

July 10, 2026

National Stock Exchange "Exchange Plaza", C-1, Block G, Bandra- Kurla Complex, Bandra (E), Mumbai – 400 051.	BSE Limited 27th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.
Scrip Symbol : TTKPRESTIG	Scrip Code : 517506

Dear Sir,

Sub: Notice of the 70th Annual General Meeting (AGM) and Annual Report 2025-26

Please find enclosed the Notice of the **70th AGM** to be held on August 04, 2026, and Annual Report for the financial year ended March 31, 2026. The same is available on the Company's website at the following link.

https://ttkprestige.com/wp-content/uploads/2026/07/TTK-Annual-Report_2025-26.pdf

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For TTK Prestige Limited,

Manjula K V
Company Secretary & Compliance Officer

XCELERATE

70TH ANNUAL REPORT 2026



OMNIPOT



**TRI-PLY
HAMMERED
KADAI**



**CASTLITE
CAST IRON
FRY PAN**



PRISM PLUS MIXER GRINDER



STELLORA 3B GAS STOVE

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BOARD OF DIRECTORS

Mr. T. T. Raghunathan	Chairman	Mr. Dhruv S. Moondhra	Independent Director
Dr. Mukund T. T.	Vice Chairman	Mr. V. Ranganathan	Independent Director
Mr. Venkatesh Vijayaraghavan	Managing Director & CEO	Ms. Sandhya Vasudevan	Independent Director
Mr. R. Saranyan	Wholetime Director & CFO	Mrs. Akila Krishnakumar	Independent Director
Mr. R. Srinivasan	Non-Executive Director	Mr. Prabhakar Jain	Independent Director
		Mr. Girish Rao	Independent Director

REGISTERED OFFICE

Plot No. 38, SIPCOT Industrial Complex,
Hosur - 635 126, Tamil Nadu,
CIN : L85110TZ1955PLC015049
website : www.ttkprestige.com
Email : investorhelp@ttkprestige.com

CORPORATE OFFICE

1/1 & 1/2 'Nagarjuna Castle', Wood Street, Richmond Town
Bengaluru - 560 025. Tel: 080-68447100, 22217438 / 9

FACTORIES

- Plot No. 38, SIPCOT Industrial Complex
Hosur - 635 126, Tamil Nadu.
- 82 & 85, Sipcot Industrial Complex
Hosur - 635 126, Tamil Nadu.
- SF-234/1, Pollachi Road, Myleripalayam Village
Coimbatore - 641 032, Tamil Nadu.
- Plot No. 1A & 2, Dev Bhoomi Industrial Estate
Roorkee - 247 667, Uttarakhand.
- Vemardi Road, Juni Jithardi Village
Karjan Taluka, Vadodara - 391 240, Gujarat.
- 231, Khardi, Shahpur
Thane - 421 301, Maharashtra.

BRANCHES

Ahmedabad, Bengaluru, Chennai, Cuttack, Dehradun,
Ernakulam, Ghaziabad, Gurgaon, Guwahati, Hubli, Hyderabad,
Indore, Jaipur, Jammu, Kolkata, Lucknow, Ludhiana, Margao,
Mumbai, Patna, Pune, Raipur, Ranchi, Tirichy, Vijayawada

STATUTORY AUDITOR

M/s. PKF SRIDHAR & SANTHANAM LLP
Chartered Accountants
T8 & T9, GEM Plaza, 66, Infantry Road, Bengaluru - 560 001.

COST AUDITOR

Ms. Jayanthi Hari
#4, 2nd Street, North Gopalapuram
Chennai - 600 086.

SECRETARIAL AUDITOR

Mr. Parameshwar G. Hegde
M/s. Hegde & Hegde
Company Secretaries.
56, 1st Cross, Silver Oak Street,
J P Nagar, 7th Phase, Bengaluru - 560 078.

REGISTRARS AND SHARE TRANSFER AGENTS

KFin Technologies Limited
Selenium, Tower "B", Plot 31-32, Gachibowli
Financial District, Nanakramguda
Hyderabad - 500 032.

BANKERS

Canara Bank
Mid Corporate Branch, Jayanagar 3rd Block, Bengaluru - 560 011

Bank of Baroda
Mid Corporate Branch, 4/2 M.G. Road, Trinity Circle,
Bengaluru - 560 001.

HDFC Bank Limited
Corporate Banking Branch
No.11, Ground Floor, Global Tech Park Building, O Shaughnessy
Road, Langford Town, Bengaluru - 560 025

The Hongkong and Shanghi Banking Corporation Limited
HSBC Centre, 7, Mahatma Gandhi Road, Sivanchetti Gardens,
Bengaluru - 560 001.

HISTORICAL DATA - STANDALONE

(₹ in Crores)

	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
PERFORMANCE										
1 Net Sales	2,772.69	2,530.32	2,500.74	2,625.72	2,532.15	2,033.05	1,936.79	1,968.02	1,746.45	1,603.64
Other Income	67.83	75.16	75.11	42.85	34.98	27.53	24.61	25.60	13.71	6.74
Total Income	2,840.52	2,605.48	2,575.85	2,668.57	2,567.13	2,060.58	1,961.40	1,993.62	1,760.16	1,610.38
2 Profit before Interest, Depreciation, Extraordinary Items & Tax	361.47	339.01	386.00	402.24	441.21	342.17	285.54	311.48	248.54	201.65
3 Interest	9.42	10.27	8.90	5.01	4.01	3.07	2.71	1.91	1.74	5.13
4 Depreciation	74.41	64.37	58.92	47.71	41.68	37.92	34.62	26.00	25.14	25.30
5 Profit / (Loss) before extra ordinary items	277.64	264.37	318.18	349.52	395.52	301.18	248.21	283.57	221.66	171.22
6 Extra - Ordinary \ Exceptional Items	(26.92)	(32.26)	-	-	-	11.90	-	-	128.96	1.77
7 Profit Before Tax	250.72	232.11	318.18	349.52	395.52	313.08	248.21	283.57	350.62	172.99
8 Taxation Provision	65.25	69.43	79.37	89.36	101.87	77.94	49.70	93.26	93.75	29.99
9 Profit After Tax	185.47	162.68	238.81	260.16	293.65	235.14	198.51	190.31	256.87	143.00
10 Other Comprehensive Income	(1.48)	(1.99)	(3.91)	(1.75)	(0.73)	(0.21)	(1.51)	(0.51)	0.24	(0.43)
11 Total Comprehensive Income for the period	183.99	160.69	234.90	258.41	292.92	234.93	197.00	189.80	257.11	142.57
12 Dividend Proposed / Provision	102.71	82.17	83.17	83.17	83.17	69.31	27.72	41.58	34.66	31.34
13 Dividend Tax	-	-	-	-	-	-	-	8.55	7.12	6.38
14 Dividend Declared %	750.00	600.00	600.00	600.00	600.00	500.00	200.00	300.00	300.00	270.00
Sources & Application of Funds										
Sources										
1 Share Capital	13.70	13.69	13.86	13.86	13.86	13.86	13.86	11.56	11.56	11.66
2 Reserves & Surplus	1,979.58	1,874.78	2,044.78	1,892.75	1,682.86	1,466.16	1,286.68	1,142.11	994.09	845.44
3 Loan Funds	-	-	-	-	-	-	-	-	-	-
Total	1,993.28	1,888.47	2,058.64	1,906.61	1,696.72	1,480.02	1,300.54	1,153.67	1,005.65	857.10
Application										
4 Fixed Assets WDV incl assets kept for disposal	555.25	547.02	546.57	495.46	450.41	442.43	433.64	392.48	362.55	395.84
5 Investments	202.54	199.60	222.90	222.84	212.82	192.76	173.58	155.45	110.01	97.11
6 Net Current Assets	1,262.34	1,170.90	1,319.32	1,221.09	1,069.65	879.42	725.60	649.43	574.07	402.16
7 Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-
8 Deferred Tax Asset (Liability)	(26.85)	(29.05)	(30.15)	(32.78)	(36.16)	(34.59)	(32.28)	(43.69)	(40.98)	(38.01)
Total	1,993.28	1,888.47	2,058.64	1,906.61	1,696.72	1,480.02	1,300.54	1,153.67	1,005.65	857.10

NOTICE TO SHAREHOLDERS

NOTICE is hereby given that the 70th Annual General Meeting (AGM) of the members of TTK PRESTIGE LIMITED will be held on Tuesday, the August 04, 2026, at 11.00 a.m. IST through Video Conferencing / Other Audio Visual Means (VC)/(OAVM) to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Audited Financial Statements

To receive, consider and adopt the audited Financial Statements (including the Consolidated Financial Statements) of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

2. Declaration of Dividend

To declare a dividend of ₹ 7.50 (Seven Rupees and Fifty Paise only) per equity share of Face Value of ₹ 1/- each for the financial year ended March 31, 2026.

3. Appointment of Mr. T.T. Raghunathan (DIN: 00043455) as a director liable to retire by rotation

To consider and if thought fit, to pass the following resolution, as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. T.T. Raghunathan (DIN:00043455) who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby appointed as a Director of the Company, liable to retire by rotation.”

4. Appointment of Mr. R. Srinivasan (DIN:00043658) as a director liable to retire by rotation

To consider and if thought fit, to pass the following resolution, as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. R. Srinivasan (DIN:00043658) who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby appointed as a Director of the Company, liable to retire by rotation.”

SPECIAL BUSINESS:

5. Ratification of Remuneration Payable to Cost Auditor for the Financial Year 2026-27

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the

Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, the remuneration payable to Ms. Jayanthi Hari, Cost Accountant, appointed by the Board of Directors of the Company as Cost Auditors to conduct the audit of the cost records of the Company for the financial year ending March 31, 2027, amounting to ₹ 6,00,000/- (Rupees Six lakhs Only) (excluding all taxes and reimbursement of out-of-pocket expenses) be ratified and confirmed;

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

6. Approval for Mr. T.T. Raghunathan (DIN: 00043455), to hold and continue to hold office as a Director of the company beyond the age of 75 years.

To consider and if thought fit, to pass the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI LODR Regulations’), approval of the shareholders be and is hereby accorded to Mr. T. T. Raghunathan (DIN: 00043455), to hold and continue to hold office as a director in the Company not withstanding he attains the age of 75 (Seventy Five) years during his tenure as a Director of the Company.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

Place : Bengaluru
Date : May 22, 2026

By the order of the Board
Sd/-

MANJULA K.V.

Company Secretary & Compliance Officer
Membership No: A52355

TTK Prestige Limited

Registered Office:
Plot No. 38, SIPCOT Industrial Complex,
HOSUR – 635 126,
Tamil Nadu.
CIN: L85110TZ1955PLC015049
Email : investorhelp@ttkprestige.com
Website : www.ttkprestige.com

NOTES:

The Ministry of Corporate Affairs, Government of India ('MCA') has vide its circular no. 03/2025 dated September 22, 2025, read with general circulars no. 14/2020 dated April 08, 2020, no. 17/2020 dated April 13, 2020, no. 20/2020 dated May 05, 2020 (collectively referred to as 'MCA Circulars') permitted the holding of the Annual General Meeting ('AGM' or 'Meeting') through Video Conferencing facility / Other Audio Visual Means ('VC/OAVM'), till further orders, in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated May 05, 2020. Accordingly, the 70th AGM of the Members of the Company will be held through VC/OAVM. Hence, Members can attend and participate in the AGM through VC/OAVM only.

1. In compliance with the aforesaid Circulars, this AGM Notice along with the Annual Report for the Financial Year 2025-26 is sent only through electronic mode to those Members whose E-mail addresses are registered with the Company/Depositories. The AGM notice and Annual Report of the Company are made available on the Company's website at www.ttkprestige.com and also on the website of the Stock Exchanges where the shares of the Company have been listed viz., BSE Limited www.bseindia.com and National Stock Exchange of India Limited www.nseindia.com. The Company has published a Public Notice by way of advertisement in Tamil Language, the principal vernacular language of Tamil Nadu and in English language in an English newspaper with the required details of 70th AGM, for information of the Members.

However, the Members shall place the request to the Company for getting the physical copy of the Annual Report as per Regulation 36(1)(c) of SEBI LODR.

2. The Company has availed the services of KFin Technologies Limited, (KFinTech) Registrar and Share Transfer Agent of the Company, as the authorised agency for conducting the AGM through VC / OAVM and providing e-voting facility.
3. Though a member entitled to attend and vote at the meeting is entitled to appoint one or more proxies (proxy need not be a member of the company) to attend and vote instead of himself / herself, the facility of appointment of proxies is not available as this AGM is convened through VC / OAVM pursuant to the Circulars.
4. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
5. In case of joint holders only such joint holder who is higher in the order of names will be entitled to vote during the meeting.

6. The explanatory statement pursuant to Section 102(1) of the Act, which sets out details relating to Special Businesses at the meeting, is annexed hereto.
7. The record date for the purpose of AGM and payment of dividend is July 29, 2026.
8. The dividend, as recommended by the Board of Directors of the Company, if declared at the Annual General Meeting, will be paid on and from **August 18, 2026**, to those Members whose names stand registered on the Company's Register of Members:
 - a) as Beneficial Owners as at the end of business hours on **July 29, 2026** as per the list to be furnished by National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) in respect of shares held in dematerialized form.
 - b) as Members in the Register of Members of the Company after giving effect to valid share transfers lodged with the Company, on or before **July 29, 2026**.

9. Members are requested to note that dividends not encashed or remaining unclaimed for a period of 7 (seven) years from the date of transfer to the Company's Unpaid Dividend Account, shall be transferred, under Section 124 of the Companies Act, 2013, to the Investor Education and Protection Fund ("IEPF"), established under Section 12 of the Companies Act, 2013. Further, pursuant to the provisions of Section 124 of the Act and IEPF Rules, all shares on which dividend has not been paid or claimed for seven consecutive years or more shall be transferred to IEPF Authority as notified by the Ministry of Corporate Affairs.

The Members / claimants whose shares, unclaimed dividend, sale proceeds of fractional shares etc. have been transferred to IEPF may claim the shares or apply for refund by making an application to IEPF Authority in Form IEPF 5 (available on www.iepf.gov.in along with requisite fee as decided by it from time to time. The Member / claimant can file only one consolidated claim in a financial year as per the IEPF Rules.

It is in the Member's interest to claim any un-encashed dividends and for future, opt for Electronic Clearing Service, so that dividends by the Company are credited to the Member's account on time.

10. Members who have not yet encashed the dividend warrant(s) from the financial year ended March 31, 2019 onwards (as detailed below) are requested to forward their claims to the Company's RTA. It may be noted that once the unclaimed dividend

is transferred to IEPF as above, no claim shall rest with the Company in respect of such amount.

Financial Year Ended	Due Date of Transfer
March 31, 2019	16.09.2026
March 31, 2020	26.09.2027
March 31, 2021 - Interim	16.12.2027
March 31, 2021 - Final	12.08.2028
March 31, 2022 - Interim	08.03.2029
March 31, 2022 - Final	05.08.2029
March 31, 2023	03.09.2030
March 31, 2024	26.09.2031
March 31, 2025	13.09.2032

It may also be noted that the unclaimed dividend amounts which were lying with the Company up to the year ended March 31, 2018 have been transferred to IEPF. The details of the unclaimed dividends are available on the Company's website at www.ttkprestige.com and Ministry of Corporate Affairs at www.mca.gov.in Members are requested to contact KFintech, Unit: TTK Prestige Limited, Selenium Tower B, Plot 31-32, Financial District, Nanakramguda, Gachibowli, Serilingampally Mandal, Hyderabad – 500 032 and e-mail at einward.ris@kfintech.com the RTA of the Company, to claim the unclaimed / un-paid dividends.

11. Members are requested to intimate, indicating their folio number, the changes, if any, in their registered address, either to the Company's RTA at the address mentioned above or to their respective Depository Participant ("DP") in case the shares are held in dematerialized form.
12. Members are requested to note that to avoid any loss/ interception in postal transit and also to get prompt credit of dividend through National Electronic Clearing Service (NECS) / Electronic Clearing Service (ECS) they should submit their NECS / ECS details to the Company's RTA.

The requisite NECS / ECS application form can be obtained from the Company's RTA. Alternatively, Members may provide details of their bank account quoting their folio numbers, to the Company's RTA to

enable them to print such details on the dividend warrants/demand draft.

13. As part of the green initiatives, the Members who have not yet registered their E-mail addresses are requested to register their E-mail addresses with their DPs in case the shares are held by them in electronic form and with KFintech in case the shares are held by them in physical form. Upon such Registration, all communication from the Company / RTA will be sent to the registered E-mail address.
14. As required by Regulation 36 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the Listing Regulations) and Secretarial Standard- 2 on General Meetings issued by the Institute of Company Secretaries of India, the relevant details of all Directors seeking appointment or re-appointment at this Annual General Meeting are given in the annexure to the Notice of the Annual General Meeting.
15. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit these details to their DP in case the shares are held by them in electronic form, and to the RTA, KFintech, in case the shares are held in physical form.
16. As per Regulation 40 of the SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialised form with effect from April 01, 2019. SEBI vide its notification dated January 24, 2022, further notified that transmission or transposition of securities held in physical or dematerialised form shall be effected only in dematerialised form to eliminate all risks associated with physical shares, the Members are requested to convert their physical holdings into dematerialized form. In this regard, the Members may contact the Depository Participant of their choice.
17. Dividend income will be taxable in the hands of shareholders under Section 393 (1) of the Income Tax Act, 2025 ('the Act'). Hence the Company is required to deduct tax at source [TDS] from the amount of dividend paid to shareholders. as per the provisions of the Act.

For Resident Shareholders:

Members having valid Permanent Account Number (PAN)	10%* or as notified by the Government of India (GOI)
Members not having PAN / valid PAN	20%* or as notified by the GOI

*TDS will be applicable under Section 393 (1) of the Act @ 10%, in case a valid PAN has been furnished by the concerned resident shareholders to their respective DPs (in case shares are held in dematerialised form) or to the RTA of the Company (in case shares are held in physical form). In case of individuals where the dividend is paid by any mode other than cash, TDS shall be deducted if the amount of dividend paid exceeds ₹ 10,000/-. In the absence of a valid PAN, the applicable rate of TDS will be 20%.

Members are required to link Aadhaar number with PAN as per Section 262 read with Rule 158, before the Record Date for payment of dividend. If any PAN is found to have not been linked with Aadhaar within the stipulated timelines, then such PAN shall be deemed inoperative, and TDS will be deducted at a higher rate under Section 397 (2) of the Act. The Company reserves its right to recover any demand raised subsequently on the Bank by the Income-tax Department for not informing or providing wrong information (if any).

A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form 121, to avail the benefit of non-deduction of tax at source by email to einward.ris@kfintech.com on or before **July 30, 2026**.

For Resident Non-Individuals

- (a) **Insurance Companies:** Self declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the ordinary (equity) shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/LIC/ GIC
- (b) **Mutual Funds:** Self-declaration that it is registered with SEBI and is qualifying for exemption under Schedule VII [Table: Sl. No. 20 or 21] to section 11 of the Act, along with self-attested copy of PAN card and certificate of registration with SEBI.
- (c) **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Schedule V [Table: Sl. No. 1] to section 11 of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy

of the PAN card and certificate of AIF registration with SEBI.

- (d) **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Schedule VII [Table: S. No. 41] to section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
- (e) **Other non-individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.
- (f) In case shareholders provide certificate under section 395(1) of the Act for lower/NIL withholding of taxes, rate specified in the said certificate shall be considered on submission of self-attested copy of certificate to the Company.

Category of Shareholder	Document(s) to be submitted/uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	i. Form 121 (erstwhile Form No. 15G or Form No. 15H)
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence	i. No Permanent Establishment Declaration ii. Beneficial Ownership Declaration iii. Tax Residency Certificate iv. Copy of electronically filed Form 41 (erstwhile Form 10F) v. Any other document which may be required

*If PAN is not correct/invalid/inoperative then tax will be deducted at higher rates and credit of TDS will not be available. [Section 397 of the Income Tax Act, 2025] Kindly note that the aforementioned documents should be uploaded with KFinTech, the RTA at:

<https://ris.kfintech.com/clientservices/investors/taxformsupload.aspx> on or before **July 30, 2026**. The aforesaid documents are subject to verification by the Company and in case of ambiguity, the Company reserves its right to deduct the TDS as per the rates mentioned in the Income Tax

Act, 2025.

Shareholders can check their tax credit in Form 168 (erstwhile Form 26AS) from the e-filing account at <https://www.incometax.gov.in/iec/foportal>

18. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. **August 04, 2026**. Members seeking to inspect such documents can send an email to investorhelp@ttkprestige.com.

19. **Updation of Members' details:** The format of the Register of Members prescribed by the Ministry of Corporate Affairs under the Companies Act, 2013 requires the Company / RTA to record additional details of Members, including their PAN details, E-mail address, bank details for payment of dividend, etc. Members holding shares in physical form are requested to furnish the above details to the Company or Kfintech, its RTA. Members holding shares in electronic form are requested to furnish the details to their respective DP.

20. Since the AGM being held through VC / OAVM, the Route Map, Attendance Slip and proxy form are not attached to this Notice.

21. PROCEDURE FOR REMOTE E-VOTING:

i. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020 in relation to e-Voting Facility Provided by Listed Entities, the Members are provided with the facility to cast their vote electronically, through the e-Voting services provided by Kfintech, on all the resolutions set forth in this Notice. The instructions for e-Voting are given herein below.

ii. However, in pursuant to SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020 on "e-Voting facility provided by Listed Companies", e-Voting process has been enabled

to all the individual demat account holders, by way of single login credential, through their demat accounts / websites of Depositories / DPs in order to increase the efficiency of the voting process.

- iii. Individual demat account holders would be able to cast their vote without having to register again with the e-Voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access e-Voting facility.
- iv. The remote e-Voting period commences at **9.00 a.m. IST on July 31, 2026** and ends at **5.00 p.m. IST on August 03, 2026**.
- v. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.
- vi. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@kfintech.com. However, if he / she is already registered with Kfintech for remote e-Voting then he /she can use his / her existing User ID and password for casting the vote.
- vii. In case of Individual Shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method for remote e-Voting and joining virtual meetings for Individual shareholders holding securities in demat mode".
- viii. The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1: Access to Depositories e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access to Kfintech e-Voting system in case of shareholders holding shares in physical and non-individual shareholders in demat mode.

Step 3: Access to join virtual meetings (e-AGM) of the Company on Kfintech system to participate in e-AGM and vote at the AGM.

Details on Step 1 are mentioned below:

Login method for remote e-Voting for Individual shareholders holding securities in demat mode

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	<p>1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on the company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>2. User already registered for IDeAS facility:</p> <ol style="list-style-type: none"> Visit URL: https://eservices.nsdl.com Click on the "Beneficial Owner" icon under "Login" under 'IDeAS' section. On the new page, enter User ID and Password. Post successful authentication, click on "Access to e-Voting" Click on company name or e-Voting service provider and you will be re-directed to e-Voting service provider website for casting the vote during the remote e-Voting period. <p>3. User not registered for IDeAS e-Services</p> <ol style="list-style-type: none"> To register click on link : https://eservices.nsdl.com Select "Register Online for IDeAS" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Proceed with completing the required fields. Follow steps given in points 2 above.
Individual Shareholders holding securities in demat mode with CDSL	<p>1. Existing user who have opted for Easi / Easiest</p> <ol style="list-style-type: none"> Type in the browser / Click on the following links to login: www.cdslindia.com and click on Login icon and select 'My Easi New' (best operational in Internet Explorer 10 or above and Mozilla Firefox). Login with your registered user id and password. Members will be able to view the e-voting Menu. The Menu will have links of KFinTech e-voting portal and will be redirected to the e-voting page of KFinTech to cast their vote without any further authentication. <p>2. User not registered for Easi/Easiest</p> <ol style="list-style-type: none"> Visit https://web.cdslindia.com/myeasitoken/Home/EasiRegistration or https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration for registering. Proceed to complete the registration using your DP ID - Client ID (BO ID) etc. After successful registration, please follow steps given at Serial number 1 above to cast your vote. <p>3. Alternatively, by directly accessing the e-Voting website of CDSL</p> <ol style="list-style-type: none"> Type in the browser / Click on the following links: www.cdslindia.com and click on E-Voting or / https://evoting.cdslindia.com/Evoting/EvotingLogin Provide your demat Account Number and PAN No. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. On successful authentication, you will enter the e-voting module of CDSL. Click on the e-voting link available against the Company Name: 'Entertainment Network (India) Limited' or select e-voting service provider 'KFinTech' and you will be redirected to KFinTech e-voting page for casting your vote during the remote e-voting period.

Individual Shareholder login through their demat accounts / Website of Depository Participant	<ol style="list-style-type: none"> I. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL /CDSL for e-voting facility. II. Once logged-in, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL / CDSL Depository site after successful authentication, wherein you can see e-voting feature. III. Click on options available against the Company Name: 'TTK Prestige Limited' or e-voting service provider – 'KFintech' and you will be redirected to e-voting website of KFintech for casting your vote during the remote e-voting period.
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Important note: Members who are unable to retrieve User ID / Password are advised to use Forgot user ID and Forgot Password option available at respective websites.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL

Login type	Helpdesk Details
Securities held with NSDL	Please contact NSDL helpdesk by sending a request at evoting@kfintech.com or call at toll free no.: 022-48867000
Securities held with CDSL	Please contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800-21-09911

Details on Step 2 are mentioned below:

Login method for e-Voting for shareholders other than Individual's shareholders holding securities in demat mode and shareholders holding securities in physical mode.

(A) Members whose email IDs are registered with the Company / Depository Participant(s) (DP), will receive an email from KFintech which will include details of Voting Event Number (EVEN), USER ID and password. They will have to follow the following process:

- i. Launch internet browser by typing the URL: <https://emeetings.kfintech.com/>
- ii. Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number) 9873, followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-voting, you can use your existing User ID and password for casting the vote.
- iii. After entering these details appropriately, click on "LOGIN".
- iv. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,\$, etc.). The system will prompt you to change your password and update your contact details like mobile number, email ID etc. on first login. You may also

enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

- v. You need to login again with the new credentials.
- vi. On successful login, the system will prompt you to select the "EVEN" i.e., 9873 AGM" and click on "Submit"
- vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option ABSTAIN. If the Member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.
- viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.
- ix. Voting has to be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.
- x. You may then cast your vote by selecting an appropriate option and click on "Submit".
- xi. A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution (s), you will not be allowed to modify your vote. During the voting period, Members can login any number of times till they have voted on the Resolution(s).
- xii. Corporate/Institutional Members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to cast its vote through remote e-voting. Together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at email id scrutinizer.ttk@gmail.com with a copy marked to evoting@kfintech.com. The scanned image of the above-mentioned documents should be in the naming format "Corporate Name Even No."

In case of any queries/grievances, you may refer the Frequently Asked Questions (FAQs) for members and e-voting User Manual available at the 'download' section of <https://evoting.kfintech.com> or call Kfintech on 1800 309 4001 (toll free).

Details on Step 3 are mentioned below:

Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the AGM of the Company through VC / OAVM and e-Voting during the meeting.

- i. Member will be provided with a facility to attend the AGM through VC / OAVM platform provided by Kfintech. Members may access the same at <https://emeetings.kfintech.com/> by using the e-voting login credentials provided in the email received from the Company/Kfintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned above.
- ii. Facility for joining AGM through VC / OAVM shall open at least 30 minutes before the commencement of the Meeting.
- iii. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.
- iv. Members will be required to grant access to the webcam to enable VC / OAVM. Further, Members connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- v. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id, mobile number at investorhelp@ttkprestige.com. Questions /queries received by the Company till **August 02, 2026** shall only be considered and responded during the AGM.
- vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC / OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.
- vii. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member cast votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.

viii. Facility of joining the AGM through VC / OAVM shall be available for at least 2000 members on first come first served basis.

ix. Institutional Members are encouraged to attend and vote at the AGM through VC / OAVM.

OTHER INSTRUCTIONS

- I. **Speaker Registration:** The Members who wish to speak during the meeting may register themselves as speakers for the AGM to express their views. They can visit <https://emeetings.kfintech.com> and login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Speaker Registration' which will be opened from **9 a.m. on July 31, 2026 to 5.00 p.m. on August 02, 2026**. Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM.
 - II. **Post your Question:** The Members who wish to post their questions prior to the meeting can do the same by visiting <https://emeetings.kfintech.com>. Please login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Post Your Question' option which will be opened from **9 a.m. on July 31, 2026 to 5.00 p.m. on August 02, 2026**.
 - III. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of <https://evoting.kfintech.com> (Kfintech Website) or contact Mr. Shivakumar at evoting@kfintech.com or call Kfintech's toll free No. 1-800-309-4001 for any further clarifications.
 - IV. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on **July 29, 2026**, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.
 - V. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:
 - i. If the mobile number of the member is registered against Folio No. / DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number+Folio No. or DP ID Client ID to 9212993399.
1. Example for NSDL:
MYEPWD <SPACE> IN12345612345678

2. Example for CDSL:
MYEPWD <SPACE> 1402345612345678
3. Example for Physical:
MYEPWD <SPACE> XXXX1234567890
- ii. If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of <https://evoting.kfintech.com/> the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.
- iii. Members who may require any technical assistance or support before or during the AGM are requested to contact Kfintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.
- VI. The results of the electronic voting shall be declared to the Stock Exchanges after the AGM. The results along with the Scrutinizer's Report, shall also be placed on the website of the Company.
- VII. The Board of Directors has appointed Mr. Parameshwara G Hegde, (Membership No. FCS 1325 / CP No. 640, Practicing Company Secretary as the Scrutinizer to scrutinize the voting process in a fair and transparent manner.
- VIII. The Scrutinizer will submit his report to the Chairman of the Company ('the Chairman') or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting). The results declared along with the Scrutinizer's report shall be communicated to the stock exchanges and RTA and will also be displayed on the Company's website within 48 hours after the completion of the AGM.
- IX. SEBI has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their depository participant(s). Members holding shares in physical form are required to submit their PAN details to the RTA.

Additional information on Directors recommended for appointment/re-appointment as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings (SS-2) by ICSI: (Forming part of the Notice of the AGM)

Nature of Appointment	Retirement by Rotation and seeking re-appointment	Retirement by Rotation and seeking re-appointment
Name of the Director	Mr. T.T. Raghunathan	Mr. R. Srinivasan
Director Identification Number (DIN)	00043455	00043658
Date of Birth and Age	08/07/1952 74 Years	10/09/1941 84 Years
Date of first appointment on the Board	30/11/1984	09/10/2000

Brief Resume, Qualification, Experience and Nature of Expertise in specific functional areas	<ul style="list-style-type: none"> • He is a Commerce Graduate. • He is the Vice Chairman of TTK Group of Companies. • He has been on the Board of the Company since 1995. • He has vast industrial experience spanning over more than four decades. • His areas of expertise includes Sales, Marketing & Distribution, Consumer Behaviour, Business Promotion & Strategy, Joint Venture Relations and General Management. 	<ul style="list-style-type: none"> • He is Graduate BE (Hons). • He is an independent professional having vast industrial experience and also a Management Consultant. • He has been on the Board of the Company since 2000.
No. of Board Meetings attended during the year as a director	All the five meetings	All the five meetings
Memberships / Chairmanships of Committees of the Board of the Company	Member of the Risk Management Committee	Member of the Nomination & Remuneration Committee, Risk Management Committee and Corporate Social Responsibility Committee
Directorships held in other Companies	<ul style="list-style-type: none"> • TTK Healthcare Ltd. • TTK Tantex Limited • TTK Services (P) Limited • TTK Property Services (P) Limited 	<ul style="list-style-type: none"> • Ace Designers Limited • Sterling Abrasive Limited • Murugappa Morgan Thermal Ceramics Limited
Memberships / Chairmanships of Committees of other Boards	He does not hold any Membership / Chairmanship of committees of the Board of other companies	<ul style="list-style-type: none"> • Chairman in Audit Committee and Member in Nomination and Remuneration Committee in Ace Designers Limited • Chairman in Audit Committee in Sterling Abrasive Limited
Remuneration last drawn	<p>During the year 2025-26 Mr. T.T. Raghunathan was paid.</p> <p>i. ₹ 29,12,000 as remuneration by way of commission.</p> <p>ii. ₹ 5,40,000 as Sitting Fees for attending the Board and committee meetings for the Financial Year ended March 31, 2026.</p>	<p>During the year 2025-26 Mr. R. Srinivasan was paid.</p> <p>ii. ₹ 29,12,000 as remuneration by way of commission.</p> <p>ii. ₹ 6,60,000 as Sitting Fees for attending the Board and committee meetings for the Financial Year ended March 31, 2026.</p>

Remuneration sought to be paid	Sitting Fees and Commission as approved by the Board of Directors within the limits prescribed under the Companies Act, 2013.		Sitting Fees and Commission as approved by the Board of Directors within the limits prescribed under the Companies Act, 2013
Shareholding in the Company	In his personal capacity	23,731 (0.02%) Equity shares of ₹ 1/- each.	NIL
	As a Beneficial Owner	M/s. T.T. Krishnamachari & Co., a Partnership Firm is holding 8,27,67,238 shares (60.44%) Equity Shares of ₹ 1/- each in the Company. Mr. T.T. Raghunathan is holding 24.17% interest in the said Partnership Firm, as a Partner.	
Relationship with other Directors and Key Managerial Personnel of the Company	NIL		NIL

Place: Bengaluru
Date : May 22, 2026

By the order of the Board
Sd/-
MANJULA K.V.
Company Secretary & Compliance Officer
Membership No: A52355

TTK Prestige Limited
Registered Office:
Plot No. 38, SIPCOT Industrial Complex,
HOSUR – 635 126,
Tamil Nadu.
CIN: L85110TZ1955PLC015049
Email : investorhelp@ttkprestige.com
Website : www.ttkprestige.com

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 and Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The following Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice:

Item No. 5: Ratification of Remuneration Payable to Cost Auditor for Financial Year 2026-27

The Board at its meeting held on May 22, 2026, approved the appointment of Ms. Jayanthi Hari, Cost Accountant, to

conduct the audit of cost records of the Company for the financial year ending March 31, 2026, at a remuneration of ₹ 6,00,000 plus applicable taxes and out of pocket expenses, as recommended by the Audit Committee of the Company.

In accordance with the provisions of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the remuneration payable to the Cost Auditors is required to be ratified by the members of the Company. Accordingly, ratification by the members is sought to the remuneration payable to the Cost Auditors for the financial year ending March 31, 2027, by passing an Ordinary Resolution as set out at Item No. 5 of the Notice.

The Board recommends the Ordinary Resolution at Item No.5 for approval by the Members.

None of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in this resolution.

Item No. 6: Approval for Mr. T.T. Raghunathan (DIN: 00043455), to hold and continue to hold office as Director of the Company beyond the age of 75 years

Mr. T.T. Raghunathan (DIN: 00043455), will attain the age of 75 years during his tenure as a Director of the Company. In terms of Regulation 17(1A) of the SEBI LODR Regulations, a listed entity shall not appoint or continue the directorship of a person who has attained the age of 75 years unless a special resolution is passed to that effect.

Mr. T.T. Raghunathan is a Promoter director and has been associated with the Board of the Company since 1995. He is Chairman of the Company at present, and his continued services are considered beneficial to the Company. The Board is of the opinion that it is in the best interest of the Company that Mr. T.T. Raghunathan continue as a director of the Company irrespective of his attaining the age of 75 years during the tenure and accordingly recommends the special resolution for approval of the Shareholders.

No director, key managerial personnel and their relatives, except Mr. T.T. Raghunathan to whom the resolution relates and is concerned or interested in the resolution.

Place : Bengaluru
Date : May 22, 2026

By the order of the Board
Sd/-
MANJULA K.V.
Company Secretary & Compliance Officer
Membership No: A52355

TTK Prestige Limited
Registered Office:
Plot No. 38, SIPCOT Industrial Complex,
HOSUR – 635 126,
Tamil Nadu.
CIN: L85110TZ1955PLC015049
Email : investorhelp@ttkprestige.com
Website : www.ttkprestige.com

BOARD'S REPORT

(Including Management's Discussion & Analysis Report)

Tribute to Late Mr. T.T. Jagannathan

At the outset your Board places on record its deepest respect and appreciation to Mr. T.T. Jagannathan, Chairman Emeritus, who passed away on October 09, 2025. His visionary leadership transformed the Company into a market leader and a billion-dollar enterprise. The Board pays its heartfelt tribute to his enduring legacy.

REPORT

Your directors have pleasure in presenting their Seventieth Annual Report, together with the Audited Financial Statements of the Company, for the year ended March 31, 2026, as follows:

FINANCIAL RESULTS (STANDALONE) (₹ in Crores)

	2025-26	2024-25	Growth %
1 Sales (Net of discounts)	2,772.69	2,530.32	9.6%
2 Other Income	67.83	76.43	
3 Operating EBITDA (Before Exceptional Items)	302.88	270.21	12.1%
4 Profit Before Tax and Exceptional Items	277.64	264.37	5.0%
5 Exceptional Items	(26.92)	(32.26)	
6 Profit Before Tax	250.72	232.11	8.0%
7 Tax Provision	(65.25)	(69.43)	
8 Profit After Tax	185.47	162.68	13.9%
9 Other Comprehensive Income	(1.48)	(1.99)	
10 Total Comprehensive Income for the year	183.99	160.69	14.4%
11 Transfer to General Reserve	(20.00)	(20.00)	
12 Surplus carried to Balance Sheet	163.99	140.69	

MANAGEMENT'S DISCUSSION AND ANALYSIS

A. ECONOMY / INDUSTRY SCENARIO

General Economy:

- During most part of FY 2025-26 barring the last few months, the global economy experienced steady but subdued growth, shaped by easing inflationary pressures, cautious monetary policy

adjustments and persistent geopolitical and trade related uncertainties. While inflation moderated across most regions, enabling central banks to initiate measured monetary easing, interest rates in several economies remained elevated compared to historical norms.

- Manufacturing stabilized with recovery in sectors like electronics, clean energy, defence, and capital goods.
- Rapid adoption of AI, automation, and smart manufacturing became central to operations.
- Supply chains diversified through near-shoring and "China+1" strategies, improving resilience but raising costs.
- Services led global growth, especially IT, finance, healthcare, and travel services.
- Energy transition investments accelerated, focusing on renewables, EVs, semiconductors, and critical minerals.
- Against this backdrop, the Indian economy demonstrated resilience and macroeconomic stability during FY 2025-26, despite a challenging global environment.
- Growth was primarily supported by strong domestic consumption, sustained public capital expenditure and a gradual improvement in private investment activity.
- Inflation was contained, supporting consumer confidence.
- External stability was maintained through strong services exports, remittances, and forex reserves.
- Late-year geopolitical tensions increased oil prices and logistics costs but had limited overall impact due to strong domestic fundamentals.
- Overall, the year 2025-26 reflected moderate global growth with uncertainty, while India showed strong stability and long-term resilience.

Industry:

- During FY 2025-26, the Kitchenware and Kitchen Appliances segment, in which your Company primarily operates, saw steady growth, supported by resilient domestic demand, urbanisation, and evolving consumer preferences across categories such as pressure cookers, cookware, gas stoves, and small appliances.
- Despite global challenges like supply chain shifts, commodity volatility, and geopolitical tensions, the industry maintained momentum due to strong domestic demand.



- Growth was driven by replacement demand, rising incomes, organised retail expansion, and adoption of modular kitchens, with increased demand for non-gas appliances in the final quarter driven due to the conflicts witnessed in the middle east.
- Consumers increasingly preferred convenient, energy efficient, and premium products, though affordability remained important in price-sensitive segments.
- Competition intensified with multiple players, driving focus on pricing, innovation, branding, and omni-channel distribution.
- Moderate cost pressures persisted, with late-year geopolitical tensions raising input and freight costs, though impacts were manageable through sourcing and pricing strategies.
- Local manufacturing gained traction, supported by policy initiatives, while sustainability considerations grew in importance.

Consumer/Channel Scenario:

- In FY 2025-26, the Kitchenware and Kitchen Appliances industry continued shifting toward an omnichannel model, blending traditional trade, modern retail, and ecommerce.
- General trade and exclusive outlets remained key, while organised retail expanded in urban and semiurban areas. Ecommerce and quickcommerce grew strongly, driven by convenience and wider product availability.
- Demand remained largely domestic, supported by steady incomes, replacement demand, and focus on convenience and home improvement.
- Consumers preferred branded, durable, and feature rich products, with premiumisation trends visible in urban markets, while value considerations remained important in mass segments.
- Health, safety, ease of use, and energy efficiency became key purchase factors, along with brand trust and after sales service.
- Promotional offers and digital marketing significantly influenced buying decisions.
- The year saw stable demand and a balanced channel mix, with companies having strong brands and multichannel reach were better positioned to grow.

Export Market:

- In FY 2025-26, exports were moderate, impacted by subdued global demand, higher freight costs, and geopolitical uncertainties.
- Merchandise exports faced pressure from slow growth and supply chain disruptions, while services exports remained relatively resilient.

- Late-year West Asia tensions increased logistics challenges and costs, affecting timelines and margins; however, diversified markets and cost management helped keep overall exports stable.

B. ANALYSIS OF PERFORMANCE:

- Your Company had a sales growth of around 9.6% during the financial year and the growth was seen across categories and in all key channels thus breaking the low-growth phase seen in the last few years.
- Your Company continues to maintain leadership positions in all the key categories like Pressure Cookers, Cookware, Value added Gas Stoves, Induction Cooktop, Kettles, etc and has seen improvements in its market share in most of these categories.
- During the year Company focussed on introduction of new innovative products across categories including Cooker, cast iron cookware, light weight cast iron cookware, Safesense Kitchen Hood, range of Triply Cookware, Gas Stoves, Induction – Radiant Heater Combo Cooktops, Hobs, Mixer Grinders, Air Fryers and other small domestic appliances. The new introductions constituted more than 30% of the sales.
- While for some of the new & innovative products are imported from China, the indigenisation of its manufacturing in India is also undergoing.
- The General Trade had seen good growth during the year after a lag of around 3 years. Prestige Xclusives, Modern Format Stores had also seen a substantial growth during this year, while E-Commerce continued to lead this growth.
- During the year, your Company introduced range of innovative 'Go-To-Market' (GTM) strategies that enabled sustained and consistent growth across all quarters. These initiatives strengthened the Company's performance across various channels and product categories, reinforcing its market position.
- Your company has established a strong and well-balanced presence across all distribution channels, consistently nurturing positive and collaborative relationships with its channel partners, both online and offline. It has proactively managed and minimized channel conflicts without diluting product value or resorting to aggressive, unsustainable pricing strategies. At the same time, the company has effectively addressed distribution gaps, ensuring wider consumer reach through a seamless integration of traditional and modern trade channels.

- The Company offers a diversified product portfolio, including Pressure Cookers, Cookware, Kitchen Electrical Appliances, Gas Stoves, Induction Cooktops, and Small Domestic Appliances. The category-wise turnover is detailed in the table below.

(₹.in Crores)

	2025-26			2024-25		
	Domestic	Export	Total	Domestic	Export	Total
Pressure Cookers (including Microwave Pressure Cookers)	827.49	28.55	856.04	755.05	32.80	787.85
Cookware	446.93	38.07	485.00	399.27	32.34	431.61
Gas Stoves	343.77	0.44	344.21	320.96	0.18	321.14
Mixer Grinder	230.74	0.13	230.87	219.36	0.50	219.86
Induction Cooktop	320.93	0.10	321.03	272.95	0.02	272.97
Other Kitchen / Home Appliances	398.58	0.13	398.71	364.40	0.06	364.46
Others	135.97	0.86	136.83	131.77	0.66	132.43
Total	2,704.41	68.28	2,772.69	2,463.76	66.56	2,530.32

- The domestic sales registered a growth of 9.8% with the Sales increasing from ₹ 2464 Crores to ₹ 2704 Crores.
- The Sales through MFIs to Rural markets and Canteen Stores Department (CSD) continued to be a challenge during the year
- During the year, the traditional channel, comprising general trade, exclusive stores, e-commerce, and modern trade, delivered robust growth of 11.6%. Despite this strong performance, weaker traction in Rural and CSD tempered the overall domestic market growth, which stood at 9.8%.
- Judge, positioned as a tactical brand, has demonstrated strong progress following its repositioning in FY 2023–24. The brand contributed approximately ₹108 crores to sales during the year, compared to ₹ 68 crores in the previous year—representing a robust growth of 59%. This performance was supported by the launch of several new products and a further expansion of the Company's distribution network for Judge brand offerings. This brand is segmented with differentiated product portfolio and distribution strategy to ensure non-cannibalisation of Prestige branded sales.
- Exports continued to be impacted by the weak global economic environment and evolving geopolitical uncertainties. As a result, export sales during the year stood at ₹ 68.3 crores as compared to ₹ 66.6 crores in the previous year, reflecting a marginal growth of

2.6%. The ongoing West Asia crisis further affected performance, with certain orders remaining unfulfilled due to disruptions and closures of key shipping routes.

