



June 2, 2026

BSE Limited
Scrip Code: 500440

National Stock Exchange of India Limited
Scrip Code: HINDALCO

Luxembourg Stock Exchange
Scrip Code: US4330641022

Sub: Newspaper advertisement regarding Notice of transfer of equity shares to Investor Education and Protection Fund. [IEPF]

Ref: a. Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
b. ISIN: INE038A01020.

Please find enclosed herewith copies of the Newspaper advertisement relating to the Notice of transfer of equity shares of the Company to IEPF, published on June 2, 2026, in the following newspapers:

- a) Business Standard, All India Edition in English and
- b) Navshakti, Mumbai Edition in Marathi.

The above will also be available on the website of the company i.e. www.hindalco.com

This is for your information and record.

Sincerely,

for **Hindalco Industries Limited**

Geetika Anand
Company Secretary & Compliance Officer

Encl: a/a

Hindalco Industries Limited

Registered Office: 21st Floor, One Unity Center, Senapati Bapat Marg, Prabhadevi, Mumbai – 400013, India | T: +91 22 69477000 / 69477150 | F: +91 22 69477001/69477090
W: www.hindalco.com | E: hilinvestors@adityabirla.com | **Corporate ID No.:** L27020MH1958PLC011238

ONELIFE CAPITAL ADVISORS LIMITED
 CIN: L74140MH2007PLC173660
 Address: Plot No. A 356, Road No. 26, Wagle Industrial Estate, MIDC, Thane (W), Maharashtra, 400604, Tel: 02241842345, Email: cs@onelifecapital.in, Website: www.onelifecapital.in

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026
 (Figures in Rs. Lakhs unless stated otherwise)

Sr. No.	PARTICULARS	CONSOLIDATED					
		QUARTER ENDED			YEAR ENDED		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2025
1	Total income from operations	390.10	50.73	122.98	911.46	1,128.31	
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,335.56	(213.11)	555.03	622.52	(1,997.27)	
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,335.56	(213.11)	555.03	622.52	(254.70)	
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	1,269.48	(184.69)	415.23	547.38	(487.81)	
5	Total Comprehensive income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive income (after tax))	1,272.08	(184.69)	415.01	549.99	(488.03)	
6	Equity Share Capital (FV of Rs. 10 per share)	3,736.00	1336.00	1336.00	3,736.00	1336.00	
7	Earnings Per Share (FV of Rs. 10 each) (for continuing and discontinued operations) Basic and Diluted	3.40	(1.38)	3.11	1.47	(3.65)	

The key standalone financial information is as under:

Sr. No.	PARTICULARS	QUARTER ENDED		YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2026	31.03.2025
		Audited	UnAudited	Audited	Audited
1	Total income from operations	217.00	0.00	217.00	0
2	Net Profit / (Loss) for the period before tax	197.61	(116.48)	(68.73)	217.94
3	Net Profit / (Loss) for the period after tax	197.61	(88.06)	(61.52)	211.11

1. The above Statement of Standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with relevant Rules thereunder and other accounting principles generally accepted in India.

2. The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026 and The statutory auditors have expressed an unmodified audit opinion on these results.

3. During the quarter ended 31st March 2026, the Company converted 16,00,000 share warrants of Swojas Foods Limited into equity shares by payment of the balance subscription amount aggregating to ₹198.00 lakh, being ₹12.375 per warrant/share, in accordance with the terms of the preferential issue. As at 31st March 2026, 84,00,000 share warrants held by the Company remained outstanding and were pending conversion into equity shares in accordance with the terms of issue and applicable regulatory requirements.

4. The Company was subjected to a ransomware attack on 30 January 2026, resulting in corruption of certain data. Financial information has been reconstructed based on available records, and necessary controls have been strengthened. The management believes the impact, to the extent ascertainable, has been appropriately considered.

