



TalbroS Automotive  
Components Ltd.

www.talbroS.com

15<sup>th</sup> May, 2026

Listing Department <b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001  <b>Scrip Code: 505160</b>	Listing Department <b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C-1, G Block Bandra Kurla Complex, Bandra (East) Mumbai – 400 051  <b>Symbol: TALBROAUTO</b>
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**Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose copies of the newspaper advertisement published in the Business Standard (English and Hindi) newspapers on 15<sup>th</sup> May, 2026, regarding the reopening of special window for re-lodgement of the transfer requests of physical shares.

You are requested to take the above on your records.

Thanking You.

Yours faithfully

For **TalbroS Automotive Components Limited**

**Seema Narang**  
**Company Secretary & Compliance Officer**

Encl: As above



**INTERNATIONAL COMBUSTION (INDIA) LIMITED**  
 CIN : L36912WB1936PLC008588  
 Regd. Office : Infinity Benchmark, 11th Floor, Plot No. G-1, Block EP & GP, Sector V, Salt Lake Electronics Complex, Kolkata - 700 091  
 Phone : +91(033) 4080 3000  
 e-mail: info@internationalcombustion.in; Website: www.internationalcombustion.in

**NOTICE TO SHAREHOLDERS**  
**Second 100 Days Campaign - "Saksham Niveshak" - for KYC and other related updation and shareholder engagement to prevent transfer of Unpaid/Unclaimed dividends to Investor Education and Protection Fund (IEPF)**

Notice is hereby given to the Shareholders of International Combustion (India) Limited ("the Company") that Investor Education and Protection Fund Authority (IEPFA), Ministry of Corporate Affairs (MCA) has initiated a Second 100 Days Campaign "Saksham Niveshak" for the period from April 1, 2026 to July 9, 2026. During this Campaign all the shareholders who have not claimed their Dividend or have not updated their KYC & nomination details or face any issues related to unclaimed dividends and shares may write to the Registrar and Transfer Agent (RTA) i.e. MUFG Intime India Private Limited (Formerly CB Management Services Pvt. Ltd.), Rasoi Court, 5th Floor, 20 R. N. Mukherjee Road, Kolkata - 700001, or email: investor.helpdesk@in.mprms.mufg.com, Phone No. 033-69066200, website www.in.mprms.mufg.com. The shareholders will be further notified that this campaign has been started proactively and specifically to reach out to the shareholders to update their KYC, bank mandates, Nominee and contact information etc, and claim their unpaid/unclaimed Dividend in order to prevent their shares and dividend amount from being transferred to the IEPFA.

For International Combustion (India) Limited  
**Kundan Jaiswal**  
 Company Secretary  
 Place : Kolkata  
 Date : 15th May 2026

**TALBROS AUTOMOTIVE COMPONENTS LIMITED**  
 CIN : L29199HR1956PLC033107  
 Regd. Office: 14/1, Mathura Road, Faridabad, Haryana - 121003  
 Tel No.: 0129-4960482, E-mail: seema\_narang@talbros.com Website: www.talbros.com

**NOTICE TO SHAREHOLDERS**  
**Special Window for Re-logging of Transfer Requests of Physical Shares**

Pursuant to SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/13750/2026 dated January 30, 2026, all Shareholders are hereby informed that a "Special Window" is open to facilitate transfer and dematerialisation of physical securities which were sold/purchased prior to April 01, 2019. This special window is open for a period of one year from February 05, 2026 to February 04, 2027.

The special window shall also be available for such transfer requests which were submitted earlier and were rejected/ returned/ not attended to due to deficiency in the documents/process or otherwise. The securities so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such securities shall not be transferred/ lien marked/ pledged during the said lock-in period.