- Commodity prices, including aluminium, stainless steel (SS), tri-ply materials, copper, etc. witnessed an upward trend from the third quarter of the financial year. This increase in input costs prompted the Company to implement selective price revisions across certain product categories towards the latter part of Q3, with the objective of safeguarding gross margins during the year. The upward pressure on commodity prices has continued even in Q4 and post year-end, driven by the ongoing West Asia crisis, further intensifying cost challenges.

Investment for Long Term Strategy and Plan

- As communicated earlier, your Company had, in the previous year, articulated a comprehensive long-term strategy with an overall planned outlay of approximately ₹ 500 crores over a period of three years, commencing from Q4 of FY 2024–25.
- This strategic investment is broadly categorized into:
 - Business Excellence Initiatives (Revenue): ₹ 200 crores
 - Capital Expenditure (Capex): ₹ 300 crores
- Under this plan, the Company has been actively working towards achieving holistic business excellence, encompassing:
 - Innovation and product development
 - Design capabilities
 - Manufacturing and sourcing efficiencies
 - Go-to-market strategies with sharper segmentation
 - Logistics cost optimization
 - Customer service enhancement
- Key initiatives undertaken during the year include:
 - Strengthening innovation teams across both Kitchen Appliances and Kitchenware segments
 - Establishing a dedicated Innovation Lab for Kitchen Appliances
 - Streamlining manufacturing operations and sourcing processes
 - Driving digitization initiatives across functions
 - Implementing cost optimization measures
- The progress across these initiatives remains aligned with the planned roadmap.
- While most of these efforts are medium- to long-term in nature, the Company has already begun

witnessing early benefits during the current year, with more substantial gains expected as implementation matures.

- o The investment program is designed to strengthen the core business segments, namely:
 - Pressure Cookers & Cookware
 - Domestic Kitchen Appliances (electric and non-electric)
 - Select Export Markets with potential
 - o Where required, the Company continues to leverage external expertise in specialized domains to accelerate execution. This strategic plan is expected to:
 - Enable sustainable revenue growth
 - Improve operational efficiency and cost structures
 - Deliver long-term value creation
 - o However, given the upfront nature of certain one-time “soft” investments, there may be a temporary impact on operating EBITDA margins over the next few quarters. These investments are necessary to build future capabilities and are expected to yield returns over time as cost savings and revenue growth materialize.
 - o During the current financial year, the Company has incurred approximately ₹ 82.6 crores (PY ₹ 29.8 crores) in soft expenses towards the execution of its long-term growth strategy. Capital expenditure was of the order of ₹ 87 Crores.
 - Exceptional Items of expenses
 - o During the year your Company had incurred exceptional expenses of ₹ 26.9 Crores (PY ₹ 32.3 Crores) as detailed below
 - Expenditure towards Voluntary Retirement Scheme ₹ 9.98 Crores
 - Incremental impact in provision of Gratuity and Compensated Absences liability arising from the change in the definition of wages under the New Labour Code - ₹ 16.9 Crores
 - In the previous year FY 24-25 your company had incurred exceptional expenses of ₹ 32.3 Crores towards provision for impairment of our investment in Horwood Homewares Ltd, UK considering the continued geo-political tensions, uncertain timelines on the recovery of the UK and European economy
 - Your Company delivered Operating EBITDA (before long-term strategic investments and exceptional items) of ₹ 386 crores (PY ₹ 300 Crores); growth of 28.5% and Profit before tax (before long-term strategic investments and exceptional items) at ₹ 360 Crores (PY ₹ 294 Crores); growth of 22.5%. Operating EBITDA margin (before long-term strategic investments and exceptional items) was at a healthy level of 13.9% (PY 11.9%).
 - The depreciation charge was higher at ₹ 74.4 crores (PY ₹ 64.4 Crores) due to investment in fixed assets.
 - The Net profit after tax was at ₹ 185.5 Crores (PY ₹ 162.7 Crores); growth of 14.0%.
 - The standalone EPS (face value of ₹ 1/-) was at ₹ 13.54 (PY ₹ 11.81)
 - As communicated in prior years, your Company does not pursue a standalone margin-led strategy; instead, it remains focused on driving sustainable growth while delivering fair long-term returns on capital employed. Consistent with this approach, the operating Return on Capital Employed (ROCE) continued at 29.3% during the year, (PY 29.3%), reflecting the impact of an expanded asset base as the Company continues to invest in its long-term growth strategy.
 - The Company is debt-free and carried a comfortable free cash of over ₹ 877 Crores (including short term Liquid investments) as on March 31, 2026.
 - The consolidated turnover and profit before tax (before long-term strategic investments and exceptional items) of the Company and its subsidiaries amounted to ₹ 2974 Crores (PY ₹ 2715 Crores); growth of 9.5% and ₹ 330 Crores (PY ₹ 276 Crores); growth of 19.6% respectively.
 - Despite a challenging macroeconomic environment during the year, the Company maintained stable operational performance. None of the key financial ratios — including inventory turnover, receivable turnover, net current asset turnover, margins, and return on net worth — experienced a variance of 25% or more compared to the previous year, reflecting the resilience of the underlying business model and effective operational management.
 - During the year under report your Company introduced around 162 new SKUs covering Pressure Cookers, Cookware, Gas Stoves, Induction Cook tops, Mixer Grinders, Rice Cookers, and other Small Domestic Appliances.
 - Prestige Xclusive network was consolidated and rationalized where necessary and new outlets were also added during the year. The number of outlets as at Mar 31, 2026 was at 711 (PY 667). The network now covers 324 Towns. The spread of the network is also evenly distributed between Metros, Mini-Metros, Tier 1, Tier 2, and Tier 3 cities.
 - Service network as of Mar 31, 2026 stands at 568 centres (PY - 487 centres).
- The Board of Directors considers the Company's performance during the year as excellent, particularly in the context of persistently challenging macroeconomic

conditions and evolving geopolitical developments. Notwithstanding these external headwinds, the Company has sustained its leadership position, maintaining a dominant market share in both value and volume terms across its key product categories.

Your directors are happy to recommend a dividend of ₹ 7.50 per share of face value ₹ 1/- each for FY 2025-26 (PY: ₹ 6.00 per share of face value ₹ 1/- each).

C. AWARDS AND RECOGNITIONS

Your Company continued to be recognized by various agencies for its high-quality performance under various parameters. During the Financial Year 2025-26, your Company bagged the following awards/recognitions.

- **Superbrand 2025** for Consecutive 20 Years by Superbrands India Media Private Limited
- Consecutive 2 Years **Kitchen Retailer of the year – 2025** by IREC Awards.
- Consecutive 5 Years **Franchisor of the Year Award 2025** by Franchise India
- **India's Most Trusted Kitchen Solutions Brand 2025** by TRA's Brand Trust Report
- **India's Most Desired Kitchen Solutions brand in 2025** by TRA's Brand Report
- **ACEF Award** for #Let's get cooking campaign in Shubhutsav 2025
- **The Next Gen Digi content Award** for #Let's get cooking campaign in Shubhutsav 2025
- IMA Awards for **Best Influencer Marketing** in Shubhutsav campaign 2025
- BW Merit Awards for **Best Integrated Marketing** for #let's get cooking campaign in Shubhutsav 2025
- **E4m IMA awards** for Festive marketing in 2025
- **DOD award for Best cross channel marketing campaign on Mother's day 2025**
- **Driver's of Digital Awards** for Best digital marketing influencer campaign- KKR Knight Bites
- **IAMAI's Digital Native Brand Awards** for Best Influencer Marketing Campaign in Shubhutsav
- **National Feather Award** for Best Marketing Campaign- #let's get cooking
- **Ink Spell Driver's of Digital Awards** for Best Digital Influencer Marketing Campaign #let's get cooking
- **National Feather Awards** for Marketing Campaign of the year for Every Kind of Cook 2025
- **E4m IMA award for Best Use of PR - Svachh Deep Lid Installation** at Carter Road 2025
- **Won Effie for Marketing Disruptors Product Award- Efficia Gas stove 2025**

- **E4m ICMA for Best Integrated PR led content campaign** – TTK Prestige Svachh deep lid installation at Carter Road 2025
- **E4m ICMA for Best Content Marketing by Media** (use of 2 or more mediums)- Andhericha Raja Ganeshostav with FeverFm
- **E4m ICMA for Best Collaboration Video under Youtube Category-** Prestige x KKR IPL Knight bites
- **"Top 50 Companies with Great Managers"** in India for 2026 by People Business in partnership with The Economic Times

D. SUBSIDIARY COMPANIES & CONSOLIDATED RESULTS:

a) Horwood Homewares Ltd, United Kingdom

- The operating subsidiary, Horwood Homewares Limited (Horwood), reported sales of £14.0 million during the year, compared to £14.2 million in the previous year. The modest decline in revenue was primarily attributable to the slowdown in the UK economy and recessionary trends across the UK, Europe, and the USA — the key markets in which Horwood operates — driven in part by prolonged geopolitical uncertainties.
- The operating EBITDA for the year stood at £(0.9) million, as against £0.3 million in the previous year. The decline in EBITDA was largely due to lower sales volumes and elevated cost pressures arising from inflation, notwithstanding an improvement in gross margins by approximately 3% year-on-year.
- Your Company remains confident that, with a recovery in economic conditions across the UK, Europe, and the USA, Horwood is well-positioned to achieve improved sales growth and enhanced profitability going forward.

b) Ultrafresh Modular Solutions Limited, India

Ultrafresh Modular Solutions Limited (Ultrafresh) reported a turnover of ₹ 36.3 crores during the year, as compared to ₹ 32.5 crores in the previous year, registering a growth of 11.8%. The Company reported an EBITDA of ₹ (7.6) crores, as against ₹ (9.3) crores in the previous year.

- The higher losses during the period are primarily attributable to strategic investments in people and systems aimed at supporting long-term growth. Ultrafresh is, however, actively implementing cost optimization initiatives and remains focused on improving EBITDA margins over the coming quarters.
- Being a 51% Subsidiary Company their financials are consolidated appropriately in the Consolidated Financial Statements.

The consolidated financials are attached to this Annual Report separately.

E. OUTLOOK & OPPORTUNITIES:

- The Indian economy is expected to continue as a high-growth engine, supported by resilient domestic demand, sustained infrastructure investments, and the rapid expansion of the digital ecosystem. While global uncertainties and regulatory complexities persist, India's structural strengths position it well for continued growth. Continued focus on infrastructure, innovation, and financial inclusion will help India navigate challenges and strengthen its global economic role.
- India is likely to remain one of the fastest-growing major economies globally, with GDP growth expected to remain in the range of 6–6.5% over the medium term, underpinned by strong macroeconomic fundamentals.
- Domestic consumption and infrastructure investments are expected to remain key drivers of economic expansion, supported by government initiatives and improving rural and urban demand.
- Evolving global trade dynamics and geopolitical developments will continue to influence India's economic trajectory. India's strong trade relationship with key partners, including the United States, is expected to play a significant role, although shifting global trade patterns may create both opportunities and challenges.
- Fiscal measures, including tax incentives and consumption-oriented policies, are expected to support consumer spending. However, uncertainty around global trade policies and tariff structures, particularly in key export markets, may temper some of these benefits.
- The outlook for the consumer durables industry in India remains positive, with continued growth expected, driven by rising disposable incomes, premiumization trends, and increasing adoption of technology-enabled products.
- The continued expansion of e-commerce and omnichannel distribution will further enhance accessibility and convenience for consumers, particularly in the kitchen appliances segment.
- The ongoing global shift towards diversified sourcing and the increasing preference for India as an alternative manufacturing hub, especially in the context of geopolitical realignments and trade restrictions, are expected to create export opportunities. Your Company continues to collaborate closely with its export customers to expand product offerings and increase sourcing

volumes, subject to stability in global market conditions.

- Your Company remains focused on driving operational efficiencies and cost optimization, enabling it to sustain healthy profitability even in scenarios where growth may be impacted by external factors such as channel disruptions, geopolitical uncertainties, or climatic variations.
- Backed by its strong brand equity, extensive distribution network, and exclusive retail presence, your Company is well-positioned to effectively reach and serve end consumers across markets.
- Your Company continues to maintain a debt-free balance sheet, with robust manufacturing and sourcing capabilities, adequate capacities, and a strong human capital base, providing the flexibility to scale up operations swiftly in response to market demand.
- Under the above circumstance your Company is confident that it will maintain the growth paths in the coming year with stable operating margins if projected GDP growth of 6.2% is achieved.

F. MEDIUM & LONG-TERM STRATEGY:

- To leverage the growth opportunities arising from the Indian economy, your Company has developed a comprehensive blueprint to accelerate growth over the next 3–5 years, with a strong focus on design, innovation, go-to-market strategy, operational excellence, and cost optimization. As outlined earlier, the Company will undertake appropriate investments—both strategic (soft) and capital (hard) over the next couple of years and will continue to engage with external experts and consultants to support this transformation journey.
- Your Company remains committed to strengthening its leadership position in the kitchen domain by expanding its product portfolio and driving growth through innovation, brand building, manufacturing excellence, distribution reach, sourcing efficiencies, enhanced service capabilities, and deeper customer engagement. Focus will continue on reinforcing these core capabilities to sustain competitive advantage.
- The Company has brought together a leadership team with a strong blend of experience and diverse skill sets. In addition, long-term incentive plans have been implemented to attract, retain, and motivate talent, aligning employee interests with the Company's long-term objectives. Your Company has already commissioned a state of the art Innovation Centre at Bengaluru and another being fully upgraded in Hosur. Fresh thrust has been made to upgrade all the product folios with significant deployment of resources in design

lead innovation to win consumers for life-time. The fruits of these efforts are expected to flow in during the next two years.

- Over the medium to long term, the Company aims to achieve growth rates exceeding overall GDP growth, while maintaining healthy operating EBITDA margins and strong Return on Capital Employed (ROCE), before accounting for one-time investments related to strategic initiatives. This outlook remains subject to external factors beyond the Company's control, including macroeconomic, geopolitical, and market conditions.

G. THREATS

The Indian kitchenware industry continues to remain highly fragmented, with a significant presence of unorganized and regional players alongside established organized brands and emerging entrants. The unorganized segment, with its lower-cost offerings, continues to exert pricing pressure, particularly in rural and semi-urban markets, thereby impacting the ability of organized players to expand market share and sustain premium positioning.

The operating environment is expected to remain dynamic, influenced by evolving macroeconomic conditions and geopolitical developments, including the ongoing West Asia crisis and shifting global trade dynamics. These factors, coupled with inflationary trends, currency volatility, and fluctuations in raw material and energy costs, could result in increased input costs and supply chain uncertainties. Any escalation in geopolitical tensions or changes in tariff structures may further impact sourcing costs and logistics.

In a competitive market characterized by high price sensitivity, the ability to fully pass on cost increases to customers may remain constrained, which could have an adverse impact on margins. Additionally, the industry is witnessing increasing competition from both organized players and new-age brands, making continuous product innovation, premiumization, and differentiation critical for sustaining growth and market relevance. Any delay in launching new products or adapting to changing consumer preferences may affect the Company's performance.

The Company continues to adopt a prudent and agile approach to cost management, including optimization of sourcing strategies, improved operational efficiencies, and calibrated pricing actions. It also remains focused on strengthening its product portfolio through innovation and brand investments. These measures are aimed at mitigating external risks and maintaining stable EBITDA margins over the medium term, consistent with its demonstrated performance in recent years.

H. RISKS AND CONCERNS

The various macroeconomic risks and uncertainties that could impact the Company have been discussed in the preceding sections and are primarily attributable to external factors beyond the Company's control.

I. RISK MANAGEMENT

The Company has constituted a Risk Management Committee in accordance with the requirements of the SEBI (LODR) Regulations, the details of which are provided in the Report on Corporate Governance.

The Company has in place a Risk Management Policy for identification, assessment, and mitigation of risks, including those which, in the opinion of the Board, may threaten the existence of the Company. The detailed policy is available on the Company's website www.ttkprestige.com

The Company maintains a structured risk management framework commensurate with its size and nature of operations. The framework encompasses identification and mitigation of key internal and external risks, including those relating to business strategy, operations, business continuity, regulatory compliance, financial reporting, information technology systems, cybersecurity, and internal controls.

Environmental, social, and governance (ESG) considerations are also integrated into the risk management process in line with regulatory requirements.

The Company continues to engage independent professional firms to strengthen its risk management practices and undertake periodic risk audits. The overall risk framework is reviewed periodically by the Board to ensure its effectiveness and alignment with the Company's evolving risk profile.

J. CYBER SECURITY:

The Company maintained a robust information security and cyber risk management framework during the year, with no material cybersecurity incidents reported. Attempted intrusion events were identified through continuous monitoring mechanisms and were effectively contained through established incident response protocols.

In light of the evolving threat landscape, driven by increasing digital adoption and advancements in technologies such as artificial intelligence, the Company recognizes the heightened risk exposure and expanding attack surface. Accordingly, the Company continues to strengthen its cybersecurity posture through the adoption of industry-recognized standards, implementation of layered security controls, and enhancement of detection and response capabilities, including real-time monitoring and threat intelligence.

The Company's information security framework encompasses policies and procedures covering access management, data protection, network security, vulnerability management, and business continuity. Periodic assessments, including vulnerability assessments and risk-based reviews, are undertaken to ensure the effectiveness of controls.

Further, the Company conducts regular cybersecurity awareness and training programs for employees to improve preparedness against phishing, malware, and other social engineering threats, thereby reinforcing the human layer of defence.

The Company remains committed to continuously enhancing its cyber resilience and governance framework to mitigate emerging risks and safeguard critical information assets in line with evolving regulatory and industry expectations.

K. SHARE CAPITAL

The Authorised Capital of your Company is at ₹15 crores divided into 15,00,00,000 equity shares of ₹ 1/- each.

The paid-up equity share capital as on March 31, 2026, was ₹ 13.70 Crores (PY ₹ 13.69 Crores).

The detailed note for change in Share Capital of the Company is as below:

Particulars	Share Capital subdivided into Face Value of ₹ 1/- each
As on April 01, 2025 – Paid up Equity Share Capital	13,69,49,974
November 12, 2025 - Equity Shares Allotted under Company's Employees' Stock Option Plan	1,010
As on March 31, 2026 – Paid up Equity Share Capital	13,69,50,984

Employee Stock Option Plan

Your Company has instituted "TTK Prestige Limited – Long Term Incentive (Stock Option) Plan 2023" to allot the Stock Options for the eligible employees with a view to attracting and retaining the best talent and encouraging employees to align individual performances with the Company objectives and promoting their increased participation in the growth of the Company.

The Nomination and Remuneration Committee administers these plans. The stock option plans are in compliance with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended ("Employee Benefits Regulations") and there have been no material changes to these plans during the financial year.

Disclosures on various plans, details of options granted, shares allotted upon exercise, etc. as required

under the Employee Benefits Regulations are available on the Company's website at:

<https://ttkprestige.com/corporate/investor-centre/corporate-governance/>

Employee Benefit Scheme Documents. No employee was issued stock options during the year equal to or exceeding 1% of the issued capital of the Company at the time of grant.

Your Company has received a certificate from the secretarial auditor confirming implementation of the plans in accordance with the Employee Benefits Regulations

During the financial year 2025-26, the Company allotted 1,010 equity shares (PY: 2,620) pursuant to exercise of employee stock options. The equity shares allotted / transferred under the Employee Stock Option Schemes shall rank pari-passu with the existing equity shares of the Company.

L. FINANCES

Your Company continues to generate strong post-tax operating free cash flows, which have been judiciously deployed towards capital expenditure, strengthening of a cost-efficient supply chain, and payment of dividends.

On a standalone basis, the Company remained debt-free during the year and maintained a strong liquidity position, with cash and liquid investments exceeding ₹ 877 crores as at year-end.

M. CAPITAL EXPENDITURE PLANS

Your Company has spent about ₹ 87 crores in FY 25-26 (PY ₹ 39 crores) including automation, investment in renewable energy, information technology, and establishing additional lines. The capex for FY 26-27 is estimated at around ₹ 100 crores including normal capex, logistics and capacity augmentation.

N. INVESTMENTS

Company carries short-term investments in mutual funds and fixed deposits as a part of treasury operations as mentioned in para-L. In addition, the Company has also placed a sum of ₹ 5 Crores with GramyaHaat Rural Tech Pvt Limited as Compulsorily Convertible Debentures (CCD) and a sum of ₹ 11 Crores as Inter-Corporate Deposits with its 51% Indian Subsidiary M/s. Ultrafresh Modular Solutions Limited.

O. INTERNAL CONTROL SYSTEMS

The Company has in place an adequate system of internal controls, commensurate with the size, scale, and complexity of its operations. These controls are designed to ensure the orderly and efficient conduct of business, the safeguarding of assets, and the reliability of financial and operational information.

The Company continues to strengthen its internal control framework in line with the growth in business

activities and evolving regulatory requirements. Identified control gaps, if any, are addressed in a timely manner, and appropriate remedial measures are implemented.

An independent firm of Internal/Management Auditors carries out periodic internal audits and provides recommendations for strengthening the internal control environment. The audit findings and corrective actions are reviewed by the Management, and significant observations, along with their status, are placed before the Audit Committee at regular intervals.

P. DEVELOPMENTS IN HUMAN RESOURCES

In line with our strategic objectives, your company continued its focus on implementing strategic HR initiatives in the areas of organisational restructuring, learning and development, talent management, and succession planning. Transitions at key leadership levels have been successfully completed. To build a future-ready organisation, your Company continues to invest in building organisational capabilities. Key talent has been onboarded in areas such as Innovation and R&D, Strategy & PMO, Sales & Marketing, Customer service & Quality etc.

To meet changing business requirements and build a future-ready workforce, your company continues to invest in upskilling and reskilling its people through customised learning & development initiatives. There is an enhanced focus on leadership development through visioning and strategy initiatives.

Your company has been awarded with “Top 50 companies with Great Managers” in the Great Managers Awards event conducted by People Business in partnership with The Economic Times which is a testament of our culture that nurtures managerial excellence.

Recognising employees for going above and beyond their call of duty and thus creating a positive impact at the workplace remains an integral part of our culture. Our signature recognition program, The Prestige STARS program continues to celebrate such employees for achieving excellence in their sphere of work while upholding company's core values.

Pursuing a “Digital First” agenda, your Company has further advanced its HR digitisation efforts—streamlining internal HR processes & systems and enriching the employee experience through technology-enabled platforms/solutions.

Employee wellbeing remains a key focus area for your Company. Awareness sessions on physical and emotional wellbeing were conducted by experts across all TTK Prestige locations, alongside ongoing efforts

to strengthen safety infrastructure and behavioural safety training and awareness programmes to ensure a safe and healthy work environment for all. Employee engagement initiatives have also been conducted across locations to enhance the overall employee experience.

Despite macroeconomic uncertainties and external headwinds, your company ensured continuity in its HR policies by implementing timely merit-based annual increments and disbursing performance-linked variable pay for FY 2025-26, effective April 01, 2026.

Your Company continues to maintain harmonious Industrial Relations across all manufacturing units to ensure smooth manufacturing operations. Long-term wage settlement has been successfully concluded at the Karjan factory. Your company also implemented a Voluntary Retirement Scheme (VRS) for the workers at Hosur factory, and a total of 46 workers opted for the VRS.

As of March 31, 2026, the direct employee headcount stood at 1476, compared to 1470 in the previous year.

The Company continues to focus on diversity and inclusion and is committed to providing equal opportunities and a safe, respectful workplace for all employees.

FIXED DEPOSIT

Your Company is neither inviting or accepting Deposits from public or shareholders and hence there are no deposits outstanding or remaining unpaid as at the end of March 31, 2026.

DIVIDEND

Your directors are happy to recommend a dividend of ₹ 7.50 per share of face value ₹ 1/- each for FY 2025-26. (PY: ₹ 6.0 per share of face value ₹ 1/- each).

In terms of Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), the Company has adopted a Dividend Distribution Policy and the same is available on the Company's website at:

<https://ttkprestige.com/wp-content/uploads/2024/04/DIVIDEND-DISTRIBUTION-POLICY.pdf>

FUTURISTIC STATEMENTS

This Directors' Report and the Management Discussion and Analysis included therein may contain certain statements, which are futuristic in nature. Such statements represent the intentions of the Management and the efforts being put in by them to realize certain goals. The success in realizing these goals depends on numerous factors both internal and external. Therefore, the investors are requested to make their own independent judgments by considering all relevant factors before taking any investment decision.

CORPORATE GOVERNANCE

Report on Corporate Governance is separately presented as part of the Annual Report.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Your Company now forms part of the Top 500 listed companies of India and is mandatorily required to provide a Business Responsibility & Sustainability Report as part of the Annual Report in accordance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This report is separately presented as part of this Annual Report.

SUSTAINABILITY - ENVIRONMENTAL, SOCIAL AND GOVERNANCE

The Company remains committed to addressing global environmental challenges, including climate change and resource conservation, through sustained focus on sustainable product design and manufacturing practices. Key product categories such as pressure cookers and induction cooktops are designed to promote energy efficiency and reduce environmental impact.

The Company continues to undertake design optimization initiatives and invest in efficient manufacturing processes aimed at reducing the consumption of raw materials such as aluminium and steel, as well as key utilities including water, power, and fuel. Increasing adoption of renewable energy sources, including solar power, and the development of environmentally responsible manufacturing facilities further support the Company's sustainability objectives.

These initiatives reflect the Company's ongoing efforts to minimize its environmental footprint while enhancing operational efficiency and contributing to long-term sustainable growth.

During the year, your Company's factories at Coimbatore, Roorkee and Khardi were certified for **GreenCo - Green Company Rating System by CII** – Sohrabji Godrej Green Business Centre a nationally recognised framework for assessing environmental performance of companies.

In the earlier years your Karjan and Hosur factories got certified for the same. With this all your Company's factories are certified for GreenCo Ratings. These certificates are valid for 3 years as detailed below:

Manufacturing Unit	Rating	Validity (From / To)
Karjan - Gujarat	SILVER (Top 3rd level rating)	Feb 2024 to Feb 2027
Hosur - Tamilnadu	SILVER (Top 3rd level rating)	Jan 2025 to Jan 2028
Coimbatore-Tamilnadu	PLATINUM (Top 1st level rating)	Nov 2025 to Nov 2028
Roorkee - Uttarakhand	GOLD (Top 2nd level rating)	Feb 2026 to Feb 2029
Khardi - Maharashtra	GOLD (Top 2nd level rating)	Apr 2026 to Apr 2029

Your Company is in the process of improving this rating further in the coming years.

The report on sustainability is separately presented as part of Business Responsibility & Sustainability Report.

LISTING

Your Company's shares are listed in the BSE Limited (BSE) Mumbai and National Stock Exchange of India Limited (NSE), Mumbai and the applicable listing fees have been paid.

FURTHER DISCLOSURES UNDER THE COMPANIES ACT, 2013 AND THE RULES MADE THEREUNDER:

a. Number of Meetings of the Board:

The Board of Directors met five times during the year 2025-26. The details of the Board Meetings and the attendance of the Directors are provided in the Report on Corporate Governance.

b. Corporate Social Responsibility (CSR) Committee:

As per the provisions of Section 135 of the Companies Act, 2013 and the Rules made thereunder, your Company has in place a Corporate Social Responsibility Committee which comprises of Dr. Mukund T.T. as Chairman and Mr. R. Srinivasan, & Mrs. Akila Krishnakumar as Members. Mr T.T. Jagannathan was the Chairman of this Committee until he retired from the Board on August 07, 2025.

The Corporate Social Responsibility (CSR) Policy enumerating the CSR activities to be undertaken by the Company, in accordance with Schedule VII to the Companies Act, 2013 as adopted by the Board is available on the website of the Company www.ttkprestige.com. The Annual Report under CSR Activities is annexed to this report as **Annexure A**.

The details relating to the meetings convened, etc. are furnished in the Report on Corporate Governance.

c. Composition of Audit Committee:

The Audit Committee now comprises of Mr. V. Ranganathan as Chairman and Ms. Sandhya Vasudevan, Dr. Mukund T.T. & Mr. Prabhakar Jain as Members.

Mr T.T. Raghunathan, Promoter Director & Chairman of the Company, was a Members till August 07, 2025.

Dr Mukund T.T., Promoter Director & Vice-Chairman of the Company was appointed to the Committee with effect from August 08, 2025.

Three members of the Committee are Independent Directors. Mrs. Manjula K.V. is the Secretary of the Audit Committee. More details on the Committee are given in the Report on Corporate Governance.

d. Related Party Transactions:

During the year under review, the Company has not entered into any materially significant related party transactions with its Promoters, Directors, Key Managerial Personnel, or their relatives that may have a potential conflict with the interests of the Company.

All related party transactions are placed before the Audit Committee and the Board for approval, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations. Prior omnibus approval of the Audit Committee is obtained for transactions that are repetitive or of a routine nature.

A statement of related party transactions entered into pursuant to the omnibus approval is placed before the Audit Committee and the Board on a quarterly basis for their review and ratification.

The Register of Contracts and Arrangements in which Directors are interested is maintained in accordance with statutory requirements and is placed before the Audit Committee and the Board at regular intervals.

The Board of Directors of the Company, on the recommendation of the Audit Committee, approved and adopted a policy on Related Party Transactions, to regulate the transactions between the Company and its Related Parties, in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015. The Policy as approved by the Board is uploaded on the Company's website at www.ttkprestige.com

The details of the Related Party Transactions in Form AOC-2 are annexed as **Annexure-B** to this Report.

e. Directors and Key Managerial Personnel:

None of the Directors is disqualified from being appointed or holding office as Directors, as stipulated under Section 164 of the Companies Act, 2013.

(i) Appointment / Re-appointment of Directors:

- (a) Late Mr. T.T. Jagannathan – Chairman Emeritus & Promoter Director of the Company retired from the Board with effect from August 07, 2025 after serving the Board for over 50 years.

The Board placed on record its deep appreciation for the massive contributions made by Late Mr. T.T. Jagannathan for the Company as its Managing Director, Chairman, Non-Executive Chairman and Director for over 50 years.

- (b) Mr. T.T. Raghunathan & Mr R. Srinivasan are liable to retire by rotation at the ensuing Annual General Meeting and are eligible, for re-appointment.

(ii) Statement on Declaration by the Independent Directors of the Company:

All the Independent Directors of the Company have given declarations under Section 149(7) of the Companies Act, 2013 that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The terms and conditions of appointment of the Independent Directors are posted on the website of the Company www.ttkprestige.com

(iii) Key Managerial Personnel (KMP):

The following managerial personnel are Key Managerial Personnel (KMP):

- Mr. Venkatesh Vijayaraghavan, Managing Director & Chief Executive Officer
- Mr. R. Saranyan, Wholetime Director & Chief Financial Officer
- Mrs. Manjula K.V., Company Secretary & Compliance Officer

(iv) Performance Evaluation of the Board, its Committees and Separate meetings of Independent Directors:

In compliance with the provisions of the Companies Act, 2013 and Regulation 17(10) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the performance evaluation of the Board was carried out during the year under review. During the year, one separate meeting of Independent Directors was held to consider various aspects of management of the Company as well as to review the performance of the Board, its committees, and non-independent Directors. More details on the same are given in the Report on Corporate Governance. The Board evaluation for FY 2025-26 was completed at the Meeting held on March 20, 2026.

(v) Remuneration Policy:

Your Company follows a policy on remuneration of Directors and Senior Management. The policy is framed by the Nomination and Remuneration Committee and approved by the Board. The remuneration (including all components) to senior management i.e., till one level below the Executive Directors including functional heads, are as approved by the Nomination and Remuneration Committee and the Board. More details on the same are given in the Report on Corporate Governance.



f. Auditors:

(i) Statutory Auditors and their Report and Reappointment:

Audit Report: M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants have carried out the Audit for the financial year under review. The Auditors' Report to the Shareholders for the year under review does not contain any qualifications.

(ii) Cost Auditor and Cost Audit Report:

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the Cost Records of the Company relating to "Stainless Steel Pressure Cookers and Cookware" are required to be audited.

The Board of Directors, on the recommendation of the Audit Committee, appointed Ms. Jayanthi Hari as Cost Auditor of the Company, for the financial year 2026-27 and fixed her remuneration.

Ms. Jayanthi Hari has confirmed that her appointment is within the limits of the Section 141 of the Companies Act, 2013 and has also certified that she is free from any disqualifications specified under the provisions of Section 141 of the Companies Act, 2013.

The Audit Committee also received a Certificate from the Cost Auditor certifying the independence and arm's length relationship with the Company.

Pursuant to the provisions of Section 148 of the Companies Act, 2013 and the Rules made thereunder, the approval of the Members is sought by means of an Ordinary Resolution for the remuneration payable to Ms. Jayanthi Hari, Cost Auditor, under **Item No. 5** of the Notice convening the Annual General Meeting.

The Cost Audit Report for the year ended March 31, 2026, will be placed before the Audit Committee and the Board of Directors of the Company, and filed on or before the due date.

(iii) Secretarial Auditor and Secretarial Audit Report:

The Board had appointed Mr. Parameshwar G. Hegde, Company Secretary in Wholetime Practice, to carry out Secretarial Audit under the provisions of Section 204 of the Companies Act, 2013 for the financial year 2025-26. The Report of the Secretarial Auditor in Form MR-3 is annexed to this report as **Annexure "F"**. The report does not contain any qualification.

g. Transfer to Investor Education and Protection Fund.

(i) Unclaimed Dividends for the year ended March 31, 2018 (Interim and Final):

Your Company has transferred a sum of ₹ 13,25,580 during the financial year 2025-26 to the Investor Education and Protection Fund established by the Central Government, in compliance with Section 124 of the Companies Act, 2013. The said amount represents the unclaimed dividends for

the year ended March 31, 2018, which were lying unclaimed with the Company for a period of seven years from their respective due dates of payment.

(ii) Transfer of Shares to the Demat Account of the IEPF Authority for the year ended March 31, 2018:

In accordance with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 and as amended from time to time, your Company transferred 4,494 Equity Shares of ₹ 1/- each fully paid-up, in respect of which the dividends unclaimed / unpaid for a period of seven consecutive years.

h. Disclosure with respect to Demat suspense account / unclaimed suspense account.

Your Company does not have any Unclaimed Shares.

i. Conservation of Energy:

The prescribed under Rule 8(3) of The Companies (Accounts) Rules, 2014 relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, are furnished in the Annexure C to this Report.

j. Particulars of Employees:

The information required under Section 197 of the Companies Act, 2013 and the Rules made thereunder are annexed to this Report as Annexure D and Annexure E.

k. Subsidiary Companies:

Your Company has an overseas subsidiary by name TTK British Holdings Limited (TTK Brit) which was incorporated in the United Kingdom on March 24, 2016 and capitalized during FY 2016-17. TTK British Holdings Limited holds the entire share capital of Horwood Homewares Limited which is the operating subsidiary.

Your Company holds 51% of the equity capital of Ultrafresh Modular Solutions Limited, a subsidiary of your Company with effect from January 2023.

Pursuant to Sec.129(3) of Companies Act, 2013, the Consolidated Financial Statements are attached to this Annual Report. The particulars of all the subsidiaries in the prescribed format AOC- 1 is also attached to the financial statements. In accordance with Sec.136 of the Companies Act, 2013, the Financial Statements of each of the subsidiaries are available on the website of the Company www.ttkprestige.com.

l. Loans, Guarantees, and Investments under Section 186 of the Companies Act, 2013:

Your Company had not given any loan, provided any guarantee or made any investment under Section 186 of the Companies Act, 2013 except for the following:

Name of the Company	Nature of Investments	Amount ₹ Crores	Purpose
Ultrafresh Modular Solutions Limited (51% subsidiary company)	Inter-Corporate Deposits	11.00	For investment in capex and working capital requirements

GramyaHaat Rural Tech Pvt Limited	Compulsorily Convertible Debentures (CCD)	5.00	Distribution Company engaged in Rural Distribution of consumer durable products. This investment will enable the company to leverage the network of GramyaHaat and enhance the reach of Prestige products in many rural households.
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Your Company holds 1,440 equity shares of ₹ 10/- each fully paid in TTK Healthcare Limited, 20,700,000 shares of GBP 1 each fully paid-up in TTK British Holdings Limited and 5,32,860 equity shares of ₹ 10 each fully paid-up in Ultrafresh Modular Solutions Limited.

m. Significant and Material Orders passed by the Regulators or Courts:

There are no significant and material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

n. Whistle Blower Policy:

In accordance with the provisions of Section 177(9) of the Companies Act, 2013 and the Rules made thereunder and also SEBI (LODR) Regulations, 2015, your Company has in place a vigil mechanism termed as Whistle Blower Policy, for directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy or Insider Trading Policy, which also provides for adequate safeguards against victimization of director(s)/employee(s) who avail of the mechanism and also provide for direct access to the Corporate Governance Officer/Chairman of the Audit Committee / Chairman of the Board in exceptional cases.

The Whistle Blower Policy is made available on the website of the Company www.ttkprestige.com

o. Obligation of your Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Your Company has adopted a policy for prevention of Sexual Harassment of Women at Workplace and has constituted the necessary Committee/(s) for implementation of the said policy and deal with any

complaints. During the year, there were no complaints. Your Company regularly conducts awareness programmes across its units in this regard.

p. Registered Office: There has been no change in the location of the Registered Office of your Company.

q. Annual Return: In accordance with the Companies Act, 2013, the annual return in the prescribed format is available at www.ttkprestige.com

DIRECTORS' RESPONSIBILITY STATEMENT

As required by Sec.134 (5) read with Sec.134 (3)(c) of the Companies Act, 2013 your Directors confirm,

- That in the preparation of the annual accounts, the applicable accounting standards have been followed, along with proper explanation relating to material departures.
- That they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;
- That they have taken proper and sufficient care for the maintenance of adequate accounting records, in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- That they have prepared the annual accounts on a going concern basis.
- They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ACKNOWLEDGEMENTS

Your directors deeply appreciate and acknowledge the significant and continued co-operation given to your Company by the Bankers, Financial Institutions, Business Partners, and the employees of the Company.

For and on behalf of the Board

Place : Bengaluru
Date : May 22, 2026

(T.T. RAGHUNATHAN)
Chairman

Registered Office:
Plot No. 38, SIPCOT Industrial Complex,
Hosur – 635 126
Tamil Nadu

CSR PHILOSOPHY AND POLICY

The Company considers society as an important stakeholder and shall discharge its responsibilities to the society proactively. The activities or projects that will be undertaken by the Company shall include one or more of the following as may be recommended by the CSR Committee and approved by the Board of Directors:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water;
- ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;
- v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts;
- vi. Measures for the benefit of armed forces veterans, war widows and their dependents Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows;
- vii. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
- viii. Contribution to the Prime Ministers' National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- ix. (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government;
- (b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);
- x. Rural development projects;
- xi. Slum area development
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

Such other projects as may be notified by the Government from time to time.

The company shall give preference to various local areas and areas around which the Company is carrying out its activities.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of Meetings of CSR Committee held during the year	Number of Meetings of CSR Committee attended during the year
1.	Mr. T. T. Jagannathan	Chairman / Non-Executive Director (upto 07.08.2025)	1	1
2.	Dr. Mukund T.T.	Chairman (w.e.f. 08.08.2025) & Member / Non-Executive Director	1	1
3.	Mr. R. Srinivasan	Member / Non-Executive Director	1	1
4.	Mrs. Akila Krishnakumar	Member / Independent Director	1	1

3. Provide the web-link where

(i) Composition of CSR Committee,

<https://ttkprestige.com/corporate/investor-centre/various-board-committees/>

(ii) CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company.

<https://ttkprestige.com/wp-content/uploads/2024/05/CSR-Policy.pdf>https://ttkprestige.com/wp-content/uploads/2025/06/CSR-Projects_2025-26.pdf

4.	Provide the details of Impact assessment of CSR projects carried out in pursuance of Sub-Rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (Attach the Report)	Not Applicable
5.	Details of the amount available for set off in pursuance of Sub-Rule (3) of Rule 7 of the companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any.	Not Applicable
6.	Average Net Profit of the Company as per Section 135(5)	₹ 319.05 Crores
7.	a. Two percent of average Net Profit of the Company as per Section 135(5)	₹ 6.38 Crores
	b. Surplus arising out of the CSR projects or programmes or activities of the previous financial years.	Nil
	c. Amount required to be set off for the financial year, if any	Nil
	d. Total CSR Obligation for the financial year (7a+7b-7c)	₹ 6.38 Crores
8.	a. CSR amount spent or unspent for the financial year	
	Total Amount Spent for the Financial year	Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)
	₹ 6.51 Crores	Amount
		Date of Transfer
		Name of the Fund
		Amount
		Date of Transfer
		Nil
		-
		-
		-
		-

b. Details of CSR amount spent against ongoing projects for the financial year:

Sl. No.	(1) Name of the Project	(2) Item from the list of activities in Schedule VII to the Act	(3) Local Area (Yes / No)	(4) Location of the Project	(5)	(6) Project duration
1	Science Education and Outreach Programmes	ii	No	Karnataka	Bengaluru	3 years
2	Chair Professorship to anchor the Science Education and Outreach Programs	ii	No	Karnataka	Bengaluru	3 years
3	TTK Centre for Rehabilitation Research and Device Development (R2D2) - Centre for locomotor assistive devices.	ix(b)	No	Tamil Nadu	Chennai	3 years

	(7)	(8)	(9)	(10)	(11)	
	Amount allocated for the project (in ₹ crores)	Amount spent in the current financial year (in ₹ crores)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in ₹ crores)	Mode of Implementation Direct (Yes / No)	Mode of implementation – Through Implementing Agency	
					Name	CSR Registration Number
1	1.80	0.75	Nil	No	National Centre for Biological Sciences, Bengaluru	CSR00005600
2	0.72	0.24	Nil	No	National Centre for Biological Sciences, Bengaluru	CSR00005600
3	2.25	0.75	Nil	No	IIT Chennai – Rehabilitation Research and Device Development (R2D2) & National Centre for Assistive Health Technologies (NCATH)	CSR00000305
	4.77	1.74				

c. Details of CSR amount spent against other than ongoing projects for the financial year

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local Area (Yes/No)	Amount allocated for the project (in ₹ crores)	Mode of Implementation Direct (Yes / No)	Mode of implementation – Through Implementing Agency	
1	Maintenance and Expansion of Rural School	ii	No	0.20	No	Swami Dayananda Saraswathi Educational Trust, Manjakkudi	CSR00002288
2	Providing Free Blood and transfusions & for Thalassemia Control Programme	i	No	2.41	No	Bengaluru Medical Services Trust, Bengaluru	CSR00001716
3	Bio-electronics & Medical Mechatronics Lab	ix (b)	No	1.00	No	IIT Chennai	CSR00000305
4	Support for Corrective surgeries for Cleft, Maxillofacial & Craniofacial	i	No	0.15	No	Inga Health Foundation - Mumbai	CSR00001727

5	Helping under privileged Government School students by distributing educational aids in Tamil Nadu, Karnataka, Maharashtra, Gujarat and Jammu & Kashmir.	ii	No	0.10	No	Sharing & Serving Public Charitable Trust	CSR00001530
6	Supporting School for Tribal and Underprivileged children at Anaikatti, Coimbatore - Project Vidya Vanam	i	No	0.4035	No	Bhuvana Foundation	CSR00004245
7	Providing learning equipment and sports facilities for schools at Hesarghatta and Creche facility at Somashettihalli	ii	No	0.1250	No	Karnataka State Council for Child Welfare	CSR00001679
8	Hosur (Bedarapalli)- Construction of 3 classrooms (Primary School)	ii	Yes	0.38	Yes	Local Area Spends	NA
9	Haridwar- Government High School - Fans and CFL bulbs	ii	Yes	0.0017	Yes	Local Area Spends	NA
TOTAL				4.7702			

d.	Amount spent in Administrative Overheads						NIL
e.	Amount spent on Impact Assessment, if applicable						NA
f.	Total amount spent for the financial year (8b+8c+8d=8e)						₹ 6.51 Crores
g.	Excess amount for set off if any						
	Sl. No.	Particulars					Amount (in ₹ Crores)
	(i)	Two percent of average net profit of the Company as per Section 135(5)					₹ 6.38 Crores
	(ii)	Total amount spent for the financial year					₹ 6.51 Crores
	(iii)	Excess amount spent for the financial year [(ii)-(i)]					₹ 0.13 Crores
	(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any					Nil
	(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]					₹ 0.13 Crores

9. a. Details of Unspent CSR amount for the preceding three financial years:
NIL

Sl. No.	Preceding Financial Year Name of the Fund	Amount transferred to Unspent CSR Account under Section 135(6) (in ₹)	Amount spent in the reporting Financial Year (in ₹)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any			Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any
				Name of the Fund	Amount (in ₹)	Date of Transfer	
NIL							

NIL
b. Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in ₹ Crores)	Amount spent on the project in the reporting Financial Year (in ₹ Crores)	Cumulative amount spent at the end of reporting Financial Year (in ₹ Crores)	Status of the project – Completed / Ongoing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	NA	Science Education and Outreach Programmes	FY 24-25	3 years	1.80	0.75	1.05	Ongoing

10.	In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details)	Not Applicable
(a)	Date of creation or acquisition of the capital asset(s)	
(b)	Amount of CSR spent for creation or acquisition of capital asset	
(c)	Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address, etc.	
(d)	Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).	
11.	Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per Section 135(5)	Not Applicable

Sd/-
Dr. Mukund T.T.
(Chairman - CSR Committee)

ANNEXURE - B**FORM NO.AOC - 2**

[Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for Disclosure of particulars of Contract / Arrangements entered into by the Company with Related Parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

Sl. No.	Particulars	Details
(a)	Name(s) of the Related Party and nature of relationship	NIL
(b)	Nature of contracts / arrangements / transactions	NIL
(c)	Duration of the contracts / arrangements / transactions	NIL
(e)	Salient terms of the contracts or arrangements or transactions including the value, if any.	NIL
(f)	Date(s) of approval by the Board	NIL
(g)	Amount paid as advances, if any	NIL
(h)	Date on which the special resolution was passed in General Meeting as required under first provision to Section 188	NIL

2. Details of contracts or arrangements or transactions at arm's length basis:

Particulars							
Name(s) of the Related Party	Nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts / arrangements / transactions including the value, if any.	Value (₹) (2025-26)	Date(s) of approval by the Board, if any	Amount paid as advance, if any (₹)
TTK Healthcare Limited	Three of the Directors as Directors	Sale of Goods	As and when need arises from time to time	As mutually agreed, based on prevailing trade practices	4,77,73,868	28.01.2025	Nil
T.T. Krishnamachari & Co.	Three of the Directors as Partners	Payment of License fee	01.11.2023 to 31.10.2028	½ % of Sales for using their registered monogram "ttk"	14,19,76,509	27.10.2023	Nil
		Payment of C&F charges	01.06.2024 to 31.05.2029	Up to 2% of Sales for availing their services as Clearing and forwarding	3,20,86,935	28.05.2024	Nil
		Use of Transit House	Not applicable	Sharing of cost	7,23,044	28.01.2025	Nil
Mr. T.T. Venkatesh (up to 17.09.2025)	Two of the Directors are interested as relatives	Payment of Salary	W.e.f. 01.07.2019	As per terms of employment	54,26,507	25.05.2021	Nil
Mr. T.T. Jagannathan (From 08.08.2025 up to 09.10.2025)	Two of the Directors are interested as relatives	Professional Charges	w.e.f. 08.08.2025	As Advisor / Mentor, advise the Board on strategic matters and also on any specific matter or policy of the Company on which the Board may seek his guidance. Remuneration is as per the approval of the Shareholders.	25,86,000	28.05.2025	Nil

Note : The above amounts includes GST wherever applicable
Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board
Sd/-
(T.T. RAGHUNATHAN)
Chairman

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO, ETC.

