Swan Defence and Heavy Industries Limited
... Second Petitioner Company/ Transferee Company / SDHIL
NOTICE OF HEARING OF THE PETITION
A petition under Section 230-232 read with Section 66 and Section 52 of the Companies Act, 2013 being CP(CAA)/28(AHM)2026 seeking sanction of Scheme of Arrangement and Amalgamation between Triumph Offshore Private Limited & Swan Defence and Heavy Industries Limited and their shareholders and creditors was presented jointly by the Petitioner Companies before the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("Tribunal") and the Hon'ble Tribunal, vide order dated 11.06.2026 has admitted the petition and fixed for hearing on 17.07.2026. Any person desirous of supporting or opposing the said petition should send to the petitioners' advocate, notice of his intention, signed by him or his advocate, with his name and address, so as to reach the petitioners' advocate not later than two days before the date fixed for the hearing of the petition. Where any person seeks to oppose the petition, the grounds of opposition or a copy of his affidavit shall be furnished with such notice. A copy of the petition will be furnished by the undersigned to any person requiring the same on payment of the prescribed charges for the same.
Date: 22.06.2026 **Sd/-**
Place: Ahmedabad **Thakkar and Pawha, Advocates (Advocates for the Petitioners)**
Address: 71, New York Tower-A, Thaltej Cross Road, S.G. Highway, Ahmedabad-380 054.

IndiaShelter
Home Loans
INDIA SHELTER FINANCE CORPORATION LIMITED
CIN: L65922HR1998PLC042782
Registered Office: 6th Floor, Plot No. 15, Institutional Area, Sector 44, Gurugram, Haryana-122002
Phone: +91-124-4131800, E-mail: secretarial@indiashelter.in, Website: www.indiashelter.in

INFORMATION REGARDING 28TH ANNUAL GENERAL MEETING ("AGM") OF THE COMPANY TO BE HELD ON THURSDAY, 16 JULY, 2026

NOTICE is hereby given that the Annual General Meeting ("AGM") of the Members of India Shelter Finance Corporation Limited (the "Company"), will be held on Thursday, 16 July 2026, at 11:00 A.M. (IST) through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM") to transact the businesses as set out in the notice of AGM in compliance with provisions of Section 108 and other applicable provisions of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, General Circular Nos. 14/2020 dated April 08, 2020 and 17/2020 dated April 13, 2020, in relation to Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013, General Circular Nos. 20/2020 dated May 05, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 in relation to Clarification on holding of AGM through VC/OAVM, collectively referred to as "MCA Circulars" and Securities and Exchange Board of India ("SEBI") vide its Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2024/133 dated October 03, 2024 read with Master Circular No. HO/49/14/14(7)/2025- CFD-POD2/1/- 3762/2026 dated January 30, 2026 and earlier circulars issued by SEBI in this regard, collectively referred to as "SEBI Circulars", which details the procedure and manner of holding AGM through VC/OAVM and provide certain relaxations from compliance with applicable laws issued by the Ministry of Corporate Affairs, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force and amended from time to time), Secretarial Standard-2 and such other applicable laws and regulations.

The approval of Members of India Shelter Finance Corporation Limited is being sought to transact the businesses as set out in the notice of 28th Annual General Meeting to be held on Thursday, July 16, 2026, which will be sent to all the Members of the Company only through electronic mode, who have registered their e-mail address with the Company/ Registrar and Share Transfer Agent/Depository Participants/Depositories.

In accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, the Company will send letters to the members, who have not registered their e-mail IDs, informing them that the Annual Report is available on the Company's website at <https://www.indiashelter.in/investor-relations>. The members whose e-mail ids are not yet registered or updated, are requested to register their e-mail addresses with the depository participants.

Members can attend and participate in the AGM only through VC/OAVM. The procedure and instructions for joining AGM through VC/OAVM will be provided in the notice of the AGM. Members attending the meeting through VC/OAVM shall be counted for the purpose of reckoning quorum under Section 103 of the Companies Act, 2013.

The Company is providing remote e-voting facility to all its Members to cast their votes on all the resolutions which are set out in the notice of the AGM. Members have the option to cast their vote on the resolutions using the remote e-voting facility or Insta Poll during the AGM. Detailed procedure for remote e-voting/Insta Poll during the AGM for all the members will be provided in the notice of the AGM.