Further, the following cases shall not be considered under this Window:  
 • Cases involving disputes between Transferor and Transferee  
 • Securities which have been transferred to Investor Education and Protection Fund (IEPF)

**Applicability of Special Window:**

Execution Date of Transfer Deed	Lodged for transfer before April 01, 2019?	Original Security Certificate Available?	Eligible to lodge in the current window?
Before April 01, 2019	No (it is fresh lodgement)	Yes	✓
Before April 01, 2019	Yes (it was rejected/ returned earlier)	Yes	✓
Before April 01, 2019	Yes	No	✗
Before April 01, 2019	No	No	✗

Shareholders are encouraged to take advantage of this opportunity by furnishing the necessary documents to the Company / Company's Registrar and Share Transfer Agent at the address mentioned below:

Company Secretary & Compliance Officer: **M/s KFIN Technologies Ltd., Talbros Automotive Components Ltd.**, 14/1, Delhi Mathura Road, Faridabad - 121003, Tel: +91-129-4960456/4960482, Email: seema\_narang@talbros.com

Unit: Talbros Automotive Components Ltd., Selenium Tower-B, Plot No. 31 & 32, Financial District, Gachibowli, Nanakramguda, Serilingampally Hyderabad 500032, India, Email: rajeev.kr@kfintech.com

For Talbros Automotive Components Limited  
**(Seema Narang)**  
 Company Secretary & Compliance Officer  
 Date: 14<sup>th</sup> May, 2026  
 Place: Faridabad

**EPL LIMITED**  
 CIN: L74950MH1982PLC028947  
 Registered Office: P.O. Vasinid, Taluka Shahapur, District Thane 421604, Maharashtra  
 Tel: +91 9673333971  
 Corporate Office: Top Floor, Times Tower, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai 400013.  
 Tel: +91 22 2481 9000/9200 Email: compliance@eplglobal.com Website: www.eplglobal.com

**EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
 (₹ in Million, except per share data)

Sr. No.	Particulars	Quarter ended		Year ended	
		Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
		Unaudited	Unaudited	Audited	Audited
1	Revenue from operations	13,005	11,054	47,631	42,133
2	Net Profit before tax and exceptional items	1,318	1,266	5,088	4,251
3	Net Profit before tax after exceptional items	1,156	1,230	4,806	4,215
4	Net Profit after tax (after exceptional items) attributable to the owners of the Company	1,029	1,143	3,889	3,590
5	Total comprehensive income attributable to the owners of the Company	1,907	1,493	6,453	3,915
6	Equity share capital (Face Value Rs 2/- each)	641	639	641	639
7	Reserves (excluding Revaluation reserves)	-	-	27,936	22,909
8	Earnings per share (EPS) (in Rs.) ^				
	Basic	3.22	3.58	12.15	11.27
	Diluted	3.21	3.57	12.13	11.23
(^ Quarterly figures are not annualised)					
9	Debt Service Coverage Ratio (in times)	3.47	3.55	1.93	1.77
10	Interest Service Coverage Ratio (in times)	4.95	5.33	5.19	4.70

**EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
 (₹ in Million, except per share data)

Sr. No.	Particulars	Quarter ended		Year ended	
		Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
		Unaudited	Unaudited	Audited	Audited
1	Revenue from operations	3,531	3,167	13,829	13,230
2	Net Profit before tax and exceptional items	468	542	3,091	2,280
3	Net Profit before tax after exceptional items	306	542	2,876	2,280
4	Net Profit after tax for the period (after exceptional items)	428	637	2,949	2,099
5	Total comprehensive income for the period	438	632	2,951	2,089
6	Equity share capital (Face Value Rs 2/- each)	641	639	641	639
7	Reserves (excluding Revaluation reserves)	-	-	11,166	9,642
8	Net Worth	11,409	9,883	11,409	9,883
9	Securities Premium Account	2,130	1,940	2,130	1,940
10	Debt Equity Ratio	0.36	0.23	0.36	0.23
11	Earnings per share (EPS) (in Rs.) ^				
	Basic	1.33	1.99	9.22	6.59
	Diluted	1.33	1.99	9.20	6.57
(^ Quarterly figures are not annualised)					
12	Debt Service Coverage Ratio (in times)	2.98	4.38	4.55	4.38
13	Interest Service Coverage Ratio (in times)	4.03	8.36	9.71	10.58