Information as per Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014 for the financial year ended March 31, 2026

(A) Conservation of Energy:

(i)	Steps taken or impact on conservation of energy:	<p>Your Company has taken several steps in the direction of energy conservation. Your Company has invested in Rooftop Solar, alternate technologies / equipments, process optimization etc and achieved the following in FY 26 :</p> <ul style="list-style-type: none"> • 46% GREEN POWER in FY 26 • Work being completed to achieve 70%+ GREEN POWER in FY 27 • Energy consumption reduction • Diesel usage reduction • LPG / PNG usage reduction <p>Some of the Key Initiatives are</p> <p>➤ At Hosur Plant</p> <p>Energy Reduction Activities</p> <ul style="list-style-type: none"> • Natural light provided in Assembly area – Energy savings: 4800 Kwh / Year • Existing Motor replaced with latest Motor for air compressor – Energy savings: 6912 Kwh / Year • Idle cut off system introduced for presses - Energy savings: 14590 Kwh / Year • Pneumatic air cut off system introduced - Energy savings: 3456 Kwh / Year • Installed LED streetlights - Energy savings: 11160 Kwh / Year • Installed VFD in Presses - Energy savings: 5803 Kwh / Year • Replaced Normal Induction Motor to Servo Motor – Energy savings: 9450 Kwh / Year • Motor replaced with lower capacity - Energy savings: 2025 Kwh / Year • Temperature based Auto cut off Fan in Cooling Tower – Energy savings: 2160 Kwh / Year • Thermal Insulation done for hot water tanks- Energy savings: 25200 Kwh / Year <hr/> <p>➤ Carbon Emission Reduction Activities</p> <ul style="list-style-type: none"> • Upscale on procuring Renewable Energy from third party Green Energy Suppliers was 24.76 Lakhs Kwh / Year. <p>Overall Plant CO2 Emissions Reduction by 1879 MT / Year</p> <hr/> <p>➤ At Coimbatore Plant</p> <p>Energy Reduction Activities</p> <ul style="list-style-type: none"> • Introduction of Heat recovery exchanger & used the waste oil heat from air compressor to heat the water in process. It resulted to 24,000 liters of diesel saving from last year to this year. It helped with the reduction of 64 tCO2e reduction. • Oil cooled vacuum pump replaced with water cooled higher HP vacuum pump – 18,450 KWh saved & 13 tCO2e carbon emission eliminated. • Installed BLDC Fan and replaced existing heavy duty fans. Energy Saving of 5270 KWh saved • Installation of servo motor & servo pump in presses & it resulted in energy reduction of 86,400 KWh / Year • Installation of LED lights resulted to reduction of 52,800 Kwh / Year • CO2 Emissions Reduction by 61 MT / Year <hr/> <p>➤ Renewable Energy</p> <ul style="list-style-type: none"> • Installed 600 KW Capacity Roof Top Solar Plant • Upscale on procuring Renewable Energy from third party Green Energy Suppliers was 28Lakhs Kwh / Year • CO2 emission Reduction by 2534 MT / Year
(ii)	Steps taken by the Company for utilizing alternate sources of energy:	
(iii)	Capital Investment on energy conservation equipments:	



➤ **At Khardi Plant**

Energy Reduction Activities

- Installed HVLS fan and removed the 1 hp pedestal fans, which reduced 17,880 Kwh / Year
- Variable frequency drive installed in higher HP motors – Reduction of 28,000 KWh / Year
- BLDC fans & LED lights installed resulted to energy usage reduction of 27,000 KWh / Year

Renewable Energy

- Installed 2000 KW Capacity Roof Top Solar Plant in Mar 26, which will result in CO2 emission reduction of 1555 MT / year from FY 27 onwards



➤ **At Karjan Plant**

Energy Reduction Activities

- Auto cut-off system established in Presses - Total energy saved -5400 Kwh / Year.
- Auto cutoff in other machines - Total energy saved -6000 Kwh / Year.
- Installed LED lighting - Total energy saved -10170 Kwh / Year.

Renewable Energy

- Installed 3000 KW Capacity Roof Top Solar Plant & hybrid green power procured from third party, thereby increasing the green power percentage & capacity to 79 Lakh Kwh / Year
- CNG Vehicle introduced for employee travel to reduce carbon emission - Carbon Emission Savings: 89 MT/ Year

Overall Plant CO2 Emissions Reduction by 1423 MT / year



➤ **At Roorkee Plant**

Energy Reduction Activities

- LED lights installed & saved 13,680 Kwh / Year
- Process optimization resulted in reducing 27,773 Kwh / Year
- Machine design modification resulted in energy reduction of 25,320 KWh / Year
- Combining process & elimination of machine usage resulted in energy conservation of 23,328 Kwh / Year
- Installing of VFDs higher capacity motors resulted to conserve potential of 9432 Kwh / Year
- Usage of Electrical forklift instead of Diesel forklift resulted in diesel usage reduction of 6000 Liters / Year

Renewable Energy

- Installed 850 KW Capacity Roof Top Solar Plant in Mar 26, which will result in CO2 emission reduction of 661 MT / year from FY 27 onwards



(B) Technology Absorption:

(i)	Efforts made towards technology	Raw material blanking line automation at Hosur / Karjan plants																								
(ii)	Benefits derived like product improvement, cost reduction, product development or import substitution:	Benefits: 1. Safety improved 2. Consistent Quality Products 3. Continuous Production 4. Higher Productivity The technology was developed indigenously, and no technology was imported.																								
(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):	New Technological equipments for cookware lines, installed at Karjan plant: 1. Safety Improvement 2. Quality enhancement 3. Capacity enhancement Sustainability: 1. Introduced alternate process to heat the water to use in the process without using of fuel or electricity. All technologies were developed locally, and no technology was imported.																								
	(a) Details of technology imported																									
	(b) Year of import																									
	(c) Whether the technology been fully absorbed																									
	(d) If not fully absorbed, areas where absorption has not taken place and the reasons thereof																									
(iv)	Expenditure incurred on Research and Development	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="2" style="text-align: right;">(₹ in Crores)</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">2025-26</th> <th style="text-align: center;">2024-25</th> </tr> </thead> <tbody> <tr> <td>(a)</td> <td>Capital</td> <td style="text-align: center;">3.75</td> <td style="text-align: center;">2.38</td> </tr> <tr> <td>(b)</td> <td>Recurring</td> <td style="text-align: center;">3.56</td> <td style="text-align: center;">3.85</td> </tr> <tr> <td>(c)</td> <td>Total</td> <td style="text-align: center;">7.31</td> <td style="text-align: center;">6.23</td> </tr> <tr> <td>(d)</td> <td>% of R&D expenses to sales</td> <td style="text-align: center;">0.26%</td> <td style="text-align: center;">0.25%</td> </tr> </tbody> </table>			(₹ in Crores)				2025-26	2024-25	(a)	Capital	3.75	2.38	(b)	Recurring	3.56	3.85	(c)	Total	7.31	6.23	(d)	% of R&D expenses to sales	0.26%	0.25%
		(₹ in Crores)																								
		2025-26	2024-25																							
(a)	Capital	3.75	2.38																							
(b)	Recurring	3.56	3.85																							
(c)	Total	7.31	6.23																							
(d)	% of R&D expenses to sales	0.26%	0.25%																							

(c) Foreign Exchange Earnings and Outgo:		2025-26	2024-25
(i)	Actual Inflows:	Foreign Exchange Earnings (₹ in Crores)	
		Exports	68.22
		Total	68.22
(ii)	Actual Outflows:	Foreign Exchange Outgo	
		Imports	
		- Raw Materials Etc.	17.91
		- Capital Goods	3.60
		- Spares	-
		Royalty, Consultancy, Product Registration/Promotion Expenses, Travelling etc.	7.72
		Total:	29.23
			15.25

Disclosure as per Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

(i) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:						
	Mr. T.T. Jagannathan Chairman Emeritus (upto 07.08.2026)	Mr. T.T. Raghunathan Chairman	Dr. Mukund T.T. Vice Chairman	Mr. Venkatesh Vijayaraghavan Managing Director		
	1:7.10	1:4.85	1:5.19	1:79.62		
	Mr. R. Srinivasan Director	Mr. Dhruv Moondhra Independent Director	Mr. V. Ranganathan Independent Director	Ms. Sandhya Vasudevan Independent Director		
	1:5.02	1:4.68	1:5.19	1:5.19		
	Mrs. Akila Krishnakumar Independent Director	Mr. Prabhakar Jain Independent Director	Mr. Girish Rao Independent Director	Mr. Saranyan R. Wholetime Director		
	1:4.76	1:5.02	1:4.60	1:40.53		
(ii) The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:						
Sl. No.	Name	Designation	CTC 2025-26 ₹ In lakhs	CTC 2024-25 ₹ In lakhs	% Increase / Decrease in CTC	
1	Mr. T.T. Jagannathan (up to 07-08-2026)	Chairman Emeritus	50.56	140.85	-64.10	
2	Mr. T.T. Raghunathan	Chairman	34.52	27.38	26.08	
3	Mr. Venkatesh Vijayaraghavan	Chief Executive Officer & Managing Director	566.89	400.70	22.21	
4	Dr. Mukund T.T.	Vice Chairman	36.92	31.51	17.17	
5	Mr. R. Srinivasan	Director	35.72	32.71	9.20	
6	Mr. Dhruv Moondhra	Independent Director	33.32	20.61	61.67	
7	Mr. V. Ranganathan	Independent Director	36.92	27.01	36.69	
8	Ms. Sandhya Vasudevan	Independent Director	36.92	27.95	32.09	
9	Mrs. Akila Krishnakumar	Independent Director	33.92	24.11	40.69	
10	Mr. Prabhakar Jain	Independent Director	35.72	6.91	416.93	
11	Mr. Girish Rao	Independent Director	32.72	-	-	

12	Mr. R. Saranyan	Wholetime Director & CFO	288.55	164.37	75.55
13	Mrs. Manjula K.V.	Company Secretary & Compliance Officer	56.24	47.56	13.14
<p>Directors who are not in the employment of the company received sitting fees of ₹ 60,000/- for attending Board & other Committee Meetings.</p> <p>For the Financial Year 2025-26, such directors were paid a commission of ₹ 29.12 lakhs each p.a. proportionate to the period they served on the Board and ₹ 20.41 lakhs each p.a. for the year 2024-25 proportionate to the period they served on the Board.</p>					
(iii)	The percentage increase in the median remuneration of employees in the financial year: 8.9%				
(iv)	The number of permanent employees on the rolls of the Company: 1476 employees				
(v)	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;				
<p>The average percentile increase was of the order of 6.7% for employees other than managerial personnel. It may be noted that the aggregate managerial remuneration has increased as compared to the previous year FY 24-25 due to increase in profits as well as due to change in contractual obligations.</p>					
(vi)	Affirmation that the remuneration is as per the remuneration policy of the company:				
<p>It is affirmed that the remuneration of the managerial personnel is in accordance with the remuneration policy of the company.</p>					

ANNEXURE - E

Statement showing the details of Employees of the Company as per Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Name of the employee	Designation of the employee	Remuneration received (₹)	Nature of employment	Qualification	Experience in years	Date of commencement of employment	Age	Last employment held by the employee	% of equity shares held
Mr. Venkatesh Vijayaraghavan	Managing Director & CEO	5,66,88,662	Contractual	B.E. Exe. Mgmt Pgm PGDMM	28	19/01/2024	53	CEO, CavinKare Private Limited	-
Mr. R. Saranyan	Wholetime Director & CFO	2,88,54,959	-	B.Sc., ACA	35	01/04/2019	60	President – Protective Devices Division – TTK Healthcare Limited	-
Mr. Manas Martha	Chief Human Resources Officer	1,48,20,989	-	BSC, MBA - HR	30	08/09/2014	53	General Manager TAFE Limited	-
Mr. Anil Gurnani	Chief Sales and Marketing Officer	2,24,90,039	-	B.E., MBA - Mktg & Fin, MSc in Fin	25	01/06/2023	47	CMO & President – Crompton Greaves	-
Mr. Srikanth BP	Chief Manufacturing Officer	1,53,59,028	-	B.E.	30	01/02/2023	48	Director Country Operations, Faurecia India	-
Mr. Nitin Verma	Assistant Vice President - Sales	1,65,69,930	-	Master of Management Studies, B.Sc. Botany (Hons.)	27	14/06/2023	52	Director Trade Marketing – Consumer Electronics, Samsung India	-
Mr. Ramasubramaniam R. (i)	Chief Information Technology Officer	84,90,157	-	B.E. MBA, MS from BITS Pilani, PG in Information Security	31	01/08/2016	53	Delivery Head – IT & Operations Titan Company Ltd	-
Mrs. Akila Chandrasekar (ii)	Senior GM - Marketing	1,13,51,850	-	BA, MA, MBA -Marketing	26	05/05/2025	53	Director – Marketing Grupo Bimbo India	-
Mr. Tamilselvan Sankaralingam (iii)	Chief Technology Officer	91,14,119	-	BE Mech EMBA, Master of Technological Design PRDTD	20	15/09/2025	47	Director – Sustain Engineering Philips Global Business Services LLP	-

Name of the employee	Designation of the employee	Remuneration received (₹)	Nature of employment	Qualification	Experience in years	Date of commencement of employment	Age	Last employment held by the employee	% of equity shares held
Mr. Bibhas Sarkar (iv)	Senior GM – Strategy & PM	25,69,324	-	B.Tech	16	30/12/2025	41	GM – Strategy & Planning Godrej Consumer Products	-

(i) Mr. Ramasubramaniam R. resigned as Chief Information Technology Officer w.e.f. December 19, 2025

(ii) Mrs. Akila Chandrasekhar joined on May 05, 2025

(iii) Mr. Tamilselvan S. joined on September 15, 2025

(iv) Mr. Bibhas Sarkar joined on December 30, 2025

Note: Remuneration includes P.F., Gratuity, Contribution to Superannuation Scheme, Housing, etc., wherever applicable.
None of the employees is a relative of any of the Director.

SECRETARIAL AUDIT REPORT**FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026****(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)**

To,
The Members,
TTK Prestige Limited,
Plot No. 38, SIPCOT Industrial Complex,
Hosur – 635 126
Tamilnadu, India

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **TTK PRESTIGE LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliancemechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **March 31, 2026** and made available to me, according to the provisions of:

- i. The Companies Act, 2013 ("the Act") and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment, if any;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

vi. Other laws applicable specifically to the Company, namely:

(a) The Patents Act, 1970; and

(b) The Trade Marks Act, 1999

I have also examined compliance with the applicable (i) Secretarial Standards issued by The Institute of Company Secretaries of India (ii) The Listing Agreements entered into with Stock Exchanges.

I report that, during the year under review, the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines and Standards mentioned above.

I further report that, there were no events/actions in pursuance of:

(a) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(b) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

(c) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018

(d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;(Not applicable to the Company) and

(e) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; requiring compliance thereof by the Company during the audit period.

I further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

I further report that, the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that

took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board meetings and except in case of meetings called with shorter notice to transact urgent business, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

I further report that, based on the information provided and the representation made by the Company and also on the review of the compliance certificates/reports taken on record by the Board of Directors of the Company, in my opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I report further that, during the audit period there were no other specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

Place: Bengaluru
Date : May 22, 2026

Sd/-
P.G. HEGDE
HEGDE & HEGDE
COMPANY SECRETARIES
FCS:1325/CP No. 640
UDIN: F001325H000386811

This report is to be read with Annexure A which forms an integral part of this report.

Annexure A

To,
The Members
TTK Prestige Limited,
Plot No. 38, SIPCOT Industrial Complex,
Hosur – 635 126
Tamilnadu, India

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the Management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of the Management. My examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

Place: Bengaluru
Date : May 22, 2026

Sd/-
P.G. HEGDE
HEGDE & HEGDE
COMPANY SECRETARIES
FCS:1325/CP No. 640
UDIN: F001325H000386811

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT - FY 2025-26

At TTK Prestige, Sustainability has been an integral part of our ethos since inception. Our strategy is firmly anchored in the conviction that with leadership comes responsibility. In an increasingly complex and volatile world, where we face continuous economic, environmental and social challenges, sustainability will continue to be our focus. We are truly aware sustainability and business performance must travel in tandem, and the company shall remain committed to this path of progress.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity		
1	Corporate Identity Number (CIN) of the Listed Entity	L85110TZ1955PLC015049
2	Name of the Listed Entity	TTK Prestige Limited
3	Year of Incorporation	October 22, 1955
4	Registered Office Address	Plot No. 38, SIPCOT Industrial Complex, Hosur - 635 126, Tamil Nadu
5	Corporate Address	Nagarjuna Castle No. 1/1 & 1/2, Wood Street, Richmond Town, Bengaluru - 560 025 Karnataka
6	E-mail	ttkcorp@ttkprestige.com
7	Telephone	+91-80-68447100
8	Website	www.ttkprestige.com
9	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India and BSE Limited
11	Paid-up Capital	₹ 13,69,50,984
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. R. Saranyan
		Wholtime Director & Chief Financial Officer
		+91-80-68447100 saranyan.r@ttkprestige.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	All disclosures under this report are made on standalone basis only
14	Name of Assessment Provider	M/s. Comtec Management Consultants, Chennai.
15	Type of Assessment obtained	Assessment of BRSR Core Indicators as per: <ol style="list-style-type: none"> Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30th, 2026 (Master Circular) prescribing <ul style="list-style-type: none"> * Format of the BRSR * Guidance note for BRSR format Business Responsibility and Sustainability Reporting (BRSR) Core Format, as prescribed by SEBI. SEBI's Circular Ref. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28.03.2025 on "Measures to facilitate ease of doing business with respect to framework for assurance or assessment". The Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core - BRSR-CORE REPORTING STANDARD - developed by the Industry Standards Forum (ISF) in consultation with SEBI.

II.	Products / services			
16	Details of business activities (accounting for 90% of the turnover):			
	Sl No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
	1	Manufacturing, Marketing, and Distribution	A wide-ranging portfolio of innovative home and kitchen Products and Solutions: Pressure Cookers, Cookware and Gas Stoves	44%
	2	Marketing, and Distribution	Cookware, Kitchen Appliances, Other Spares & Kitchen Accessories	56%
17	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):			
	S. No.	Product / Service	NIC Code	% of total Turnover contributed
	1	Pressure Cooker & Cookware	259904	48%
	2	Other Kitchen Appliances	275002	14%
	3	Gas Stove	275004	12%
	4	Induction Cooktop	275002	12%
	5	Mixer Grinder	275001	8%
III	Operations			
18	Number of locations where plants and/or operations/offices of the entity are situated:			
	Location	Number of Plants	Number of Offices (incl. Regional Sales Office)	Total
	National	6	26 (Including Corporate Office)	32
	International	Nil	Nil	Nil
19	Markets served by the entity:			
a.	Number of locations			
	Locations	Number		
	National (No. of States)	22		
	International (No. of Countries)	22		
b.	What is the contribution of exports as a percentage of the total turnover of the entity?			2.46%
c.	A brief on types of customers			With over seven decades of presence, our products are a household name in India. We reach out to our end customers through a large network of Value Chain Partners including Dealers, Authorised Re-Distributors, Prestige Exclusive Stores, Large Format Stores, E-Commerce Platforms and Canteen Stores Department. We work very closely with our channel partners, with the aim of being easily accessible to our end customers.

IV.	Employees										
20	Details as at the end of the Financial Year (2025-26)										
a.	Employees and workers (including differently abled):										
	Sl.No.	Particulars	Total (A)	Male		Female					
				No. (B)	% (B/A)	No. (C)	% (C/A)				
	Employees:										
	1	Permanent (D)	921	882	95.77%	39	4.23%				
	2	Other than Permanent (E)	591	549	92.89%	42	7.11%				
	3	Total Employees (D+E)	1,512	1,431	94.64%	81	5.36%				
	Workers:										
	4	Permanent (F)	555	555	100%	-	-				
	5	Other than Permanent (G)	1,903	1,509	79.30%	394	20.70%				
	6	Total Workers (F+G)	2,458	2,064	83.97%	394	16.03%				
b.	Differently abled Employees and workers:										
	Sl.No.	Particulars	Total (A)	Male		Female					
				No. (B)	% (B/A)	No. (C)	% (C/A)				
	Differently Abled Employees:										
	1	Permanent (D)	2	2	100%	-	-				
	2	Other than Permanent (E)	-	-	-	-	-				
	3	Total Differently Abled Employees (D+E)	2	2	100%	-	-				
	Differently Abled Workers:										
	1	Permanent (F)	7	7	100%	-	-				
	2	Other than Permanent (G)	8	7	88%	1	13%				
	3	Total Differently Abled Workers (F+G)	15	14	93%	1	7%				
21	Participation/Inclusion/Representation of women										
	Particulars		Total (A)	No. and Percentage of Female							
				No. (B)		% (B/A)					
	Board of Directors		11	2		18.18%					
	Key Management Personnel*		3	1		33.33%					
	* Two KMPs are also on the Board of Directors										
22	Turnover rate for permanent employees and workers										
	(Disclose trends for the past 3 years)										
		2025-26			2024-25			2023-24			
		(Turnover rate in current FY)			(Turnover rate in Previous FY)			(Turnover rate in Previous FY)			
		Male	Female	Total	Male	Female	Total	Male	Female	Total	
	Permanent Employees	20.00%	10.96%	19.63%	12.60%	11.40%	12.50%	16.30%	5.40%	15.80%	
	Permanent Workers	2.06%	-	2.06%	1.20%	-	1.20%	1.30%	-	1.30%	
V	Holding, Subsidiary and Associate Companies (including joint ventures)										
23	(a) Names of holding / subsidiary / associate companies / joint ventures										
	Sl. No.	Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)		Indicate whether Holding / Subsidiary / Associate / Joint Venture		% of shares held by listed entity		Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? (Yes / No)			
	1	UltrafreshModularSolutionsLimited, India		Subsidiary		51%		No			
	2	TTK British Holdings Limited, United Kingdom		Subsidiary		100%		No			
	3	Horwood Homewares Limited, United Kingdom		Step-down Subsidiary		TTK British Holdings Limited, United Kingdom		No			

VI		CSR Details					
24	(i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes / No)					Yes
	(ii)	Turnover (in ₹ crores)					2,772.69
	(iii)	Net Worth (in ₹ crores)					1,991.13
VII		Transparency and Disclosures Compliances					
25	Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:						
		FY 2025-26			FY 2024-25		
		Current Financial Year			Previous Financial Year		
	Stakeholder group from whom complaint is received	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)						
	Communities	Yes*	Nil	Nil	Nil	Nil	Nil
	Investors (other than shareholders)	Not applicable	Nil	Nil	Nil	Nil	Nil
	Shareholders***		245	Nil	Nil	240	Nil
	Employees and Workers		Nil	Nil	Nil	2	Nil
	Customers (in lakhs)	Yes**	16.09	0.13	Nil	14.58	0.12
	Value Chain Partners		Nil	Nil	Nil	Nil	Nil
	Others (Please specify)		Nil	Nil	Nil	Nil	Nil

The company endeavours to create and maintain a culture in which its stakeholders including employees feel comfortable to raise concerns in good faith about any potential violations of the law or the Company's Code of Conduct. Grievance reporting mechanisms are available to all stakeholders.

The Company has various grievance redressal processes for its stakeholders. To address community-related grievances, the company has provided registers at the helpdesks at the entrance of the facilities.

*** Reported as under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

* <https://ttkprestige.com/wp-content/uploads/2024/04/Stakeholder-Grievance-Redressal-Policy.pdf>

** https://ttkprestige.com/wp-content/uploads/2024/05/Supplier-Code-of-Conduct_V0_2024.pdf

** <https://ttkprestige.com/wp-content/uploads/2024/05/Document-for-GC-Policy.pdf>

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product Stewardship / Responsibility	Opportunity	<p>Foster Innovation, improve competitiveness and enhance brand image.</p> <p>We perceive additional opportunities to enhance our customers' satisfaction, and improve product performance and safety. Our sustainable products, solutions, can also positively impact the environment by increasing energy and resource efficiency, leading to a reduction in GHG emissions.</p>	Investment in R&D, and Development of new products will also help us maintain and enhance our competitive advantage.	Positive
2	Customer relationships and satisfaction	Opportunity	Retain customers, expand customer base, maintain competitive edge, and growth	The company places its customers at the core of everything it does. Sustained focus on Product quality and customer satisfaction.	Positive
3	Employee Wellbeing and development	Opportunity	<p>Employee wellness, Employee Training and Development, employee morale, and talent retention.</p> <p>With focus on talent management, a positive impact on employee satisfaction, work-life balance and performance can be created which will also contribute to an inclusive culture.</p>	Various Employee Development Programmes and well-being initiatives have been taken including periodic health awareness sessions, and periodic health check-up.	Positive
4	Occupational Health & Safety (OHS)	Risk	<p>Health and safety hazards in workplace need to be identified and mitigated.</p> <p>Failure to manage health and safety across operations and locations will result in workplace accidents, injuries, or occupational illnesses leading to human suffering, compensation costs, legal liabilities, and reputational damage.</p>	Various measures have been taken to provide a safe and healthy workplace to our employees and contractor workmen. These include OHS policies, OHS Management Systems, Employee Wellness initiatives, continuous monitoring and reporting of health & safety key indicators, along with independent Occupational health and safety audits.	Negative

5	Environmental management including Climate Change	Opportunity	<p>Enhance Compliance, and address Climate change more effectively.</p> <p>The company aims to reduce the carbon footprint of own operations by implementing many sustainable practices.</p>	<p>Through adoption of energy efficient technologies in all units, greater share of renewable energy in our energy mix, and process modifications we are working towards reducing our GHG emissions to address climate risk.</p>	Positive
6	Resource Management and Circular manufacturing	Opportunity	<p>Increased use of resource substitution and optimization, and conservation of resources.</p> <p>Reducing waste through our products will also help in minimizing the environmental impacts such as air and water pollution.</p>	<p>Resource efficiency, reduction of waste, and material substitution. Within our own operations, we are working towards minimizing waste and achieving 'zero waste to landfill' goal across all our operations by making our products and processes more efficient.</p>	Positive
7	Water	Opportunity	<p>Regulatory compliance on water consumption, erratic monsoon due to climate change</p>	<p>The company focuses on water as a valuable and scarce resource. Is implementing water conservation programmes, rainwater harvesting system, adopting reuse and recycling systems.</p>	Positive
8	Supply Chain Management	Opportunity	<p>Ensuring uninterrupted supply of materials, scaling up volumes, brand reputation, and improved green supply chain.</p> <p>By actively and responsibly managing the supply chain, there can be a positive impact on local economies, the environment and people, including safety and human rights along the value chain. Non-adherence to the same can lead to noncompliance, reputational risk for the Company, besides the risk of availability of components and raw materials.</p>	<p>Supplier evaluation, and supplier support programmes. Established Supplier's Code of Conduct along with processes to evaluate the suppliers' adherence to it and ESG requirements.</p>	Positive

9	Cyber security	Risk	Cyber incidents such as data breaches can lead to economic loss, impact on the reputation of the company and loss of customer confidence. They can further lead to noncompliance with local/global laws and regulations related to data privacy and cyber security.	Implementing sound information security systems and policies, employee training, and vulnerability assessments. We have established systems and processes in alignment with local and global data protection standards to safeguard the Company data including business documents and personal information. Appropriate cyber security measures are in place to reduce business risk.	Negative
10	Geopolitics	Risk	Uncertainty in business sales volumes and revenue	Diversification of markets and geographies, market penetration, and improved sourcing of inputs and components.	Negative
11	Sustainability and Innovation	Opportunity	The company believes in adopting sustainability as an opportunity to achieve all around progress and breakthrough innovation in products and processes. This will also help the company in terms of enhanced operational efficiency, cost savings, employee engagement and morale, environmental benefits, and reputation.	The Company's Sustainability strategy is implemented across the Company business. With specific goals and reporting processes, the major change management process is driving innovation and strengthening relations with both internal and external stakeholders and ensures overall achievement of sustainability goals at company level.	Positive
12	Talent Management	Opportunity	In a competitive environment, especially in a end-user-facing B2C business, talent management is crucial for product innovation and stewardship, and also be customer-centric all the time	The company focuses on nurturing talent, deepening employee engagement and remaining ' a great place to work' through its robust employee policies and programmes, rewards and recognition practices.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

At TTK Prestige Limited, we have embraced the UN SDGs to provide a principles-based approach to sustainability governance, develop a unified plan to identify and manage critical issues, constructively engage with increasing risks, and discover new possibilities for value creation.



Our initiatives contribute both meaningfully as well as significantly to several SDGs, especially in the areas of Decent Work and Economic Growth, Responsible Consumption and Production, Climate Action, and Partnerships.

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The National Guidelines for Responsible Business Conduct (NGRBC) as brought out by the Ministry of Corporate Affairs advocates nine principles referred to as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, each principle and its core elements are covered by one or more policies of the Company.								

b.	Has the policy been approved by the Board? (Yes / No)	Yes, the policies are approved by the Board or the Board Committee or Executive Committee of the Company								
c.	Web Link of the Policies, if available	https://ttkprestige.com/wp-content/uploads/2024/04/BUSINESS-RESPONSIBILITY-POLICY.pdf								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes. The Company has translated its policies into operational procedures, which are embedded within the policies and internal guidelines issued to ensure effective implementation.								
3	Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes. The Company's policies extend to value chain partners (VCPs) through the Code of Conduct for Suppliers, which outlines expectations on various aspects of responsible business conduct such as ethical business practices, labour rights, health and safety and environmental protection. Further, policies such as the Whistleblower Policy for VCPs provide channels to report concerns and reinforce transparency and accountability across the value chain.								
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, BRSR Policy, Code of Conduct of the company, Principle of Corporate Governance, Corporate Governance Voluntary Guidelines, 2009.	BRSR Policy, ISO 14001, ISO 45001, ISO 9001	BRSR Policy, Universal Declaration on Human Rights of the United Nations, ISO 45001, SA 8000, Factories Act, 1948	BRSR Policy, ISO Standards	BRSR Policy, Universal Declaration on Human Rights of the United Nations, SA 8000, Factories Act, 1948	BRSR Policy, ISO 14001, ISO 50001	BRSR Policy	BRSR Policy, CSR disclosures pursuant to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014	BRSR Policy, ISO 9001, ISO 27001
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have set specific Environmental, Social, and Governance (ESG) goals, which serve as our strategy to deliver consistent competitive performance and create long term value for all our stakeholders. We have also set sustainability targets for ESG commitment year on year basis, related to Products stewardship, Energy and Water conservation, Emission and Waste reduction, Safe workplace, and Sustainable supply chain management. Examples include: 'Zero Harm', Zero incidence of corruption and bribery, Employee development, and collaborative working. The Company monitors the performance against the specific commitments on an ongoing basis.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As part of the roadmap to achieve the sustainability goals, we have identified plant-wise activities on a yearly basis which will drive progress and ultimately aid in achieving the commitment. We constantly monitor the performance towards our Goals and take appropriate actions wherever required. We have a robust governance mechanism to monitor the progress of our sustainability goals. The top management monitors the progress against the stated targets and reviews the systems and practices, ensuring that they are effective and deliver the desired results. The company's goals and targets are cascaded to the operating Units who work on achieving them. The necessary guidance, resources and support are extended by the corporate office.								

Governance, leadership and oversight																																																									
7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p> <p>TTK Prestige believes in Sustainability as a basic principle coupled with efficient and profitable operations, and is committed to drive our business in a sustainable way. The company recognises that sustainability is integral to delivering value to our stakeholders. Our business strategy integrates sustainability across our business operations, with the objective of delivering consistent competitive performance and offer long term value for all our stakeholders. The company is also committed to long-term growth by developing and offering products that meet the continually evolving needs and expectations of our consumers while minimising their impacts on the environment.</p> <p>In our company, the SDG Framework is seamlessly complemented by The GreenCo Rating System of CII GBC and The Business Responsibility and Sustainability Report (BRSR) as the vehicles of implementation of various sustainability initiatives and reporting progress.</p> <p>Notwithstanding the challenges posed by the current external macro business environment, the pursuit of sustainability by the company has helped in forging a common purpose across the company and its key stakeholders including its vendor partners.</p> <p>Besides focusing on the holistic well-being of its employees through various Health and Safety initiatives in all its plants and providing continuous learning and development opportunities within the organization, the company also places great importance on the development of communities around its manufacturing units. The Company is also committed to resource efficiency and minimizing the environmental footprint. Please also refer to the details provided under Sl.No.26 in Section A.</p> <p>Working closely with our stakeholders, we strive to create a positive impact on the environment and society, ensuring a sustainable future for all.</p> <p>On the whole, we see greater stakeholder engagement, employee involvement, spirited dialogue and reigniting of innovative zeal, with greater awareness and commitment to protect and preserve People, Planet and Profit.</p>																																																								
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p> <p>Chief Executive Officer</p>																																																								
9	<p>Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p> <p>Yes, Risk Management Committee</p>																																																								
10	<p>Details of Review of NGRBCs by the Company:</p> <table border="1"> <thead> <tr> <th rowspan="2">Subject for Review</th> <th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</th> <th colspan="9">Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</th> </tr> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td>Performance against above policies and follow up action</td> <td colspan="9">Yes</td> <td colspan="9">The Board meets once in every quarter or as and when required to review and discuss key issues relevant to the organization and its stakeholders.</td> </tr> </tbody> </table>	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	Performance against above policies and follow up action	Yes									The Board meets once in every quarter or as and when required to review and discuss key issues relevant to the organization and its stakeholders.								
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																																															
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9																																							
Performance against above policies and follow up action	Yes									The Board meets once in every quarter or as and when required to review and discuss key issues relevant to the organization and its stakeholders.																																															

Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes					Key concerns are identified at the Unit / Business level and communicated by senior executives to the Board for discussion, advice and decisions. The Board collectively ensures, along with the senior and operating management, that all the compliance and statutory requirements are met.				
	P1	P2	P3	P4	P5	P6	P7	P8	P9	
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	<p>We have a robust functional review mechanism complemented by an independent internal audit process that covers the working of all key policies. The Company's policies are translated into action through well defined frameworks, processes and management systems.</p> <p>The implementation and effectiveness of these systems are subject to regular independent evaluation through third party certifications and audits conducted by internationally recognised agencies. Across all its businesses and operational facilities, the Company maintains several global certifications, reflecting conformance with a broad spectrum of internationally accepted management and product standards, as given under SI.No.4 above.</p> <p>As an integral part of the certification and periodic audit process, these independent external agencies assess the effectiveness of the Company's policies and management systems through comprehensive reviews of management structures, documented procedures, operational controls, performance records and monitoring mechanisms. These assessments provide the company and the top management assurance on compliance with the various applicable standards, support continuous improvement and reinforce the integrity and effectiveness of the Company's policy implementation framework.</p>									
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
The entity does not consider the Principles material to its business (Yes / No)	NOT APPLICABLE									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)										
The entity does not have the financial or / human and technical resources available for the task (Yes / No)										
It is planned to be done in the next financial year (Yes / No)										
Any other reason (please specify)										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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PRINCIPLE 1		Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators					
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:					
Segment	Total Number of training and awareness programmes held	Topics / Principles covered under the training and its impact		%age of persons in respective category by the awareness programmes	
Board of Directors (BoDs)	4	Business models, new strategic initiatives, current trends in technology, risk management and sustainability, Consumer and Market Insights, emerging market opportunities for the company's products, factory visits for familiarisation with upgraded technologies and processes, Code of Conduct, ethics and governance, legal and regulatory updates		100%	
Key Managerial Personnel (KMP)	4			100%	
Employees other than BoD and KMPs	3	Introduction to Sustainability, ESG Goals, Human Rights, Values & Code of Conduct, Prevention of Sexual Harassment, Employee Wellness and Skill upgradation		80%	
Workers	42	Introduction to Sustainability, ESG Goals, Energy Management, GreenCo Awareness, CSR, Operational improvements, Health & Safety, Employee Wellnes, Skill upgradation, Prevention of Sexual Harassment at Workplace		100%	
2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):					
Monetary					
	NGRBC Principle	Name of the Regulatory / Enforcement Agencies / Judicial Institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred (Yes / No)
Penalty / Fine	Nil	Nil	Nil	Nil	NA
Settlement	Nil	Nil	Nil	Nil	NA
Compounding Fee	Nil	Nil	Nil	Nil	NA

Non-Monetary					
	NGRBC Principle	Name of the Regulatory / Enforcement Agencies / Judicial Institutions	Brief of the Case	Has an appeal been preferred (Yes / No)	
	Imprisonment	Nil	Nil	NA	
	Punishment	Nil	Nil	NA	
3.	Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.				
	Case Details			Name of the Regulatory / Enforcement Agencies / Judicial Institutions	
	Nil			NA	
4.	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	The Company has a Code of Conduct which covers prevention of corruption and bribery. According to this code, we do not tolerate any form of bribery or corruption, and only enter into business relationships with reputed third parties that share our ethical standards. The company's Code of Conduct is publicly available at the Web link*			
5.	Number of Directors / KMPs / Employees / Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption:				
		2025-26	2024-25		
	Directors	Nil	Nil		
	KMPs				
	Employees				
	Workers				
6.	Details of complaints with regard to conflict of interest:				
		2025-26	2024-25		
		Number	Remarks	Number	Remarks
	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
7.	Provide details of any corrective action taken or underway on issues related to finds / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest	NA			
8.	Number of days of accounts payables (Accounts payable * 365) / (Cost of goods / services procured) in the following format				
		2025-26	2024-25		
	Number of days of accounts payable	47.38	46.55		

* https://ttkprestige.com/wp-content/uploads/2024/05/Supplier-Code-of-Conduct_V0_2024.pdf

9.	Openness of business			
	Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans & advances & investments with related parties, in the following format			
	Parameter	Metrics	2025-26	2024-25
	Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
		b. Number of trading houses where purchases are made from		
		c. Purchases from top 10 trading houses as % of total purchases from trading houses		
	Concentration of Sales	a. Sales to dealers / distributors as % of Total Sales	93.84%	93.97%
		b. Number of dealers / distributors to whom sales are made	5927	4956
		c. Sale to top 10 dealers / distributors as % of sales to dealers / distributors	29.20%	26.22%
	Share of RPTs in	a. Purchases (purchases with related parties / Total purchases)	0.04%	0.04%
		b. Sales (Sales to related parties / Total Sales)	0.08%	0.15%
		c. Loans & Advances (Loans & Advances given to related parties / Total Loans & Advances)	100%	100%
		d. Investments (Investments in related parties / Total investments made)	43.00%	44.00%

Leadership Indicators

TTK Prestige Limited values external Partnerships, and considers its vendors as business partners. It enjoys many years of enduring relationships with all its Value Chain Partners (VCPs).

Therefore, the company has initiated several steps to further strengthen the relationship and wishes to carry the VCPs along in its sustainability journey. The company perceives these initiatives to confer manifold benefits, primarily to the VCPs, the company and also the external physical environment.

The company is advising, guiding and supporting its top VCPs too to adopt the GreenCo Rating System of CII GBC to derive multiple benefits such as energy reduction, GHG reduction, water conservation, etc. This initiative is also being pursued as a supply chain risk mitigation measure. Over the long term, this will also contribute towards product stewardship.

TTKPL has conducted awareness programmes for 30 nos. of major VCPs on Sustainability and has also facilitated them to conduct a self-assessment on various aspects of sustainability.