5. During the year, the Company completed a Rights Issue pursuant to the Letter of Offer dated 12 February 2025 and raised aggregate proceeds of Rs. 36.00 crore. The Company received right issue approvals from BSE Limited and National Stock Exchange of India Limited on 24 March 2026. The primary object of the Rights Issue was funding of margin money requirements of Dealmoney Commodity Private Limited, a subsidiary company. Pending utilisation, the funds were temporarily deployed in bank accounts and/or short-term balances in accordance with the objects of the issue. Out of the total proceeds raised, an amount of Rs. 22.50 crore had been deployed/transferred to Dealmoney Commodity Private Limited up to 31 March 2026 towards the stated object of the issue and the balance amount remained unutilised as at 31 March 2026. The utilisation of Rights Issue proceeds is being monitored in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable regulations.

6. The subsidiary company Dealmoney Commodities Private Limited, as stated in notes of the financial result for the quarter ended 31st March 2026.

7. The subsidiary company Dealmoney Distribution and E-Marketing Private Limited, as stated in notes of the financial result for the quarter ended 31st March 2026.

a. The Company experienced a ransomware/cybersecurity incident on 30 January 2026, which resulted in temporary inaccessibility and corruption of certain accounting and financial records. Consequently, certain balances, supporting documents and related information are presently subject to reconciliation, verification and confirmation. The management has undertaken recovery and restoration measures and reconstructed the financial information, to the extent possible, based on available records, alternate documentation and internal assessments. The Company has also strengthened its information technology systems and internal control processes to mitigate future cybersecurity risks. Based on the information currently available, the management believes that the impact of the incident, to the extent ascertainable, has been appropriately considered in the preparation of these financial statements. However, the consequential impact, if any, arising upon completion of restoration, reconciliation and verification of the affected records is presently not ascertainable with certainty.

8. The Company has recognised its share of loss in associate, namely Continental Controls Limited, amounting to Rs. 3.12 Lakh (24.56% of Rs. 12.70 lakhs) corresponding to its investment holding of 24.56%, in accordance with the requirements of Indian Accounting Standard (Ind AS) 28 – "Investments in Associates and Joint Ventures", based on the available financial information of the associate company.

9. On 1 December 2025, the Company entered into a borrowing arrangement with Globe Fincap Limited and availed financial assistance aggregating to ₹4.00 crore. The borrowing is secured by pledge of approximately 91% of the equity shares of Dealmoney Commodity Private Limited, a subsidiary company. In addition, Vaaman Pesticides Private Limited has extended guarantee for the said facility and the promoters of Onelife Capital Advisors Limited and Dealmoney Commodity Private Limited have provided personal guarantees in favour of the lender. The borrowing is subject to the terms and conditions stipulated in the financing documents executed between the parties. As at 31 March 2026, the borrowing continued to remain outstanding and was being serviced in accordance with its agreed terms.

10. The Segment reporting as per Indian Accounting Standard 108 is enclosed.

11. The Figures of the Last quarter in each of the financial year are the balancing figure between audited figures in respect of the full financial year and the published year to date figure upto the end of the quarter of the respective financial year.

12. Previous years / periods figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.

For and on behalf of the Board of Directors
 Onelife Capital Advisors Limited
 Prabhakara Naig
 Whole Time Director
 DIN: 00716975

Place : Thane
 Date : 1st June 2026

ADITYA BIRLA HINDALCO

HINDALCO INDUSTRIES LIMITED
 Regd. Office: 21st Floor, One Unity Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400013.
 Tel: +91 22 69477000 / 69477150 | Fax: +91 22 69477001 / 69477099.
 Email: hiinvestors@adityabirla.com | CIN: L27020MH1958PLC011238 | Website: www.hindalco.com.

NOTICE
TRANSFER OF EQUITY SHARES OF THE COMPANY TO THE INVESTOR EDUCATION AND PROTECTION FUND

Notice is hereby given to the shareholders of the Company that, pursuant to Section 124(6) of the Companies Act, 2013 ("the Act") read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended from time to time, the Company is required to transfer equity shares in respect of which dividend has remained unpaid or unclaimed for a consecutive period of seven years to the Investor Education and Protection Fund ("IEPF").