- NOTES:
- The above audited Financial Results of EPL Limited ("Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 14, 2026.
  - The above is an extract of the detailed format of the audited Financial Results for the quarter and year ended March 31, 2026 filed with stock exchange pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
  - The full format of the audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026 are available on the Stock Exchange websites i.e. www.bseindia.com and www.nseindia.com and on the Company's website i.e. www.eplglobal.com and can also be accessed by scanning the QR code.

For EPL Limited  
**Hemant Bakshi**  
 Managing Director & Global Chief Executive Officer  
 DIN: 02362738

**PACKAGING SOLUTION**  
 Tube • Sustainable • For Your Brand

Great Place To Work  
 Certified ISO 9001:2015  
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 Sustainability Rating  
 AUG 2025  
 PLATINUM Top Tier

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 Pharma & Health  
 Oral Care  
 Home Care  
 Food & Nutrition

www.eplglobal.com

**DECCAN CEMENTS LIMITED**  
 CIN: L26942TG1979PLC002500  
 Regd. Office: "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082  
 Phone No. 040-23310168  
 E-mail: secretarial@deccancements.com; website: www.deccancements.com

**NOTICE**

Notice is hereby given that pursuant to sections 108 and 110 of the Companies Act, 2013 ("the Act"), read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("The Listing Regulations") and such other applicable laws and regulations, if any, the approval of Members of **Deccan Cements Limited** ("The Company") is being sought by **Special Resolution** through **Postal Ballot**, by electronic means i.e., "e-Voting", for the Special Business as set out in the Postal Ballot Notice dated 14th May 2026 together with the Explanatory statement thereto ("Postal Ballot Notice").

On 14th May 2026 the Company has sent the Postal Ballot Notice through electronic mode to those Members whose e-mail addresses are registered with the Company / Depository Participants, and to others through Post/ Courier.

In terms of Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 108, 110 and other applicable provisions of the Companies Act, 2013 read with the relevant rules, the Company is providing e-voting facility as an alternative for members to enable them to cast their votes electronically instead of dispatching the physical Postal Ballot Form.

Members holding shares either in physical or dematerialized form as on the Cut-off date i.e., **8th May, 2026 (Friday)** may cast their votes electronically on the business as set out in the Postal Ballot Notice.

Members are requested to cast their vote only through e-voting.

Members are hereby informed that:

- The Business as set out in the Postal Ballot Notice will be transacted through e-voting platform of KFin Technologies Limited (KFINTECH) only;
- The remote e-voting will commence on **Friday, 15th May 2026 at 9.00 A.M. (IST)** and end on **Saturday, 13th June 2026 at 5.00 P.M. (IST)**.
- The Remote e-voting will be disabled by KFINTECH after **5:00 P.M.** on **Saturday, 13th June 2026**.
- 8th May 2026 (Friday)**, is the Cut-off date for the eligibility of members to participate in Postal Ballot process by electronic means i.e. "e-Voting".
- The detailed procedures/instructions for e-voting are contained in the Postal Ballot Notice.
- The Postal Ballot Notice is available on the Company's website: [www.deccancements.com](http://www.deccancements.com), websites of National Stock Exchange of India Ltd: [www.nseindia.com](http://www.nseindia.com) and BSE Limited: [www.bseindia.com](http://www.bseindia.com) and also on the website of the Company's Registrar & Transfer Agent and E-voting Service Provider KFINTECH at <https://evoting.kfintech.com>.
- In case of any queries relating to e-voting, Members may call on Toll Free No. **1800-309-4001** (Monday to Saturday 8:00 A.M. to 8 P.M.) or write an email to [evoting@kfintech.com](mailto:evoting@kfintech.com).