1.	<p>Awareness programmes conducted for value chain partners on any of the Principles during the financial year:</p> <p>The Company is committed to conducting its business in an ethical, fair, legally, socially and environmentally responsible manner. The Company's Value Chain Partners (VCPs) are an integral part of the ecosystem, and the Company encourages them to be responsible corporate citizens. The Company has in place a documented Supplier Code of Conduct for its VCPs to emphasise its commitments in the areas of business integrity, human rights, environmental protection etc.</p> <p>The agreements/contracts/purchase orders entered into by the Company with the VCPs include confirmation on the above mentioned aspects. A Code of Conduct for VCPs is available and the Company has also initiated taking confirmation from the VCPs on acceptance and adherence to the same. Awareness sessions for our VCPs on these principles are being conducted.</p>
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Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
One programme (30 major vendors were trained through digital medium)	Basics of sustainability, regulatory landscape including global & Indian including National Guidelines on Responsible Business Conduct (NGRBC) Principles and SEBI's BRSR Core, TTKPL's policies and code of conduct, health and safety, human rights, environment parameters, Sustainability assessment being conducted by the Company and other good practices on Sustainability	About 30 Companies participated in these sessions representing over 58 attendees, including supply chain partners from across India.
2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes / No). If Yes, provide details of the same.	<p>Yes. The company has established a comprehensive process to avoid/ manage conflict of interests involving members of the Board. The company's Code of Conduct covering Conflict of Interest also applies to the Directors on the Board. In order to maintain transparency and integrity at highest level, the company's procedures mandates all the Board of Directors to disclose any potential conflicts of interest related to personal, social, professional, financial, political, or other interests, or activities or relationships that might reasonably be perceived to conflict with the best interests of the Company, or create an appearance of impropriety, or affect the judgment in carrying out their role as Directors of the Company.</p> <p>The Company takes an annual declaration from all the Directors and KMPs at the beginning of every financial year inline with the Company's code of conduct.</p>	

PRINCIPLE 2
Businesses should provide goods and services in a manner that is sustainable and safe
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Product stewardship is an unwavering mantra at TTKPL. The company is deeply committed to developing products that are environmentally safe, durable, energy efficient, and safe to customers at all stages of the life cycle.

The company is enhancing its efforts towards maintainability, and repairability of its products, with a view to extending their life.

The company has also adopted the 6R Principle: Reduce, Reuse, Recycle, Reclaim, Repair, and Remanufacture, to improve sustainability performance. Resource conservation lies at the heart of these efforts. These initiatives contribute towards resource reduction, lesser consumption of virgin materials, cost reduction, energy reduction, lesser generation of wastes, etc.

The company has completed Life Cycle Assessments (LCA) of 11 nos. of products. These studies help in further improvements of our product offerings, reduce the energy and environmental footprints, and make our products more sustainable and competitive.

Percentage of R&D and Capital Expenditure (Capex) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and Capex investments made by the entity, respectively			
	Current Financial Year	Previous Financial Year	Details of Improvements in environmental and social impacts
R&D	40.46%	1.36%	During the Year we have set-up a New Innovation Centre for Appliances in Bengaluru, further the upgrade of our Kitchenware R&D Centre in Hosur is in progress
Capex	29.43%	25.59%	During the year, we have undertaken capital expenditure on various sustainability projects such as roof top solar, fire risk mitigation, security risk mitigation, including heat recovery exchangers, energy-efficient motors, energy-efficient fans and lighting, and variable frequency drives for significant energy-consuming machines, as well as air compressor process optimization. In addition to these projects, we have also focused on water conservation and rainwater harvesting, energy conservation, employee well-being, occupational health and safety improvement programmes, and waste management.
2.	a.	Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes, Sustainable sourcing practice is in place. Our Supplier Code of Conduct and Purchase terms outline mandatory supplier requirements for ethical and sustainable business practices. It reflects our commitment to responsible, and sustainable operations. Sustainability aspects are systematically embedded across the procurement processes and supplier engagement frameworks, recognising the physical environmental, social and governance impacts associated with the supply chain. The company expects its value chain partners to adopt appropriate policies, systems and management practices. Please also see response under Principle 1 - Sl. No.1 of Leadership Indicator.
	b.	If yes, what percentage of inputs were sourced sustainably?	About 70% of our inputs are sourced sustainably. We have established vendors both within and outside India. We also have back up list of vendors in case of inability of any of the existing suppliers. Our recycling program includes Aluminium, recycled / recyclable Plastic materials and recycled corrugated paper board. Further initiatives are on the anvil.

3.	Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous Waste and (d) Other Waste	<p>The company has a policy of product exchange under which used and end-of-life products are taken back with a credit for new purchase. These products are recycled. Plastics, e-Waste and hazardous waste are handled as per applicable statutory regulations.</p> <p>Extended producer responsibility requirement is applicable to packaging plastic. The company fulfils its Extended Producer Responsibility (EPR) target with respect to plastic waste. We undertake EPR credit purchases based on our plastic consumption and fully meet the EPR obligation.</p>				
4.	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.	Yes. The waste collection plan is in line with the EPR plans submitted to Pollution Control Boards.				
Leadership Indicators						
1.	Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?					
NIC Code		Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web-link.
259904 & 275004		Pressure Cookers, Cookware and Kitchen Appliances	LCA Study has been carried out for 11 Products - Contributing to 49% of Turnover	Cradle to Grave	Yes	No
LCA studies will be extended in scope and also to cover more products over subsequent reporting years.						
2.	If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.					
Name of Product / Service		Description of the risk concern		Action Taken		
Nil						
The LCA studies conducted so far do not indicate any major adverse impacts on the environment. Further, as given in Sl. No. 3 above, significant proportion of our products gets recycled, thereby reducing the environmental impact which also contributes to resource conservation. Safe operating procedures have been laid down for workers in all manufacturing operations. Safe handling, storage and disposal instructions are given relating to all products as applicable.						

3.	Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).					
	Indicate input material		Recycled or re-used input material to total material			
			2025-26		2024-25	
a	Recycled Aluminium		23.00%		16.70%	
b	Polybags (20% Recycled plastic content - LLDPE)		100.00%		100.00%	
c	Corrugated Paper Boards (100% Recycled Material for domestic supplies)		95.00%		95.00%	
d	Recycled polybags, recycled plastics for induction and kettle parts, reprocessed brass for gas burners, reprocessed paper in packagings, recycled aluminum are used as input materials.					
4.	Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:					
		2025-26			2024-25	
		Re-used	Recycled	Safely Disposed	Re-used	Recycled
	Plastics (including packaging)	Nil	284.00	426.00	Nil	247.20
	E-waste	Nil	Nil	Nil	Nil	Nil
	Hazardous Waste	Nil	Nil	Nil	Nil	Nil
	Other Waste	Nil	626.00	Nil	Nil	798.06
	*Includes the plastic packaging quantity which is recycled as a part of Extended Producer Responsibility under Plastic Waste Management Rules					
5.	Reclaimed products and their packaging materials (as percentage of products sold) for each product category:					
	Indicate product category		Reclaimed products and their packaging materials as % of total products sold in respective category			
			2025-26		2024-25	
	Kitchenware		0.82%		0.45%	
PRINCIPLE 3	Businesses should respect and promote the well-being of all employees, including those in their value chains					
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26						
<p>TTKPL places its employees at the heart of its business, and considers them the company's most valuable resource. Employees enjoy tremendous freedom and support in carrying out their duties. The company's Learning & Development initiatives are tailored for all levels of employees and are structured to enhance their competence and skills for the future too.</p> <p>Further, employee well-being is given utmost importance and there are continuing efforts to enhance the various initiatives.</p> <p>Employee engagement and satisfaction are monitored on an ongoing basis and this is clearly reflected in the company's performance. TTKPL has been consistently ranked as a top company in the GPTW surveys.</p>						

1.	a. Details of measures for the well-being of employees:											
% of Employees covered by												
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities		
		Number (B)	%	Number (C)	%	Number (D)	%	Number (E)	%	Number (F)	%	
			(B/A)		(C/A)		(D/A)		(E/A)		(F/A)	
Permanent Employees												
Male	882	882	100%	882	100%	-	-	882	100%	-	-	
Female	39	39	100%	39	100%	39	100%	-	-	-	-	
Total	921	921	100%	921	100%	39	4%	882	96%	-	-	
Other than Permanent Employees												
Male	549	549	100%	549	100%	-	-	-	-	-	-	
Female	42	42	100%	42	100%	42	100%	-	-	-	-	
Total	591	591	100%	591	100%	42	7%	-	-	-	-	
b. Details of measures for the well-being of workers:												
% of Workers covered by												
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities		
		Number (B)	%	Number (C)	%	Number (D)	%	Number (E)	%	Number (F)	%	
			(B/A)		(C/A)		(D/A)		(E/A)		(F/A)	
Permanent Workers												
Male	555	555	100%	555	100%	-	-	-	-	-	-	
Female	-	-	-	-	-	-	-	-	-	-	-	
Total	555	555	100%	555	100%	-	-	-	-	-	-	
Other than Permanent Workers												
Male	1509	1509	100%	1509	100%	-	-	-	-	-	-	
Female	394	394	100%	394	100%	394	100%	-	-	-	-	
Total	1903	1903	100%	1,903	100%	394	21%	-	-	-	-	
c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format												
The Company is committed to ensuring the well-being of its employees and workers through a mix of statutory and voluntary welfare measures. These initiatives focus on enhancing physical health and mental well-being, work-life balance and opportunities for professional development.												
								2025-26	2024-25			
Cost incurred on well being measures as a % of total revenue of the company								0.12%	0.11%			

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year						
Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	-	85%	Y	-	86%	Y
Others – Superannuation	1.06%	-	Y	1.08%	-	Y
3. Accessibility of workplaces						
Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.			Appropriate infrastructural facilities and amenities are provided to employees and workers with disabilities to enable them to discharge their duties safely and effectively in the company			
4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.			The Company has a Policy on Equal Opportunity and Non-Discrimination as an integral aspect of the Company's Code of Conduct.			
5. Return to work and Retention rates of permanent employees and workers who took parental leave.						
Gender	Permanent Employees		Permanent Workers			
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate		
Male	100%	100%	100%	100%		
Female	100%	100%	100%	100%		
Total	100%	100%	100%	100%		
6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.						
			Yes / No (If Yes, then give details of the mechanism in brief)			
Permanent Workers			Yes Grievance Committee			
Other than Permanent Workers						
Permanent Employees			Internal grievance redressal mechanism is in place to address employee grievances			
Other than Permanent Employees						

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:										
Category	2025-26			2024-25						
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or union	% B/A	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or union	% B/A				
Total Permanent Employees	921	-	-	862	-	-				
-Male	882	-	-	828	-	-				
-Female	39	-	-	34	-	-				
Total Permanent Workers	555	403	73%	608	522	86%				
-Male	555	403	73%	608	522	86%				
-Female	-	-	-	-	-	-				
8. Details of training given to employees and workers:										
Category	2025-26					2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (A)	On Health and Safety Measures		On Skill Upgradation	
		No.(B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Male	1,431	1,431	100.00%	1,260	88.05%	1,399	1,399	100.00%	1,158	82.77%
Female	81	81	100.00%	79	97.53%	78	78	100.00%	74	94.87%
Total	1,512	1,512	100.00%	1,339	88.56%	1,477	1,477	100.00%	1,232	83.41%
Workers										
Male	2,064	2,064	100.00%	2,012	97.48%	2,170	2,170	100.00%	2,103	96.91%
Female	394	394	100.00%	386	97.97%	376	376	100.00%	332	88.30%
Total	2,458	2,458	100.00%	2,398	97.56%	2,546	2,546	100.00%	2,435	95.64%
9. Details of performance and career development reviews of employees and worker:										
Category	2025-26			2024-25						
	Total (A)	No.(B)	%(B/A)	Total (A)	No.(B)	%(B/A)				
Employees										
Male	1,431	1,431	100.00%	1,399	1,321	94.42%				
Female	81	81	100.00%	78	77	98.72%				
Total	1,512	1,512	100.00%	1,477	1,398	94.65%				
Workers										
Male	2,064	1,350	65.41%	2,170	1,124	51.80%				
Female	394	175	44.42%	376	113	30.05%				
Total	2,458	1,525	62.04%	2,546	1,237	48.59%				
Regular workers are governed under wage settlement agreements. Contract workers are governed under the terms of work contract. All workers including contract workers are monitored for performance in terms of quality, productivity and safety, and appropriate training, re-training and counselling are done. Skill appraisals are carried out every quarter and also annually. Job rotation amongst workers takes place to develop multi skilling. The company is in the process of inducting more female workers in the shop floor. This proportion is expected to go up in the coming years.										

10.	Health and Safety Management System:	
a.	Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage such system?	<p>Yes, the entity has implemented a comprehensive Occupational Health and Safety (OHS) Management System across its operations. The system is aligned with internationally recognized standards, including ISO 45001 certification, which provides a structured framework for identifying, managing, and mitigating workplace risks.</p> <p>In addition to ISO 45001, the organization has established a robust internal EHS management framework supported by a well-defined EHS policy that outlines its commitment to ensuring a safe and healthy work environment for all employees and stakeholders. A structured internal EHS assurance process is in place to regularly monitor, audit, and evaluate compliance with statutory requirements as well as internal standards.</p> <p>The company continuously undertakes proactive risk mitigation initiatives such as hazard identification, risk assessment, implementation of control measures, safety trainings, and behavioral safety programs. These initiatives are integrated into day-to-day operations and decision-making processes.</p> <p>All the production facilities of the company participate regularly in external EHS competitions and assessments, such as those conducted by CII, which serve as both a motivational and performance evaluation tool.</p> <p>As a result of these systematic efforts, the organization has achieved a significant reduction in workplace accidents and incidents, demonstrating its strong commitment to occupational health, safety, excellence, and continuous improvement.</p>
b.	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	<p>The entity has established a structured and proactive process to identify work-related hazards and assess risks for both routine and non-routine activities across its operations. For routine activities, systematic Hazard Identification and Risk Assessment (HIRA) studies and Job Safety Analysis (JSA) are conducted to identify potential hazards and implement appropriate control measures. For non-routine activities such as maintenance, shutdowns, and new projects, specific risk assessments are carried out through permit-to-work systems, change management procedures & pre start up safety reviews.</p> <p>A key component of the process is the safety alerts reporting system, wherein employees actively report unsafe acts, unsafe conditions, and near misses through a digital management platform. This real-time reporting mechanism enables timely identification, evaluation, and closure of potential risks, thereby preventing incidents before they occur.</p> <p>The organization strongly emphasizes worker participation by actively involving employees in hazard identification, risk prioritization, and mitigation planning. Safety committees, shop-floor engagements, and regular safety interactions ensure that employees at all levels contribute to building a safer workplace.</p> <p>Additionally, the entity promotes a positive safety culture through a structured Reward and Recognition program that encourages employees to identify and report hidden hazards. This initiative not only improves hazard visibility but also reinforces proactive safety behavior.</p> <p>Through these integrated processes, the organization ensures continuous monitoring, effective risk control, and ongoing improvement in occupational health and safety performance.</p>

c.	Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y / N)	<p>The entity has established robust and accessible processes that enable workers to report work-related hazards and to remove themselves from unsafe situations.</p> <p>A key mechanism is the digital safety alert reporting system, through which employees can promptly report unsafe acts, unsafe conditions, and near-miss incidents in real time. This system ensures immediate visibility of risks and facilitates timely corrective and preventive actions by the concerned teams.</p> <p>In addition, the organization strongly promotes the “Right to Stop Work” principle, which is one of the 7 Safety Fundamentals. This empowers all employees and contract workers to immediately stop any work activity if they perceive it to be unsafe, without fear of reprisal. The system supports a strong safety culture where hazard prevention takes precedence over production pressures.</p> <p>Together, these processes ensure active employee participation, rapid hazard reporting, and empowerment to eliminate exposure to risks, thereby strengthening overall occupational health and safety performance across the organization.</p>
d.	Do the employees / workers of the entity have access to non-occupational medical and healthcare services? (Yes / No)	Yes. Our OHCs and 24×7 helpline cater to non occupational medical and safety-related health care. We also conduct annual health checks. Additional to this, we are having tieup with Employees State Insurance and third party medical insurance company to get the medical treatment at tieup hospitals.

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category	2025-26	2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	0.34	0.64
Total recordable work-related injuries	Employees	-	-
	Workers	2	4
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Occupational Health and Safety enjoys a premium place and is directed and monitored at the highest level. All CXOs are involved in this aspect. There is a collective effort to strengthen the OHS initiatives. All developments are communicated at all levels, and the learnings and improvements are deployed horizontally across the organization.

The vital importance of human safety is emphasized through various proactive initiatives, right from OHS Risk Assessment to Risk Prevention and Risk Control Measures, OHS Performance monitoring of lead and lag indicators through a Dashboard, Behavioural safety trainings, OHS Awareness programmes and competitions, etc.

12.	Describe the measures taken by the entity to ensure a safe and healthy work place.	<p>The entity is committed to providing a safe, healthy, and risk-free workplace for all employees, contractors, and stakeholders through a structured Occupational Health & Safety management system.</p> <ul style="list-style-type: none"> • Regular proactive safety measures are implemented across all operations, including safety hazard alerts, HoDs Safety Walkthrough, Safety Champions in each line / area & Machine risk assessments. • 7 safety fundamentals implemented to develop the safety culture and to prevent incidents before occurrence. • Safety bulletins and learnings are circulated periodically to enhance awareness and strengthen preventive culture across the organization. • The organization conducts regular awareness training programs, toolbox talks, emergency preparedness drills, and behavioral safety initiatives to improve employee competency and safety consciousness. • Mandatory PPE adherence is ensured through monitoring, supervision, and continuous reinforcement at workplace. • All incidents, near misses, and unsafe conditions are thoroughly analyzed through root cause analysis, followed by corrective and preventive actions. Horizontal deployment of safety learnings across departments and plants is also practiced to prevent recurrence and continuously improve workplace safety performance.
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13.	Number of complaints on the following made by employees and workers:					
Category	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	None	Nil	Nil	None
Health and Safety	Nil	Nil	None	Nil	Nil	None

14.	Assessment for the year:	
Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Working Conditions	100%	
Health and Safety	100%	
<p>All the production units of the Company are certified by independent third parties on ISO 45001:2018 standards. These units undergo periodic external audits to ensure adherence to safety protocols and verify compliance with applicable standards and guidelines. Besides EHS certifications, the Units also participate in external EHS assessments, such as those conducted by CII.</p> <p>Further, external inspections by statutory authorities and internal audits are also conducted across the manufacturing plants.</p>		

15.	Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.	<p>The entity has established a structured system for investigating safety-related incidents and implementing corrective and preventive actions (CAPA) to eliminate recurrence and strengthen workplace safety performance. All incidents, including near misses, unsafe acts, and unsafe conditions reported through the digital incident management system, are systematically investigated using root cause analysis techniques such as Why-Why analysis. Based on the findings, time-bound corrective actions are defined, assigned to responsible owners, and tracked until closure through the internal EHS management system.</p> <p>Corrective actions taken include engineering controls such as machine guarding improvements, installation of safety interlocks, process modifications, and automation of high-risk operations. Administrative controls such as revision of standard operating procedures (SOPs), enhanced training programs, toolbox talks, and strengthening of permit-to-work systems have also been implemented. In addition, behavioral safety interventions and awareness campaigns are conducted to address unsafe practices and improve safety culture.</p> <p>For significant risks identified through health & safety assessments and workplace condition evaluations, the organization adopts a risk-based prioritization approach. High-risk areas are addressed on priority through structured mitigation plans, including elimination or substitution of hazards, engineering redesign, and enhanced monitoring mechanisms. Periodic safety audits, inspections, and EHS assurance reviews are conducted to ensure effectiveness of implemented controls.</p> <p>Through these ongoing corrective and preventive measures, the entity ensures continuous improvement in occupational health and safety performance and reduction of workplace risks.</p>
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Leadership Indicators

1.	Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y / N) (B) Workers (Y / N)	Employees	No
		Workers	Yes
2.	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	At the time of entering into contracts with the value chain partners, it is impressed upon them that all statutory compliances are mandatory. We further ensure Statutory Deduction Challans are also collected from them as proof of compliance.	

3. Provide the number of employees / workers having suffered high consequences work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected employees / workers		No. of Employees / Workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2025-26	2024-25	2025-26	2024-25
Employees	-	-	-	-
Workers	-	-	-	-

4.	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes / No)	No
5.	Details on assessment of value chain partners:	
		% of value chain partners (by value of business done with such partners) that were assessed
	Health and Safety practices	<p>The Company has in place a Code of Conduct for Value Chain Partners (or contractual requirement), who are expected to provide a safe and healthy workplace for their employees and contract workmen. They must also be compliant with all applicable regulations on Occupational Health and Safety.</p> <p>During the induction of value chain partners, we conduct assessments using a detailed checklist, and the same assessment is repeated every year. For value chain partners scoring low, we provide guidance and support to align them with our requirements in working conditions, health, and safety practices.</p> <p>During the year, the VCPs have also been administered a self-assessment questionnaire, which includes aspects of Health and Safety.</p>
	Working Conditions	
6.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.	No significant risk / concern was reported on health, safety and / or working conditions of value chain partners.

PRINCIPLE 4**Businesses should respect the interests of and be responsive to all its stakeholders:****BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26**

1	Describe the processes for identifying key stakeholder groups of the entity.	<p>Stakeholder groups are identified based on the nature of their engagement with the entity. The process is qualitative, and is conducted in consultation with operating departments and senior management and the Board as appropriate.</p> <p>The Company maintains regular contact with its various stakeholder groups, including customers, employees, and suppliers. It engages in a transparent dialogue with all its stakeholders to enable them to make informed decisions on a timely basis. We also interact regularly with governments as well as communities and external partners.</p>
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2	List Stakeholder Groups identified as key for your entity and the frequency of engagement with each stakeholder group			
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes / No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half Yearly / Quarterly / Others – Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No. TTK Prestige is an equal opportunity employer encouraging diversity in the workplace.	<ol style="list-style-type: none"> 1. E-mails - Monthly updates, Newsletters 2. Notice Boards in Factories 3. Company Intranet and website 4. Regular updates on Internal social media group 5. Townhalls and virtual meetings. 6. Celebrations to acknowledge and appreciate diversity - such as women's day, various festivals and holidays calendar specific to different states, etc. 7. Annual performance reviews 	<ol style="list-style-type: none"> 1. Employee satisfaction survey each year 2. Business-specific monthly/quarterly meetings 3. Annual meetings 4. Periodic Dipstick surveys 	<ol style="list-style-type: none"> 1. Information about Company's business growth plans and business performance 2. Top-down communication about important changes, policies, wellbeing initiatives. 3. Platform for gathering informal feedback. 4. Workplace diversity is encouraged through various diversity equity and inclusion initiatives.
Shareholders	No	<ol style="list-style-type: none"> 1. Annual reporting 2. Press releases 3. Investor Relations website 4. Quarterly analyst and investor meet 5. Annual General Body Meetings 	Quarterly, Annual and need based	Shareholder related communication, the Company's results, major events and future strategy
Customers / Service partners	No	<ol style="list-style-type: none"> 1. Customer trade shows 2. Customer service 3. Key account manager relationships 4. Customer requests 	Continuous, As and when required	Information on business offerings
Vendors	No. TTK Prestige encourages suppliers from all sections. However, final engagement depends upon the quality and timely delivery.	<ol style="list-style-type: none"> 1. Supplier meets 2. Vendor management and onboarding assessments 3. E-mails conference calls, virtual meetings 	Continuous, As and when required	Understand new market trends and educating the suppliers.

Community	No	<ol style="list-style-type: none"> 1. CSR initiatives, donations / contributions, and volunteering 2. Direct communication with community representatives, local municipal and rural bodies for development projects. 	Continuous, As and when required	<ol style="list-style-type: none"> 1. To develop and implement CSR projects for the community according to the needs assessment and priorities 2. Community engagement on improving basic needs infrastructure, education, skilling, healthcare and livelihood opportunities that could be created through CSR initiatives.
Leadership Indicators				
1	Provide the processes for consultation between stakeholders and the Board on economic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	<p>The Company has formulated several Committees of which Board Members are a part to address stakeholders concerns. These are as follows:</p> <ol style="list-style-type: none"> 1. Audit Committee: The committee is entrusted with the Business, Economic and Environmental responsibilities of the organisation. The Audit Committee supervises the Company’s financial reporting and disclosures ensuring timeliness and compliance with regulatory requirements. 2. Nomination and Remuneration Committee: The committee recommends suitable persons for the post of Directors, Key Managerial Personnel and their remuneration. The Board of Directors considers their recommendation and seek the approval of the shareholders for the appointment of Directors. This committee also lays down performance evaluation criteria for independent Directors based on expertise and value offered and attendance at Committee meetings 3. Stakeholders Relationship Committee: The committee oversees the timely and appropriate resolution of investor complaints. Members of this committee also formulate policies to service this stakeholder group. 4. Risk Management Committee: The Committee is responsible for reviewing and evaluating all business risks identified by the Company’s management including those pertaining to the environment. Members of this committee oversee the formulation of the Company’s Risk Management policy and also provide strategic direction to minimize potential risks. They also oversee the establishment, implementation and monitoring of the organisation’s risk management system. 5. CSR Committee: The Committee is entrusted with the social responsibility obligations of the Company. This Committee is responsible for developing and modifying the organisation’s CSR policy, as well as for identifying the CSR programs and related expenditure for the company to undertake. The monitoring of CSR projects implemented including the financials is in the purview of this committee, as is keeping the Board updated of the organisation’s CSR activities. 		

2	Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.	Yes. The stakeholder consultation is used to support the identification and management of environment and social aspects of importance.
3	Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable / marginalized stakeholder groups.	No stakeholder group has been identified as vulnerable / marginalised. However, the CSR initiatives of the company are mainly focused on weaker groups such as the differently-abled persons, women, girls, children, elderly and the poor where various programs are specifically designed to address to provide support to these groups of people under CSR initiatives. The Company directly or through its manufacturing units promotes education and takes required steps for uplifting of under privileged in the neighbouring communities.

PRINCIPLE 5 **Businesses should respect and promote human rights**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	2025-26			2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	921	600	65.15%	862	83	9.63%
Other than permanent	591	-	-	615	31	5.04%
Total Employees	1,512	600	39.68%	1,477	114	7.72%
Workers						
Permanent	555	302	54.41%	608	56	9.21%
Other than permanent	1,903	721	37.89%	1,938	52	2.68%
Total Workers	2,458	1023	41.62%	2,546	108	4.24%

2. Details of minimum wages paid to employees and workers, in the following format:

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Permanent Employees:										
Male	882	-	-	882	100%	828	-	-	828	100%
Female	39	-	-	39	100%	34	-	-	34	100%
Total	921	-	-	921	100%	862	-	-	862	100%
Other than Permanent:										
Male	549	-	-	549	100%	571	-	-	571	100%
Female	42	-	-	42	100%	44	-	-	44	100%
Total	591	-	-	591	100%	615	-	-	615	100%

Workers										
Permanent Workers:										
Male	555	-	-	555	100%	608	-	-	608	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	555	-	-	555	100%	608	-	-	608	100%
Other than Permanent:										
Male	1,509	-	-	1,509	100%	1,562	482	31%	1,080	69%
Female	394	-	-	394	100%	376	74	20%	302	80%
Total	1,903	-	-	1,903	100%	1,938	556	29%	1,382	71%
Grand Total	3,970	-	-	3,970	100%	4,023	556	14%	3,467	86%

3. a. Details of minimum wages paid to employees and workers, in the following format:

Category	Male		Female	
	Number	Median Remuneration / Salary / Wages of respective category (in ₹)	Number	Median Remuneration / Salary / Wages of respective category (in ₹)
Board of directors (BoDs)				
-Non-Executive Directors	7	35,72,000	2	35,42,000
-Executive Directors	2	4,27,71,810	-	-
Key Managerial Personnel (KMPs) (2 KMP's are accounted under ED's above)			1	56,24,101
Employees other than BoD and KMPs	880	8,78,393	38	10,84,864
Workers	555	3,98,371	Nil	Nil

b. Gross wages paid to females as % of total wages paid by the entity, in the following format

	2025-26	2024-25
Gross wages paid to females as % of total wages	3.91%	4.22%

4.	Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes / No)	Yes. At the Factories: the Factory Managers. For the company as a whole: the Head HR.
5.	Describe the internal mechanisms in place to redress grievances related to human rights issues.	Any grievance related to human rights issues will be addressed through whistle blower mechanism. Also, we have Internal Complaints Committee under POSH Policy to redress the grievances, if any. For access to grievance and remedy the employees, contractors, suppliers and other stakeholders are encouraged to speak up and report any suspected or observed violations of the law or the company's Code of Conduct, including issues related to human rights. The Company encourages all its external stakeholders to feel empowered to raise such concerns so that they can be appropriately addressed and remediated if necessary. There are multiple channels for stakeholders to report potential violations of the Code of Conduct or of the law.

6. Number of complaints on the following made by employees and workers:

	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil			Nil		
Discrimination at workplace						
Child Labour						
Forced Labour / Involuntary Labour						
Wages						
Other human rights related issues						

7. Complaints filed under the Sexual Harassment of Women at Workplace (prevention, Prohibition and Redressal) Act 2013, in the following format:

	2025-26	2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Internal Complaints Committee is a mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases. In addition, code of conduct committee addresses the grievances related to ethics and code of conduct matters.

9. Do human rights requirements form part of your business agreements and contracts? (Yes / No)

Yes. Human rights requirements are integrated into business contracts. The Company's Supplier Code of Conduct covers human rights and labour standards. All the supply chain partners are required to acknowledge and comply with this Code and signing it is mandatory during vendor onboarding. The Code includes requirements on fair and safe working conditions, occupational health and safety, prohibition of child and forced labour, non-discrimination, zero tolerance for harassment and ethical business practices. The contracts also include compliance with applicable laws such as wage payments, Provident Fund (PF) deductions and other statutory labour obligations.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced / Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – Please specify	None

11.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.	Not Applicable
Leadership Indicators		
1	Details of business process being modified / introduced as a result of addressing human rights grievances / complaints.	As the Company has not received any complaint on human rights issues, no significant modifications have been carried out in existing practices.
2	Details of the scope and coverage of any Human rights due-diligence conducted.	Through regular awareness programs and our Internal review system, robust legal and regulatory compliance at all levels are ensured, and also that the stipulated practices are in place.
3	Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes
4	Details on assessment of value chain partners:	
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Sexual Harassment	100%.
	Discrimination at workplace	In accordance with the Company's policy on Code of Conduct for Value Chain Partners (VCPs) / business contracts, agreements and purchase orders, all of them must treat all their employees with respect and dignity and exhibit zero tolerance towards unacceptable sexual harassment, workplace discrimination and must not engage in child labour, Forced Labour/Involuntary Labour, etc. They must also provide safe and healthy workplace for their employees and contractors. Besides, they must be compliant with local and national laws and regulations on Occupational Health and Safety. No complaints were received by the company during the year. During the year, the VCPs have also been administered a self-assessment questionnaire, which includes aspects of Human Rights too.
	Child Labour	
	Forced / Involuntary Labour	
	Wages	
	Others – Please specify	
		None
5	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	Not Applicable

PRINCIPLE 6 | Businesses should respect and make efforts to protect and restore the environment

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26

TTK Prestige Limited has integrated environmental sustainability and the UN Sustainable Development Goals (SDGs) into its business operations. By aligning its operations with global sustainability principles, the organization continues to strengthen its environmental performance, enhance operational efficiency, and contribute positively toward a greener, safer, and more sustainable future for society and industry.

TTK Prestige has emerged as a leader in sustainability in the kitchen appliance sector in India. All five plants initiated their GreenCo certification journey in 2024. The company has achieved one Platinum rating, two Gold ratings, and two Silver ratings.

We believe in "Business Excellence through Sustainable Practices." The following table represents the achievements made in FY26.

Description	2025-26	2024-25	Increase / (Decrease)
RENEWABLE ENERGY (% OF TOTAL ENERGY)	46%	6.90%	567%
ROOFTOP SOLAR CAPACITY (MW)	6.7	3.9	72%
RENEWABLE 3RD PARTY PPA (LAKH KWH)	68	42	62%
FUEL REDUCTION - LPG + PETROL + DIESEL (GJ)	9,966	10,459	(5%)

FRESH WATER REDUCTION (KL)	1,21,600	1,31,303	(7%)
LCA STUDIES (% OF TURNOVER)	49%	42%	17%
CO2 REDUCTION - SCOPE 1 (MT)	2,031	2,370	(14%)
CO2 REDUCTION - SCOPE 2 (MT)	9,220	12,597	(27%)
NO OF PLANTS WITH CII GREENCO CERTIFICATION	5	2	150%

Our all Five Plants are Certified by CII - Green Company Rating System



Essential Indicators

1	Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:		
	Parameter	2025-26 (in GJ)	2024-25 (in GJ)
	From renewable sources		
	Total Electricity Consumption (A)-Solar	11,398	5,742
	Total Fuel Consumption (B)	-	-
	Energy consumption through other sources (C) - Wind	-	1,879
	Energy consumption through other sources (D) - Renewable power purchase	24,531	-
	Total Energy consumed from renewable sources (A+B+C+D)	35,929	7,621
	From non-renewable sources		
	Total Electricity Consumption (A)	46,747	70,607
	Total Fuel Consumption (B)-Diesel, Petrol & LPG (Converted in to GJ)	9,966	10,459
	Energy consumption through other sources (C)- Piped Natural Gas (PNG) -Converted in to GJ	25,129	27,863
	Total Energy consumed from non-renewable sources (A+B+C)	81,842	1,08,929
	Energy intensity per rupee of turnover (Total energy consumption / Revenue from Operations) (GJ/Rs. Crores)	42.48	46.06
	Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from Operations adjusted for PPP) (GJ/USD Cr.) (1USD=₹ 20.343 on PPP)	864.08	951.72
	Energy intensity in terms of physical output		

	Energy intensity (optional) - the relevant metric may be selected by the entity	NA (as we have a wide and heterogeneous product mix)	NA
	Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.		Yes. M/s. Comtec Management Consultants
2	Does the entity have any sites / facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y / N). If yes, disclose whether targets set under the PAT Scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.		No
3	Provide details of the following disclosures related to water, in the following format:		
	Parameter	2025-26	2024-25
	Water withdrawal by source (in kilolitres)		
	(i) Surface water	Nil	Nil
	(ii) Ground water	1,06,657	1,16,367
	(iii) Third party water	14,943	14,936
	(iv) Seawater / Desalinated water	Nil	Nil
	(v) Others	Nil	Nil
	Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)	1,21,600	1,31,303
	Total volume of water consumption (in Kilolitres)	1,21,600	1,31,303
	Water intensity per crore rupee of turnover (Water consumed / Revenue from Operations (KL/₹ Crore)	43.86	51.89
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from Operations adjusted for PPP) (KL/USD Cr.) (1USD=₹ 20.343 on PPP)	892.17	1,072.19
	Water intensity in terms of physical output		
	Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
	Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency (Y / N). If yes, name of the external Agency		Yes. M/s. Comtec Management Consultants
4	Provide the following details related to water discharged		
	Parameter	2025-26	2024-25
	Water discharge by destination and level of treatment (in kilolitres)		
	(i) Surface Water	Nil	Nil
	- No treatment	Nil	Nil
	- With treatment- please specify level of treatment	Nil	Nil
	(ii) To Ground Water		
	- No treatment	Nil	Nil
	- With treatment- please specify level of treatment	Nil	Nil
	(iii) To Sea Water		

	- No treatment	Nil	Nil
	- With treatment- please specify level of treatment	Nil	Nil
	(iv) Sent to third-parties		
	- No treatment	Nil	Nil
	- With treatment- please specify level of treatment	Nil	Nil
	(v) Others		
	- No treatment	Nil	Nil
	- With treatment- please specify level of Treatment (Treated in ETP and STP to stipulated levels)	80,073	76,321
	Total water discharged (In kilolitres)	80,073	76,321
	Note : Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.	Yes	Yes. M/s. Comtec Management Consultants
5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	The company is moving towards the objective of becoming a Zero Liquid Discharge operation by implementing various water conservation measures	
6	Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:		
	Parameter	Please specify unit	2025-26
	NOx	$\mu\text{g}/\text{m}^3$	19.30
	SOx	$\mu\text{g}/\text{m}^3$	12.35
	Particulate Matter (PM2.5)	$\mu\text{g}/\text{m}^3$	12.10
	Particulate Matter (PM10)	$\mu\text{g}/\text{m}^3$	46.50
	Persistent Organic Pollutants (POP)		NA
	Volatile Organic Compounds (VOC)		NA
	Hazardous Air Pollutants (HAP)		NA
	Others – Please specify		NA
	Note : Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.		No
7.	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:		
	Parameter	Unit	2025-26
	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,031
	Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	9,220
	Total Scope 1 and Scope 2 emission intensity per Rupee of Turnover (Total Scope 1 and Scope 2 GHG emission / Revenue from operations)	Metric tonnes of CO2 equivalent / ₹.Cr.	4.06
			5.92

(Total Scope 1 and Scope 2 emission intensity per rupee if turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emission / Revenue from operations adjusted for PPP) (1USD = ₹ 20.343 on PPP)	Metric tonnes of CO2 equivalent / USD Cr.	82.55	122.22
(Total Scope 1 and Scope 2 emission intensity in terms of physical output)	-	-	-
(Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity)	-	NA	NA
Note:	Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.	Yes. M/s. Comtec Management Consultants	
8.	Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details:	Yes. Several energy reduction projects are being implemented. These include the installation of 4,850 kWp rooftop solar capacity in FY26, taking the overall installed capacity to 6,700 kWp, along with a renewable power purchase agreement with an annual capacity of 8.4 lakh kWh. In addition, the company has reduced diesel consumption and improved energy efficiency through various initiatives.	
9	Provide details related to waste management by the entity, in the following format:		
	Parameter	2025-26	2024-25
	Total Waste generated (in M.T)		
	Plastic Waste (A)**	137.10	78.48
	E-waste (B)**	49.57	5.58
	Bio-medical Waste (C)	0.05	0.05
	Construction and Demolition Waste (D)	Nil	Nil
	Battery Waste (E)	1.29	0.2
	Radioactive Waste (F)	Nil	Nil
	Other Hazardous Waste. Please specify, if any (G)	798.40	207.07
	Other Non-Hazardous Waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector.	-	-
	- Metal waste	2,643.70	2,126.16
	- Other waste (Paper, Wood, etc)	1,255.00	1,757.56
	Total (A + B + C + D + E + F + G + H)	4,885.11	4,175.09
	Waste intensity per Rupee of turnover (Total Waste generated / Revenue from Operations) (M.T. / ₹ Cr)	1.76	1.65
	"Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated / Revenue from Operations adjusted for PPP) (M.T./USD Cr.) (1USD=₹ 20.343 on PPP)"	35.84	34.09
	Waste intensity in terms of physical output	-	-

Waste intensity (optional) - the relevant metric may be selected by the entity	NA	NA
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For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	2025-26	2024-25
(i) Recycled	4090.61	2,969.73
(ii) Re-used	-	-
(iii) Other recovery operations	659.03	983.82
Total	4,749.64	3,953.54

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	2025-26	2024-25
(i) Incineration	0.50	0.05
(ii) Landfilling	71.68	57.43
(iii) Other disposal operations	63.57	164.07
Total	135.31	221.55

Note: **The quantities relating to Plastic waste and E-waste have gone up significantly during the reporting period due to a massive internal effort to clean-up accumulated wastes across all the locations, and represent a one-time increase.

Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.	Yes. M/s. Comtec Management Consultants
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10	Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.	The Waste Segregation and Disposal Procedure established in the company is in line with the requirements of ISO 9001:2015, ISO 14001:2015 standards, and the Material Resource Management Policy. The company focuses on operational efficiency and resource conservation through waste reduction, reuse, recycling, and recovery practices, and has undertaken several initiatives in these areas. In one of the processes, a hazardous chemical was eliminated, which resulted in a significant reduction in water usage and ETP load.
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11 If the entity has operations / offices in / around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sl.No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y / N) If no, the reasons thereof and corrective action taken, if any.
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Our Manufacturing facilities are not located in ecologically sensitive areas.

12 Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of Project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None					

13	Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act and Rules thereunder (Y/N). If not provide details of all such non-compliances, in the following format:			
Sl.No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by the regulatory agencies such as Pollution Control Boards or by Courts	Corrective action taken, if any
Yes. The Company complies with all the applicable environmental laws / regulations / guidelines and there is a robust mechanism to monitor and report its compliances. There is no non-compliance. The company has also obtained ISO 14001 certification for its Environmental Management Systems for 4 of its major manufacturing locations				
Leadership Indicators				
1	Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)			
The Company is not operating in any water stress areas and therefore, this indicator is not applicable.				
For each facility / plant located in areas of water stress, provide the following information				
(i) Name of the area		Not Applicable		
(ii) Nature of Operations		Not Applicable		
(iii) Water withdrawal		Not Applicable		
Parameter	2025-26		2024-25	
Water withdrawal by source (in kilolitres)				
(i) Surface Water	-		-	
(ii) Groundwater				
(iii) Third Party Water				
(iv) Seawater / Desalinated water				
(v) Others				
Total volume of water withdrawal (in kilolitres)	-		-	
Total volume of water consumption (in kilolitres)	-		-	
Water intensity per rupee of turnover (Water consumed / turnover)	-		-	
Water intensity (optional) – the relevant metric may be selected by the entity	-		-	
Water discharge by destination and level of treatment (in kilolitres)				
(i) To Surface Water	-		-	
- No treatment				
- With treatment – Please specify level of treatment	-		-	
(ii) To Groundwater				
- No treatment	-		-	
- With treatment – Please specify level of treatment				
(iii) To Seawater	-		-	
- No treatment				
- With treatment – Please specify level of treatment	-		-	

(iv) Sent to third-parties			
- No treatment		-	-
- With treatment – Please specify level of treatment			
(v) Others			
- No treatment		-	-
- With treatment – Please specify level of treatment			
Total water discharged (in kilolitres)			
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency.			NA
2	Please provide details of total Scope 3 emissions & its intensity, in the following format:	Scope 3 emissions are indirect GHG emissions that occur outside the organization, including both upstream and downstream emissions. We have started measuring Scope 3 emissions for identified upstream suppliers. We plan to cover all upstream and downstream emissions in the coming years.	
	Parameter	Unit	FY 2025-26
	Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-
	Total Scope 3 emissions per rupee of turnover		-
	Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-
	Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N). If yes, name of the external agency.		No
3	With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities		NA
4	If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:		
	Sl. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)
	1.	Rooftop solar + Renewable Power Purchase	6.7 MW roof top solar installed in 5 plants Agreement made & started to get renewable energy (Wind / Solar) from 3rd party & total annual purchase is 84L KWh.
			Percentage of Renewable Energy is 46%. Rest of 54% was consumed through Grid power in FY26. It resulted to significant reduction of carbon emission from last year to this year
	2	Air Compressor Heat Recovery System	Hot compressor oil discharge temperature is used for heating water used in process
			Reduction in diesel - 8.5 % & 197 tCO ₂ e emission reduced

3	Water Reduction	<ul style="list-style-type: none"> - Water less urinals - Flow control taps - Rain water collection tanks - 12 Lakh Liters - Rain water recharge pits - Elimination of hazardous chemical in process 	Reduction of fresh water consumption, efficient usage of rain water & recycled water - 10% reduced YoY
4	Aluminium Yield Improvement	Recycling of process scrap aluminium into export cookware manufacturing	Aluminium yield improvement is 99.4%
5	GreenCo Initiatives	Implemented GreenCo Initiatives and obtained certification for all five plants with One Platinum, two gold & two silver ratings	Reduction in energy consumption, water consumption, waste generation and CO2 emission.
5	Does the entity have a business continuity and disaster management plan? Give details in 100 words / web link.	<p>Yes. A detailed plan is in place to ensure uninterrupted operations during and after disruptive events such as natural disasters, technical failures, or political unrest. The plan outlines clear procedures for responding to emergencies, minimizing downtime, and safeguarding resources.</p> <p>All our Manufacturing units have comprehensive emergency preparedness plans to handle various identified and potential emergencies. The plans are designed to contain the incident, minimize casualties and prevent further injuries, mitigation measures, quick and streamlined relief and rescue operation and speed up restoration of normalcy. Members of the emergency response teams are aware of their roles and responsibilities and ensure that the risks are managed well as per the plan. This is achieved by implementing the plan, training the people, improving response through regular conduct of mock drills and auditing controls to ensure that the system works as planned</p>	
6	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?	Among the value chain partners, the company conducted sustainability workshops, awareness training sessions, new vendor assessments, and year-on-year evaluations to strengthen sustainable business practices. These initiatives focused on enhancing environmental awareness, improving compliance, and promoting responsible operations across the supply chain. The organization also encouraged value chain partners to set targets for reducing energy consumption, water usage, and carbon emissions. Through continuous engagement and monitoring, the company aims to build a collaborative and sustainable ecosystem that supports long-term environmental goals and operational excellence.	
7	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	Not Applicable	
8	How Many Green Credits have been Generated or procured:		
	a. By the listed entity	Nil	
	b. By the top ten (in terms of values of purchases and Sales, respectively) value chain partners	Nil	

Karjan Factory Roof Top Solar Panel



Rejuvenation of Rainwater storage pond at Juni Jithardi village in Gujarat



PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26

1	a.	Number of affiliations with trade and industry chambers / associations.	5
	b.	List of top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to	

Sl. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Confederation of Indian Industry	National & State
2	Retailers Association of India	
3	Bangalore Chamber of Commerce & Industry	
4	The Associated Chambers of Commerce & Industry of India	
5	Federation of Karnataka Chambers	

2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of Authority	Brief of the case	Corrective action taken
Nil		
Leadership Indicators		

1 Details of public policy positions advocated by the entity:

Sl. No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes / No)	Frequency of Review by Board (Annually / Half Yearly / Quarterly / Others – Please specify)	Web link, if available
Nil					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26

1 Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
Nil					

2 Provide information on Project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sl. No.	Name of Project for which R & R is ongoing	State	District	No. of Project Affected Families (RAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Nil						

3	Describe the mechanisms to receive and redress grievances of the community	<p>All the CSR / Community projects are undertaken based on need assessment and in consultation with the local community.</p> <p>All the Units have a designated person and team to interact with the community and address any grievances by planning projects towards the same. The teams have a good relationship with all stakeholders such as community, district administration and work towards finding the most optimal solution.</p>	
4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:		
		2025-26	2024-25
	Directly sourced from MSMEs / Small Producers	67%	65%
	Sourced directly from within the district and neighbouring districts	5 - 10%	5 - 10%
5	Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.		
	Location	2025-26	2024-25
	Rural	17%	16%
	Semi-urban	30%	36%
	Urban	7%	6%
	Metropolitan	46%	42%
	(place to be categorized as per RBI Classification System - rural / semi-urban/urban/metropolitan)		
	* Previous year data has been presented to provide total job creation by the company		
	Leadership Indicators		
1	Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):		
	Details of negative social impact identified	Corrective action taken	
	NA		
2	Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by Government Bodies:		
	Sl. No.	State	Aspirational District
		Uttarakhand	Haridwar
			16874
3	a.	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes / No)	No such preferential procurement policy exists as of now. Our procurement is based on merit-related criteria of quality and delivery.
	b.	From which marginalized / vulnerable groups do you procure?	NA
	c.	What percentage of total procurement (by value) does it constitute?	NA
4	Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:		

Sl. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit Shared (Yes / No)	Basis of calculating benefit share
			Nil	
5	Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.			
	Name of Authority	Brief of the case	Corrective action taken	
	NA			
6	Details of beneficiaries of CSR Projects:			
Sl. No.	CSR Project	No. of Persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups	
1	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	4288	100%	
2	Promotion and development of traditional knowledge and culture	850	100%	
3	Promoting healthcare including preventive health care	28	100%	
4	Providing learning equipment and sports facilities for schools at Hesarghatta and Creche facility	970	100%	

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - 2025-26

For TTK Prestige Limited customers represent the “raison d’être” of its existence. All the company’s initiatives place the customer at the principal focus, and customer satisfaction and relationships are accorded the top priority at the highest levels of the organization.