The Company has sent individual communications on May 22, 2026 to the concerned shareholders at their registered addresses, whose shares are liable to be transferred to the IEPF. The complete details of such shareholders, whose dividends have remained unpaid/unclaimed for seven consecutive years and whose shares are due for transfer have also been uploaded on the Company's website at www.hindalco.com.

In case the dividends for the financial year 2018-2019 are not claimed by the concerned shareholders by September 18, 2026, the Company will initiate the necessary steps to transfer the corresponding shares to the IEPF Authority without any further notice, as per the following process:

- For shares held in physical form: Duplicate share certificate(s) will be issued in the name of the shareholder and transferred to the IEPF Authority upon completion of necessary formalities. The original share certificate(s) registered in the shareholder's name will be deemed cancelled and non-negotiable.
- For shares held in dematerialized form: The Company will inform the depository through corporate action to transfer the shares lying in the shareholder's demat account to the IEPF Authority.

Shareholders may note that once the shares and unpaid dividends are transferred to the IEPF, they may claim the same by submitting an online application in Form No. IEPF-5, available at www.mca.gov.in, and arrange to send the physical copy of the duly signed form along with all the requisite documents to the Company's Registered Office, as specified in the form.

The shareholders may further note that the details of unpaid/unclaimed dividends and shares of the concerned shareholders are uploaded by the Company on its website www.hindalco.com shall be treated as adequate notice in respect of issue of duplicate share certificate(s) by the Company for the purpose of transfer of shares to IEPF pursuant to Rules. Please note that no claim shall lie against the Company in respect of unclaimed dividend and Equity Shares transferred to the IEPF.

In case the shareholders have any queries on the subject matter, they may contact the Registered Office of the Company's Registrar and Share Transfer Agent at the below mentioned address:

MUFG Intime India Private Limited
 C-101, Embassy 247, L.B.S. Marg,
 Vikhroli (West), Mumbai 400 083. Email:- investor.helpdesk@in.mpmf.com

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

Place : Mumbai
 Date : June 1, 2026

ADC India Communications Limited
 CIN: L32209KA1988PLC009313
 Regd. Office: No.10C, 2nd Phase, 1st Main, Peenya Industrial Area, Bangalore - 560058 Tel:+91 80 28396102/28396291
 Email: support@adckcl.com Website: www.adckcl.com

NOTICE TO SHAREHOLDERS

Transfer of Equity Shares to Investor Education and Protection Fund

Notice is hereby given that, in terms of requirement of Section 124(6) of the Companies Act, 2013 ("the Act") read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the Company is required to transfer shares, in respect of which dividend remains unclaimed for a period of seven consecutive years to the Investor Education and Protection Fund Authority ("the IEPF Authority"). Accordingly, the shares of those shareholders who have not claimed their dividends for seven consecutive years from 2018-19 (Final Dividend) onwards are liable to be transferred to the IEPF Authority on or after September 4, 2026.

In compliance with the Rules, the Company will be sending individual communication to the concerned shareholders whose shares are liable to be transferred to IEPF Authority at their latest available address. Details of such shareholders will also be made available on the website of the Company at www.adckcl.com.

The concerned shareholders are requested to submit the requisite documents as mentioned in the said communication to the Company's Registrar and Share Transfer Agent (RTA) viz. KFin Technologies Limited by August 31, 2026, to claim the unclaimed dividend for the year 2018-19 (Final Dividend) onwards so that the shares will not be transferred to the IEPF Authority. In the event, no valid claim is received from the concerned shareholders by August 31, 2026, the Company shall, in compliance with the requirements set out in the said Rules, transfer the unclaimed dividend and related shares to the IEPF Authority without any further notice.

In this connection, concerned shareholders may please note the following:

a. For shareholders holding shares in physical form: The Company would issue Duplicate Share Certificate(s) in lieu of the original share certificate(s) for the purpose of transfer of shares to the IEPF Authority. Upon such transfer, the original share certificate(s) held by them will stand automatically cancelled and deemed non-negotiable.

b. For shareholders holding shares in electronic form: Their demat account will be debited for the shares liable for transfer to IEPF Authority.