The result of the Postal Ballot, by electronic means, i.e. "e-Voting", along with the Scrutinizers Report will be displayed on the Company's website [www.deccancements.com](http://www.deccancements.com) and shall be communicated to the Stock Exchanges (National Stock Exchange of India Ltd. and BSE Ltd.) and the same can be seen in the websites of National Stock Exchange of India Ltd: [www.nseindia.com](http://www.nseindia.com) and BSE Limited: [www.bseindia.com](http://www.bseindia.com).

The resolution passed by the Members through the Postal Ballot, by electronic means, i.e., "e-Voting", shall be deemed to have been passed as if the same were passed at a general meeting of the Members convened in this regard. The resolution, if passed by requisite majority, will be deemed to have been passed on the last date of remote e-voting i.e., **Saturday, 13th June 2026**.

For Deccan Cements Limited  
**Bikram Keshari Prusty**  
 Company Secretary  
 FCS-7855  
 Place : Hyderabad  
 Date : 14th May 2026

**ANDHRA PRADESH POWER DEVELOPMENT COMPANY LIMITED**  
**E-PROCUREMENT NOTIFICATION**  
 APPDCL invites Tenders for the following Supplies at SDSTPS through APGENCO e-Procurement platform.

1. 610002283	Supply of Antiscalant
2. 610002269	Supply of Caustic Soda Lye

For Further details, please visit: [www.apgenco.gov.in](http://www.apgenco.gov.in) OR <https://etender.apgenco.gov.in/>  
 No. 3489-PP RD No. 5083PPCLAD/DT/11/002-1/22  
**CHIEF GENERAL MANAGER**

**RAVI KUMAR DISTILLERIES LIMITED**  
 CIN: L51909PY1993PLC008493  
 Regd. Office: C-9 & 10, Industrial Estate, 2nd Main Road, Thattanchavady, Puducherry - 605 009.  
 Ph : 0413-2244007, 2248888, 2248887  
 E-mail: cs@ravikumardistilleries.com  
 Website : www.ravikumardistilleries.com

**NOTICE OF SPECIAL WINDOW FOR RE-LOGGEMENT OF TRANSFER REQUESTS OF PHYSICAL SHARES**

Notice is hereby given to inform that SEBI vide its circular No. HO/38/13/11(2) 2026-MIRSD-POD/13750/2026 dated 30<sup>th</sup> January, 2026 has decided to open a special window only for a period of one year from 5<sup>th</sup> February, 2026 to 4<sup>th</sup> February, 2027 for re-logging of transfer deeds, which were lodged prior to the deadline of 01<sup>st</sup> April, 2019 and rejected/ returned/ not attended to due to deficiency in the documents/process/otherwise.

During this period, the securities that are re-logged for transfer (including those requests that are pending with the Listed Company/RTA, as on date) shall be issued only in demat mode. Due process shall be followed for such transfer-cum-demat requests. The Company and the RTA have formed focused teams to attend such queries. Kindly refer below matrix with regards to the applicability of lodgement:

Execution date of transfer deed	Lodged for transfer before April 01, 2019?	Original Security Certificate available?	Eligible to lodge in the current window?
Before April 01, 2019	No (it is fresh lodgement)	Yes	✓
Before April 01, 2019	Yes (it was rejected/ returned earlier)	Yes	✓
Before April 01, 2019	Yes	No	✗
Before April 01, 2019	No	No	✗

The eligible investors can submit their requests along with requisite documents to the Company or RTA of the Company at below mentioned address:

Company Secretary <b>RAVI KUMAR DISTILLERIES LIMITED</b> Regd. Off: C-9, C-10, Industrial Estate, 2nd Main Road, Thattanchavady, Puducherry-605009. Tel.: 0413-2244007. Email: cs@ravikumardistilleries.com	Registrar and Transfer Agent: <b>KFIN Technologies Limited</b> Kany Selenium, Tower-B, Plot No. 31 & 32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad, Telangana - 500032. Tel: 040-67162222. Toll-free number: 18003094001 E-mail: einwardis@kfintech.com
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For Ravi Kumar Distilleries Limited  
 Sd/-  
**Manohar Waman Oak**  
 Company Secretary & Compliance Officer  
 Place : Puducherry  
 Date : 14.05.2026

**PUBLIC NOTICE**

Notice is hereby given that the borrower M/s Aegan Batteries Ltd have availed loan facilities from M/s Canbank Factors Ltd, Hourar Branch and have defaulted in repayment of dues. A Notice was sent by Registered Post Acknowledgement Due on 04.08.2023 to M/s Aegan Batteries Ltd and its Personal Guarantors Mr. T Arun Kumar, Mr. T Raj Kumar and Mrs R Chitra to the last known address registered with M/s Canbank Factors Ltd and the same has returned unused. Hence, it is hereby informed to the above borrower(s) to approach the concerned office within 15 days from the date of publication of this notice for receipt of the notice.

Name of NBFC: M/s Canbank Factors Ltd (Near Lalbagh West Gate)  
 Registered Office: 67/1, Kanakapura Main Road (Near Lalbagh West Gate)  
 Basavanagudi, Bengaluru - 560 004  
 Branch Office: 67/1, 1st Floor, Kanakapura Main Road (Near Lalbagh West Gate)  
 Basavanagudi, Bengaluru - 560 004  
 Date: 15-05-2026  
 Email: canfact.blr@canbankfactors.com / info@canbankfactors.com

**INTERNATIONAL COMBUSTION (INDIA) LIMITED**  
 CIN : L36912WB1936PLC008588  
 Regd. Office : Infinity Benchmark, 11th Floor, Plot No. G-1, Block EP & GP, Sector V, Salt Lake Electronics Complex, Kolkata - 700 091  
 Phone : +91(033) 4080 3000  
 e-mail: info@internationalcombustion.in; Website: www.internationalcombustion.in

**NOTICE TO SHAREHOLDERS**  
**Special Window for Transfer and Dematerialisation of Physical Securities as per SEBI Circular no. HO/38/13/11(2)2026-MIRSD-POD/13750/2026 dated January 30, 2026**

SEBI vide its Circular no. HO/38/13/11(2)2026-MIRSD-POD/13750/2026 dated January 30, 2026 has opened a special window for transfer and dematerialisation of physical securities purchased or sold prior to 1st April, 2019, including cases where transfer requests were earlier rejected, returned or not attended due to deficiencies. This special window is opened from 5th February 2026 to 4th February 2027. Securities transferred under this window will be credited only in demat form and will be subject to a one-year lock-in period from the date of transfer registration. Shareholders may submit their requests along with the requisite documents to the Registrar and Share Transfer Agent of the Company i.e. MUFG Intime India Private Limited (Formerly CB Management Services Pvt. Ltd.), Rasoi Court, 5th Floor, 20 R. N. Mukherjee Road, Kolkata-700001, Tel: 033-69066200, and Email: investor.helpdesk@in.mprms.mufg.com or with the Company Secretary of the Company at the Registered Office at Infinity Benchmark, 11th Floor, Plot No. G-1, Block EP & GP, Sector-V, Salt Lake Electronic Complex, Kolkata-700091, West Bengal, Tel: 033-4080 3000, Email: secretarial@internationalcombustion.in

For International Combustion (India) Limited  
**Kundan Jaiswal**  
 Company Secretary  
 Place : Kolkata  
 Date : 15th May 2026

**CARBORUNDUM UNIVERSAL LIMITED**  
 CIN: L29224TN1954PLC000318  
 Registered Office: "Dare House", No. 234, N.S.C. Bose Road, Parrys, Chennai-600 001. Tel: +91-44-30006161  
 Email: investorservices@cumi.murugappa.com; Website: www.cumi-murugappa.com