Customer-related parameters and performance are monitored at the Board level, and multiple means and channels have been deployed to hear the ‘Voice of the Customer’. This ranges from field level surveys, a host of communication channels, focused group interviews.

1	Describe the mechanisms in place to receive and respond to consumer complaints and feedback	<p>The Company has a well-established system for receiving and addressing customer complaints and feedback. Some of the channels are:</p> <ol style="list-style-type: none"> 1. Contact helplines available via dedicated telephone number, and email. 2. Customer satisfaction surveys communicated periodically. 3. Customer and business partner meetings and events. 4. The sales and service representatives of the company are in continual touch with customers to interact with them, receive complaints or feedback in person or through phone and other means. <p>The Company uses the interaction with end users to improve the products, business operations and services.</p>				
2	Turnover of products and / services as a percentage of turnover from all products / service that carry information about.		As a percentage to total turnover			
	Environmental and social parameters relevant to the product	100%				
	Safe and responsible usage	100%				
	Recycling and / or safe disposal	100%				
3	Number of consumer complaints in respect of the following					
	2025-26		Remarks	2024-25		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
	Data privacy	Nil	Nil	Nil	Nil	
	Advertising	Nil	Nil	Nil	Nil	
	Cyber-security	Nil	Nil	Nil	Nil	
	Delivery of essential services	Nil	Nil	Nil	Nil	
	Restrictive Trade Practices	Nil	Nil	Nil	Nil	
	Unfair Trade Practices	Nil	Nil	Nil	Nil	
	Other (in lakhs)	16.09	0.13	14.58	0.12	Customer complaints relate to products post sales which are resolved immediately
4	Details of instances of product recalls on account of safety issues:					
		Number		Reasons for recall		
	Voluntary recalls	Nil		NA		
	Forced recalls	Nil		NA		

5	Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes / No). If available, provide a web-link of the policy.	Yes. We have multiple policies on IT security areas addressing the risks related to cyber security and data privacy. These are available for internal use and reference https://ttkprestige.com/wp-content/uploads/2024/07/Information-Security-and-Data-Privacy-Policy_2024-1.pdf
6	Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.	As a part of our security policy, we regularly conduct vulnerability assessments on critical IT assets and ensure that customer related services are not impacted. We also conduct regular awareness programs for all our employees, deploying a variety of approaches such as displaying desktop banners, conducting mock exercises and observing cyber security awareness month. We also conduct several simulation exercises and vendor security assessments.
7.	Provide the following information relating to data breaches :	
	a. Number of instances of data breaches	Nil
	b. Percentage of data breaches involvin personally identifiable information of coustomers	Nil
	c. Impact, if any, of the data breaches	Nil
Leadership Indicators		
1	Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	Details can be obtained by sending a mail to customer service. Weblink: www.ttkprestige.com
2	Steps taken to inform and educate consumers about safe and responsible usage of products and / or services.	Information regarding usage of product and end use applications are given in the respective Product catalogues, Instructions for Use (IFUs), Website of the Company, etc.
3	Mechanisms in place to inform consumers of any risk or disruption / discontinuation of essential services.	The products and services offered by the company do not fall in the category of essential services and hence this disclosure is not applicable.
4	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes /No/ Not Applicable). If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes / No)	The required information are given on all the products of the Company as stipulated under the applicable laws. For some products, information over and above the mandated requirement is also provided. Customer satisfaction survey and obtaining feedback is a continuous process as the distributors and dealers are in constant touch with the customers to ensure that this is communicated transparently across the value chain.

Note: Previous year figures have been regrouped or reclassified as appropriate.
NA - Not Applicable

REPORT ON CORPORATE GOVERNANCE

[Pursuant to Schedule V (C) to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time]

1. COMPANY’S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Over the last nine decades of its existence, TTK Group has earned an impeccable reputation as an industrial house of very high level of ethical practices and good governance. TTK’s high standards of integrity, impartiality, equity and objectivity are the hallmark of its dealings with all its stakeholders.

TTK Prestige Limited received an ESG rating of 68/100 (“Aspiring”) for FY 2025 from NSE Sustainability Ratings and Analytics Limited. The assessment based on publicly available disclosures, highlights the company’s strong governance framework, reflected in a Governance score of 76, driven by robust board independence, regulatory compliance, and an effective committee structure.



Rating Category : Aspiring

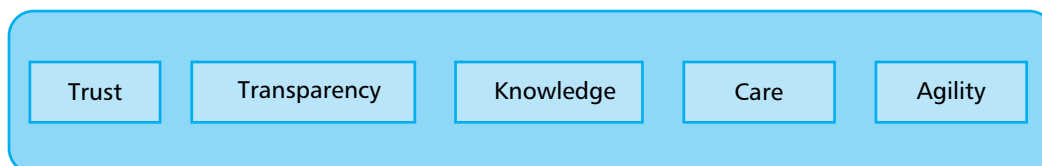
Source: “NSE Sustainability Ratings & Analytics Report dated 07.05.2026”.

TTK Prestige Limited achieved a Governance pillar score of 76 due to its strong board independence and regulatory compliance. The company exceeds requirements for independent director representation across key committees, maintains adequate women representation on the Board and demonstrates robust governance practices in its Audit, Risk Management, Nomination & Remuneration and CSR Committees.



TTK Prestige Limited (“the Company”) aligns with the TTK Group’s tradition, asserting that effective corporate governance is essential for guiding and managing the Company’s operations efficiently, ultimately aiming to enhance stakeholder value sustainably. The Company’s governance framework is founded on core values of transparency, accountability, integrity, ethics, honesty, fairness and excellence. Management is committed to fostering a corporate culture that embodies these principles, thereby achieving the objectives of Corporate Governance.

In addition, the company upholds the following core values:



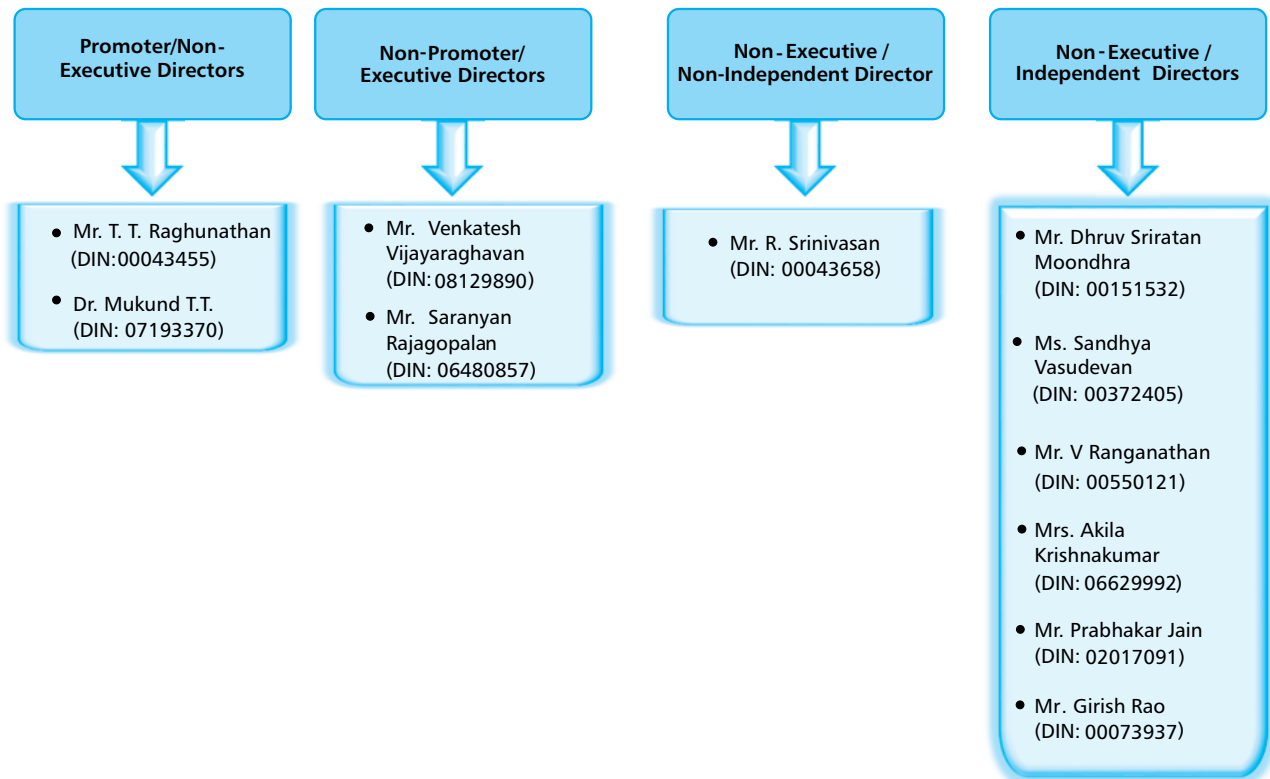
The Company's belief is to abide and follow fair business and organizational practices to fulfil the mission of Quality Consumer Products at affordable prices and in the process deliver long term sustainable shareholder value. It is also the Philosophy of the Board that practice of Corporate Governance should travel beyond Statutory Requirements and further encompass social responsibilities.

The essence of the Corporate Governance should be followed right from the top management to the last level employee of the Company, to achieve the perfection in the Corporate Governance.

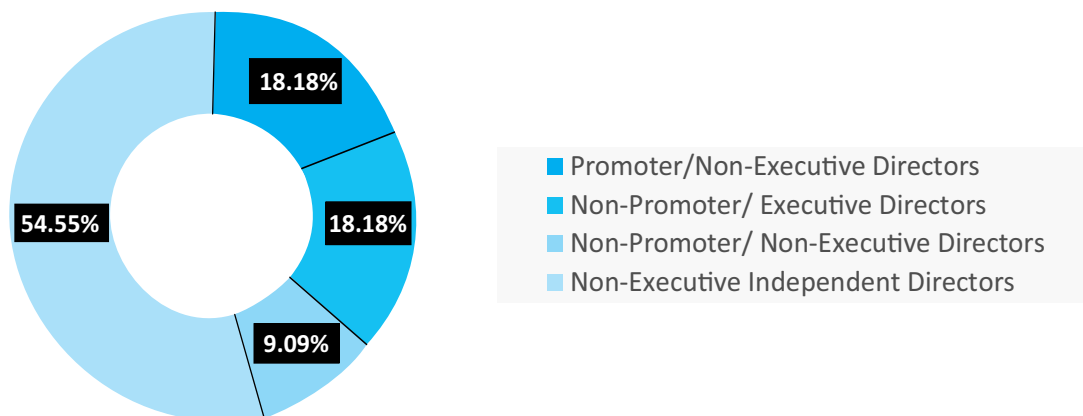
2. BOARD OF DIRECTORS

(a) Composition and Category of Directors:

The Board consists of 11 Directors. The composition of the Board conforms to the Listing Regulations as per the details given below:



Size and Composition of the Board



(b) Attendance particulars of each Director at the Board Meetings & the Annual General Meeting:

Name of the Director	Date of the Board Meetings and Attendance FY 2025-26					Date of the last AGM & Attendance Aug 07, 2025
	May 27, 2025	July 28, 2025	Oct 28, 2025	Jan 29, 2026	Mar 20, 2026	
1. Mr. T.T. Raghunathan						
2. Dr. Mukund T.T.						
3. Mr. R. Srinivasan						✗
4. Mr. Dhruv Sriratan Moondhra					✗	
5. Ms. Sandhya Vasudevan						
6. Mr. V. Ranganathan						
7. Mrs. Akila Krishnakumar						
8. Mr. Venkatesh Vijayaraghavan						
9. Mr. Saranyan Rajagopalan						
10. Mr. Prabhakar Jain					✗	✗
11. Mr. Girish Rao					✗	

Name of the Director	Attendance of Directors Retired During the Year					Date of the last AGM & Attendance Aug 07, 2025
	May 27, 2025	July 28, 2025	Oct 28, 2025	Jan 29, 2026	Mar 20, 2026	
Mr. T.T. Jagannathan (Retired from Board on August, 07, 2025)						

(c) No. of Board of Directors or committees in which the Company Directors are Members/Chairman including this Company:

Name of the Director	Name of Indian Entities Including this Entity where person is a director	Category of directorship	Total Number of Directorships, Committee Chairpersonships and Memberships of Indian Public Limited Companies		
			Directorships (1)	Committee Memberships	Committee Chairmanships
Mr. T.T. Raghunathan	Listed Companies TTK Prestige Limited	Non-Executive Chairman / Promoter	3	-	-
	TTK Healthcare Limited	Executive Wholetime Director / Promoter			
	Unlisted Public Company TTK Tantex Limited	Director / Promoter			

Name of the Director	Name of Indian Entities Including this Entity where person is a director	Category of directorship	Total Number of Directorships, Committee Chairpersonships and Memberships of Indian Public Limited Companies		
			Directorships (1)	Committee Memberships	Committee Chairmanships
Dr. Mukund T.T.	Listed Company TTK Prestige Limited TTK Healthcare Limited	Non-Executive Vice Chairman / Promoter Non-Executive / Promoter	2	-	1
Mr. R. Srinivasan	Listed Companies TTK Prestige Limited	Non-Executive Director	5	-	-
	Unlisted Public Companies ACE Designers Limited Murugappa Morgan Thermal Ceramics Limited Sterling Abrasives Limited Indian Machine Tool Manufacturers Association	Director			
Mr. Dhruv Sriratan Moondhra	Listed Companies TTK Prestige Limited	Independent Director	1	-	-
Ms. Sandhya Vasudevan	Listed Companies TTK Prestige Limited Himatsingka Seide Limited	Independent Director	4	4	1
	Unlisted Public Companies Electronica Finance Limited Greaves Electric Mobility Limited	Director			
Mr. V. Ranganathan	Listed Companies TTK Prestige Limited TTK Healthcare Limited Nitta Gelatin India Limited	Independent Director	3	4	3
Mrs. Akila Krishnakumar	Listed Companies TTK Prestige Limited IndusInd Bank Limited Matrimony.com Limited Hitachi Energy India Limited	Independent Director	4	2	-
Mr. Venkatesh Vijayaraghavan	Listed Companies TTK Prestige Limited	Managing Director & CEO	2	1	-
	Unlisted Public Company The Indian Society of Advertisers	Nominee Director			

Name of the Director	Name of Indian Entities Including this Entity where person is a director	Category of directorship	Total Number of Directorships, Committee Chairpersonships and Memberships of Indian Public Limited Companies		
			Directorships (1)	Committee Memberships	Committee Chairmanships
Mr. Saranyan Rajagopalan	Listed Companies TTK Prestige Limited	Wholetime Director & CFO	3	1	-
	Unlisted Public Company Ultrafresh Modular Solutions Limited	Director			
	Packwell Packaging Products Limited	Additional Director			
Mr. Prabhakar Jain	Listed Companies TTK Prestige Limited	Director	4	2	1
	Unlisted Public Companies (Deemed Public Companies) Tenax Pidilite India Private Limited ICA Pidilite Private Limited Pidilite Litokol Private Limited				
Mr. Girish Rao	Listed Company TTK Prestige Limited	Independent Director	3	-	-
	Unlisted Public Companies (Deemed Public Companies) Vidal Healthcare Services Private Limited Bajaj Finserv Health Limited	Director			
Directors Retired During the Year					
Mr. T T Jagannathan (Upto August 07, 2025)	Listed Company TTK Prestige Limited (till August 07, 2025)	Director	2	-	-
	Unlisted Public Company TTK Tantex Limited (till October 09, 2025)				

⁽¹⁾ Other Directorships includes TTK Prestige Limited ("the Company") and other unlisted public companies and do not include Private Companies and overseas subsidiaries.

- As per Regulation 26 of the Listing Regulations Chairmanship/Membership of the Audit Committee and the Stakeholders Relationship Committee held in Listed Companies alone is considered for the purpose of reckoning the limit of Chairmanship/Membership of the Board level Committees. Further, the Chairmanship in afore-mentioned Committees is also considered for Membership.
- None of the Directors is a member of more than 10 Board-level Committees of Public Companies or is a chairman of more than 5 such Committees.

(d) Board Meetings held during the year 2025-26 and its dates:

During the year under review, the meetings of the Board of Directors were held Five (5) times on the following dates and confirm to the Regulation 17(2) of the Listing Regulation

**(e) No. of Shares and Convertible Instruments held by Non-Executive Directors in their individual capacity**

Names of the Non-Executive Directors	No. of Equity Shares held on March 31, 2026
Mr. T.T. Raghunathan	23,731
Dr. Mukund T.T.	53,43,708
Mr. R. Srinivasan	-
Mr. Dhruv Sriratan Moondhra	-
Ms. Sandhya Vasudevan	-
Mr. V. Ranganathan	-
Mrs. Akila Krishnakumar	-
Mr. Prabhakar Jain	-
Mr. Girish Rao	-

(f) Separate Meetings of Independent Directors:

To ensure impartial decision-making in all aspects concerning the operations of the Company and the Board, it is essential for independent directors to convene the Meeting without the involvement of executive management.

As stipulated under Schedule IV to the Companies Act, 2013 and Regulation 25(3) of the SEBI Listing Regulations, separate meetings of the Independent Directors was held on January 29, 2026 and March 20, 2026, to consider:

- The performance of Non-Independent Directors and the Board as a whole;
- The performance of the Chairperson of the Company after taking into account the views of the Executive and Non-Executive Directors;
- The quality, quantity and timeliness of flow of information between the Company management and the Board, that is necessary for the Board to perform their duties effectively and reasonably;

(g) Familiarization Programmes Imparted to Independent Directors:

Pursuant to Regulation 25(7) of the Listing Regulations, familiarization programmes were imparted to Independent Directors of the Company, periodically, on the nature of the industry and the business model of the Company, roles, rights and responsibilities of the Independent Directors and other relevant information.

Your Company has the following process for induction and training of Board Members:

- Discussing with Independent Directors & ascertaining their further training needs & arranging programmes outside the Company and presentation by experts in the field.
- A detailed induction programme is in place to familiarize the new directors for entire operations of the Company including presentations by various functional heads.
- Visit to the manufacturing units of the Company is also arranged based on developments in factories.

Details regarding familiarization programme are provided in Company's Corporate Governance Guidelines which is available in Company's website at

<https://ttkprestige.com/wp-content/uploads/2025/04/FAMILIARISATION-PROGRAM-FOR-INDEPENDENT-DIRECTOR-INTRODUCTION.pdf>

(h) Key Board qualifications, expertise, and attributes

The role of Board of Directors is to provide guidance and direction to the operating management of the company and laying down the framework for maintenance of high standards of governance and accountability. Since a member of the Board, not being a member with whole time responsibility is not required to involve in the day-to-day operations or day to day strategies of running the business, no strict specific domain qualification or domain expertise can be prescribed. What is required is the ability to grasp the general aspects of business of the company, principles of governance and ability to articulate on matters brought to the Board etc.

Apart from a formal educational qualification, exposure to one or more fields of relevance to the kitchen and home appliance business of the company namely innovation, manufacturing operations, sales & marketing, consumer behaviour, services, finance, legal, people management, governance, risk management, general management, social responsibility, inorganic expansion, information technology etc., is required to qualify to become a member of the Board.

The skill matrix is divided into five broad baskets –



The composition of the Board will be such that there will be adequate representation of these skills on the Board. The Board Members has the basic understanding and exposure to above mentioned skill matrix, the special expertise and strength that they bring to the table are mapped as follows:

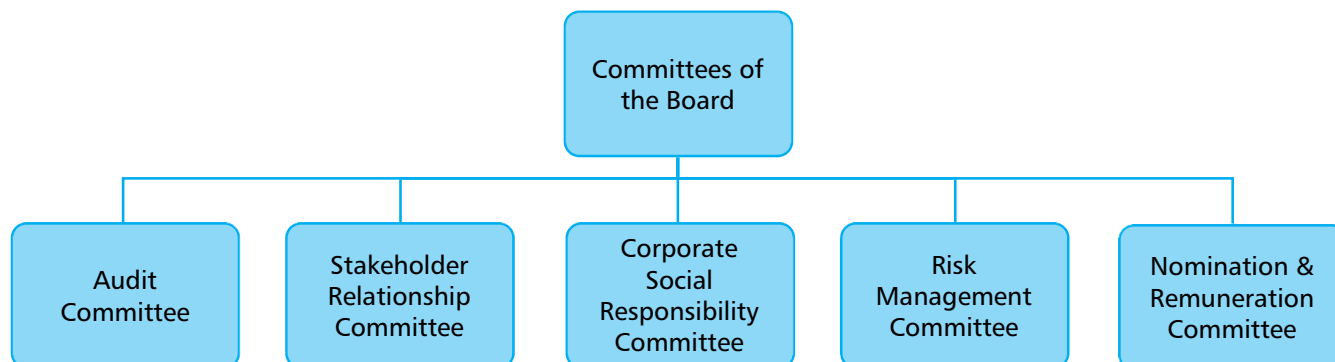
Mr. T.T. Raghunathan	Business Strategy, Sales, Distribution, Marketing & Consumer Behaviour, JV relations and General Management.
Dr. Mukund T.T.	Innovation, IT, Governance, Business Strategy and Social Responsibility.
Mr. R. Srinivasan	Business Strategy, Innovation, Manufacturing, Governance, Risk Management, Social responsibility, General Management and People Development.
Mr. Dhruv Sriratan Moondhra	Business Process, Finance and Risk Management
Ms. Sandhya Vasudevan	Business Strategy, Innovation, Business Process, Risk Management and People Development
Mr. V. Ranganathan	Finance, Legal, Taxation, Governance, Risk Management and Corporate Strategy
Mrs. Akila Krishnakumar	Business Strategy, Business Process, Consumer Behaviour, Innovation, Governance, Risk Management and Corporate Strategy
Mr. Prabhakar Jain	Corporate Strategy, Mergers & Acquisitions, Restructuring, Governance, Risk Management and International Operations
Mr. Girish Rao	Business Strategy, Business Process, Sales & Marketing, Consumer Behaviour, Innovation, Risk Management and Corporate Strategy
Mr. Venkatesh Vijayaraghavan	Business Strategy, Innovation, Business Process, Manufacturing Resource Development, Sales & Marketing, Consumer Behaviour, People Development and General Management.
Mr. Saranyan Rajagopalan	Finance, Legal, Governance, Risk Management, Corporate Strategy, Mergers & Acquisitions, JV relations and People Development.
Director Retired during the year	
Mr. T.T. Jagannathan	Innovation, Manufacturing, Business Strategy, Managing Joint Ventures, Business Partnerships and General Management.

Based on the disclosures received from all the independent directors and in the opinion of the Board, the Independent Directors fulfil the conditions specified in the Companies Act, 2013 and Listing Regulations and are independent of the Management.

(i) Role of Company Secretary

The Company Secretary is the Compliance Officer and plays a key role in ensuring that effective board procedures are followed and reviewed periodically. The Company Secretary is primarily responsible to ensure compliance with the provisions of the Act and provisions of all other laws applicable to the Company. The Company Secretary ensures that all relevant information, details and documents are made available to the Board of Directors for effective decision-making at the meetings. The Company Secretary is also the interface between the management and regulatory authorities for governance matters. All the Directors of the Company have access to the advice and services of the Company Secretary.

COMPOSITION OF COMMITTEES



The Company Secretary of the Company acts as the Secretary to all Committees of the Board

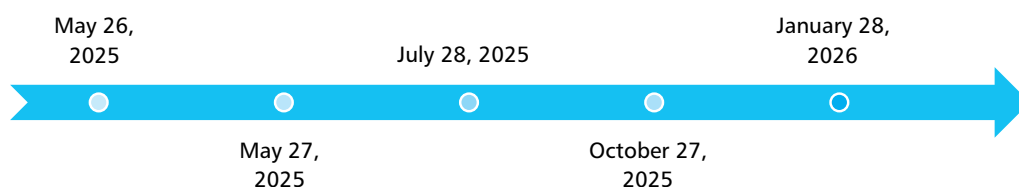
3. AUDIT COMMITTEE:

(a) Terms of Reference:

As per the provisions of Section 177 of the Companies Act, 2013 and Regulation 18(3) & Schedule II – Part C to the Listing Regulations, the brief terms of reference of the Audit Committee of the Company, inter alia include-

- (i) Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
- (ii) The recommendation for appointment, remuneration and terms of appointment of auditors of the Company.
- (iii) Approval of payment to statutory auditors for any other services rendered by the statutory auditors
- (iv) Review and monitor the auditor's independence and performance and effectiveness of audit process.
- (v) Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
- (vi) Review with the Management the quarterly Financial Statements and the annual Financial Statements and the Auditor's Report thereon, before submission to the Board for approval, with particular reference to:
 - Matters required to be included in the director's responsibility statement to be included in the board's report in terms of Clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013.
 - Disclosure of any related party transactions.
 - Modified opinion(s) in the draft audit report
- (vii) Approval or any subsequent modification of transactions of the Company with related parties.
- (viii) Scrutiny of inter-corporate loans and investments.
- (ix) Valuation of undertakings or assets of the Company, wherever it is necessary.
- (x) Evaluation of internal financial controls and risk management systems.
- (xi) Monitoring the end use of funds raised through public offers and related matters.
- (xii) To review the functioning of the whistle blower mechanism.
- (xiii) Carrying out any other function as is mentioned in the terms of reference of the audit committee.

(b) Meetings of Audit Committee held during FY 2025-26:



(c) Composition, Name of the Members & Chairperson and Attendance:

The composition of the Committee is in line with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations, as detailed below:

Name of Director	Position	Category	No. of Meetings which director was entitled to Attend	No. of Meeting attended	% of Attendance
Mr. V. Ranganathan	Chairman	NP/NE/ID	5	5	100.00
Ms. Sandhya Vasudevan	Member	NP/NE/ID	5	5	100.00
Dr. Mukund T.T.	Member (w.e.f. Aug 08, 2025)	P/NE/NID	2	2	100.00
Mr. Prabhakar Jain	Member	NP/NE/ID	5	5	100.00
Members listed below retired from the Committee during the year on the dates mentioned against their respective names					
Mr. T.T. Raghunathan	Member (until Aug 07, 2025)	P/NE/NID	3	3	100.00

NP/NE/ID : Non-Promoter / Non-Executive / Independent Director

P/NE/NID : Promoter / Non-Executive/Non-Independent Director

NP/NE : Non-Promoter / Non-Executive Director

Dr. Mukund T.T. was appointed as the member of the Audit Committee by the Board on August 08, 2025.

Mr. T.T. Raghunathan was a Member of the Audit Committee until August 07, 2025.

All the members of the Audit Committee are financially literate or have accounting and financial management expertise.

Additionally, Managing Director, Whole-time Director & CFO of the Company are permanent invitees to the meetings of the Audit Committee. Statutory and Internal Auditors or their representatives are permanent invitees to the meetings of the Committee. Further, Senior Management Personnel are invited, as and when necessary, to the meetings to provide additional input for the items being discussed by the Audit Committee.

The Chairman of the Audit Committee also has discussions with the Statutory and Internal Auditors without presence of the management.

Mrs. Manjula K.V., Company Secretary is the Secretary of Audit Committee.

4. STAKEHOLDERS RELATIONSHIP COMMITTEE:

(a) Terms of Reference:

- (i) Addressing the concerns of security holders of the listed entity, which includes issues related to the transfer or transmission of shares, failure to receive the annual report, non-receipt of declared dividends, issuance of new or duplicate certificates, and matters concerning general meetings.
- (ii) Evaluating the measures implemented to facilitate effective voting rights for shareholders, assessing compliance with the service standards established by the listed entity regarding the services provided by the Registrar & Share Transfer Agent.
- (iii) Reviewing the various initiatives undertaken by the listed entity to minimize unclaimed dividends while ensuring that dividend warrants, annual reports, and statutory notices are received promptly by the company's shareholders.

(b) Meetings of Stakeholder Relationship Committee held during FY 2025-26:

The committee met twice i.e., on May 26, 2025 and March 24, 2026, and all the members attended the meeting.

May 26, 2025

March 24, 2026

(c) Composition, Name of Members and Chairperson and Attendance:

The composition of the Stakeholders Relationship Committee is in line with the provisions of Section 178(6) of the Companies Act, 2013 and Regulation 20 of the Listing Regulations, as detailed below:

Name of Director	Position	Category	No. of Meetings which director was entitled to Attend	No. of Meeting attended	% of Attendance
Mr. Prabhakar Jain	Chairman	NP/NE/ID	2	2	100.00
Mr. Venkatesh Vijayaraghavan	Member	NP/ED	2	2	100.00
Mr. Saranyan Rajagopalan	Member	NP/ED	2	2	100.00

NP/NE/ID : Non-Promoter / Non-Executive / Independent Director

NP/ED : Non-Promoter / Executive Director

- (d) **Name and Designation of Compliance Officer:** The Board has appointed Mrs. Manjula K.V. as the Company Secretary & Compliance Officer, as required under the Listing Regulations and the Nodal Officer to ensure compliance with the IEPF rules.

- (e) The total number of complaints received during the year was 245. No complaints were pending as on March 31, 2026.



Details of Shareholders' Complaints received during the year 2025-26:

Nature of Complaints	Complaints received during the year 2025-26	Solved to the satisfaction of the Shareholders	Pending Complaints
Non-receipt of Dividends	190	190	0
Non-receipt of Securities / Share Certificates	29	29	0
Non-receipt of Annual Report	18	18	0
Through SEBI	4	4	0
Through Stock Exchanges	0	0	0
Through Smart ODR	4	4	0
Total	245	245	0

5. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

(a) Terms of reference:

The brief terms of reference are as per the provisions of Section 135 of the Companies Act, 2013 and the Rules made thereunder, include:

- Formulation and recommendation to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII.
- Recommendation of the amount of expenditure to be incurred on the activities referred to the above.
- Monitoring the Corporate Social Responsibility Policy of the Company from time to time.

(b) Meetings of CSR Committee held during FY 2025-26

During the year under review CSR Committee met as below and attendance is given below:

May 26, 2025

During this meeting the Committee provided a plan for FY 2025-26 which was approved by the Board and reviewed the projects undertaken as per the approved plan. The spends in FY 2025-26 are in accordance with the plans recommended by the CSR committee and the Board.

(c) Composition, Name of Members and Chairperson and Attendance:

In compliance with the provisions of Section 135 of the Companies Act, 2013 and the Rules made there under, the Corporate Social Responsibility Committee was constituted with the following Directors:

Name of Director	Position	Category	No. of Meetings which director was entitled to Attend	No. of Meeting attended	% of Attendance
Dr. Mukund T.T.	Chairman (w.e.f. Aug 08, 2025) / Member	P/NED	1	1	100.00
Mr. R. Srinivasan	Member	NP/NED	1	1	100.00
Mrs. Akila Krishnakumar	Member	NP/NE/ID	1	1	100.00
Attendance of the Retired Director during the year					
Mr. T.T. Jagannathan	Chairman / Member (up to Aug 07, 2025)	P/NED	1	1	100.00

NP/NE/ID : Non-Promoter / Non-Executive / Independent Director

P/NED : Promoter / Non-Executive Director

NP/ED : Non-Promoter / Executive Director

NP/NED : Non-Promoter / Non-Executive Director

Mr. T.T. Jagannathan served as a Member and Chairman of the Corporate Social Responsibility Committee until August 07, 2025. Reconstitution of the Corporate Social Responsibility Committee on August 08, 2025 through a Circular Resolution appointed Dr. Mukund T.T. as the Chairman of the Corporate Social Responsibility Committee.

(d) Corporate Social Responsibility (CSR) Policy:

Your Company adopted a Policy relating to Corporate Social Responsibility in accordance with the provisions of Section 135 and Schedule VII to the Companies Act, 2013 and the Rules made thereunder. The said Policy is available on the website of the Company www.ttkprestige.com

6. RISK MANAGEMENT COMMITTEE

(a) Terms of reference:

As our Company is amongst the top 1000 listed entities as required under Regulation 21 of Listing Regulations, the Board of Directors have constituted the Risk Management Committee consisting of majority of Board Members

The role of Risk Management Committee includes identification and assessment of risks relating to Strategy, Operations, Statutory and Legal Compliance, Financial including Financial Reporting, Sustainability including Environment, Society and Governance, Cyber security Risks, and risks which may threaten the existence of the Company, Reviewing the Risk Management Framework, Risk Policy and Risk Assessment and report to the Board periodically the risk status of key elements of risk.

Further details are provided in the Board's Report.

The terms of reference of the RMC is in line with the regulatory requirements mandated by Regulation 21 and Part D of Schedule II of the SEBI Listing Regulations.

(b) Meetings of Risk Management Committee held during the year FY 2025-26:

The committee met thrice, and attendance is given below:

July 29, 2025

November 04, 2025

February 04, 2026

(c) Composition, Name of Members and Chairperson and Attendance:

Name of Director	Position	Category	No. of Meetings which director was entitled to Attend	No. of Meeting attended	% of Attendance
Ms. Sandhya Vasudevan	Chairman	NP/NE/ID	3	3	100.00
Mr. T.T. Raghunathan	Member	P/NED	3	1	33.33
Dr. Mukund T.T.	Member	P/NED	3	3	100.00
Mr. R. Srinivasan	Member	NP/NED	3	3	100.00
Mr. Dhruv Moondhra	Member	NP/NE/ID	3	1	33.33
Mr. Venkatesh Vijayaraghavan	Member	NP/ED	3	3	100.00
Mr. Saranyan Rajagopalan	Member	NP/ED/CFO	3	3	100.00
Mr. Srikanth B.P.	Member	CMO	3	3	100.00
Mr. Manas Martha	Member	CHRO	3	3	100.00
Mr. Anil Gurnani	Member	CSMO	3	3	100.00
Mrs. Manjula K.V.	Member	CS&CO	3	3	100.00
Mr. G. Ramesh Babu	Member	Sr. DGM - Legal	3	3	100.00
Members listed below retired from the Committee during the year on the dates mentioned against their respective names					
Mr. Ramasubramaniam (Until Dec 19, 2025)	Member	CITO	2	2	100.00



- NP/NE/ID : Non-Promoter / Non-Executive / Independent Director
- P/NED : Promoter / Non-Executive Director
- NP/ED : Non-Promoter / Executive Director
- NP/NED : Non-Promoter/Non-Executive Director
- CHRO : Chief Human Resource Officer
- CITO : Chief Information Technology Officer
- CFO : Chief Financial Officer
- CMO : Chief Manufacturing Officer
- CSMO : Chief Sales & Marketing Officer
- Sr. DGM - Legal : Senior Deputy General Manager-Legal

Mr. Ramasubramaniam served as Members of the Risk Management Committee until December 19, 2025.

7. NOMINATION AND REMUNERATION COMMITTEE:

(a) Terms of Reference:

The brief terms of reference are as per the provisions of Section 178 of the Companies Act, 2013 and Regulation 19(4) & Schedule II – Part D to the Listing Regulations, inter alia include-

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other employees.
- Formulation of criteria for evaluation of Independent Directors and the Board.
- Devising a policy on Board diversity.
- Identifying persons who are qualified to become directors and who may be appointed in Senior Management in accordance with the criteria laid down and recommend to the Board their appointment and removal.
- Whether to extend or continue the terms of appointment of Independent Director, based on the report of performance evaluation of Independent Directors.

(b) Meetings of Nomination Remuneration Committee held during FY 2025-26

During the year under review, the Committee met as detailed below:



(c) Composition, Name of the Members & Chairperson and Attendance:

The composition of the Committee is in line with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19(1) of the Listing Regulations, as detailed below:

Name of Director	Position	Category	No. of Meetings which director was entitled to Attend	No. of Meeting attended	% of Attendance
Mrs. Akila Krishnakumar	Chairman	NP/NE/ID	2	2	100.00
Dr. Mukund T.T.	Member	P/NED	2	2	100.00
Mr. Dhruv Moondhra	Member	NP/NE/ID	2	2	100.00
Mr. R. Srinivasan	Member	NP/NED	2	2	100.00
Mr. V. Ranganathan	Member	NP/NE/ID	2	2	100.00
Mr. Girish Rao	Member	NP/NE/ID	2	2	100.00

- NP/NE/ID : Non-Promoter / Non-Executive / Independent Director
- P/NED : Promoter / Non-Executive Director
- NP/NED : Non-Promoter / Non-Executive Director

(d) Performance Evaluation criteria for Independent Directors:

During the year under review, the Board adopted a formal mechanism for evaluating its performance and as well as that of its committees and individual Directors, including the Chairman of the Board. The exercise was carried out through a structured evaluation process covering various aspects of the Board functioning such as composition of the Board and Committees, experience and competencies, performance of specific duties and obligations, governance issues, etc. Separate exercise was carried out to evaluate the performance of individual Directors including the Board Chairman who were evaluated on parameters such as attendance at Board Meetings and General Meetings; participation in Board proceedings; independence and candidness shown at meetings; clarity and objectiveness in expressing views at meetings; awareness of governance code, compliance requirements, risk framework, etc.; interactions with other Directors / Senior Management during and outside meetings; keenness to continuously familiarize with the industry and the Company; etc.

The evaluation of the Independent Directors was carried out by the entire Board and that of the Chairman and the Non-Independent Directors were carried out by the Independent Directors.

The Directors were satisfied with the outcome of the evaluation, which reflected the overall engagement of the Board and its Committees with the Company.

Your Company has in place a Policy relating to selection, remuneration and evaluation of Directors and Senior Management. The said Policy is available on the website of the Company www.ttkprestige.com

8. PARTICULARS OF SENIOR MANAGEMENT PERSONNEL

Particulars of the Senior Management Personnel including the changes therein since the close of the previous financial year:

Sl. No.	Name	Designation	Details of Changes, if any
1	Mr. Venkatesh Vijayaraghavan	Managing Director & CEO	-
2	Mr. Saranyan Rajagopalan	Wholetime Director & CFO	-
3	Mrs. Manjula K.V.	Company Secretary & Compliance Officer	-
4	Mr. Anil Gurnani	Chief Sales & Marketing Officer	-
5	Mr. Srikanth B.P.	Chief Manufacturing Officer	-
6	Mr. Manas Martha	Chief Human Resource Officer	-
7	Mr. Ramasubramaniam R.	Chief Information Technology Officer	Resigned w.e.f. December 19, 2025
8	Mr. Rajkumar N.	Head – International Business	-
9	Mr. Tamilselvan Sankaralingam	Chief Technology Officer	Appointed w.e.f September 15, 2025
10	Mr. Bibhas Sarkar	Senior General Manager – Strategy and Project Management	Appointed w.e.f December 30, 2025

9. REMUNERATION OF DIRECTORS:

(a) There are no pecuniary relationships or transactions of the Non-Executive Directors vis-à-vis the Company during the year other than sitting fee, commission etc. which they are entitled to as a director, as detailed below.

(b) Criteria of making payments to Non-Executive Directors:

The Non-Executive Directors were paid the Sitting Fees of ₹ 60,000/- per meeting for Board meetings and all other Committee meetings.

The Non-Executive Directors are eligible for commission for the Financial Year 2025-26 pursuant to the special resolution already passed by the shareholders. The details of this information have been posted on the website of the Company www.ttkprestige.com

Director	Sitting Fees	Commission/ Others	Total
Mr. T.T. Jagannathan (up to Aug 07, 2025)	1.80	48.76	50.56
Mr. T.T. Raghunathan	5.40	29.12	34.52
Dr. Mukund T.T.	7.80	29.12	36.92
Mr. R. Srinivasan	6.60	29.12	35.72
Mr. Dhruv Sriratan Moondhra	4.20	29.12	33.32
Ms. Sandhya Vasudevan	7.80	29.12	36.92
Mr. V. Ranganathan	7.20	29.12	36.32
Mrs. Akila Krishnakumar	4.80	29.12	33.92
Mr. Girish Rao	3.60	29.12	32.72
Mr. Prabhakar Jain	6.60	29.12	35.72

The above sitting fees and commission are within the ceiling prescribed under the provisions of the Companies Act, 2013.

The Policy of fixing the remuneration to Non-Executive Directors amongst others is contained in the Company's policy relating to Selection, Remuneration and Evaluation of Directors and Senior Management and the same is available on the website of the Company.

(c) Disclosure with respect to remuneration paid to the Whole time Directors for the year 2025-26 are as follows:

(in ₹)

Particulars of Remuneration	Mr. Venkatesh Vijayaraghavan Managing Director & CEO	Mr. Saranyan R. Wholetime Director & CFO
Salary	1,25,24,916	67,73,640
Benefits	84,36,904	32,14,633
HRA & Other Allowances	63,12,456	34,36,824
Contribution to PF & Other Funds	22,04,186	12,37,972
Bonus	-	5,08,327
Managerial Commission	2,72,10,200	1,36,05,100
Stock Options	-	78,463
Total	5,66,88,662	2,88,54,959

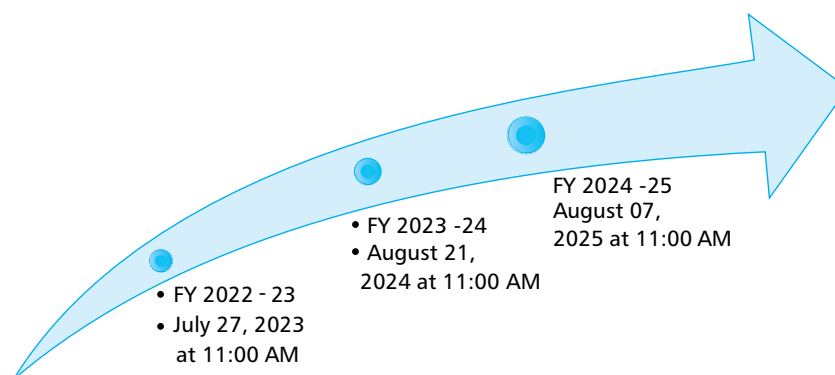
The Managerial remuneration paid to the Executive Directors is within the ceiling prescribed under Schedule V of Section 197 of the Companies Act, 2013.