Shareholders may note that no claim shall lie against the Company in respect of the unclaimed dividend amount and shares transferred to the IEPF Authority pursuant to the said Rules. It may be noted that concerned shareholders can claim the shares and dividend from IEPF Authority by making an application in the prescribed Form IEPF-5 online after obtaining an Entitlement Letter from the Company's Registrar and Share Transfer Agent

For any information/clarification on this matter, concerned shareholders may contact KFin Technologies Limited, Unit: ADC India Communications Limited, Selenium Tower B, Plot No. 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad-500032. Telephone: +91 40 67162222, email ID: einward.ris@kfinetech.com, Toll Free No. 1800 309 4001.

For ADC India Communications Limited
 Sd/-
 Geetha Desikachari
 Company Secretary

Place: Bangalore
 Date: June 1, 2026

PATANJALI

PATANJALI FOODS LIMITED
 CIN: L15140MH1986PLC038536
 Regd. Office: 616, Tulsiani Chambers, Nariman Point, Mumbai - 21

Statement of Standalone and Consolidated Financial Results for quarter and year ended 31st March, 2026
 (Rs. in Lakhs)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Year Ended			Quarter Ended			Year Ended		
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)	31.03.2025 (Unaudited)	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)			
1	Total Income from Operations	11,15,560.31	10,48,371.04	9,51,194.55	40,16,957.81	33,75,825.47	11,15,560.31	10,48,371.04	9,51,194.55	40,16,957.81	33,75,825.47		
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	40,450.60	39,473.56	45,848.50	1,55,293.93	1,72,616.43	40,446.21	39,442.05	1,55,254.05	1,72,616.43			
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	23,569.44	36,454.47	45,848.50	1,35,393.68	1,72,616.43	23,565.05	36,422.96	1,35,353.80	1,72,616.43			
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	52,401.94	59,375.85	35,853.64	1,81,487.35	1,30,134.16	52,397.55	59,344.34	1,81,447.47	1,30,134.16			
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	54,008.82	57,793.54	33,242.75	1,83,350.76	1,27,644.38	54,004.43	57,762.03	1,83,310.88	1,27,644.38			
6	Equity Share Capital	21,757.51	21,751.99	7,242.02	21,757.51	7,242.02	21,757.51	21,751.99	21,757.51	7,242.02			
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				12,87,957.81	11,29,910.39				12,87,957.81	11,29,910.39		
8a.	Earnings Per Share (of Rs. 2/- each) (for continuing operations)												
	1. Basic :	4.82*	5.46*	3.30*	16.69	11.97	4.82*	5.46*	3.30*	16.68	11.97		
	2. Diluted :	4.82*	5.45*	3.30*	16.68	11.97	4.82*	5.45*	3.30*	16.67	11.97		
8b.	Earnings Per Share (of Rs. 2/- each) (for discontinued operations)												
	1. Basic :	4.82*	5.46*	3.30*	16.69	11.97	4.82*	5.46*	3.30*	16.68	11.97		
	2. Diluted :	4.82*	5.45*	3.30*	16.68	11.97	4.82*	5.45*	3.30*	16.67	11.97		

Note: The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Yearly Financial Results are available on the website of the Stock Exchange - www.bseindia.com and www.nseindia.com and website of the Company - www.patanjalifoods.com.

Exceptional and/or Extraordinary items adjusted in the statement of Profit and Loss in accordance with Ind-AS Rules.

Place: Haridwar
 Date: May 30, 2026

For and On Behalf of Board of Directors
 Ram Bharat
 Managing Director

JSW Dulux
JSW Dulux Limited
 (Formerly Akzo Nobel India Limited)
 CIN : L24292WB1954PLC021516
 Registered Office: 801A South City Business Park 770, Anandapur, Eastern Metropolitan Bypass, Kolkata - 700 107, W.B.
 Phone Nos.: 033 2226 7462 • Fax No: 033 2227 7925
 Website: <https://www.akzonobel.co.in> • E-mail: investor.india@akzonobel.com

NOTICE TO SHAREHOLDERS
 (Transfer of shares to Investor Education and Protection Fund Authority)

NOTICE is hereby given to the Shareholders of JSW Dulux Limited (Formerly Akzo Nobel India Limited) that pursuant to Section 124(6) of the Companies Act, 2013 and the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended (hereinafter called "the Rules"), all shares in respect of which dividend has not been paid or claimed for seven (7) consecutive years or more, by any shareholder(s) shall be transferred by the Company to Investor Education and Protection Fund ("IEPF") Authority.