**EXTRACT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
 (₹ Lakhs)

Sl. No.	Particulars	Quarter ended	Year ended	Quarter ended
		Audited Refer Note no:8	Audited	Audited Refer Note no:8
		31.03.2026	31.03.2026	31.03.2025
1.	Total income from Operations	139835	520631	121712
2.	Net profit for the period before share of profit of equity accounted investees, exceptional item, non-controlling interests and income tax	9612	38503	9336
3.	Net profit for the period after share of profit of equity accounted investees, exceptional item, non-controlling interests and income tax	(1759)	19473	2914
4.	Total Comprehensive Income for the period after non-controlling interests [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	3906	43407	21924
5.	Equity Share Capital	1905	1905	1904
6.	Reserves excluding revaluation surplus		387840	
			(as of 31 <sup>st</sup> March 2026)	
7.	Earnings per share (Face value of Re.1/- each) - not annualised			
	- Basic	(0.93)	10.30	1.73
	- Diluted	(0.93)	10.30	1.73

- Notes:
- The above is an extract of the detailed format of Quarterly 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 Quarterly Financial Results are available on the website of the Company: [www.cumi-murugappa.com](http://www.cumi-murugappa.com) and Stock Exchanges: [www.bseindia.com](http://www.bseindia.com) & [www.nseindia.com](http://www.nseindia.com).
  - The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings, held on May 14, 2026. The consolidated financials results include the financial statement of the subsidiaries, associate and joint ventures duly audited (other than two subsidiary) by respective statutory auditors.
  - The Board of Directors has recommended a final dividend of Rs.2.50/- per share (on face value of Re. 1/- each per share). An Interim Dividend of Rs.1.50/- per share was declared at the meeting of the Board of Directors held on January 29, 2026 and the same has been paid.
  - Exceptional items represent the following:

Particulars	Quarter ended	Year Ended	Quarter ended
	Audited Refer Note no:8	Audited	Audited Refer Note no:8
	31.03.2026	31.03.2026	31.03.2025
Impairment expense resulting from assessment consequent to sanctions imposed on Volzhsky Abrasive Works (VAW), Russia, a step-down subsidiary of the Holding Company (Refer Note 4A below)	-	-	(10,413)
Write-down of various assets and recognition of restructuring costs in relation to decision to wind down the operations of CUMI AWUKO Abrasives GmbH (CAAG), a step-down subsidiary of the Holding Company (Refer Note 4B below)	(11,856)	(11,856)	-
Write-down of various assets of Foskor Zirconia (Pty) Ltd (FZL), a step-down subsidiary of the Holding Company (Refer Note 4C below)	(1,601)	(1,601)	-
Total Comprehensive income	(13,457)	(13,457)	(10,413)