10. GENERAL BODY MEETINGS:

(a) Location and date of the last three Annual General Meetings held:

All the Meetings were held through Audio Visual Means

(b) No. of Special Resolutions passed at the meetings:



Financial Year	No. of special resolutions passed
2022-23	4
2023-24	2
2024-25	Nil

(c) **Special Resolutions passed through Postal Ballot: - Nil**

(d) **Passing of Special Resolutions through Postal Ballot, during the year 2026-27:**

Your Company may propose to pass Special Resolutions conducted through Postal Ballot, if necessary, to comply with the provisions of the Companies Act, 2013 and the Rules made thereunder.

(e) **Procedure for Postal Ballot**

Procedure as prescribed under Sec. 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, was/will be adhered to.

11. MEANS OF COMMUNICATION:

(a) The Unaudited Financial Results for every Quarter and the Annual Audited Financial Results of the Company, in the prescribed proforma, are taken on record by the Board and are submitted to the Stock Exchanges.

(b) The same are published, within 48 hours, in Economic Times – South and Mumbai, Financial Express / Indian Express / Business Line / Business Standard and Dinamalar.

(c) The Quarterly / Annual Results are also posted on the Company's website at www.ttkprestige.com and on the website of the BSE Limited and National Stock Exchange of India Limited.

(d) All the Official news releases are disseminated on the website of the Company.

(e) The presentations made to institutional investors or to the analysts are posted on the website of the Company.

12. GENERAL SHAREHOLDERS INFORMATION:

(a) **Date, Time and Venue of the Annual General Meeting:**

Date	:	August 04, 2026
Day	:	Tuesday
Time	:	11:00 A.M.
Venue	:	Through Audio / Visual Conferencing

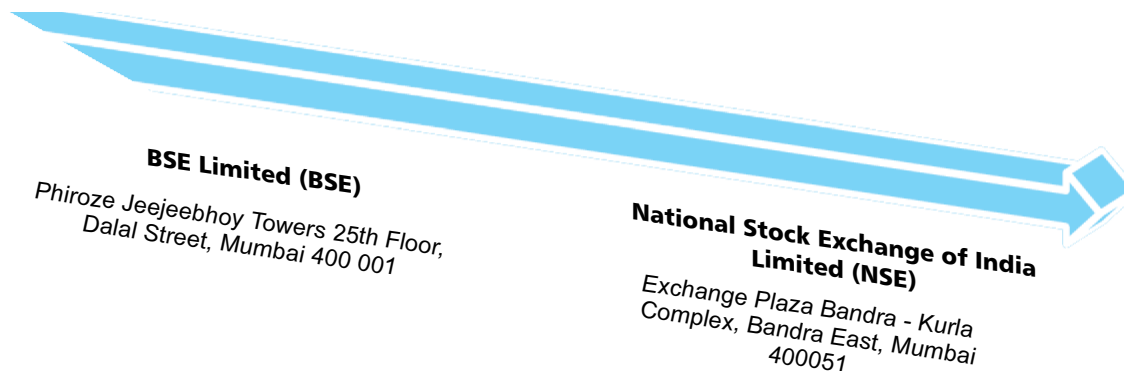
(b) **Particulars of Financial Calendar:**

Financial Year	:	April 2026 – March 2027
Unaudited First Quarter Results	:	Before August 15, 2026
Unaudited Second Quarter Results	:	Before November 15, 2026
Unaudited Third Quarter Results	:	Before February 15, 2027
Audited Annual Results	:	Before May 30, 2027

(c) **Dividend Payment Date:**

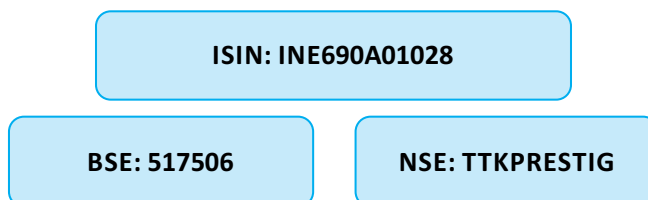
The Board of Directors recommended a Dividend of ₹ 7.50 per share of Face Value of ₹ 1/- each for FY 2025-26. The dividend will be paid on and from August 04, 2026.

(d) Name and Address of Stock Exchanges where the Company's shares are listed and confirmation of payment of Annual Listing Fees:



The listing fees has been paid for the financial year 2026-27.

(e) Stock Code:



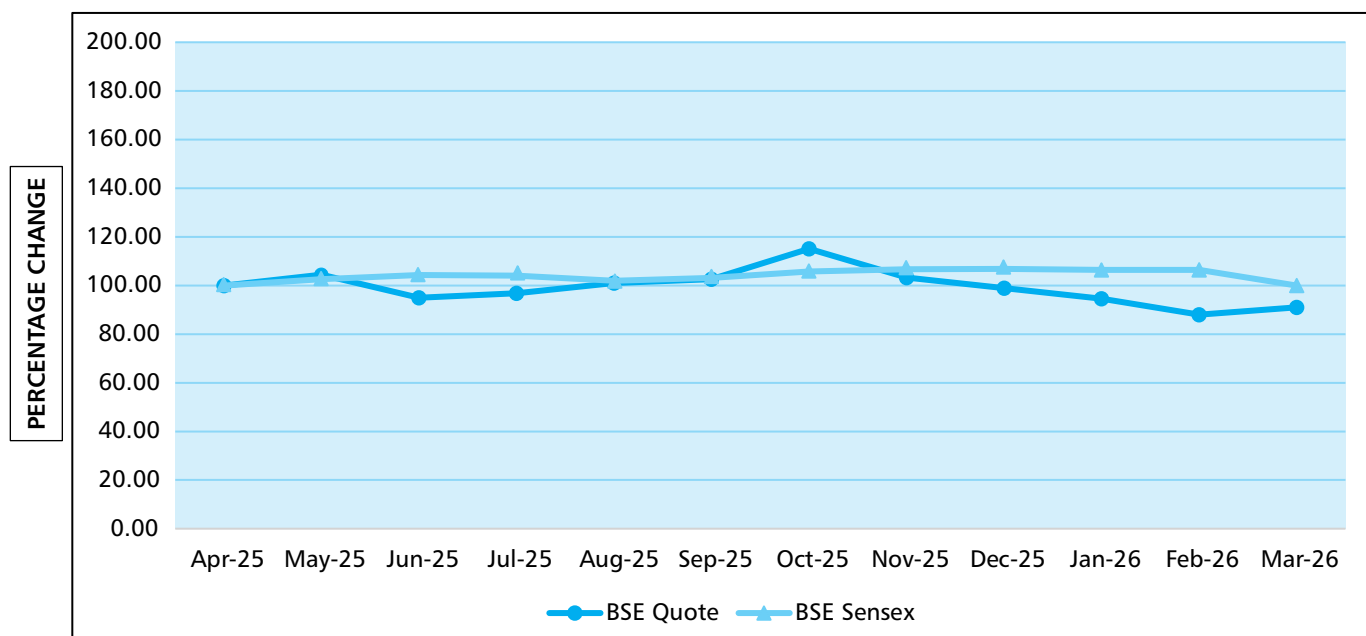
(f) Market Price Data

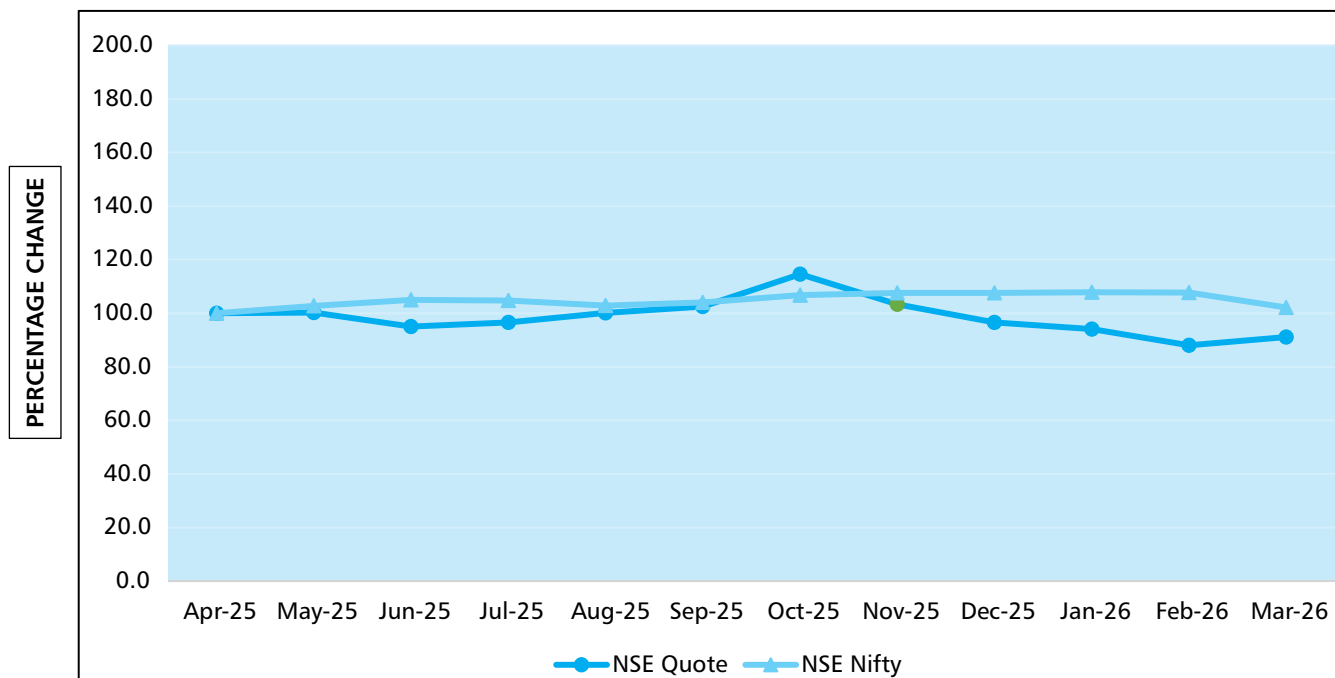
Month	NATIONAL STOCK EXCHANGE			BSE LIMITED		
	High	Low	Volume	High	Low	Volume
Apr 2025	673.10	585.05	11,69,212	671.50	590.50	52,715
May 2025	701.85	586.6	47,43,414	700.90	586.25	1,91,798
Jun 2025	639.25	604.05	14,08,913	637.95	585.00	76,710
Jul 2025	650.00	618.00	14,37,755	649.95	617.75	74,462
Aug 2025	674.00	621.80	14,82,727	678.00	621.65	61,946
Sep 2025	689.65	625.00	6,79,228	689.00	625.00	53,062
Oct 2025	771.20	628.10	43,90,764	772.80	626.70	1,70,139
Nov 2025	695.70	642.00	7,97,444	693.10	614.40	58,963
Dec 2025	649.95	609.00	3,67,014	663.95	604.95	24,032
Jan 2026	633.60	561.00	5,01,270	635.00	570.75	22,885
Feb 2026	592.55	519.00	3,94,789	590.90	520.00	40,451
Mar 2026	613.50	423.00	1,64,80,720	611.50	423.30	14,16,154

(g) Performance comparison to BSE Sensex and Nifty

Month	BSE LIMITED				NATIONAL STOCK EXCHANGE			
	TTK Share Price	% Change to Base	BSE Sensex	% Change to Base	TTK Share Price	% Change to Base	NSE Nifty	% Change to Base
	High		High		High		High	
Apr 2025	671.50	0.00	80661.31	0.00	673.10	0.00	24,457.65	0.00
May 2025	700.90	4.38	82718.14	2.55	701.85	4.27	25,116.25	2.69
Jun 2025	637.95	-5.00	84099.53	4.26	639.25	-5.03	25,669.35	4.95
Jul 2025	649.95	-3.21	83935.01	4.06	650.00	-3.43	25,608.10	4.70
Aug 2025	678.00	0.97	82231.17	1.95	674.00	0.13	25,153.65	2.85
Sep 2025	689.00	2.61	83141.21	3.07	689.65	2.46	25,448.95	4.05
Oct 2025	772.80	15.09	85290.06	5.74	771.20	14.57	26,104.20	6.73
Nov 2025	693.10	3.22	86055.86	6.69	695.70	3.36	26,310.45	7.58
Dec 2025	663.95	-1.12	86159.02	6.82	649.95	-3.44	26,325.80	7.64
Jan 2026	635.00	-5.44	85883.50	6.47	633.60	-5.87	26,373.20	7.83
Feb 2026	590.90	-12.00	85,871.73	6.46	592.55	-11.97	26,341.20	7.70
Mar 2026	611.50	-8.94	80,632.55	-0.04	613.50	-8.85	24,989.35	2.17

TTK PRESTIGE SHARE PRICE VS BSE SENSEX



TTK PRESTIGE SHARE PRICE VS NSE NIFTY


(Source: www.bseindia.com and www.nseindia.com)

(h) **Suspension of Securities from trading by Directors** : Not applicable

(i) **Registrars & Transfer Agents:** KFin Technologies Limited.
(Formerly Kfin Technologies Private limited)
Selenium Tower B, Plot 31-32,
Gachibowli Financial District
Nanakramguda, Hyderabad – 500 032
Phone No: 040 6716 1653

(j) **Share Transfer System:**

In line with the amended SEBI (LODR) Regulations, 2015, the Share transfers are entertained only in dematerialised form, with effect from April 01, 2019.

As on March 31, 2026, no Equity Shares were pending for transfer.

(k) **Distribution of Shareholding as on March 31, 2026 (without grouping)**

Category (Amount)	Shareholders		Shares	
	Nos.	%	Total shares	%
1 – 5000	91125	99.8138	7155213	5.2247
5001 - 10000	77	0.0843	574466	0.4195
10001 - 20000	27	0.0296	380298	0.2777
20001 - 30000	14	0.0153	337935	0.2468
30001 - 40000	8	0.0088	274938	0.2008
40001 - 50000	8	0.0088	359464	0.2625
50001 - 100000	3	0.0033	214390	0.1565
100001 & above	33	0.0361	127654280	93.2117
Total	91,295	100.00	13,69,50,984	100.00

Categories of Equity Shareholders as on March 31, 2026:

Category	Category of Shareholder	No. of Share-holders	No. of Shares held	Shareholding as a % of total no. of shares	No. of Equity Shares held in Dematerialized Form
(A)	Promoter & Promoter Group				
(1)	Indian				
(a)	Individuals / Hindu Undivided Family	4	1,36,29,999	9.95	1,36,29,999
(b)	Central Government / State Government(s)	-	-	-	-
(c)	Financial Institutions / Banks	-	-	-	-
(d)	Any other (specify)				
	(i) Partnership Firms	1	8,27,67,238	60.44	8,27,67,238
	(ii) Bodies Corporate	1	1,77,600	0.13	1,77,600
	Sub-Total (A)(1)	6	9,65,74,837	70.52	9,65,74,837
(2)	Foreign				
(a)	Individuals (Non-Resident Individuals / Foreign Individuals)	-	-	-	-
(b)	Government	-	-	-	-
(c)	Institutions	-	-	-	-
(d)	Foreign Portfolio Investor	-	-	-	-
(e)	Any other (specify)	-	-	-	-
	Sub-Total (A)(2)	-	-	-	-
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A) (2)	6	9,65,74,837	70.52	9,65,74,837
(B)	Public				
(1)	Institutions				
(a)	Mutual Funds	5	1,58,32,506	11.56	1,58,32,506
(b)	Venture Capital Funds	-	-	-	-
(c)	Alternate Investment Funds	3	5,04,643	0.37	5,04,643
(d)	Foreign Venture Capital Investors	-	-	-	-
(e)	Foreign Portfolio Investors	87	1,07,44,907	7.85	1,07,44,907
(f)	Financial Institutions / Banks	2	1250	0.00	50
(g)	Insurance Companies	2	34,87,214	2.55	34,87,214
(h)	NBFCs Registered with RBI	2	695	0.00	695
(i)	Provident Funds / Pension Funds	-	-	-	-
(j)	Any other (please specify) Other Financial Institutions	-	-	-	-
	Sub Total (B)(1)	101	3,05,71,215	22.33	3,05,70,015

Category	Category of Shareholder	No. of Share-holders	No. of Shares held	Shareholding as a % of total no. of shares	No. of Equity Shares held in Dematerialized Form
(2)	Central Government / State Government(s) / President of India	-	-	-	-
	Sub Total (B)(2)	-	-	-	-
(3)	Non-Institutions	-	-	-	-
(a)	Individuals -	-	-	-	-
(i)	Individual Shareholders holding nominal share capital up to ₹ 2 lakhs	85,489	75,73,938	5.53	70,47,847
(ii)	Individual Shareholders holding nominal share capital in excess of ₹ 2 lakhs	2	9,44,901	0.69	9,44,901
(b)	Directors and their relatives (excluding independent directors and nominee directors)	1	638	0.00	638
(c)	Key Managerial Personnel	1	979	0.00	979
(d)	Overseas Depositories (holding DRs) (Balancing figure)	-	-	-	-
(e)	Any other (specify)				
	Bodies Corporate	220	1,93,810	0.14	1,84,210
	Non-Resident Indians (Including Non-repatriable)	2,342	3,76,597	0.27	3,76,597
	Clearing Members	2	622	0.00	622
	HUF	1,110	1,32,540	0.10	1,30,140
	IEPF	2	5,78,903	0.42	5,78,903
	ESOP	8	2004	0.00	2004
	Sub-Total (B)(3)	89,177	98,04,932	7.15	92,66,841
	Total Public Shareholding (B) = (B)(1) + (B)(2) + (B)(3)	89,278	4,03,76,147	29.48	3,98,36,856
	Total (A+B)	89,284	13,69,50,984	100.00	13,64,11,693

Notes:

- Promoters include T.T. Krishnamachari & Co. represented by its partners and constituents of TTK Group. The constituents of TTK Group include TTK Healthcare Limited, and relatives of the partners of T.T. Krishnamachari & Co.
- The Company has allotted 1,010 Shares to the eligible Employees under TTK Prestige Limited - Long Term Incentive (Stock Option) Plan, 2023 during FY 2025-26.

(i) Dematerialisation of Shares and Liquidity as on March 31, 2026, without grouping:

Particulars	No. of Shareholders	No. of Shares	% of Shares
In Physical Mode	447	5,39,291	0.39
In Electronic Mode	90,848	13,64,11,693	99.61
Total	91,295	13,69,50,984	100.00

Days taken for Dematerialisation		No. of Requests	No. of Shares	% of Shares
15 days		50	50,343	0.037

Particulars	National Securities Depository Limited (NSDL)		Central Depository Services Limited (CDSL)	
	2025-26	2024-25	2025-26	2024-25
Number of Shares Dematerialised	29,796	26,677	20,547	21,947
Number of Shares Re-materialised	NIL	NIL	1	NIL

m.	Outstanding GDRs / ADRs / Warrants or any Convertible Instruments	The Company has not issued any GDRs / ADRs / Warrants and Convertible Instruments.
n.	Commodity price risk or foreign exchange risk and hedging activities	Please refer to Notes to Standalone / Consolidated Financial Statements– (Page 164 & Page 222)
o.	Plant Locations	<ol style="list-style-type: none"> Plot Nos. 82 & 85, SIPCOT Industrial Complex, Hosur – 635 126, Tamilnadu. Plot No. 38, SIPCOT Industrial Complex, Hosur – 635 126, TamilNadu. Myleripalayam Village, Kovai Terku Coimbatore, Tamilnadu – 641 032. Plot No.1A and 2, Dev Bhoomi Industrial Estate, Roorkee, Uttarakhand – 247 667. Vemardi Road, Juni Jithardi Village, Karjan Taluka, Vadodara, Gujarat. 231, Khardi, Shahpur, Thane, Maharashtra - 421 301.
p.	Address for Correspondence	Registered Office: Plot No.38, SIPCOT Industrial Complex, Hosur – 635 126, Tamilnadu. (During March 2009 the Registered Office was shifted from Bengaluru, Karnataka to Hosur, Tamilnadu). Administrative Office and Investor Correspondence Address: Secretarial Department Nagarjuna Castle No. 1/1, 1/2, Wood Street, Ashok Nagar, Richmond Town, Bengaluru - 560 025 Tel: 080-68447100, 22217438, 22217439 Fax: 080-22277446 E-mail: investorhelp@ttkprestige.com
q.	List of all credit rating obtained by the entity	Long Term - CRISIL AA / Stable (Reaffirmed) Short Term - CRISIL A1+ (Reaffirmed)

13. OTHER DISCLOSURES:

(a) Related Party Disclosure:

During the year under review, no transaction of material nature has been entered into by the Company with its promoters, the directors or the management, their subsidiaries or relatives, etc., that may have a potential conflict with the interests of the Company.

All related party transactions are placed before the Audit Committee as also the Board for approval. Prior omnibus approval of the Audit Committee is obtained on a yearly basis for the transactions which are of a foreseen or repetitive nature. A statement giving details of the transactions entered with the related parties, pursuant to the



omnibus approval so granted, is placed before the Audit Committee and the Board of Directors for their approval / ratification on a quarterly basis.

The Register of Contracts containing transactions, in which directors are interested, is placed before the Audit Committee / Board regularly.

The Board of Directors of the Company, on the recommendation of the Audit Committee, adopted a policy on Related Party Transactions, to regulate the transactions between the Company and its Related Parties, in compliance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations. The Policy as approved by the Board is uploaded on the Company's website at <https://ttkprestige.com/corporate/investor-centre/corporate-governance/Policies>. The details of the Related Party Transactions in Form AOC-2 are annexed as Annexure "C" (Page No. 31) to this Report.

The particulars of transactions between the Company and its related parties as per Ind-AS -24 are set out on Page No. 214 of this Annual Report.

(b) Non-Compliances by the Company:

There has been no instance of non-compliance by the Company on any matter related to Capital Markets during the last three financial years and hence no penalties or strictures were imposed by SEBI, the Stock Exchanges or any statutory authorities.

(c) Establishment of Vigil Mechanism/ Whistle Blower Policy and affirmation that no personnel have been denied access to the Audit Committee.

In accordance with the provisions of Section 177(9) of the Companies Act, 2013 and the Rules made thereunder and also Regulation 22 of the Listing Regulations, your Company has in place a vigil mechanism termed as Whistle Blower Policy, for directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy, which also provides for adequate safeguards against victimization of director(s) / employee(s) who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

The Whistle Blower mechanism is devised in such a manner that would enable the stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices.

The Whistle Blower Policy is made available on the website of the Company and the weblink is as below:

<https://ttkprestige.com/wp-content/uploads/2024/05/8.1.-Whistle-Blower-Policy.pdf>

(d) Compliance with Mandatory Requirements and adoption of non-mandatory requirements:

The Company has complied with all the mandatory requirements of Corporate Governance norms as enumerated under Schedule II to the Listing Regulations and the disclosure relating to adoption of Non-mandatory / Discretionary requirements are detailed under S.No.14 of this Report.

(e) Subsidiary Company:

Your Company has an overseas wholly owned subsidiary by name TTK British Holdings Limited (TTK Brit) which was incorporated in the United Kingdom on March 24, 2016 and capitalized during the FY 16-17. TTK British Holdings Limited holds the entire share capital of Horwood Homewares Limited which is the operating subsidiary.

Your Company has an Indian subsidiary by name Ultrafresh Modular Solutions Limited in which Your Company holds 51% shareholding.

(f) Policy on Related Party Transactions, as approved by the Board of Directors, is uploaded on the Company's website at https://ttkprestige.com/wp-content/uploads/2024/04/RPT-Policy_29.01.2026.pdf - Policies.

(g) Commodity Price Risk or Foreign Exchange Risk and Hedging Activities: Nil

(h) Details of utilization of funds raised through preferential allotment: Not Applicable

(i) Certification from Company Secretary in Practice:

Mr. Parameshwar G Hegde of Hegde & Hegde, Practicing Company Secretaries, has issued a certificate as required under the Listing Regulations confirming that none of the Directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as Director of the Companies by the SEBI/Ministry of Corporate Affairs or such other statutory authority. The Certificate is enclosed as Annexure A.

(j) Details of Recommendation of Committee not accepted by the Board – Nil

(k) Fees paid to statutory auditors:

The Statutory Auditors M/s. PKF Sridhar & Santhanam LLP were paid statutory audit fees amounting to ₹ 74.50 lakhs and fees for other services amounting to ₹ 7.45 lakhs for the year 2025-26.

(l) Complaints pertaining to Sexual Harassment:

Number of complaints filed during the financial year	-	0
Number of complaints disposed of during the financial year	-	0
Number of complaints pending as on end of the financial year	-	0

(m) Disclosure by the Listed Entity and its subsidiaries of Loans and advances in the nature of loans to firm/companies in which directors are interested by name and amount: Nil

(n) Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries: Nil

14. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT:

The Company has complied with all the mandatory requirement of Corporate Governance Report.

15. DISCLOSURE RELATING TO ADOPTION OF DISCRETIONARY REQUIREMENTS:

(a) **The Board:** The Company had Executive Chairman till March 31, 2019. w.e.f. April 01, 2019 the Company has Non- Executive Chairman, and he is entitled to maintain his office and other expenses.

(b) **Shareholders Right:** The Company does not mail the Unaudited Half-yearly Financial Results individually to its shareholders. However, these are published in "Economic Times – South and Mumbai, Financial Express/Indian Express/Business Line/ Business Standard and Dinamalar" and are also posted on the website of the Company www.ttkprestige.com and also on the website of BSE Ltd. (www.bseindia.com) and National Stock Exchange of India Ltd. (www.nseindia.com).

(c) **Modified Opinion(s) in Audit Report:** The Audit Report for the year 2025-26 is an unmodified one and does not contain any qualifications.

(d) **Separate Posts of Chairperson and Chief Executive Officer (CEO):** The Chairman of the Board is a Non-Executive Chairman, and his position is separate from that of the CEO (Managing Director is the CEO).

(e) **Reporting of Internal Auditor:** The Internal Auditor reports to the Audit Committee.

16. DISCLOSURE OF COMPLIANCE:**Regulation 17 – Board of Directors:**

- (i) The composition and meetings of the Board of Directors are complied with.
- (ii) Periodical review of Statutory Compliance Report, Quarterly / Half-year / Annual Corporate Governance Report, Quarterly Investor Grievance Report, etc. are carried out by the Board of Directors.
- (iii) Code of Conduct for the Directors (incorporating the duties of Independent Directors) and Senior Management of the Company: The Board of Directors had laid down a Code of Conduct applicable to all the Directors and Senior Managers of the Company. The said Code of Conduct had also been posted on the website of the Company www.ttkprestige.com

A report on the compliance aspect of the Code of Conduct given by the CEO / Managing Director has been given at Page No. 114 to this Annual Report.

(iv) Code of Conduct for prevention of Insider Trading:

Pursuant to the requirements of the Securities and Exchange Board of India Prohibition of Insider Trading Regulations, 2015, as amended, the Board of Directors of your Company has put in place the following policies/codes:

- a. Code of Conduct for prevention of Insider Trading.
- b. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information to regulate, monitor and report trading by Insiders.
- c. Policy and Procedure for inquiry in the event of leak or suspected leak of Unpublished Price Sensitive Information.
- d. Policy on determination of Legitimate Purpose for sharing Unpublished Price Sensitive Information.

All the above Codes/policies are posted on the Company's www.ttkprestige.com

These Codes of Conduct are applicable to all designated persons as defined in the said Regulation who are expected to have access to unpublished price sensitive information relating to the Company and administered by the Compliance Officer.

- (v) The details relating to the Performance Evaluation of the Independent Directors by the entire Board of Directors is given in Page No. 101 to this Report.

Regulation 18 – Audit Committee:

Compliance to this Regulation is given in Page No. 96 to this Report.

Regulation 19 – Nomination & Remuneration Committee:

Compliance to this Regulation is given in Page No. 100 to this Report.

Regulation 20 – Stakeholders Relationship Committee:

Compliance to this Regulation is given in Page No. 97 to this Report.

Regulation 21 – Risk Management Committee:

Compliance to this Regulation is given in Page No. 99 to this Report

Regulation 22 – Vigil Mechanism:

Compliance to this Regulation is given in Page No. 110 to this Report.

Regulation 23 – Related Party Transactions:

Compliance to this Regulation is given in Page No. 109 to this Report.

Regulation 24 – Corporate Governance Requirements with respect to subsidiary:

Compliance to this Regulation is given in Page No. 110 to this Report.

Regulation 25 – Obligations with respect to Independent Directors:

Compliance to this Regulation is given in Page No. 23 to this Report.

Regulation 26 – Obligations with respect to Directors & Senior Management:

Disclosures relating to compliance to the directorships in other listed entities, Board level Committee Memberships and Chairmanships are annually provided by the Board of Directors of your Company. Further, notification of the changes in the other directorships, Committee Memberships and Chairmanships are also provided by the Directors. Compliance to this Regulation is given in Page No. 90 to 92 to this Report.

All the Directors and Senior Management had affirmed compliance to the Code of Conduct of Board of Directors and Senior Management as on March 31, 2026.

Regulation 27 – Other Corporate Governance Requirements:

Disclosure relating to adoption of discretionary requirements under this Regulation is given in Page No. 111 to this Report.

Regulation 46(2) (b)-(i) - Website

Pursuant to above Regulation, appropriate / requisite information is available on the Company's Website: www.ttkprestige.com

17. THE ADDITIONAL DISCLOSURES [As per Schedule V to the Listing Regulations]:

Related Party Disclosure:

Please refer Page No. 109 to this Report.

Management Discussion and Analysis Report:

The Management Discussion and Analysis Report is furnished in Page No. 13 to 21 this Annual Report.

Disclosure on Accounting Treatment:

In the preparation of financial statements, Generally Accepted Accounting Principles and policies were followed. The mandatory Accounting Standards notified under Companies (Accounting Standards) Rules, 2006 were followed in the preparation of financial statements.

Declaration by the Chief Executive Officer relating to the affirmation of compliance with the Code of Conduct by the Board of Directors and Senior Management:

Please refer Page No. 114 to this Report.

Compliance Certificate from the Statutory Auditors regarding compliance of conditions of Corporate Governance:

Please refer Page No. 116 to this Report.

Disclosure with respect to demat suspense account / unclaimed suspense account:

Your Company does not have any Unclaimed Shares issued in physical form pursuant to Public Issue / Rights Issue.

Disclosure with respect to Suspense Escrow Demat Account:

SEBI vide its Circular No. SEBI/HO/MIRSD/PoD-1/OW/P/2022/64923 Dated December 30, 2022 issued Guidelines with respect to procedural aspects of Suspense Escrow Demat Account and directed listed entities to process all service requests in Demat form.

In this regard the Circular provides that in case the securities holder / claimant fails to submit the demat request within 120 days from the date of issuance of Letter of Confirmation, RTA / Issuer Companies shall credit the securities to the Suspense Escrow Demat Account of the Company. The following are the details of the shares transferred to the Suspense Escrow Demat Account of the Company during the year 2025-2026:

S. No.	Particulars	Number of Shareholders	Number of Shares
1	Aggregate number lying at the beginning of the year	2	4723
2	Aggregate number transferred during the year	-	-
3	Approached listed entity for transfer of shares from suspense account during the year	-	-
4	Aggregate number to whom shares were transferred from suspense account during the year	-	-
5	Aggregate number of outstanding shares lying at the end of the year	2	4723

Please note that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares.

Other constituents of the TTK Group within the meaning of "Group" under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 1997 include:

T.T. Krishnamachari & Co. and its partners & relatives of the partners

TTK Healthcare Limited

TTK Services (P) Limited

TTK Property Services (P) Limited

TTK Tantex Limited

Packwell Packaging Products Limited

Pharma Research & Analytical Laboratories

Peenya Packaging Products

TTK Partners LLP

Immidart Technologies LLP

Triveni Bialelli Industries (P) Limited

TTK British Holdings Limited (100% Subsidiary Company)

Horwood Homewares Limited (100% Subsidiary Company)

Ultrafresh Modular Solutions Limited (51% Subsidiary Company)

Reconciliation of Share Capital Audit

A quarterly audit was conducted by Mr. Parameshwar G. Hegde, Bangalore, Practicing Company Secretary, reconciling the issued and listed capital of the Company with the aggregate of the number of shares held by investors in physical form and in the Depositories and the said certificates were submitted to BSE and NSE within the prescribed time limit. 13,64,11,693 Equity Shares representing 99.61% of the Paid-up Equity Capital have been dematerialized as on March 31, 2026.

Particulars of Directors seeking appointment / Re-appointment:

The particulars of the Directors seeking appointment / re-appointment are given under Notice forming part of the Notice to shareholders (Please refer Page No.11 of this Annual Report)



CEO / CFO Certification:

As required under Schedule II – Part B to the Listing Regulations the Managing Director, Chief Executive Officer and Chief Financial Officer have furnished the necessary Certificate to the Board of Directors with respect to financial statements and Cash flow statements for the year ended March 31, 2026.

Adoption of Various Policies:

Your Company formulated, adopted, and disseminated in its website www.ttkprestige.com the following policies, as required under the Listing Regulations:

- Policy for Preservation of Documents pursuant to the provisions of Regulation 9 Chapter III; The web link of the policy is as follows: <https://ttkprestige.com/wp-content/uploads/2024/04/Preservation-of-documents-policy.pdf>
- Policy for Disclosure of Events or Information pursuant to the provisions of Regulation 30 Chapter IV; The web link of the policy is as follows:
<https://ttkprestige.com/wp-content/uploads/2024/05/Disclosure-of-events-or-Information.pdf>
- Policy on dealing with Related Party Transactions pursuant to the provisions of Regulation 46(2)(g) Chapter IV; The web link of the policy is as follows:
https://ttkprestige.com/wp-content/uploads/2024/04/RPT-Policy_29.01.2026.pdf
- Policy for determining material subsidiaries pursuant to the provisions of Regulation 46(2)(g) Chapter IV. The web link of the policy is as follows:
<https://ttkprestige.com/wp-content/uploads/2024/05/Material-Subsidiary-Policy.pdf>
- Dividend Distribution Policy pursuant to the provisions of Regulation 43A Chapter. The web link of the policy is as follows:
<https://ttkprestige.com/wp-content/uploads/2024/04/DIVIDEND-DISTRIBUTION-POLICY.pdf>

DECLARATION ON CODE OF CONDUCT

As required under Schedule V (D) to the SEBI (LODR) Regulations, 2015, it is hereby affirmed that all the Board Members and Senior Management personnel have complied with the Code of Conduct of the Company. It is also confirmed that the Code of Conduct has already been posted on the website of the Company.

By order of the Board

Sd/-

Venkatesh Vijayaraghavan

Managing Director & CEO

DIN: 08129890

Place : Bengaluru

Date : May 22, 2026

TTK Prestige Limited

Registered Office:

Plot No. 38, SIPCOT Industrial Complex,

HOSUR – 635 126, Tamil Nadu.

CIN: L85110TZ1955PLC015049

Email : investorhelp@ttkprestige.com

Website : www.ttkprestige.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C Clause (10) (i) of the SEBI
[Listing Obligations and Disclosure Requirements] Regulations, 2015)

In pursuance of Clause 10 (i) of Para C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR); in respect of TTK Prestige Limited (CIN: L85110TZ1955PLC015049). I hereby certify that:

On the basis of the written representation/declaration received from the Directors and on the basis of the representation of the Company, as on March 31, 2026, none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as Director of companies by the SEBI/Ministry of Corporate Affairs or any such statutory authority.

Place : Bengaluru
Date : May 22, 2026

Sd/-
P.G. Hegde
Hegde & Hegde
Company Secretaries
FCS: 1325/ C.P. 640
UDIN: F001325H000386897

Auditors' Certificate on Compliance of Conditions of Corporate Governance under Schedule V (E) to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Members of TTK Prestige Limited

This certificate is issued in accordance with the terms of our engagement with TTK Prestige Limited ('the Company').

We have examined the compliance of conditions of Corporate Governance by the Company, for the year ended on March 31, 2026, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para-C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations).

Managements' Responsibility

The compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes preparation and maintenance of all relevant supporting records and documents, the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations.

Auditor's Responsibility

Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

Pursuant to the requirements of the Listing Regulations, it is our responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations for the year ended March 31, 2026.

We conducted our examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Chartered Accountants of India (the ICAI), the Standards on Auditing specified under Section 143(10) of the Companies Act 2013, in so far as applicable for the purpose of this certificate and as per the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para-C, D and E of Schedule V of the Listing Regulations during the year ended March 31, 2026. We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Restriction of Use

The certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirement of the aforesaid Regulations and may not be suitable for any other purpose.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.003990S/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari S.
Partner
Membership No. 024105
UDIN: 26024105ABZABT6497

Independent Auditors' Report

TO THE MEMBERS OF TTK PRESTIGE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of TTK Prestige Limited ("the Company"), which comprise the balance sheet as at March 31, 2026 the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (Ind AS) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

SI No	Key Audit Matter	How our audit addressed the Key Audit Matter
1.	<p>Revenue Recognition</p> <p>The Company manufactures and trades in a number of products related to kitchen appliances. Revenue is measured net of discounts, incentives and rebates earned by customers on the Company's sales.</p> <p>Given the variety and large number of sales transactions and estimates involved in discounts etc. revenue recognition is considered a Key Audit Matter. Disclosure Note 45 and the accounting policies provides additional information on how the Company accounts for its revenue.</p>	<p>Our audit included but was not limited to the following procedures:</p> <p>Our procedures included, among others, obtaining an understanding of the processes and relevant controls relating to the accounting for customer contracts.</p> <p>Accounting Policies:</p> <p>Assessing the appropriateness of the Company's revenue recognition accounting policies, including those relating to discounts, incentives and rebates under Ind AS 115.</p> <p>Control Testing:</p> <p>Testing the selected key controls for the revenue recognized throughout the year and calculation of discounts, incentives and rebates, including reviewing the results of testing by management, for their design and operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement assertions.</p> <p>Evaluating the IT systems relevant for revenue recognition and the functioning of the related general IT controls.</p> <p>Tests of Details:</p> <ul style="list-style-type: none"> Reviewed sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period.

		<ul style="list-style-type: none"> • Performed substantive procedures to understand and validate the basis of provision for schemes and discounts with underlying workings and evidences. • Compared the current year estimates of discounts, incentives and rebates to the prior year and, where relevant, completing further inquiries and testing. • Obtained the supporting documentation on sample basis for discounts and incentives given under schemes to agree to the amounts recorded as discounts and incentives during the period. • Use of data analytics to perform analytical procedures and substantive tests of detail in order to audit the underlying revenue. <p>Disclosures:</p> <ul style="list-style-type: none"> • Tracing disclosure information to accounting records and other supporting documentation. • Ensured the completeness of the disclosures made are as per Ind AS 115.
<p>2.</p>	<p>Impairment assessment of investments in Subsidiaries</p> <p>The Company has investments in subsidiaries both in India and abroad. These investments are accounted for at cost less any provision for impairment. The Company evaluates the indicators of impairment of the said investments regularly by reference to the requirements under Ind AS 36 Impairment of Assets. In the previous year, impairment indicators were identified in the foreign subsidiary and management recognised an impairment loss based on its assessment and impairment provision of ₹ 32.26 crores was made (Refer Note No. 05). In the current year company has carried out impairment assessment of both the subsidiaries and concluded that no additional impairment loss is required. For this assessment company carried out the following:</p> <ul style="list-style-type: none"> • Comparing the carrying value of investments with the net worth of the subsidiary companies based on latest financial statements • Comparing the performance of the subsidiaries with projections used in approved business plans • Management has considered variables such as future revenues, operating expenditure and the most appropriate discount rate in their projections/ business plans. • The recoverable amounts of the above investments are estimated in order to determine the extent of the impairment loss, if any. <p>As impairment assessment involves significant assumptions and judgement, we regard this as a key audit matter.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> • We obtained an understanding of management’s process for identification of impairment indicators and management’s process for determination of the recoverable value of assets for which impairment indicators exists. • We obtained from the management the assessment of recoverable amount in respect of the subsidiaries. • We assessed management’s projections used in the assessment of recoverable amount by comparing the same with the business plan approved by the Board of Directors of the subsidiary companies. • We assessed the key assumptions used by the management in the assessment of recoverable amounts by comparing them with historical trends and external data, where available. • We involved our valuation specialists in evaluating the reasonableness of the assumptions used. • We assessed the disclosures in the standalone financial statement for compliance with the requirements of Ind AS.

Information Other than the Standalone Financial Statements and Auditors' Report Thereon

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Directors report but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We obtained the Directors report prior to the date of this audit report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - (c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the (Ind AS) specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls with reference to the standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as at March 31, 2026 on its financial position in its standalone financial statements – Refer Note 34 to the standalone financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026;

- iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in note 51 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of its knowledge and belief, as disclosed in note 51 to the financial statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

- v. The final dividend paid by the Company during the year in respect of the same declared for the previous year is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

As stated in note 50 to the standalone financial statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with Section 123 of the Act to the extent it applies to declaration of dividend.

- vi. As stated in Note 53 to the financial statement and relying on representations/explanations from the company and based on our examination which included test checks, the Company for the financial year 2025-26, has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has been enabled and operated throughout the year for all relevant transactions recorded in the software.
- vii. Further, we did not come across any instance of the audit trail feature being tampered with. Additionally, other than the periods where audit trail was not enabled in the current and prior years, the audit trail has been preserved by the company as per the statutory requirements for record retention.

3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.003990S/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari S.
Partner
Membership No. 024105
UDIN: 26024105NQDGOB9643

ANNEXURE A

Referred to in paragraph 1 on 'Report on Other Legal and Regulatory Requirements' of our report of even date to the members of TTK Prestige Limited ("the Company") on the standalone financial statements as of and for the year ended March 31, 2026.

- (i) (a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) The Company has a regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain Property, Plant and Equipment were physically verified by the management during the year. In our opinion, and according to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company as at Balance Sheet date.
- In respect of immovable properties of land and building that have been taken on lease and disclosed as right of use assets in the financial statements, the lease agreements are in the name of the Company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year and hence this clause is not applicable to the Company.
- (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The inventory, except goods in transit and stocks lying with third parties, has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable. For stocks lying with third parties at the year-end, written confirmations have been obtained and in respect of goods-in-transit, subsequent goods receipts have been verified. In our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on verification between the physical stocks and the book records are not 10% or more in the aggregate for each class of inventory. The discrepancies noted have been properly dealt with in the books of accounts.
- Based on our audit procedures & according to the information and explanation given to us, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
- (iii) (a) Based on our audit procedures and according to the information and explanation given to us, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties except as follows:

₹ In Crores

Particulars	Sanctioned Amount	Balance outstanding
Aggregate amount granted / provided:		
- Inter corporate deposit (ICD)- Subsidiary	7	11.00
- Financial guarantee- Subsidiary	-	50.25
- Investment in debentures- Others	-	5.00

- (b) Based on our audit procedures and according to the information and explanations given to us, the investments made and terms and conditions of the grant of the ICD and issue of financial guarantee are, prima facie, not prejudicial to the interest of the Company.
- (c) Based on our audit procedures and according to the information and explanation given to us, in respect of the ICD, the schedule of repayment of principal and payment of interest has been stipulated and repayments / receipts are regular.

- (d) There are no amounts overdue for more than ninety days as at the balance sheet date in respect of ICD given.
- (e) Based on our audit procedures and according to the information and explanation given to us, none of the loans / ICDs falling due during the year have been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- (f) Based on our audit procedures, the ICD granted by the Company has specified terms and period of repayment and is not repayable on demand. Accordingly, the disclosure under paragraph 3(iii)(f) is not required.
- (iv) In our opinion and according to the information and explanation given to us, the Company has complied with provisions of Section 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees, and securities, as applicable
- (v) Based on our audit procedures & according to the information and explanation given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of the Act and the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.
- (vi) We have broadly reviewed the books of account maintained by the Company as specified under sub section (1) of section 148 of the Act, for maintenance of cost records in respect of the products manufactured by the Company, and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not, made a detailed examination of cost records with a view to determine whether they are accurate or complete.
- (vii) (a) According to the information and explanations given to us and the records of the Company examined by us, the Company has generally been regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable with the appropriate authorities.