The unpaid / unclaimed dividends have been transferred from time to time as per the applicable provisions of the Companies Act, 1956 and / or Companies Act, 2013 (hereinafter referred to as the Act) to the Investor Education and Protection Fund (IEPF). Next due date for such transfer would be September 08, 2026 with regard to the Final dividend paid for the financial year ended March 31, 2019.

The full details of such shareholders including their names, folio number or DP ID-Client ID and the number of share(s) due for transfer are also available on the website <https://www.akzonobel.co.in>. Shareholder(s) are requested to verify the details of their share(s) liable to be transferred to the IEPF Authority.

Notice is further given to all such shareholder(s) to forward the following requisite documents to the Registrars & Share Transfer Agent of the Company i.e. M/s MUFG Intime India Private Limited, Unit: JSW Dulux Limited (Formerly Akzo Nobel India Limited), Rasoi Court, 5th Floor, 20 Sir R N Mukherjee Road, Kolkata - 700001, Tel No. 033-6906200, E-mail: investor.helpdesk@in.mpmf.com latest by July 20, 2026 for claiming the unpaid dividend for the year ended March 31, 2019 and onwards so that the shares are not transferred to IEPF:

- Forms ISR 1 and ISR 2 (with original cancelled cheque bearing the name of the shareholder)
- Forms ISR-3, SH-13 or SH-14 (as applicable)

This Notice has already been communicated to all such shareholders on the latest available address on 29th May 2026, whose shares are liable to be transferred to IEPF under the Rules, requesting them to take needful action at the earliest.

The relevant forms can be downloaded from the website of the Company at <https://akzonobel.co.in/investors.php#kyc> or our RTA at <https://web.in.mpmf.com/KYC-downloads.html>.

Shareholders can send the scanned copies of the above mentioned documents to the e-mail address of MUFG Intime India Private Limited as mentioned above. Hard copies can also be sent to aforementioned address of MUFG Intime India Private Limited.

In the event no communication is received from such Shareholders, the Company will be constrained to transfer the shares to the DEMAT Account of the IEPF Authority in terms of the said Rules. The concerned shareholder(s), holding shares in physical form and whose shares are liable to be transferred may note that the Company would be issuing new share certificate(s) held by them for the purpose of transfer of shares to IEPF Authority's DEMAT Account as per the Rules and upon such issue, the original share certificate(s) which stands registered in their name will stand automatically cancelled and be deemed non-negotiable.

Shareholder(s) may further note that the details uploaded by the Company on its website shall be deemed adequate notice in respect of issue of the new Share Certificate(s) by the Company for transfer of physical shares to the IEPF Authority.

Shareholder(s) can claim back from the IEPF Authority the share(s) so transferred as well as unclaimed dividends and corporate benefits accruing on such shares, if any, by following the process prescribed in the Rules. No claim shall lie against the Company with respect to the unclaimed dividends and share(s) transferred to the IEPF pursuant to the Rules.

In case shareholder(s) have any query on the subject matter and the Rules, they may contact Company's Registrars & Share Transfer Agent, MUFG Intime India Private Limited, Rasoi Court, 5th Floor, 20 Sir R N Mukherjee Road, Kolkata - 700001, Phone: 033-6906200, E-mail: investor.helpdesk@in.mpmf.com.