The Board of Directors of the Company at its meeting held on May 02, 2026, has recommended a final dividend of Rs. 10/- per equity share having face value of Rs. 5 each for Financial Year 2025-26, subject to the approval of shareholders at the ensuing AGM of the Company.

The Record Date for the purpose of determining the Members eligible to receive dividend, if approved at the AGM, for Financial Year 2025-26 is June 19, 2026.

Further, the dividend, if approved by shareholders, will be paid/dispatched to the shareholders within 30 days from the date of declaration by the shareholders at the AGM through various online transfer modes to the members who have updated their details with the depositories in case the shares are held in demat mode. For members, who have not updated their bank account details, dividend warrants/demand drafts/cheques will be sent to the registered addresses by permitted mode. Members are therefore requested to update their e-mail addresses/Electronic Bank Mandate/Electronic clearing system with their depositories.

Members may further note that as per the Income Tax Act, 2025, dividend paid or distributed by the Company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source ("TDS") at the time of making the payment of the dividend, if declared, at the ensuing AGM of the Company. In view of the above, the Company shall be deducting TDS as per applicable TDS rates on dividend to be paid to Shareholders. The tax deduction/withholding tax rate would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations documents provided by the concerned shareholder of the Company.

The Notice of 28th Annual General Meeting will also be available on the website of the Company at www.indiashelter.in, websites of the Stock Exchanges i.e., BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) at www.bseindia.com and www.nseindia.com, respectively, and on the website of Kfint at www.kfintech.com.

For India Shelter Finance Corporation Limited
Sd/-
Multi Chaplot
Company Secretary
Membership No.: 38326

Date: June 21, 2026
Place: Gurugram

ADITYA BIRLA
HINDALCO
HINDALCO INDUSTRIES LIMITED
Regd. Office: 21st Floor, One Unity Center, Senapati Bagel Marg, Prabhadevi, Mumbai 400013.
Tel: +91 22 69477000 / 69477150 | Fax: +91 22 69477001 / 69477090.
Email: hiinvestors@adityabirla.com | CIN No.: L27020MH1958PLC011238 | Website: www.hindalco.com.

NOTICE OF 67TH ANNUAL GENERAL MEETING

Notice is hereby given that the Sixty-Seventh Annual General Meeting ("AGM") of the members of Hindalco Industries Limited ("Company") will be held on **Thursday, July 23, 2026, at 3:00 p.m. (IST)**, through Video Conferencing ("VC") to transact the businesses set out in the Notice of the AGM.

The AGM will be convened in compliance with the applicable provisions of the Companies Act, 2013 and the Rules made thereunder ("Act"), provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") read with all applicable circulars on the matter issued by Ministry of Corporate Affairs, Government of India and Securities and Exchange Board of India.

The Notice and Integrated Annual Report for the financial year 2025-26 will be available on the Company's website i.e. www.hindalco.com, the Company's Registrar and Transfer Agent ("RTA") viz. MUFG Intime India Private Limited [formerly known as Link Intime India Private Limited] i.e. <https://instavote.linkintime.co.in/> and on the websites of BSE Limited and National Stock Exchange of India Limited i.e. www.bseindia.com and www.nseindia.com.