According to the information and explanation given to us and the records of the Company examined by us, no undisputed amounts payable in respect of Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues were in arrears, as at March 31, 2026 for a period of more than six months from the date they became payable

- (b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) as at March 31, 2026 which have not been deposited with the appropriate authorities on account of any dispute, except as stated below:

₹ In Crores

Name of Statute	Nature of Dues	Amount of Disputed Dues	Period to which amounts relates	Forum Where Dispute is Pending
Finance Act, 1994	Service Tax	7.98	April 2010 to June 2017	CESTAT
Karnataka Sales Tax	Sales Tax	2.10	1987-90	Karnataka High Court
Income Tax Act, 1961	Income Tax	0.74	2017-18	CIT (Appeals)
Income Tax Act, 1961	Income Tax	0.14	2019-20	CIT (Appeals)
Income Tax Act, 1961	Income Tax	0.95	2016-17	CIT (Appeals)
Income Tax Act, 1961	Income Tax	0.11	2021-22	CIT (Appeals)
Odisha Entry Tax	Entry Tax	0.37	April 01, 2014 to Sep 30, 2015	Deputy Commissioner
Odisha VAT	VAT	0.06	April 01, 2014 to Sep 30, 2015	Deputy Commissioner
Odisha CST	CST	0.01	April 01, 2014 to Sep 30, 2015	Deputy Commissioner
Kerala VAT	CST	0.04	2013-14	Joint Commissioner
Customs Act	Customs	0.52	FY2021-22 and FY 2022-23	CESTAT
GST Act	GST	23.24	FY 2017-2022	Joint Commissioner (Appeals)
Total		36.26		

- (viii) Based on our audit procedures and as per the information and explanations given by the management, no amount has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, paragraph 3(viii) of the order is not applicable to the Company.
- (ix) (a) Based on our audit procedures and as per the information and explanations given by the management, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender,
- (b) According to the information and explanations given to us, the Company is not a declared willful defaulter by any bank or financial institution or other lender. Accordingly, paragraph 3(ix)(b) of the Order is not applicable to the Company.
- (c) According to the information and explanations given to us and the records of the Company examined by us, there were no term loans availed by the company. Accordingly, paragraph 3(ix)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and the records of the Company examined by us, though there were funds availed on short term basis by the Company, there was no utilization of the same. Accordingly, paragraph 3(ix)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and the records of the Company examined by us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries except for financial guarantee provided to its wholly owned subsidiary. Accordingly, paragraph 3(ix)(e) of the Order is not applicable to the Company.
- (f) According to the information and explanations given to us and the records of the Company examined by us, the Company has not raised any loans during the year on pledge of securities held in its subsidiaries. Accordingly, paragraph 3(ix)(f) of the Order is not applicable to the Company.
- (x) (a) According to the information and explanations given to us, the Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year and hence the question of whether money raised were applied for the purposes for which those are raised does not arise. Accordingly, paragraph 3(x) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence the question of whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised does not arise. Accordingly, paragraph 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the year.
- (b) According to the information and explanations given to us including the representation made to us by the management of the Company, no report under sub-section 12 of Section 143 of the Act has been filed by secretarial auditor or by cost auditor or by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government of India for the period covered by our audit.
- (c) As represented to us by the management, there are no whistle blower complaints received during the year by the Company
- (xii) The Company is not a Nidhi company in accordance with Nidhi Rules 2014. Accordingly, paragraph 3(xii) (a) to (c) of the Order is not applicable.
- (xiii) Based on our audit procedures and according to the information and explanations given to us, all the transactions entered into with the related parties during the year are in compliance with Section 177 and Section 188 of the Act where applicable and the details have been disclosed in the standalone financial statements as required by the Indian accounting standard Related Party Disclosures (Ind AS 24)
- (xiv) (a) To the best of our knowledge and belief and according to the information and explanations given to us, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the reports of the Internal Auditors for the period under audit.
- (xv) On the basis of the information and explanations given to us, in our opinion, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) Based on our audit procedures and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of Reserve Bank of India Act, 1934 (2 of 1934).

- (b) Based on our audit procedures and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable to the Company.
- (c) Based on our audit procedures and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence the questions of fulfilling criteria of a CIC, and in case the Company is an exempted or unregistered CIC, whether it continues to fulfill such criteria, do not arise. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable to the Company.
- (d) Based on our audit procedures and according to the information and explanations given to us, none of the group companies are Core Investment Company (CIC) and hence the question of number of CICs which are part of the Group does not arise. Accordingly, paragraph 3(xvi)(d) of the Order is not applicable to the Company.
- (xvii) Based on our audit procedures and according to the information and explanations given to us, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) (a) Based on our audit procedures and according to the information and explanations given to us, in respect of other than ongoing projects, the Company having spent the required amount, there is no amount pending to be transferred to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.
- (b) Based on our audit procedures and according to the information and explanations given to us, the Company is not required to transfer unspent amount under sub-section (5) of section 135 of the Companies Act, pursuant to ongoing project to special account in compliance with provision of sub-section (6) of section 135. Accordingly, paragraph 3(xx)(b) of the Order is not applicable to the Company.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.0039905/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari. S
Partner
Membership No. 024105
UDIN: 26024105NQDGOB9643

ANNEXURE B

Referred to in paragraph 2(f) on 'Report on Other Legal and Regulatory Requirements' of our report of even date Report on the Internal Financial Controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls with reference to standalone financial statements of TTK Prestige Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibility for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to standalone financial statements

A Company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to standalone financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026 based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.003990S/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari S.
Partner
Membership No. 024105
UDIN: 26024105NQDGOB9643

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Crores)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	451.78	454.53
Right-of-Use-Assets	35a	75.03	90.44
Capital work-in-Progress	41	25.76	1.41
Other Intangible Assets	4	2.68	0.64
Financial Assets			
-Investments	5	5.11	5.17
-Investments in Subsidiaries	5	190.43	190.43
-Loans	5a	7.00	4.00
-Other Non-Current Financial Assets	6	16.05	12.13
Non Current Tax Assets		2.39	6.54
Other Non-Current Assets	7	13.86	4.12
Current Assets			
Inventories	8	600.36	527.51
Financial Assets			
- Investments	9	247.84	235.75
- Loans	5a	4.00	-
- Trade Receivables	10	233.25	243.84
- Cash and Cash Equivalents	11	31.32	21.51
- Bank Balances other than above	12	580.74	552.52
- Other Current Financial Assets	13	17.70	15.76
Other Current Assets	14	117.71	70.68
Total Assets		2,623.01	2,436.98
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	15	13.70	13.69
Other Equity	16	1,979.58	1,874.78
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities			
-Lease Liabilities	46	66.11	81.40
Provisions	17	18.14	0.91
Deferred Tax Liabilities (Net)	18	26.85	29.05
Current Liabilities			
Financial Liabilities			
- Lease Liabilities	46	20.23	18.18
- Trade Payables	19		
Total Outstanding dues to Micro and Small Enterprises		41.87	22.23
Total Outstanding dues to other than Micro and Small Enterprises		227.71	201.30
- Other Financial Liabilities	20	170.62	148.33
Other Current Liabilities	21	38.05	27.65
Provisions	22	20.15	19.46
Current Tax Liabilities (Net)	23	-	-
Total Equity and Liabilities		2,623.01	2,436.98

The accompanying notes form an integral part of the standalone financial statements

As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R.Saranyan
Wholetime Director & CFO
DIN: 06480857

K.V. Manjula
Company Secretary
PAN: AMPPK4429G

STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Crores)

Particulars	Note	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Revenue from Operations	24	2,772.69	2,530.32
Other Income	25	67.83	76.43
Total Income		2,840.52	2,606.75
Expenses			
Cost of Materials Consumed		497.98	507.85
Purchase of Stock in Trade		1,130.72	983.30
Changes in Inventory of Finished Goods, Stock in trade and work in progress	26	(52.95)	(22.37)
Employee Benefits Expense	27	270.15	248.51
Finance Costs	28	9.42	10.27
Depreciation and Amortization	29	74.41	64.37
Other Expenses	30	633.15	550.45
Total Expenses		2,562.88	2,342.38
Profit Before Exceptional Items and Tax		277.64	264.37
- Exceptional items:			
a) Impairment of Investments	5(iv)	-	(32.26)
b) Voluntary Retirement Scheme	27a	(9.98)	-
c) Impact of Labour Codes	27b	(16.94)	-
Profit Before Tax		250.72	232.11
Tax Expense			
Current Tax	31	67.45	70.53
Deferred Tax		(2.20)	(1.10)
Profit for the Year		185.47	162.68
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss			
Remeasurements of defined benefit plan actuarial gains / (losses)		(1.91)	(2.62)
Fair Valuation of Equity Instruments through OCI		(0.07)	(0.04)
Income Tax (Expense) / Income on above		0.50	0.67
		(1.48)	(1.99)
Items that will be reclassified to Profit or Loss		-	-
Total Other Comprehensive Income for the Year		(1.48)	(1.99)
Total Comprehensive Income for the Year (Comprising profit and other Comprehensive Income for the Year)		183.99	160.69
Earnings Per Equity Share (Face Value ₹1/- each)			
(1) Basic(₹)	32	13.54	11.81
(2) Diluted(₹)		13.54	11.81

The accompanying notes form an integral part of the standalone financial statements

As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R.Saranyan
Wholetime Director & CFO
DIN: 06480857

K.V. Manjula
Company Secretary
PAN: AMPPK4429G

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Crores)

Particulars	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Cash flows from Operating Activities		
Net Profit Before Tax	250.72	232.11
Adjustments:		
- Interest Income	(48.76)	(55.15)
- (Profit)/Loss on Sale of Property, Plant and Equipment	(0.01)	(0.17)
- OCI effects	(1.48)	(1.99)
- Dividend Income/Unrealised Gains on Investments	5.04	(7.49)
- Provision for Impairment of Investment in a Subsidiary	-	32.26
- Interest Expense	9.42	10.27
- Share Based Payment Expense	2.90	0.92
- Provision for Doubtful Debts	3.15	2.50
- Provision for Warranty	18.65	27.08
- Inventory Write off / (Write back)	(8.38)	19.32
- Depreciation and Amortization	74.41	64.37
Operating Cash Flow Before Working Capital Changes	305.66	324.03
<i>Changes in</i>		
- Trade Receivables	7.44	18.10
- Financial Assets and Other Current and Non-Current Assets	(59.83)	(8.11)
- Inventories	(64.47)	(88.57)
- Liabilities and Provisions (Current and Non-Current)	31.95	(23.25)
- Trade Payables	46.05	(5.14)
Cash Generated from Operations	266.80	217.06
Income taxes paid (Net of Refunds)	(56.27)	(63.00)
Cash Generated from / (used in) Operations [A]	210.53	154.06
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(86.76)	(39.04)
Proceeds from Sale of Property, Plant and Equipment	0.24	0.32
(Investment) / Redemption in Mutual Funds	(21.39)	94.08
(Investment) / Redemption in CCD	-	(5.00)
(Investment) / Redemption in Term Deposits with Banks	(28.22)	80.29
Interest Received	48.77	55.21
Dividends Income/Realised Gains or (loss) on Investments	4.32	20.70
Inter Corporate Loan to Subsidiary	(7.00)	(4.00)
Net Cash Generated from/(used in) Investing Activities [B]	(90.04)	202.56
Cash Flows from Financing Activities		
Dividend Paid	(82.17)	(83.17)
Interest Paid	(0.92)	(1.07)
Buyback of equity shares	-	(200.00)
Tax on buyback of equity shares	-	(46.59)
Expenses for buyback of equity shares (net of tax)	-	(2.27)
Employee's Stock Options	0.08	0.25
Repayment of Lease Liabilities	(19.18)	(17.51)
Interest on Lease Liabilities	(8.50)	(9.20)
Net cash used in Financing Activities [C]	(110.69)	(359.56)
Increase/(Decrease) in Cash and Cash Equivalents [A+B+C]	9.79	(2.94)
Cash and Cash Equivalents at the Beginning of the Year	21.51	24.51
Effects of exchange differences on translation of foreign currency Cash and Cash Equivalents	0.01	(0.06)
Cash and Cash Equivalents at the End of the Year	31.32	21.51
Components of Cash and Cash Equivalents (refer note 11)		
Cash on Hand	0.02	0.02
Balances with Banks		
- in Current Accounts	30.94	21.03
- Cheques on Hand	0.36	0.46
Total Cash and Cash Equivalents	31.32	21.51

Notes: Prepared under Indirect Method as set out in Ind AS 7-Statement of Cash Flows. As the company does not have borrowings at the beginning or at the end of the current year, disclosures of details of changes in liabilities arising from financing activities are not applicable. For lease liability movements refer note 46.

*As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018*

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455
V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890
R.Saranyan
Wholetime Director & CFO
DIN: 06480857

K.V. Manjula
Company Secretary
PAN: AMPPK4429G

(₹ in Crores)

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A. EQUITY SHARE CAPITAL	Note	Balance	Reserves and Surplus						Total			
			Revaluation Reserve	Securities Premium Reserve	General Reserve	Capital Reserve	Capital Redemption Reserve	Share Based Payments Reserve		Retained Earnings	Other Items of OCI	
As at March 31, 2024	15	13.86										
Changes in equity share capital during the year		(0.17)										
Changes in equity share capital due to prior period errors		-										
As at March 31, 2025	15	13.69										
Changes in equity share capital during the year		0.01										
Changes in equity share capital due to prior period errors		-										
As at March 31, 2026	15	13.70										
Balance as at April 01, 2024	2.15	37.77	322.10	15.51	0.10	0.30	1,667.45	(0.60)	2,044.78			
Changes in accounting policies or prior period errors	-	-	-	-	-	-	-	-	-			
Current Year profits	-	-	-	-	-	-	162.68	-	162.68			
Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	-	-	(0.04)	(0.04)			
Actuarial Gain/Loss on Defined Benefit Plans	-	-	-	-	-	-	(1.95)	-	(1.95)			
Total Comprehensive Income for the year							160.73	(0.04)	160.69			
Dividends	-	-	-	-	-	-	(83.17)	-	(83.17)			
Employees Stock Options	-	0.25	-	-	-	0.92	-	-	1.17			
Buy Back Reserve adjustment (Refer Note: 15)	-	(37.77)	(210.92)	-	-	-	-	-	(248.69)			
Transfer to Capital Redemption Reserve	-	-	(0.17)	-	0.17	-	-	-	-			
Transfer from retained earnings	-	-	20.00	-	-	-	(20.00)	-	-			
Balance as at March 31, 2025	2.15	0.25	131.01	15.51	0.27	1.22	1,725.01	(0.64)	1,874.78			

Particulars	Revaluation Reserve	Reserves and Surplus						Other Items of OCI	Total
		Securities Premium Reserve	General Reserve	Capital Reserve	Capital Redemption Reserve	Share Based Payments Reserve	Retained Earnings		
Balance as at April 01, 2025	2.15	0.25	131.01	15.51	0.27	1.22	1,725.01	(0.64)	1,874.78
Changes in accounting policies or prior period errors	-	-	-	-	-	-	-	-	-
Current Year profits	-	-	-	-	-	-	185.47	-	185.47
Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	-	-	(0.07)	(0.07)
Actuarial Gain/Loss on Defined Benefit Plans	-	-	-	-	-	-	(1.41)	-	(1.41)
Total Comprehensive Income for the year	-	-	-	-	-	-	184.06	(0.07)	183.99
Dividends	-	-	-	-	-	-	(82.17)	-	(82.17)
Employees Stock Options	-	0.08	-	-	-	-	-	-	2.98
Buy Back Reserve adjustment (Refer Note: 15)	-	-	-	-	-	-	-	-	-
Transfer to Capital Redemption Reserve	-	-	-	-	-	-	-	-	-
Transfer from retained earnings	-	-	20.00	-	-	-	(20.00)	-	-
Balance as at March 31, 2026	2.15	0.33	151.01	15.51	0.27	4.12	1,806.90	(0.71)	1,979.58

Nature and purpose of reserves:

- Capital reserve:** The Company recognises profit and loss on purchase, sale, issue or cancellation of the Company's own equity instruments to capital reserve.
- Securities premium:** Securities premium is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of section 52 of the Companies Act, 2013.
- Capital redemption reserve:** As per Companies Act, 2013, capital redemption reserve is created when company purchases its own shares out of free reserves or securities premium. A sum equal to the nominal value of the shares so purchased is transferred to capital redemption reserve. The reserve is utilized in accordance with the provisions of section 69 of the Companies Act, 2013.
- General reserve:** The general reserve is a free reserve which is used from time to time to transfer profits from retained earnings for appropriation purposes.
- Share Based Payment Reserve:** The fair value the equity settled share based payment transaction is recognised in standalone statement of profit and loss with corresponding credit to share based payment reserve
- Retained Earnings:** Retained earnings are the profits that the Group has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders
- Items of Other Comprehensive Income**
 - Remeasurements of Net Defined Benefit Plans: Differences between the interest income on plan assets and the return actually achieved, and any changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments within the plans, are recognised in other comprehensive income and are adjusted to retained earnings.
 - Equity Instruments through Other Comprehensive Income: The fair value change of the equity instruments measured at fair value through other comprehensive income is recognised in equity instruments through Other Comprehensive Income.
- Revaluation Reserve :** The Company has transferred revaluation surplus on revaluation of its immovable properties and this is not available for distribution to Shareholders.

The accompanying notes form an integral part of the standalone financial statements

As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
 Chartered Accountants
 Firm's Registration Number : 003990S/2000018

Rajeshwari S.
 Partner
 Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
 Chairman
 DIN: 00043455

V. Ranganathan
 Director
 DIN: 00550121

Venkatesh Vijayaraghavan
 Managing Director
 DIN: 08129890

R.Saranyan
 Wholtime Director & CFO
 DIN: 06480857

K.V. Manjula
 Company Secretary
 PAN: AMPPK4429G

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. Corporate Information

TTK Prestige Limited ('TTK' or 'the Company') is a public limited company domiciled and incorporated in India having its registered office at Plot No. 38, SIPCOT Industrial Complex, Hosur, Tamilnadu – 635126. The Company's shares are listed and traded on Stock Exchanges in India. The Company is primarily engaged in the business of Kitchen and Home Appliances.

2. Material Accounting Policies**(i) Statement of Compliance**

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Sec 133 of the Companies Act 2013 and other relevant provisions of the Act as amended thereto.

These financial statements were authorized for issue by the Board of Directors on May 22, 2026.

These financial statements have been prepared on accrual and going concern basis.

(ii) Basis of Preparation and Presentation

These financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair value at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services.

As the operating cycle cannot be identified easily in normal course, the same has been assumed to have duration of 12 months. Accordingly, all assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in Ind AS-1 'Presentation of Financial Statements' and Schedule III to the Companies Act, 2013.

(iii) Fair Value Measurement:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

At each reporting date, the company analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed in line with the Company's accounting policies. For this analysis, the company verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(iv) Use of Estimates and Judgments

In the application of the Company's accounting policies, the Management of the Company are required to make judgments. The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates

Estimates and underlying assumptions are reviewed on an ongoing basis at each balance sheet date. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are provided in Note 2.1.

(v) Revenue Recognition***Revenue from Sale of Goods:***

Sales are stated at net of returns and GST. Sales Revenue is recognized when:

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on terms with customers.

Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as Goods and Services Tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Our customers have the contractual right to return goods only when authorised by the Company. An estimate is made of goods that will be returned and a liability is recognised for this amount using

a best estimate based on accumulated experience.

A contract liability is recognised for expected volume discounts payable to customers in relation to sales made until the end of the reporting period. The Company adjusts estimate of revenue at the earlier of when the most likely amount of consideration company expects to receive changes or when the consideration becomes fixed. No element of financing is deemed present as the sales are made with a credit term of 30-120 days, which is consistent with market practice. The Company's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.

(vi) Other Income

For all debt instruments measured either at amortized cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability.

When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss. Interest arising on overdue bills is recognized on date of reliable measurement being the date of settlement.

Dividend income from investments is accounted for when the right to receive the payment is established.

(vii) Foreign Currency***Initial Recognition***

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Subsequent Recognition

As at the reporting date, non-monetary items which are carried at historical cost and denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were fair value measured.

All monetary assets and liabilities in foreign currency are restated at the end of accounting period.

(viii) Investment in subsidiaries, associates and joint ventures:

The Company records the investments in subsidiaries, associates and joint ventures at cost less impairment loss, if any. The Company reviews its carrying value of investments carried at cost or amortised cost annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(ix) Financial Instruments

1. (a) Financial Assets - Other than investment in subsidiaries, associates and joint ventures

Financial assets other than investment in subsidiaries, associates and joint ventures comprise of investments in equity and debt securities, trade receivables, cash and cash equivalents and other financial assets.

Initial Recognition:

All financial assets are recognized initially at Fair value or in case of financial assets not recorded at FVTPL, transaction costs that are attributable to the Acquisition of the financial asset. Purchase or sales of financial asset within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date. However, trade receivables that do not contain a significant financing component are measured at transaction price

Subsequent Measurement:

(i) Financial assets measured at amortized cost:

Financial assets held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding are measured at amortized cost using effective interest rate (EIR) method. The EIR amortization is recognized as finance income in the statement of profit and loss.

The Company while applying above criteria has classified the following at amortized cost

a) Trade receivable

b) Other financial assets

(ii) Financial Asset at FVTOCI

Financial assets that are held within a business model whose objective is achieved by both collecting contractual cash flow and selling financial asset and the contractual terms of financial assets give rise on specified dates to cash flow that are solely payments of principal and interest on the principal amount outstanding are subsequently measured at FVTOCI. Fair value movements in financial assets at FVTOCI are recognized in other comprehensive income.

Equity instruments held for trading are classified as FTVPL. For other equity instruments the Company classifies the same as FVTOCI. The classification is made on initial recognition and is irrevocable. Fair value changes on equity instruments at FVTOCI excluding dividends, are recognized in other comprehensive income (OCI).

(iii) Financial Asset at FVTPL

Financial asset are measured at fair value through Profit and loss if it does not meet the criteria for classification as measured at amortized cost or at fair value through other comprehensive income. All fair value changes are recognized in the Statement of Profit and loss.

1. (b) De-recognition on Financial Asset:

Financial assets are de-recognized when the contractual right to cash flows from the financial asset expires or the financial asset is transferred and the transfer qualifies for De-recognition. On De-recognition of a financial asset in its entirety, the difference between the carrying amount (measured at the date of De-recognition) and the consideration received (including any new asset obtained less any new liability Assumed) shall be recognized in the statement of profit and loss (except for equity instruments designated as FVTOCI).

1. (c) Impairment of financial asset:

Trade receivables under IND AS 109, investments in debt instruments that are carried at amortized cost, investments in debt instruments that are carried at FVTOCI are tested for impairment based on the expected credit losses for their respective financial asset.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(i) Trade Receivable:

An impairment analysis is performed at each reporting date. The expected credit losses over lifetime of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rate reflecting future economic conditions. In this approach assets are grouped on the basis of similar credit characteristics such as industry, customer segment, past due status and other factors which are relevant to estimate the expected cash loss from these assets.

(ii) Other financial assets:

Other financial assets are tested for impairment and expected credit losses are measured at an amount equal to 12 month expected credit loss. If the credit risk on the financial asset has increased significantly since initial recognition, then the expected credit losses are measured at an amount equal to life-time expected credit loss.

2. Financial Liabilities:
Initial Recognition and Measurement:

Financial liabilities are initially recognized at fair value plus any transaction cost that are attributable to the acquisition of financial liability except financial liabilities at fair value through profit and loss which are initially measured at fair value.

Subsequent Measurement:

The financial liabilities are classified for subsequent measurement into following categories

- at amortized cost
- at fair value through profit and loss

De-recognition of financial liabilities

A financial liability is derecognized when and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

3. Derivative Financial Instruments:

Foreign exchange forward contracts and options are entered into by the Company to mitigate the risk of changes in foreign exchange rates associated with certain payables, receivables and forecasted transactions denominated in certain foreign currencies. These derivative contracts that do not qualify for hedge accounting under IND AS 109, are initially recognized at fair value on the date the contract is entered into and

subsequently measured through Profit or Loss. Gains or loss arising from changes in the fair value of the derivative contracts are recognized in profit or loss.

4. Offsetting of Financial Assets and Liabilities:

Financial assets and liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has a legal right to offset the recognized amounts and intends either to settle on a net basis or to realize the assets and settle the liability simultaneously.

5. Reclassification of Financial Assets:

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are categorized as equity instruments at FVTOCI and financial assets or liabilities that are specifically designated as FVTPL. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business are expected to be infrequent.

(x) Property, Plant and Equipment

Property plant and equipment is stated at cost less accumulated depreciation and where applicable accumulated impairment losses. Cost includes expenditure that is directly attributable to acquisition of the asset. The cost of self-constructed assets includes the cost of materials, direct labour and any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

When parts of an item of Property, Plant and equipment have differential useful life, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of Property, Plant and equipment and are recognized net within other income/ other expenses in the statement of profit and loss account.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that future economic benefits embodied within the part will

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

flow to the company and its cost can be measured reliably. The carrying amount of the replaced part is de-recognized. The cost of day to day servicing is recognized in the statement of profit and loss account. All other repair and maintenance costs are recognized in profit or loss as incurred.

Depreciation on fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been re-assessed as under based on technical evaluation, taking into the account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers' warranties, maintenance support, etc.

- Plant and machinery – 5 to 20 years
- Electrical installations and equipment – 5 to 20 years
- Tools and Moulds- 3 to 10 years

The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The residual values, useful lives and method of depreciation of property, plant and equipment is reviewed at each financial year end and adjusted prospectively, if appropriate.

(xi) Impairment of Non-Financial Asset

The Company assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating units (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(xii) Employee Benefits**a) Defined Contribution Plans**

The eligible employees of the Company are entitled to receive benefits under the provident fund, a defined contribution plan, in which both employees and the Company

make monthly contributions at a specified percentage of the covered employees' salary (currently 12% of employees' salary), which is recognized as an expense in the Statement of Profit and Loss. The contributions as specified under the law are paid to respective Regional Provident fund commissioner.

b) Defined Benefit Plans (Superannuation)

The eligible employees of the Company are entitled to receive benefits under the superannuation scheme, a defined contribution plan, in which the Company makes annual contributions of a specified sum, which is recognized as an expense in the Statement of Profit and Loss. The Contributions are by way of annual premium payable in respect of a superannuation policy issued by the Life Insurance Corporation of India, which confers benefits to retired/resigned employees based on policy norms. No other liabilities are incurred by the Company in this regard.

c) Defined Benefit Plans (Gratuity and Compensated Absences)

The Company makes annual contributions to gratuity funds administered by the trustees for amounts notified by the funds. The Company accounts for the net present value of its obligations for gratuity benefits, based on an independent actuarial valuation, determined on the basis of the projected unit credit method, carried out as at the Balance Sheet date.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the Balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to Statement of Profit and Loss.

Past service cost is recognized in Statement of profit and loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- Service cost (including current service cost, past service cost as well as gains and losses on curtailments and settlements);

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

- Net interest expense or income; and
- Re-measurement.

The Company presents the first two components of defined benefit costs in statement profit and loss in the line item "Employee Benefits Expenses". Curtailment gains and losses are accounted for as past service costs.

The defined benefit obligation recognized in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of reductions in future contributions to the plans.

d) Employee Stock Option Plan ("ESOP"):

Stock Options are granted to eligible employees under the Employee Stock Option Schemes, as may be decided by the Nomination & Remuneration Committee / Board. Eligible employees for this purpose include employees of the Company including Directors. Company has an equity settled ESOP. Options granted under the ESOP are measured at fair value of the option on the grant date using the Black Scholes model. Grant-date fair value is recognized as an employee compensation expense over the vesting period with a corresponding liability recorded under ESOP Outstanding Reserve Account which is grouped under Reserves & Surplus. When the option is settled, the related liability in the ESOP Outstanding Reserve Account is transferred to share premium account along with excess of Grant Price over the face value.

e) Other Employee Benefits

Other benefits, comprising of Leave Travel Allowances, are determined on an undiscounted basis and recognized based on the likely entitlement thereof.

f) Termination Benefits

A liability for a termination benefit is recognized at the earlier of when the company can no longer withdraw the offer of the termination benefit and when the company recognizes any related restructuring costs.

(xiii) Provisions, Contingent Liabilities and Contingent Assets

General

Provisions are recognized when the Company has a present obligation (legal or constructive)

as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Warranty Provisions

Provisions for warranty-related costs are recognized when the goods are sold to the customer. Initial recognition is based on historical experience. The initial estimate of warranty-related costs is revised annually.

(xiv) Leases

When a contract begins, the company determines if it constitutes a lease. A lease exists if it grants control over an identified asset for a period, with consideration exchanged. If there are both lease and non-lease components, payments are allocated accordingly, and lease accounting is applied only to lease components.

At the lease's start, the company recognizes a right-of-use asset and lease liability. This includes the lease liability's present value of future payments, initial direct costs, and lease payments made. The right-of-use asset is depreciated unless ownership or lease renewal is probable, over the shorter of its useful life or lease term.

The lease liability's initial measurement includes fixed payments and variable payments dependent on an index or rate, less any incentives received. If the interest rate implicit in the lease isn't determinable, the company uses its incremental borrowing rate.

The lease term includes extensions the company is likely to exercise but excludes uncertain early termination options. Variable lease payments without an index or rate dependency are expensed as incurred. Guaranteed minimum payments are treated as fixed and included in the lease liability calculation.

The lease liability is adjusted for interest accrual and reduced for payments made. It's also re-measured for modifications, changes in lease terms, 'in-substance fixed' payments, or alterations in relevant indexes or rates.

The company chooses not to apply this accounting model to leases of low-value assets or those lasting less than 12 months.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(xv) Income Tax**a) Current Tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities on the taxable income of the year. The tax rates and tax laws used for computation of current tax includes those that are enacted or substantively enacted, at the reporting date in the countries where the company operates and generates taxable income.

Current tax is recognized in the statement of profit and loss except to the extent it relates to an item recognized directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

b) Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and a liability in the financial statements and the corresponding tax base used in the computation of taxable profit and is accounted for using the balance sheet method. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in

the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the company intends to settle its current tax assets and liabilities on a net basis.

Current and deferred tax are recognized in the Statement of profit and loss, except when they relate to items credited or debited directly to equity, in which case the tax is also recognized directly in equity. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

(xvi) Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

(xvii) Inventories

Inventories are valued at the lower of cost (computed on a Weighted Average basis) or net realizable value. Cost includes the cost of purchase including duties and taxes (other than those refundable), inward freight, and other expenditure directly attributable to the purchase. Trade discounts, rebates and benefits are deducted in determining the cost of purchase. Net realizable value represents the estimated selling

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

price for the inventories less all estimated costs of completion and costs necessary to make the sale. Finished goods and Work in Progress include cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

(xviii) Cash and cash equivalents (for the purpose of cash flow statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using the indirect method, whereby profit/ (loss) before tax is adjusted for the effects of transactions of no cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash flow for the year is classified by operating, investing and financing activities.

(xix) Recent pronouncements
(i) New and amended standards adopted by the Company:
i. Ind AS 1 - Implementation of Amendments to Ind AS 1 – Classification of Liabilities

The Company has adopted amendments to Ind AS 1 relating to classification of liabilities as current or non-current. Classification is based on the existence of a substantive right to defer settlement for at least twelve months as at the reporting date.

Only covenants required to be complied with on or before the reporting date affect classification; covenants applicable after the reporting date require disclosure only. A liability may continue to be classified as non-current where a waiver for breach of covenant is obtained after the reporting date but before approval of the financial statements, subject to the conditions of the amendment.

Conversion options are considered only where they are not classified as equity in accordance with Ind AS 32

ii. Ind AS 12 – Income Taxes (International Tax Reform – Pillar Two)

The Company has applied the mandatory temporary exception from recognition and disclosure of deferred tax assets and liabilities arising from the Pillar Two model rules introduced through amendments to Ind AS 12. The Company has assessed its exposure to Pillar Two income taxes and does not expect a material impact on its financial statements. The Company has complied with the disclosure requirements, to the extent applicable.

iii. Ind AS 7 – Supplier Finance Arrangements

The amendments require disclosures to enhance transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The Company does not have any supplier finance arrangements during the year.

The Company has provided the required disclosures in Note 19 regarding its supplier finance arrangements, including their terms, carrying amounts of related liabilities, cash flow effects and exposure to liquidity risk.

iv. Ind AS 21 – Lack of Exchangeability

The amendments provide guidance on assessing when a currency is exchangeable into another currency and on determining the exchange rate when exchangeability is lacking. The Company has evaluated the impact of these amendments and concluded that they do not have a material impact on its financial statements.

Overall impact:

The adoption of the above amendments did not have a material impact on the Company's financial statements for the current or prior periods.

(ii) New Standards/Amendments notified but not yet effective

The Ministry of Corporate Affairs (MCA), vide notification dated 13 August 2025, has issued amendments to Ind AS 1 – Presentation of Financial Statements, relating

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

to the classification of liabilities as current or non-current. The amendments clarify that classification is based on rights that exist at the end of the reporting period, and that only covenants required to be complied with on or before the reporting date affect such classification.

These amendments are applicable for annual reporting periods beginning on or after 1 April 2026.

The Company has performed a preliminary assessment of its loan arrangements and does not expect these amendments to have a material impact on the classification of its financial liabilities.

2.1 Critical Judgments In Applying Accounting Policies & Key Sources of Estimation Uncertainty:

The preparation of the company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying number of assets or liabilities affected in future periods.

Critical Judgements in Applying Accounting Policies:

(i) Lease classification:

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors

such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Company's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The Company revises the lease term if there is a change in the non-cancellable period of a lease. The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics

(ii) Impairment of Investments in Subsidiaries:

Determining whether the investments in subsidiaries are impaired requires an estimate of the value in use of investments. In considering the value in use, the management estimates the future cash flows, operating margins, growth rates, discount rates of the underlying business/ operations of the subsidiaries to determine the value using the discounted cash flow model.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

- (i) Useful life of Property, Plant & Equipment (PPE)
The Company reviews the estimated useful lives of PPE at the end of each reporting period.
- (ii) Defined benefit plans, Defined Benefit Obligations (DBO)
Management's estimate of the DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
3 Property Plant and Equipments

(₹ in Crores)

Description	Lease Hold Land	Land & Land Development	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Office equipment	Electrical Installations	Tool Moulds and Dies	Total
As at April 01, 2024	0.20	51.46	226.08	272.91	27.61	0.91	24.50	44.98	26.20	674.85
Additions during the year	-	5.51	16.20	24.27	1.31	0.09	6.01	18.75	3.32	75.46
Disposals during the year	-	-	(0.03)	(3.59)	(0.11)	-	(0.06)	(0.03)	-	(3.82)
As at March 31, 2025	0.20	56.97	242.25	293.59	28.81	1.00	30.45	63.70	29.52	746.49
Additions during the year	-	-	5.54	28.35	0.72	-	0.26	14.45	0.78	50.10
Disposals during the year	-	-	(0.21)	(12.65)	(1.50)	(0.31)	(1.19)	(0.02)	(0.10)	(15.98)
As at March 31, 2026	0.20	56.97	247.58	309.29	28.03	0.69	29.52	78.13	30.20	780.61
Depreciation and Amortization										
As at April 01, 2024	-	-	59.95	127.96	14.64	0.07	12.78	19.05	16.78	251.23
Charge for the year	-	-	8.49	23.61	2.01	0.16	3.44	3.12	3.12	43.95
Disposals during the year	-	-	(0.03)	(3.06)	(0.06)	-	(0.06)	(0.01)	-	(3.22)
As at March 31, 2025	-	-	68.41	148.51	16.59	0.23	16.16	22.16	19.90	291.96
Charge for the year	-	-	10.97	26.77	3.06	0.15	3.78	4.92	2.98	52.63
Disposals during the year	-	-	(0.12)	(12.65)	(1.50)	(0.28)	(1.09)	(0.02)	(0.10)	(15.76)
As at March 31, 2026	-	-	79.26	162.63	18.15	0.10	18.85	27.06	22.78	328.83
Net Book Value										
As at March 31, 2026	0.20	56.97	168.32	146.66	9.88	0.59	10.67	51.07	7.42	451.78
As at March 31, 2025	0.20	56.97	173.84	145.08	12.22	0.77	14.29	41.54	9.62	454.53

Note 1: Property plant and equipment at Karjan Plant having net book value of ₹ 228.45 Crores (PY ₹ 223.41 Crores) have been offered as security to Hongkong and Shanghai Banking Corporation against the guarantee issued by the company in favour of TTK British Holdings Limited (100% subsidiary) in respect of their borrowings.

Note 2: All other Property plant and equipment are pledged with banks as collateral towards working capital facilities sanctioned - Refer Note 39(b).

4 Intangible Asset

Description	Computer Software
As at April 01, 2024	9.20
Additions during the year	0.10
Disposals during the year	(0.01)
As at March 31, 2025	9.29
Additions during the year	2.48
Disposals during the year	(0.43)
As at March 31, 2026	11.34
Amortization	
As at April 01, 2024	8.44
Charge for the year	0.22
Disposal during the year	(0.01)
As at March 31, 2025	8.65
Charge for the year	0.44
Disposal during the year	(0.43)
As at March 31, 2026	8.66
Net Book Value	
As at March 31, 2026	2.68
As at March 31, 2025	0.64

5 Investment (Non-Current)

Particulars	March 31, 2026	March 31, 2025
Investments in Equity Instruments-Fully Paid Up		
(i) Subsidiaries-Unquoted, at Cost		
TTK British Holdings Limited (CY 2,07,00,000 Shares PY 2,07,00,000 Shares of GBP 1 each)	192.69	192.69
Less : Provision for Impairment in value of Investments (Refer Note (iv) below)	(32.26)	(32.26)
Ultrafresh Modular Solutions Limited (CY 5,32,860 Shares PY 5,32,860 Shares of ₹10 each)	30.00	30.00
Total	190.43	190.43
(ii) Unquoted, (At Fair Value through P&L)		
- Gramyahaat Rural Tech Pvt Ltd (CY 5,00,000 PY: 5,00,000 Compulsory Convertible Debentures of ₹100 each)	5.00	5.00
(iii) Other-Quoted, Carried at Fair Value Through OCI		
-TTK Healthcare Limited (CY 1440 Shares PY 1440 Shares of ₹10 each)	0.11	0.17
Total	195.54	195.60

Foot Note:

(i) Aggregate Amount of Quoted Investment

Particulars	March 31, 2026	March 31, 2025
-Cost	0.02	0.02
-Market Value	0.11	0.17

(ii) Aggregate Amount of Unquoted Investments is ₹195.43 Crores (Previous Year - ₹195.43 Crores)

(iii) Aggregate Amount of Impairment in Value of Investment ₹32.26 Crores (Previous Year - ₹32.26 Crores)

(iv) The Company has tested its investment in TTK British Holdings Limited for Impairment as on March 31, 2026 in accordance with Ind AS 36. The recoverable amount has been determined as the higher of fair value less cost of disposal and value-in-use. The recoverable amount calculation is based on a DCF (Discounted Cash Flow) model. Value-in-use is calculated using cash flow projections of the underlying operating subsidiary (Horwood Homewares Limited) covering a five-year forecast considering an average revenue growth rate of 8.5% over the forecast period and applying a discount rate of 12% to the cash flow projections. Based on this assessment, the recoverable amount exceeds the carrying value of the investment and accordingly no impairment loss has been recognised during the year (Previous year: ₹32.28 Crores recognised as an exceptional charge).

Particulars	March 31, 2026	March 31, 2025
Pre-tax discount rate (WACC)	12%	12%
Terminal growth rate	5.40%	2%
Gross margin (range across forecast)	43.0% - 45.0%	44.1% - 46.4%
Sales growth (average over forecast)	8.50%	5.60%

An unfavourable movement of up to 100 basis points in the discount rate or the terminal growth rate, considered individually, would not result in the carrying value exceeding the recoverable amount.

- (v) The Company holds a 51% equity interest in Ultrafresh Modular Solutions Limited (the "investee"), carried at cost in these standalone financial statements at ₹30.00 Cr. The company has tested the carrying value of the investment for impairment at the reporting date. The recoverable amount has been determined on a Value-in-Use basis using a discounted-cash-flow model over a three-year explicit forecast period (FY 2026-27 to FY 2028-29) applying a post-tax weighted average cost of capital of 9.79% and a terminal growth rate of approximately 5.0%, with cash flows benchmarked to the investee's Board-approved business plan and store-rollout strategy. The recoverable amount attributable to the Company's 51% interest, computed at ₹33.19 Cr, exceeds the carrying value by ₹3.19 Cr; accordingly, no impairment loss has been recognised during the year (previous year: Nil). Management has assessed the sensitivity of the recoverable amount to reasonably possible changes in the discount rate, terminal growth rate and forecast EBITDA, and is of the view that no individually reasonably possible change in these key assumptions would cause the recoverable amount to fall below the carrying value; the Company has, during the year, extended Inter-Corporate Deposits aggregating ₹11.00 Cr (previous year: ₹ 4.00 Cr) to the investee and continues to provide strategic and financial support to enable the investee to execute its business plan.