For JSW Dulux Limited
 (Formerly Akzo Nobel India Limited)
 Sd/-
 Rajiv L. Jha
 General Counsel & Company Secretary

Place: Mumbai
 Date: 1st June 2026

Registered Office: DD-30, Sector - I, Salt Lake City, Kolkata-700064
Telephone +91033 49505600, Email. info@twamevcons.com, Website www.twamevcons.com

Twamev Construction and Infrastructure Limited
 (formerly known as Tabb Construction Limited)
 CIN - L74210WB1964PLC026284

Extract of Audited Financial Results for the quarter and year ended March, 2026
 Rs. in Lakhs

Particulars	Standalone					Consolidated				
	Quarter ended 31st March, 2026	Quarter ended 31st March, 2025	Quarter ended 31st March, 2025	Year ended 31-Mar-26 (Audited)	Year ended 31-Mar-25 (Audited)	Quarter ended 31st March, 2026	Quarter ended 31st March, 2025	Quarter ended 31st March, 2025	Year ended 31-Mar-26 (Audited)	Year ended 31-Mar-25 (Audited)
Income from Operations	2,251	2,083	4,973	6,745	8,486	2,251	2,083	4,973	6,745	8,486
Total Income	2,279	2,102	12,801	6,855	16,389	2,279	2,102	12,801	6,855	16,389
Net Profit before Exceptional Items	187	179	9,960	833	10,284	157	170	10,009	689	10,321
Exceptional Items	-	-	4,434	(72)	4,433	-	-	4,433	(72)	4,433
Net PBT	187	179	5,526	905	5,851	157	170	5,575	761	5,888
Tax Expenses	(4)	-	290	(4)	290	(4)	-	290	(4)	290
Net Profit after Tax	191	179	5,236	910	5,561	161	170	5,285	765	5,598
Net Profit/ (Loss) for the period	191	179	5,236	910	5,561	161	170	5,285	765	5,598
Total Comprehensive Income	207	179	5,243	925	5,568	(15)	-	(7)	(15)	(7)
Equity Share Capital	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Earning Per Share (of Re. 1/- each) :										
(a) Basic (Rs.)	0.13	0.12	3.38	0.60	3.59	0.11	0.11	3.41	0.50	3.59
(b) Diluted (Rs.)	0.13	0.12	3.38	0.60	3.59	0.11	0.11	3.41	0.50	3.59

NOTES: The Financial Results of the Company for the Quarter and Year ended 31st March 2026, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 29th May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of Audit Qualification:

- Tantia Infrastructure (P) Ltd (TIPL) one of the subsidiary company's audit report for the year ended 31st March 2024, mentioned under noted Qualified Opinion: a. Attention is invited to note no 7 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets."
- Tantia Raxaullotway Private Limited (TRPL) a stepdown subsidiary Company's audit report for the year ended 31st March 2023, mentioned under noted qualified opinion: a. "The Only project which the company has been abandoned after the termination Notice given to National Highway Authority of India(NHAI). Pursuant to the Termination notice, the company has preferred an Arbitration and filed a claim of INR 986.18 Lakh before the Arbitration Tribunal (AT). The Arbitration is still pending. Pending the Arbitration Award, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in Notice no 20 20 standalone financial statement of TRPL for the year ended 31st March 2023. However NHAI has taken over control of the Project Assets"
- "Further, the TRPL has in earlier years received a claim of INR 38510 Lakh plus interest from EPC contractor, Tantia Construction Limited, the ultimate holding Company, regarding Guarantee Charges, expenses, Interest, Loss of Profit etc. the said claim has been included in the Total Claims filed before the AT against NHAI. No provision has been made for said claim pending outcome of the award of the AT."
- "The facilities availed by the company from various banks and institutions have become NPA and no provisions has been made for interest from the period 1st April 2018 and thereafter, as referred in Note no 22 of TRPL financial statement for the year 2022. The lead bank also filed a case before DRT for recovery of its due. Since the Project Assets has been taken over by the NHAI, the Company may not be able to realize its assets in the normal course of business, at the value disclosed, as such the company may not be able to discharge its liabilities in full."

The above is an extract of the detailed format of Audited Financial Results filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results are available on the Stock Exchange website (www.bseindia.com) and www.nseindia.com) and the company website (www.twamevcons.com)

Place: Kolkata
 Date: May 29, 2026

For Twamev Construction and Infrastructure Limited
 Sd/-
 Tarun Chaturvedi
 Whole-time Director
 DIN: 02309045