- The geo-political situation continues to present an uncertain environment for the operations of the step-down subsidiary, Volzhsky Abrasive Works (VAW), Russia, held through CUMI International Ltd including those arising from international sanctions and territory embargoes. As per the US Department of State's press release dated January 10, 2025, a set of Russian companies in the manufacturing sector which includes VAW were added to the US Department of Treasury's Office of Foreign Assets Control (OFAC)'s Specially Designated Nationals and Blocked Persons List (SDN list), for operating or having operated in the manufacturing sector of the Russian Federation economy. As a result of VAW's designation, all of VAW's property and interests in property that are in the United States or in the possession or control of US persons are blocked. Further, most financial transactions involving US currency and transactions involving US persons are not possible for VAW unless authorized by a general or specific license issued by OFAC or exempt.
- Consequent to the above designation, the Company (CUMI) made a detailed assessment of the liquidity position of VAW including its ability to continue as a going concern, control over the entity and has also comprehensively assessed the recoverability and carrying values of its assets comprising of property, plant and equipment, intangible assets, trade receivables, inventory and other assets as at the respective balance sheet date including the related goodwill at CUMI International Ltd's consolidated level. Basis the above assessment, an impairment expense (representing certain balances held in foreign currency with a clearing agency by VAW and export receivables of VAW outside the Group) amounting to Rs. 10,413 lakhs had been recognised in the previous year under the heading exceptional items in the consolidated financial results. No additional impairment was deemed necessary for the current year.
- Cash and cash equivalents of VAW amounting to Rs. 29,711 lakhs are not available for use by other entities within the Group due to temporary repatriation restrictions. The impact assessment is a continuing process and given the evolving nature of uncertainties associated, the Holding Company will continue to monitor all material changes to the internal and external environment.
- On March 30, 2026, the Board of Directors of CUMI International Limited, Cyprus (CIL), the holding company of CUMI AWUKO Abrasives GmbH (CAAG), a step-down subsidiary of the Holding Company in Germany, approved the initiation of the closure of CAAG through a voluntary winding-up process in accordance with the applicable laws in Germany. This decision was taken in view of the continued underperformance of CAAG, characterised by mounting losses and its inability to achieve a turnaround given the prevailing market conditions. CAAG is not a material subsidiary of the Group, and accordingly, its winding down is not expected to have an adverse impact on the Group's overall business operations.
- Pursuant to this decision, the financial information of CAAG has been prepared on a realisable value (non-going concern) basis. In this context, the Group has performed a detailed assessment of the carrying value of assets and the recognition of liabilities in connection with the winding down of operations and has recognised an expense of Rs. 11,856 lakhs under the heading exceptional items in the consolidated financial results, representing write-down of various assets and recognition of restructuring costs.
- On May 13, 2026, the Board of Directors of Foskor Zirconia (Pty) Ltd, South Africa (FZL), a step-down subsidiary of the Holding Company in South Africa, reviewed the financial position of FZL and concluded that it is not in a position to continue the operations and there is no realistic alternative. This assessment was based on the continued underperformance of FZL, evidenced by sustained losses and the absence of a viable turnaround in light of prevailing market conditions.
- Consequent to this decision, the financial information of FZL has been prepared on a realisable value (non-going concern) basis. In this context, the Group has performed a detailed assessment of the carrying value of assets and has recognised an impairment expense of Rs. 1,601 lakhs under the heading exceptional items in the consolidated financial results, representing a write-down of various assets.
- Summary of Key Standalone Audited Financial Results is as follows:

Particulars	Quarter ended	Year Ended	Quarter ended
	Audited Refer Note no:8	Audited	Audited Refer Note no:8
	31.03.2026	31.03.2026	31.03.2025
Total income from Operations	85527	306254	69919
Profit before Tax	15592	52482	8083
Profit after Tax	12244	41628	6130
Total Comprehensive income	12143	41085	6117

- Previous periods' figures have been re-grouped/reclassified, where necessary to make it comparable with the current period.
- During the current quarter, the Company has allotted 44,638 equity shares pursuant to exercise of Employee Stock Options.
- The figures for the quarters ended March 31, 2026 and March 31, 2025, are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the relevant financial year.
- CUMI Europe s.r.o., Czech Republic, a step-down wholly owned subsidiary of the Company which had been set up for marketing purposes in Prague has been voluntarily deregistered as per the Czech Republic laws and its name is deleted from the Commercial Register effective December 31, 2025. Accordingly CUMI Europe s.r.o., Czech Republic ceased to be a step-down subsidiary of the Company effective December 31, 2025.
- On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, replacing the existing 29 labour laws. In accordance with Ind AS 19 - Employee Benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Statement of Profit and Loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.
- The implementation of the Labour Codes has resulted in an increase of Rs. 432 Lakhs in the provision for defined benefit obligation and other long term employee benefit which has been recognised as an Employee benefits expense in the current year during the quarter ended December 31, 2025. The Group continues to monitor the finalisation of Central and State Rules, as well as Government clarifications