- Dispatch of Integrated Annual Report:**
In compliance with the aforesaid applicable circulars, the Notice of the AGM together with the Integrated Annual Report for the financial year 2025-2026 will be sent electronically to the Shareholders whose email addresses are registered with the Company/ its RTA and Depository Participant(s) ["DPs"].
A letter providing the weblink and path for accessing the Integrated Annual Report for the financial year 2025-26 will be sent to those shareholders who have not registered their email address with the Company/RTA/ the DPs.
- Manner of registering/ updating email address, Mobile Number and Bank Account details:**
 - Shareholders holding shares in Physical Mode:** By furnishing details in Form ISR-1 duly signed by the Shareholder(s) as per specimen signature registered with the Company together with self-attested copy of PAN card and cancelled cheque leaf at the registered office of the Company or RTA at C 101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400083 or digitally signed documents via email at hiinvestors@adityabirla.com or investor.helpdesk@nmpms.mufg.com. Communication in this regard has been sent to the Members holding shares in physical form to furnish their KYC details which are not registered in their respective folios.
 - Shareholders holding shares in Dematerialised Mode:** Register/update with their respective DP.
 - Pursuant to SEBI circulars as amended from time to time, with effect from April 1, 2024, shareholders holding shares in physical form and who have not updated their KYC details (PAN, contact details, bank account details and specimen signature) will be eligible (a) to lodge grievance or avail any service request from the RTA, (b) to receive dividend, **only upon completion of KYC details**. A detailed communication has been sent to all Members via letter dated May 5, 2026.
- Manner of casting vote through e-voting:**
Members can attend and participate in the AGM through VC facility only. The instructions for joining the AGM shall be provided in the Notice of the AGM. The Company will provide its Members, the facility of remote e-voting through electronic voting services arranged by the RTA. Electronic voting shall also be made available to the Members participating in the AGM. In terms of SEBI Circular no. SEBI/HO/CFD/CMDI/CIR/P/2020/242 dated December 9, 2020, e-voting process will also be enable for all 'individual demat account holders', by way of a single login credential, through their demat accounts/ websites of National Securities Depository Limited and / Central Depository Services (India) Limited / DP. Instructions on the process of remote e-voting at the AGM (Insta Poll) is explained in the Notice of AGM and will also be made available on the Company's website at www.hindalco.com.
- Dividend and Record Date:**
The Board of Directors of the Company at their meeting held on May 22, 2026, has recommended final dividend of ₹5/- per equity share having nominal value of ₹1/- each for the financial year ended March 31, 2026.
The Record date is Friday, July 10, 2026, fixed for determining entitlement of Members to dividend for the financial year ended March 31, 2026. The dividend, if approved will be paid on or after Tuesday, July 28, 2026, to those Members and their mandates whose name appear as:
 - Beneficial Owners as at the end of business hours on Friday, July 10, 2026, as per the list to be furnished by National Securities Depository Limited/Central Depository Services (India) Limited in respect of shares held in electronic form, and
 - Members as per the Register of Members of the Company in physical form which are maintained with MUFG Intime India Private Limited at C 101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400083 on Friday, July 10, 2026.
- Important information about tax deduction at source (TDS) on Dividend:**
Members are also informed that in terms of the provisions of the Income Tax Act, 1961, deduction of tax at source is applicable on dividend payments. The Company is therefore required to deduct Tax at Source at the time of making payment of dividend. A Communication in this regard has been emailed by the Company to the Members on May 26, 2026, which is also available on the Company's website TDS on Dividend - Hindalco Investor Guide | Hindalco.

For Hindalco Industries Limited
Sd/-
Geetika Anand
Company Secretary & Compliance Officer

Place : Mumbai
Date : June 22, 2026

BANNARI AMMAN SPINNING MILLS LIMITED
Regd. Office : 252, Mettupalayam Road,
Coimbatore - 641 043. Phone : 0422-2435555
Website : www.bannarimills.com
e-mail : shares@bannarimills.com
CIN : L17111TZ1989PLC002476

NOTICE

SUB : Transfer of Equity Shares of the Company to Investor Education and Protection Fund ("IEPF") Authority.

Notice is hereby given that in compliance with the Provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 and Section 124(6) of the Companies Act, 2013, which came into effect from 07th September 2016 and amendments made thereto (referred to as "the Rules"), the Company is mandated to transfer all such shares in the name of Investor Education and Protection Fund (IEPF) Account in respect of which dividends has not been paid or claimed for seven consecutive years or more.

Notice is further given that in accordance with the provisions of the Rules, individual notices have already been sent to respective shareholders at their latest available address in the company inter alia providing the details of shares being transferred to IEPF Account.

The company has uploaded full details of such shareholders and shares due for transfer to IEPF Authority on its website at www.bannarimills.com. The concerned shareholders are requested to claim the unpaid/unclaimed dividend amounts on or before 18.9.2026 failing which their shares shall be transferred to IEPF account.

It may be noted that to comply with the aforesaid legal requirements, the company will take necessary steps for issuance of duplicate shares against the physical shares that need to be transferred as per the legal requirement as mentioned above. In case the concerned shareholders wish to claim the shares after transfer to IEPF Account, a separate application can be made to the IEPF Authority, as prescribed under the Rules and the same is available at IEPF website i.e. www.iepf.gov.in

For further information/request to claim the unpaid/unclaimed dividend(s) the concerned shareholders may contact the Company at: Reg. Office : 252, Mettupalayam Road, Coimbatore - 641 043, Tel: +91-0422-2435555 or email to shares@bannarimills.com.

By order of the Board
For Bannari Amman Spinning Mills Limited
N KRISHNARAJ
Company Secretary

Coimbatore
22.6.2026