5a Loans

Particulars	March 31, 2026	March 31, 2025
Inter Corporate Deposit, Unsecured, considered good*	7.00	4.00
Total	7.00	4.00

* Inter Corporate Deposit given to Ultrafresh Modular Solutions Limited (Subsidiary) - Refer Note 36

6 Other Non-Current Financial Assets (Unsecured, considered good)

Particulars	March 31, 2026	March 31, 2025
Security Deposits	16.05	12.13
Total	16.05	12.13

7 Other Non Current Assets (Unsecured, considered good)

Particulars	March 31, 2026	March 31, 2025
Capital Advances	10.21	0.38
Prepayment	3.65	3.74
Total	13.86	4.12

8 Inventories

Particulars	March 31, 2026	March 31, 2025
(a) Raw-Materials (including packing materials)	174.56	154.47
(b) Work in Progress	13.06	11.02
(c) Finished Goods	162.91	136.37
(d) Stock in Transit	20.92	23.13
(e) Stock in Trade (goods purchased for resale)	211.77	188.90
(f) Stores and Spares	17.14	13.62
Total	600.36	527.51

Note:

- The write down / (write back) of Inventories to its Net Realisable Value for the year amounts to ₹ (8.38) Crores (Previous year : ₹ 19.32 Crores).
- Mode of Valuation: Inventories are valued at lower of cost, computed on a weighted average basis and estimated net realisable value, after providing for cost of obsolescence and other anticipated losses, wherever considered necessary. Finished Goods and Work in progress include cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
- Stock in transit represents ₹ 6.57 Crores (Previous year : ₹ 6.83 Crores) of Traded Goods, ₹ 4.23 Crores (Previous year : ₹ 2.47 Crores) of Finished Goods and ₹ 10.12 Crores (Previous year : ₹ 13.83 Crores) of Raw Materials
- All Inventories are pledged with Banks as collateral towards Working Capital facilities sanctioned. Refer Note 39(b)

9 Investments

Particulars	March 31, 2026	March 31, 2025
Unquoted Investment		
Investment in Mutual Funds (At Fair Value through P&L) (NAV Available)		
Aditya Birla Sun Life Corporate Bond Fund - Regular Plan - GR - 115.795 units - (P.Y. 784,641.573 units)	6.09	8.68
Aditya Birla Sun Life Corporate Bond Fund - Direct Plan - GR - 117.925 units - (P.Y. 772,201.004 units)	6.11	8.68
Aditya Birla Sun Life Debt Plus Fund - Regular Plan - GR - 38.733 units - (P.Y. NIL units)	1.54	-
Aditya Birla Sun Life Debt Plus Fund - Direct Plan - GR - 41.014 units - (P.Y. NIL units)	1.54	-
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 152,906.08 units)	9.02	8.22
Aditya Birla Sun Life Savings Fund - Direct Plan - GR - 584.995 units - (P.Y. 150,408.784 units)	9.03	8.22
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 56,228.717 units)	6.38	3.02
Aditya Birla Sun Life Savings Fund - Direct Plan - GR - 584.995 units - (P.Y. 55,278.39 units)	6.39	3.02
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 111,662.653 units)	6.41	6.00
Axis CRISIL - IBX AAA Bond Fund - Regular Plan - GR - 11.144 units - (P.Y. NIL units)	1.09	-
Axis CRISIL - IBX AAA Bond Fund - Direct Plan - GR - 11.2 units - (P.Y. NIL units)	1.10	-
Baroda BNP Paribas Gilt Fund - Regular Plan - GR - NIL units - (P.Y. 364,389.363 units)	-	1.53
Baroda BNP Paribas Gilt Fund - Direct Plan - GR - NIL units - (P.Y. 332,464.082 units)	-	1.53
Edelweiss Arbitrage Fund - Regular Plan - GR - 20.229 units - (P.Y. 1,239,138.066 units)	2.51	2.36
Edelweiss Liquid Fund - Regular Plan - GR - 3,486.987 units - (P.Y. NIL units)	3.01	-
Edelweiss Liquid Fund - Direct Plan - GR - 3,560.877 units - (P.Y. NIL units)	3.01	-
HDFC Corporate Bond Fund - Regular Plan - GR - 33.341 units - (P.Y. 1,591,462.61 units)	5.31	5.07
HDFC Corporate Bond Fund - Direct Plan - GR - 34.134 units - (P.Y. 1,558,841.433 units)	5.32	5.07
ICICI Prudential Medium Term Bond Fund - Regular Plan - GR - 46.755 units - (P.Y. 6,605,043.306 units)	30.87	28.92
ICICI Prudential Savings Fund - Regular Plan - GR - NIL units - (P.Y. 47,019.519 units)	-	2.50
ICICI Prudential Savings Fund - Direct Plan - GR - NIL units - (P.Y. 46,400.281 units)	-	2.50
ICICI Prudential Ultra Short Term Fund - Regular Plan - GR - 28.955 units - (P.Y. 1,397,440.627 units)	4.05	3.80
ICICI Prudential Ultra Short Term Fund - Direct Plan - GR - 28.955 units - (P.Y. 4,714,036.958 units)	13.64	12.80
Kotak Money Market Fund - Regular Plan - GR - NIL units - (P.Y. 4,479.153 units)	-	2.04
Kotak Money Market Fund - Direct Plan - GR - NIL units - (P.Y. 4,619.019 units)	-	2.04
Tata Arbitrage Fund - Regular Plan - GR - 15.002 units - (P.Y. 3,866,663.067 units)	5.80	5.47
Tata Money Market Fund - Regular Plan - GR - 4,937.348 units - (P.Y. 15,382.058 units)	9.02	7.13
Tata Money Market Fund - Direct Plan - GR - 5,039.126 units - (P.Y. 15,116.287 units)	9.02	7.13
Total -Aggregate value of Unquoted Investments in Mutual Funds	146.26	135.73
Investment in Non - Convertible Debentures and Bonds (Amortized Cost)		
HDB FINANCIAL SERVICES LIMITED SR 187 7.96 NCD 17NV25 FVRS10LAC - NIL units - (P.Y. 400. units)	-	40.05
HDB FINANCIAL SERVICES LIMITED SR A/1(FX)/186 OP 2 8.04 NCD 25FB26 FVRS10LA - NIL units - (P.Y. 350. units)	-	35.03
LIC HOUSING FINANCE LTD TR 422 7.61 LOA 30JL25 FVRS10LAC - NIL units - (P.Y. 250. units)	-	24.94
HDB FINANCIAL SERVICES LIMITED SR 208 8.3324 NCD 10MY27 FVRS1LAC - 5,000. units - (P.Y. NIL units)	50.87	-
HDB FINANCIAL SERVICES LIMITED SR 212 8.3439 NCD 05JL27 FVRS1LAC - 5,000. units - (P.Y. NIL units)	50.71	-
Total -Aggregate value of Unquoted Investments in Debentures and Bonds	101.58	100.02
Grand Total	247.84	235.75

10 Trade Receivables

Particulars	March 31, 2026	March 31, 2025
From related parties	0.60	3.17
Others	232.65	240.67
Total	233.25	243.84

All trade receivables are pledged with Banks as collateral towards Working Capital facilities sanctioned.. Refer Note 39(b)
Refer Note 43 for Trade Receivable ageing schedule

Particulars	March 31, 2026	March 31, 2025
Trade Receivables		
Secured, considered good	-	-
Unsecured, considered good	236.98	246.39
Less: Allowances for expected credit loss	(3.73)	(2.54)
Significant Increase in Credit Risk	-	-
Credit Impaired	39.88	39.04
Total	273.13	282.88
Less: Allowances for credit Impairment	39.88	39.04
Total	233.25	243.84

No Trade receivable is due from Directors or Other officers of the company either severally or jointly with any other person.

MOVEMENT IN ALLOWANCE FOR DOUBTFUL DEBTS	March 31, 2026	March 31, 2025
Opening Balance	41.58	39.44
Charge for the year	3.15	2.50
Utilised	-	-
Unused amounts reversed	1.12	0.36
Closing Balance	43.61	41.58

11 Cash and Cash Equivalents

Particulars	March 31, 2026	March 31, 2025
(A) Balances with banks:		
On current accounts	30.94	21.03
(B) Cheques on Hand	0.36	0.46
(C) Cash in Hand	0.02	0.02
Total	31.32	21.51

12 Other Balances with Banks

Particulars	March 31, 2026	March 31, 2025
Earmarked Bank Balances		
i) Unpaid Dividend Bank Account*	1.43	1.36
ii) Bank Balances held as Margin Money	0.51	0.50
iii) Term Deposits with Banks	578.80	550.66
Total	580.74	552.52

* These balances are not available for use by the Company. The corresponding balance is disclosed as unclaimed dividend in Note 20

13 Other Current Financial Assets (Unsecured, Considered Good)

Particulars	March 31, 2026	March 31, 2025
Accrued Interest Receivable	17.70	15.76
Total	17.70	15.76

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Crores)

14 Other Current Assets

Particulars	March 31, 2026	March 31, 2025
Advance to Employees Unsecured, considered good	0.23	0.27
Other Advances Unsecured, considered good	19.29	18.12
Prepaid Expenses	3.12	1.57
Prepayment-Lease Rentals Short Term	0.09	0.09
Right to Return Assets	6.82	6.81
GST Receivables, Unsecured, considered good	88.16	43.42
Compensated Absences Fund*	-	0.40
Total	117.71	70.68

* Refer Note 33

15 Equity Share Capital

Particulars	March 31, 2026	March 31, 2025
Authorised Share Capital		
15,00,00,000 Equity shares of ₹ 1/- each with voting rights (Previous Year :15,00,00,000 Equity shares of ₹ 1/- each with voting rights)	15.00	15.00
Total	15.00	15.00
Issued and Subscribed Share Capital:		
13,96,17,650 Equity shares of ₹ 1/- each (Previous Year 13,96,16,640 Equity Shares of ₹ 1/- each)	13.96	13.96
Paid Up Share Capital		
13,69,50,984 Equity shares of ₹ 1/- each (Previous Year 13,69,49,974 Equity Shares of ₹ 1/- each)	13.70	13.69
Total	13.70	13.69

Other Details of Equity Shares for a period of 5 years immediately preceding March 31, 2026

1. Paid Up Share Capital of 13,69,50,984 shares of ₹1/- each (Previous Year : 13,69,49,974 shares of ₹1/- each) includes 1,01,79,297 (Previous Year : 1,01,79,297 shares) of ₹10/- each allotted as Bonus Shares fully paid-up by capitalisation of reserves. The Paid Up Share Capital also includes 9979 shares of ₹10/- each issued to shareholders of Triveni Bialelli Industries Private Limited as per the demerger scheme approved by the Honourable High Courts of Madras and Bombay.
2. The Board of Directors at their Meeting held on October 27, 2021 approved the sub-division of each equity share of face value of ₹10/- fully paid up into 10 equity shares of face value of ₹1/- each fully paid up. The same had been approved by the Members on December 1, 2021 through postal ballot and e-voting. The effective date for the subdivision was December 15, 2021. Consequently the split of equity shares had been effected from December 15, 2021.
3. On September 11, 2024 the company concluded the buyback of 16,66,666 equity shares of ₹1/- each at a price of ₹1,200 per equity share, representing approximately 1.20% of the total paid up share capital, as approved by the Board of Directors on August 02, 2024. This resulted in a total cash outflow of ₹248.86 Crores (including tax on buy back of ₹46.59 Crores and transaction cost related to buy back of ₹2.27 Crores). In line with the requirement of the Companies act 2013, an amount of ₹248.86 Crores has been utilized from Securities Premium Account and Free Reserves. Further, capital redemption reserve of ₹0.17 Crore (representing the nominal value of the shares bought back) has been created as apportionment from general reserve.
4. During the FY 2022-23, the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023" was formulated and approved by the Nomination and Remuneration Committee on January 24, 2023, and subsequently approved by the Board of Directors on January 31, 2023. The said Plan was approved by the shareholders of the Company through postal ballot on March 8, 2023. Under this Plan, the maximum aggregate number of stock options that may be granted shall not exceed 1% of the outstanding paid-up share capital of the Company, Nil stock options (March 31, 2025: 2,015) are exercised on November 27, 2025 under time linked grants in accordance with the terms of exercise under the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023", and 1,010 (March 31, 2025: 605) stock options are exercised on November 27, 2025 under performance linked grants in accordance with the terms of exercise under the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023" (Refer Note 40).
5. Rights, preferences and restrictions attached to shares Equity shares: The Company has one class of equity shares having a par value of ₹1/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in the proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

Movement in Respect of Equity Shares is given below :

Particulars	March 31, 2026		March 31, 2025	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	13,69,49,974	13.69	138,614,020	13.86
(+) Issued during the year	1,010	0.01	2,620	0.00
(+) Effect of Stock Split	-	-	-	-
(-) Buyback during the year	-	-	1,666,666	0.17
Outstanding at the end of the year	13,69,50,984	13.70	13,69,49,974	13.69

Details of Shareholders Holding more than 5% shares in the Company

Particulars	March 31, 2026		March 31, 2025	
	Nos.	% of Holding	Nos.	% of Holding
T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44%	8,27,67,238	60.44%
SBI Multicap Fund	1,06,29,171	7.76%	10,863,400	7.93%

Shares held by promoters at the end of the year FY 2025 - 26				% Change during the year
Sl. No	Promoter Name	No. of Shares	% of total shares	
1	T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44	0.0000%
2	Mr. T.T. Jagannathan	-	0.00	-3.0974%
3	Mr. T.T. Raghunathan	23,731	0.02	0.0000%
4	Dr. Mukund T.T.	53,43,708	3.90	1.5192%
5	Mr. T.T. Lakshman	40,11,505	2.93	0.7891%
6	Mr. T.T. Venkatesh	-	0.00	-2.3150%
7	TTK Healthcare Limited	1,77,600	0.13	0.0000%
8	Ms T.T. Sarayu - Represented by her mother Mrs. Maithri Gopalakrishna*	42,51,055	3.10	3.1041%
Total		9,65,74,837		

*Due to sudden demise of Mr. T.T. Venkatesh and Mr. T.T. Jagannathan during the year, their shareholding has been transmitted to their Nominees.

Shares held by promoters at the end of the year FY 2024-25				% Change during the year
Sl. No	Promoter name	No. of Shares	%of total shares	
1	T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44	-0.0930%
2	Mr. T.T. Jagannathan	42,41,868	3.10	-0.0047%
3	Mr. T.T. Raghunathan	23,731	0.02	0.0000%
4	Dr. Mukund T.T.	32,63,086	2.38	-0.0037%
5	Mr. T.T. Lakshman	29,30,882	2.14	-0.0033%
6	Mr. T.T. Venkatesh	31,70,432	2.32	-0.0036%
7	TTK Healthcare Limited	1,77,600	0.13	-0.0016%
Total		9,65,74,837		

16 Other Equity

Particulars	March 31, 2026	March 31, 2025
Security Premium Reserve	0.33	0.25
General Reserve	151.01	131.01
Revaluation Reserve	2.15	2.15
Capital Reserve	15.51	15.51
Capital Redemption Reserve	0.27	0.27
Share Based Payments Reserve	4.12	1.22
Retained Earnings	1,806.90	1,725.01
Other Items of OCI	(0.71)	(0.64)
Total	1,979.58	1,874.78

Note : For movement refer Statement of Changes in Equity

17 Provisions

Particulars	March 31, 2026	March 31, 2025
Gratuity*	12.06	0.91
Compensated Absence Liabilities	6.08	-
Total	18.14	0.91

* Refer Note 27(b) and Note 33

18 Deferred Tax Assets / (Liabilities)**Components of Deferred Tax Assets and Liabilities**

Particulars	March 31, 2026	March 31, 2025
A. Deferred Tax Liabilities		
Temporary Difference on Fixed Assets Depreciation between Companies Act and IT Act	28.69	29.58
MTM Gain on Mutual Fund	2.98	2.12
Total (A)	31.67	31.70
B. Deferred Tax Assets		
Leases	(2.81)	(2.65)
Voluntary Retirement Scheme	(2.01)	-
Total (B)	(4.82)	(2.65)
Net Deferred Tax Liabilities	26.85	29.05

Deferred Tax Assets / (Liabilities)**Reconciliation of Deferred Tax Liabilities / Assets - Net**

Particulars	March 31, 2026	March 31, 2025
Opening balance	29.05	30.15
Tax (Income) / Expense during the year recognised in profit or loss	(2.20)	(1.10)
Closing Balance	26.85	29.05

19 Trade Payables - Current

Particulars	March 31, 2026	March 31, 2025
Micro and Small Enterprises	41.87	22.23
Other payables	226.17	198.99
Related parties	1.54	2.31
Total Trade Payables	269.58	223.53

Refer Note 42 for Trade Payable ageing schedule

Note:

The Company has trade payables balance, which are part of supplier finance arrangements, ₹ 28.52 Crores (March 31, 2025 ₹ 71.57 Crores). The key terms and conditions of the arrangement are:

- The Supplier decides which invoices will be financed.
- The financier pays the supplier before the due date of the invoice.
- The Company pays the financier on the due date of the invoice.
- The financing terms are negotiated by the Company, however all the interest and other charges of the Financier are paid by the Supplier from the date of payment by the Financier.

Further, the Company has not provided comparative information in respect of the amendments to Ind AS 7 and Ind AS 107 relating to supplier finance arrangements, as it has applied the transitional relief available on initial adoption of these amendments, which allows entities not to present comparative disclosures for prior periods.

20 Other Financial Liabilities - Current

Particulars	March 31, 2026	March 31, 2025
Unclaimed Dividend*	1.43	1.36
Employee related liabilities	15.64	15.65
Employee Bonus and Incentives	14.62	12.78
Non-Executive Director's Commission	2.72	2.48
Creditors for capital goods and services	15.07	11.22
Security Deposit from Customers	16.10	17.55
Accrual for Schemes	105.04	87.29
Total	170.62	148.33

* Not due for deposit to Investor Education and Protection Fund. Also refer Note 12

21 Other Current Liabilities

Particulars	March 31, 2026	March 31, 2025
Statutory Liabilities	10.02	7.21
Advance Collected from customers	16.30	8.37
Refund Liabilities	11.60	11.01
Provision for Scheme in Kind	0.13	1.06
Total	38.05	27.65

22 Provisions

Particulars	March 31, 2026	March 31, 2025
Other Provisions :- (Refer foot note below)		
Provision for Warranty	20.15	19.46
Total	20.15	19.46

Foot Note:
Movement in Other Provisions

Particulars	Year	Opening Balance	Additions	Amount Used	Amount Reversed	Closing Balance
Provision for Warranty	2025-26	19.46	18.66	(17.97)	-	20.15
	2024-25	16.41	27.08	(24.03)	-	19.46

23 Current Tax Liabilities

Particulars	March 31, 2026	March 31, 2025
Provision for Income Tax (Net of Advance Tax)	-	-
Total	-	-

24 Revenue From Operations

Particulars	March 31, 2026	March 31, 2025
Revenue from Operations:		
Sale of Products	2,749.12	2,508.28
Sale of Scrap	23.57	22.04
Total	2,772.69	2,530.32

25 Other Income

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest Income from Bank Deposits	41.52	46.37
Interest Income on financial assets measured at amortised cost	7.24	8.78
Interest Income on Debentures measured at fair value through P&L	0.14	0.12
Interest Income on Security Deposit	0.34	0.33
Income from RoDTEP	0.57	0.67
Income from Service Centre	1.68	1.27
Dividend Income from Equity Investment at FVTOCI	0.00	0.00
Income on Mutual Funds due to change in fair value through P&L	9.36	13.21
Gain on foreign currency transactions	1.21	0.55
Other Non-Operating Income	5.77	5.13
Total	67.83	76.43

26 Changes in Inventory of Work-In-Progress, Stock in Trade and Finished Goods

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Opening Balance		
(a) Work in Progress	11.02	12.41
(b) Finished Goods	136.37	136.09
(c) Stock in Trade	188.90	164.80
(d) Stock in Transit	9.30	9.92
Total Opening Balance	345.59	323.22
Closing Balance		
(a) Work in Progress	13.06	11.02
(b) Finished Goods	162.91	136.37
(c) Stock in Trade	211.77	188.90
(d) Stock in Transit	10.80	9.30
Total Closing Balance	398.54	345.59
Total Changes in Inventory of Work-In-Progress, Stock in Trade and Finished Goods	(52.95)	(22.37)

27 Employee Benefits Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, Wages, Bonus etc.	229.07	210.23
Company's Contribution to Provident and Other Funds	18.38	16.21
Share Based payment to Employees	2.98	1.02
Staff Welfare Expenses	19.72	21.05
Total	270.15	248.51

27a During the year, the Company had introduced a Voluntary Retirement Scheme at the Factory located in Hosur against which some of the Workmen have opted to retire under the Scheme. A sum of ₹9.98 Crores has been debited to the Statement of Profit & Loss, being the amount payable to these Employees under the Scheme and the same has been shown under "Exceptional items".

27b On November 21, 2025, the Government of India notified the four Labour Codes, consolidating 29 existing labour laws, and the Ministry of Labour & Employment subsequently issued Central Rules and FAQs. Based on the information available and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed the incremental impact arising from the change in the definition of wages and, considering its material, regulatory-driven and non-recurring nature, has presented the same as Exceptional items in the Financial Statement for the year ended March 31, 2026. The incremental impact of ₹ 9.61 Crores towards gratuity liability, ₹6.24 Crores towards long term compensated absences liability and ₹ 1.09 Crores towards PF liability for the Company. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits including that of contract workforce.

28 Finance Costs

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
Interest Costs	0.03	0.01
Interest on Dealer deposits	0.82	0.86
Consortium Charges	0.07	0.20
Interest on Lease Liabilities	8.50	9.20
Total	9.42	10.27

29 Depreciation and Amortization Expenses

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
Depreciation on Tangible Assets	52.62	43.93
Amortization on Intangible Assets	0.44	0.22
Depreciation on Right to Use Assets	21.35	20.22
Total	74.41	64.37

30 Other Expenses

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
Fuel, power and light	28.63	28.96
Repairs & Maintenance		
- Buildings	2.58	3.90
- Machinery	8.05	8.02
- Others	13.63	10.97
Sales Promotion Expenses	15.47	16.75
Sundry Manufacturing Expenses	0.53	0.51
Consumption-Stores and Spares	6.32	9.75
Short Term Leases	34.09	18.57
Motor Vehicle Expenses	0.74	0.93
Bank Charges	0.48	0.55
Rates and taxes	10.77	5.39
Carriage Outwards	126.96	121.08
Insurance	3.49	3.22
Advertising and publicity	166.13	146.06
Printing and stationery	1.40	1.21
Passage and travelling	21.04	18.53
Provision for doubtful debts	3.15	2.50
Legal and Professional Charges	90.64	37.66
Expenditure on Corporate Social Responsibility	6.51	7.25
Variable Lease Payments	3.21	13.79
Distribution Expenses	23.76	26.56
Warranty Expenses	23.09	27.08
Miscellaneous Expenses	20.25	18.85
Communication charges	1.11	1.24
Service Centre Expenses	16.93	16.88
Payment made to Auditors	0.91	0.81
Directors' sitting fees and commission	0.56	0.95
Non Executive Director Commission	2.72	2.48
Total	633.15	550.45

* Legal and Professional Charges include expenditure of ₹80.42 Crores (PY: ₹29.81 Crores) incurred towards consultant and other expenses, ₹1.58 crores under Advertisement & Publicity and ₹0.65 crore under Miscellaneous Expenses to assist the Company to redraw its blueprint for a 5 year long term strategy plan.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Note

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Payments to the Auditors as		
(i) For Statutory Audit Fees	0.75	0.69
(ii) For Limited Reviews / Certification	0.08	0.07
(iii) For Reimbursement of Expenses	0.08	0.05
Total	0.91	0.81

31 Current and Deferred Taxes

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(a) Current Tax		
Current Tax on profits for the year	67.40	70.71
Adjustments for Current tax of prior periods	0.05	(0.18)
Total Current Tax Expenses*	67.45	70.53
(b) Deferred Tax		
Decrease / (Increase) in Deferred Tax Assets	(0.82)	1.55
(Decrease) / Increase in Deferred Tax Liabilities	(1.38)	(2.65)
Total Deferred Tax Expenses / (Benefit)*	(2.20)	(1.10)
Income Tax Expense recognized in Profit and Loss Account (a + b)	65.25	69.43

* Refer Note 49

32 Earnings Per Share (EPS)

Basic and diluted EPS amounts are calculated by dividing the profit for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	March 31, 2026	March 31, 2025
Face value of equity shares (₹ per share)	1	1
Profit attributable to equity shareholders (₹ in Cr)	185.47	162.68
Weighted average number of equity shares used for computing basic earnings per share	13,69,50,320	137,692,751
EPS- Basic (₹)	13.54	11.81
Weighted average number of equity shares used for computing diluted earning per share	13,70,25,411	137,707,526
EPS- Diluted (₹)	13.54	11.81

Particulars	March 31, 2026	March 31, 2025
Weighted average number of shares – Basic	13,69,50,320	137,692,751
Potential Dilutive Shares	75,091	14,775
Weighted average number of equity shares outstanding – Diluted	13,70,25,411	137,707,526

33 Gratuity and other post-employment benefit plans
a) Defined Benefit Plan - Gratuity

The Company has a defined benefit gratuity plan. The gratuity plan is governed by the Payment of Gratuity Act 1972, and post November 21, 2025 by the Code on Social Security 2020 (Chapter V). The plan is funded and the net gratuity liability for the company is valued by an external actuary.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for gratuity benefit.

(i) Net benefit expenses (recognised in the statement of profit and loss):

Particulars	March 31, 2026	March 31, 2025
Current service cost	2.95	2.27
Past Service Cost	8.53	-
Net interest cost on defined benefit obligations/ (assets)	2.25	2.28
Net benefit expenses	13.73	4.55

(ii) Remeasurement (gains) / loss recognised in other comprehensive income:

Particulars	March 31, 2026	March 31, 2025
Actuarial (gain)/ loss on obligations arising from changes in demographic assumption	-	-
Actuarial (gain) / loss on obligations arising from changes in financial assumptions	2.18	0.94
Actuarial (gain) / loss on obligations arising from changes in experience adjustments	0.41	1.49
Actuarial loss / (gain) arising during the period	2.59	2.43
Return on plan assets, excluding amount recognised in net interest expense	(0.68)	0.19
Actuarial (gain) / loss recognised in other comprehensive income	1.91	2.62

(iii) Net defined benefit Liability / (Asset):

Particulars	March 31, 2026	March 31, 2025
Defined benefit obligation	41.53	31.24
Fair value of plan assets	29.47	30.33
Plan Liability / (Asset)	12.06	0.91

(iv) Changes in the present value of the defined benefit obligation are as follows:

Particulars	March 31, 2026	March 31, 2025
Opening defined benefit obligation	31.24	31.94
Current service cost	2.95	2.27
Interest cost on the defined benefit obligation	2.25	2.28
Acquisition adjustment	-	-
Benefits paid	(6.04)	(7.68)
Past Service Cost	8.53	-
Actuarial (gain)/ loss on obligations arising from changes in demographic assumption	-	-
Actuarial (gain)/ loss on obligations arising from changes in financial assumptions	2.18	0.94
Actuarial (gain)/ loss on obligations arising from changes in experience adjustments	0.42	1.49
Closing defined benefit obligation	41.53	31.24

Weighted average duration of defined benefit obligations is 6 to 8 years

(v) Changes in the fair value of plan assets are as follows:

Particulars	March 31, 2026	March 31, 2025
Opening fair value of plan assets	30.33	31.10
Contributions by employer	3.20	4.88
On account of business combinations	-	-
Benefits paid	(6.04)	(7.68)
Investment Income	1.30	2.22
Return on plan assets , excluding amount recognised in net interest expense	0.68	(0.19)
Closing fair value of plan assets	29.47	30.33

100% funds managed by insurer

(vi) The following pay-outs are expected in future years (Undiscounted) :

Particulars	March 31, 2026	March 31, 2025
Within 1 year	7.32	5.25
2 to 5 years	12.71	10.14
6 to 10 years	19.03	15.73
More than 10 years	46.06	28.37

(vii) The principal assumptions used in determining gratuity obligation for the Company's plans are shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate (in %)	7.10%	6.75%
Salary escalation (in %)	6.00%	5.00%
Retirement age	58	58
Mortality in Service	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(viii) A quantitative sensitivity analysis for impact on defined benefit obligation, significant assumption is as shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate		
Defined benefit obligation due to 1% increase in discount rate	38.39	28.99
Defined benefit obligation due to 1% decrease in discount rate	(45.16)	(33.85)
Salary escalation rate		
Defined benefit obligation due to 1% increase in salary escalation rate	45.16	33.87
Defined benefit obligation due to 1% decrease in salary escalation rate	(38.34)	(28.93)

b) Defined benefit plan - Compensated Absences:
(i) Net benefit expenses (recognised in the statement of profit and loss):

Particulars	March 31, 2026	March 31, 2025
Current service cost	2.46	1.23
Past Service Cost	5.75	-
Net interest cost on defined benefit obligations / (assets)	1.15	1.25
Net benefit expenses	9.36	2.48

(ii) Net defined benefit Liability / (Asset) :

Particulars	March 31, 2026	March 31, 2025
Defined benefit obligation	22.51	14.75
Fair value of plan assets	16.43	15.15
Plan Liability / (Asset)	6.08	(0.40)

(iii) The principal assumptions used in determining Compensated Absences obligation for the Company's plans are shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate (in %)	7.10%	6.75%
Salary escalation (in %)	6.00%	5.00%
Retirement age	58	58
Mortality in Service	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

c) The Company has recognised the following expense as Defined Contribution Plan under the head Companies Contribution to Provident and Other Funds:

Particulars	March 31, 2026	March 31, 2025
Provident Fund	9.79	8.13
Super Annuation Fund	0.16	0.20
Total	9.95	8.33

34 Commitments and Contingencies
a) Capital and Other Commitments

Particulars	March 31, 2026	March 31, 2025
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	46.71	34.35

b) Contingent Liabilities

Particulars	March 31, 2026	March 31, 2025
Guarantees *	52.72	46.47
Claims against the company not acknowledged as debt:	-	-
Customs Duty	2.46	2.46
Direct Tax	1.94	1.94
Indirect Tax	35.04	31.71

* of this ₹ 50.25 Crores (Previous Year ₹ 44.30 Crores) relates to guarantees to banks against credit facilities extended to TTK British Holdings Limited (100% Subsidiary) to the extent of 4 million GBP (Previous Year - 4 Million GBP) .

35 Leases

a) Right-Of-Use Assets

	Land & Building	Vehicles	Total
Gross block	138.84	2.04	140.88
Additions during the year	11.64	0.59	12.23
Disposals during the year	-	-	-
At March 31, 2025	150.48	2.63	153.11
Additions during the year	5.95	0.86	6.81
Disposals during the year	1.24	0.12	1.36
At March 31, 2026	155.19	3.37	158.56
Amortization			
Amortization charge for the year	41.72	0.73	42.45
Disposals during the year	19.88	0.34	20.22
At March 31, 2025	61.60	1.07	62.67
Amortisation charge for the year	20.95	0.40	21.35
Disposals during the year	0.45	0.04	0.49
At March 31, 2026	82.10	1.43	83.53
Net book value			
At March 31, 2026	73.09	1.94	75.03
At March 31, 2025	88.88	1.56	90.44

Refer Note 46 for Lease Liabilities

b) Maturity Analysis of Lease Liabilities (Undiscounted value)

Particulars	As at March 31, 2026	As at March 31, 2025
Within one year	27.16	26.40
After one year but not more than five years	66.46	77.59
More than five years	16.12	26.06
Total	109.74	130.05

c) Amounts recognised in the statement of Cash Flows

27.68

26.71

d) Interest Expense on Lease Liabilities

8.50

9.20

36 Related parties

(a) Names of related parties with whom transactions have taken place during the year and description of relationship:

Wholly Owned Subsidiaries	TTK British Holdings Limited, United Kingdom
	Horwood Homewares Limited, United Kingdom
Subsidiary	Ultrafresh Modular Solutions Limited, New Delhi (51% holding)
Enterprises over which Key Managerial Personnel (KMP) having significant control	TT Krishnamachari & Co
	TTK Healthcare Limited
	TTK Services (P) Limited
	Vidal Healthcare Services Private Limited (till April 30, 2025)
	Triveni Bialetti Industries Private Limited
Directors	Mr. T.T. Jagannathan (till August 07, 2025)
	Mr. T.T. Raghunathan
	Mr. R. Saranyan - CFO & Whole Time Director
	Mr. Venkatesh Vijayaraghavan - Managing Director
	Mr. R. Srinivasan
	Dr. Mukund T.T.
	Mr. Dhruv Sriratan Moondhra
	Mr. V. Ranganathan
	Ms. Sandhya Vasudevan
	Mrs. Akila Krishna Kumar
	Mr. Prabhakar Jain
	Mr. Girish Rao
	Company Secretary
Relatives of Directors	Mr. T.T. Venkatesh (till September 17, 2025)
	Mr. T.T. Lakshman
Other Related Parties	TTK Prestige Limited Executive Superannuation Fund

(a) Summary of the transactions with the above-related parties:

Particulars	Subsidiaries		Enterprises over which KMP having significant control		Key Management Personnel and Relatives		Other Related Parties	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Sales	1.70	1.37	0.48	2.00	-	-	-	-
Purchases	0.41	0.31	0.06	-	-	-	-	-
Commission and Sitting Fees to Non-Executive Directors	-	-	-	-	3.28	3.44	-	-
Remuneration	-	-	-	-	11.28	12.68	-	-
Professional Charges	-	-	-	-	0.63	1.08	-	-
Dividend	-	-	49.77	50.29	8.18	8.30	-	-
Investment in Equity	-	-	-	-	-	-	-	-
Loans-InterCorporateDeposit(ICD)	7.00	4.00	-	-	-	-	-	-
Interest Income on ICD	0.58	0.15	-	-	-	-	-	-
Others: Expenses	3.52	2.16	17.62	27.07	0.04	0.12	0.16	0.20
Others: Income	0.24	0.18	-	-	-	-	-	-

(b) Balances Outstanding

Particulars	Subsidiaries		Enterprises over which KMP having significant control		Key Management Personnel and Relatives		Other Related Parties	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Trade Receivable	0.60	0.99	-	2.18	-	-	-	-
ICD Interest Receivable	0.73	0.15	-	-	-	-	-	-
Trade Payable	0.31	0.15	1.23	2.17	-	-	-	-
Other Current Liabilities	-	-	-	-	6.80	4.69	0.16	0.20
Loans - Inter Corporate Deposit (ICD)	11.00	4.00	-	-	-	-	-	-

(c) Related Parties with whom transactions have taken place during the year

Entity	Nature of transactions	2025-26		2024-25	
		Expenses/ Appropriation	Income	Expenses/ Appropriation	Income
TTK Healthcare Ltd	Sales	-	0.48	-	2.00
TTK Healthcare Ltd	Dividend	0.11	-	0.11	-
TT Krishnamachari & Co	Travel Expenses (Guest House Stay)	0.04	-	0.06	-
TT Krishnamachari & Co	Rent Paid	0.03	-	0.03	-
TT Krishnamachari & Co	C & F Chgs	3.21	-	13.79	-
TT Krishnamachari & Co	Licence Fee On Logo	14.20	-	13.04	-
TT Krishnamachari & Co	Dividend	49.66	-	50.19	-
Triveni Bialelli Industries Private Limited	Rent Paid	0.14	-	0.14	-
TTK Services Private Ltd	Purchase	0.03	-	-	-
Vidal Healthcare Services Private Limited	Purchase	0.03	-	-	-
Horwood Homewares Limited	Sales	-	1.52	-	0.55
Horwood Homewares Limited	Royalty	3.52	-	2.16	-
Ultrafresh Modular Solutions Limited	Sales	-	0.18	-	0.81
Ultrafresh Modular Solutions Limited	Purchase	0.41	-	0.31	-
Ultrafresh Modular Solutions Limited	Royalty	-	0.24	-	0.18
Ultrafresh Modular Solutions Limited	Interest on ICD	-	0.58	-	0.15
Mr. T.T. Jagannathan	Remuneration	0.63	-	1.08	-
Mr. T.T. Jagannathan	Commission & Sitting Fees	0.12	-	0.30	-
Mr. T.T. Jagannathan	Travel and other reimbursement	0.04	-	0.06	-
Mr. T.T. Jagannathan	Dividend	2.55	-	2.57	-
Mr. T.T. Raghunathan	Commission & Sitting Fees	0.35	-	0.27	-
Mr. T.T. Raghunathan	Dividend	0.01	-	0.01	-
Mr. K. Shankaran	Remuneration	-	-	2.44	-
Mr. K. Shankaran	Dividend	-	-	0.01	-
Mr. Chandru Kalro	Remuneration	-	-	4.83	-
Mr. Chandru Kalro	Dividend	-	-	0.00	-
Mr. R. Srinivasan	Commission & Sitting Fees	0.36	-	0.33	-
Mr. Murali Neelakantan	Commission & Sitting Fees	-	-	0.29	-
Mr. Murali Neelakantan	Travel Expenses	-	-	0.06	-
Dr. Mukund T.T.	Commission & Sitting Fees	0.37	-	0.32	-
Dr. Mukund T.T.	Dividend	1.96	-	1.98	-
Mr. Arun K. Thiagarajan	Commission & Sitting Fees	-	-	0.29	-
Mr. Arun K. Thiagarajan	Dividend	-	-	0.01	-
Mr. Dileep K. Krishnaswamy	Commission & Sitting Fees	-	-	0.28	-
Mr. Dhruv Sriratan Moondhra	Commission & Sitting Fees	0.33	-	0.25	-
Dr. (Mrs.) Vandana Walvekar	Commission & Sitting Fees	-	-	0.25	-
Dr. (Mrs.) Vandana Walvekar	Dividend	-	-	0.01	-
Ms. Sandhya Vasudevan	Commission & Sitting Fees	0.37	-	0.28	-

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Mr. V. Ranganathan	Commission & Sitting Fees	0.36	-	0.27	-
Mrs. Akila Krishna Kumar	Commission & Sitting Fees	0.34	-	0.24	-
Mr. Prabhakar Jain	Commission & Sitting Fees	0.36	-	0.07	-
Mr. Prabhakar Jain	Travel and other reimbursement	0.01	-	-	-
Mr. Girish Rao	Commission & Sitting Fees	0.33	-	-	-
Mr. T.T. Venkatesh	Remuneration	0.44	-	0.54	-
Mr. T.T. Venkatesh	Dividend	1.90	-	1.92	-
Mr. T.T. Lakshman	Dividend	1.76	-	1.78	-
Mr. R. Saranyan	Remuneration	3.20	-	1.59	-
Mr. R. Saranyan	Dividend	0.00	-	-	-
Mr. Venkatesh Vijayaraghavan	Remuneration	7.08	-	2.80	-
Mrs. Manjula K.V.	Remuneration	0.56	-	0.48	-
Mrs. Manjula K.V.	Dividend	0.00	-	-	-
TTK Prestige Limited Executive Superannuation Fund	Contribution	0.16	-	0.20	-

Note:1 - ₹ 11.00 Crores (PY : ₹ 4.00) given to Ultrafresh Modular Solutions Limited as Inter Corporate Deposit (ICD) during the year.

2 - ₹ Nil (PY : ₹ 0.78 Crores) SBLC Commission debited by HSBC Bank has been reimbursed from TTK British Holdings Limited.

	As on March 31, 2026		As on March 31, 2025	
	Payables	Receivables	Payables	Receivables
TT Krishnamachari & Co	1.22	-	2.17	-
TTK Healthcare Ltd	-	-	-	2.18
Horwood Homewares Limited	0.31	-	0.15	-
Horwood Homewares Limited	-	-	-	0.20
Ultrafresh Modular Solutions Limited	-	1.32	-	0.94
Ultrafresh Modular Solutions Limited (ICD)	-	11.00	-	4.00
TTK Services Private Ltd	0.01	-	-	-
Mr. T.T. Jagannathan	0.10	-	0.20	-
Mr. T.T. Raghunathan	0.29	-	0.20	-
Mr. Chandru Kalro	-	-	1.36	-
Mr. K. Shankaran	-	-	0.85	-
Mr. R. Saranyan	1.36	-	-	-
Mr. Venkatesh Vijayaraghavan	2.72	-	-	-
Mr. R. Srinivasan	0.29	-	0.20	-
Dr. Mukund T.T.	0.29	-	0.20	-
Mr. Murali Neelakantan	-	-	0.20	-
Dr. (Mrs.) Vandana Walvekar	-	-	0.20	-
Mr. Dileep K. Krishnaswamy	-	-	0.20	-
Mr. Dhruv Sriratan Moondhra	0.29	-	0.20	-
Mr. Arun K. Thiagarajan	-	-	0.20	-
Mr. V. Ranganathan	0.29	-	0.20	-
Ms. Sandhya Vasudevan	0.29	-	0.20	-
Mrs. Akila Krishna Kumar	0.29	-	0.19	-
Mr. Prabhakar Jain	0.29	-	0.05	-
Mr. Girish Rao	0.29	-	-	-
TTK Prestige Limited Executive Superannuation Fund	0.16	-	0.20	-

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Note:

All amounts mentioned above are excluding GST.

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables except for guarantees given on behalf of the subsidiary details of which is provided in Note 34(b). For the year ended 31 March 2026, the Company has not recorded any impairment of receivables relating to amounts owed by related parties (March 31, 2025 : ₹ Nil).

This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Compensation of key management personnel of the Company

Description	March 31, 2026	March 31, 2025
Total compensation paid to key management personnel	10.84	12.14

The amounts disclosed in the table are the amounts recognized as an expense during the reporting period related to key management personnel.

37. Segment information- Disclosure pursuant to Ind AS 108 'Operating Segment'
(a) Basis of identifying operating segments:

The company operates under one segment of Kitchen & Home appliances. Hence, Segment reporting is not applicable.

Information about major customers: Company's significant revenues (more than 5%) are derived from sales to two customers (PY: three customers). The total sales to such Customers amounted to ₹396.46 crores in 2025-26 and ₹485.17 crores in 2024-25. No single customer contributed 10% or more to the company's revenue for 2025-26 and 2024-25.

(b) Geographic information

	Segment revenue*	Segment revenue*	Non-current assets**	Non-current assets**
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
India	2,704.41	2,463.76	594.55	573.81
Outside India	68.28	66.56	-	-
Total	2,772.69	2,530.32	594.55	573.81

*Revenues by geographical area are based on the geographical location of the customers.

**Non-current assets excludes Investments

38 Disclosures on financial instruments

This section gives an overview of the significance of financial instruments for the Company and provides additional information on balance sheet items that contain financial instruments.

The details of significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2, to the financial statements.

(a) Financial Assets and Liabilities

The following table presents the carrying value and fair value of each category of financial assets and liabilities as at March 31, 2026 and March 31, 2025 excluding investment in subsidiaries which are valued at cost.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Particulars	Carrying value	Amortised cost	FVTPL	FVTOCI	Fair Value		
					March 31, 2026	Level 1	Level 2
Financial Assets							
Trade Receivables	233.25	233.25	-	-	-	-	-
Investments (Excluding Subsidiaries)	252.95	101.58	151.26	0.11	146.37	-	5.00
Loans	7.00	7.00	-	-	-	-	-
Cash and Cash Equivalents	31.32	31.32	-	-	-	-	-
Bank Balances	580.74	580.74	-	-	-	-	-
Other Financial Assets-Non Current	16.05	16.05	-	-	-	-	-
Other Financial Assets-Current	17.70	17.70	-	-	-	-	-
Total Assets	1,139.01	987.64	151.26	0.11	146.37	-	5.00
Financial Liabilities							
Trade Payables	269.58	269.58	-	-	-	-	-
Lease Liabilities	86.34	86.34	-	-	-	-	-
Other Financial Liabilities	170.62	170.62	-	-	-	-	-
Total Liabilities	526.54	526.54	-	-	-	-	-

Particulars	Carrying value	Amortised cost	FVTPL	FVTOCI	Fair Value		
					March 31, 2025	Level 1	Level 2
Financial Assets							
Trade Receivables	243.84	243.84	-	-	-	-	-
Investments (Excluding Subsidiaries)	240.92	100.02	140.73	0.17	135.90	-	5.00
Loans	4.00	4.00	-	-	-	-	-
Cash and Cash Equivalents	21.51	21.51	-	-	-	-	-
Bank Balances	552.52	552.52	-	-	-	-	-
Other Financial Assets-Non Current	12.13	12.13	-	-	-	-	-
Other Financial Assets-Current	15.76	15.76	-	-	-	-	-
Total Assets	1,090.68	949.78	140.73	0.17	135.90	-	5.00
Financial Liabilities							
Trade Payables	223.53	223.53	-	-	-	-	-
Lease Liabilities	99.58	99.58	-	-	-	-	-
Other Financial Liabilities	148.33	148.33	-	-	-	-	-
Total Liabilities	471.44	471.44	-	-	-	-	-

Interest income / (expense), gain / (losses) recognized on financial assets and liabilities

Particulars	March 31, 2026	March 31, 2025
(a) Financial Asset at Amortized Cost		
Interest income on bank deposits	41.52	46.37
Interest income on other financial asset*	7.24	8.78
Interest income on Security Deposit	0.34	0.33
(b) Financial Asset at FVTPL		
Income due to change in fair value	9.36	13.21
Interest income on Debentures & Loans	0.14	0.12
(c) Financial Asset at FVTOCI		
Dividend Income from Equity Investment at FVTOCI	0.00	0.00
Change in fair value of equity instruments designated irrevocably as FVTOCI	(0.07)	(0.04)
(d) Financial Liabilities at Amortized Cost		
Interest expenses on borrowings & lease liabilities	8.50	9.20
(e) Financial Liabilities at FVTPL		
Net Gain / (Losses) on fair valuation of forward contracts	-	-

* Includes interest income on bonds, debentures and loans

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)**(b) Fair Value Hierarchy**

An analysis of financial instruments (as indicated in the table above) that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, are as described below:

Quoted prices in an active market (Level 1): This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. This category consists of investment in quoted equity shares, and mutual fund investments.

Valuation techniques with observable inputs (Level 2): This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Valuation techniques with significant unobservable inputs (Level 3): This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

- (i) Borrowings, loans, short-term financial assets and liabilities are stated at carrying value which is approximately equal to their fair value.
- (ii) Management uses its best judgement in estimating the fair value of its financial instruments. As such, fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.

39 Financial Risk Management Objectives and Policies

The Company is exposed primarily to fluctuations in credit, liquidity and interest rate risks and foreign currency exchange rates, which may adversely impact the fair value of its financial instruments. The company has a risk management policy which covers risks associated with the financial assets and liabilities. The risk management policy is approved by the Board of Directors. The focus of the risk management committee is to assess the unpredictability of the financial environment and to mitigate potential adverse effects on the financial performance of the company.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes. The Company's exposure to market risk is primarily on account of foreign currency exchange rate risk.

Price Risk

The Company's listed and non-listed equity securities are susceptible to market price risk arising from uncertainties about future values of the investment securities. However, the Company's investments in listed and unlisted equity securities are not significant.

Interest Rate Risk:

The company's investments are primary in short term investments which do not expose it to significant interest rate risk.

Foreign Currency Risk

The fluctuation in foreign currency exchange rates may have potential impact on the statement of profit or loss and other comprehensive income and equity, where any transaction references more than one currency or where assets / liabilities are denominated in a currency other than the functional currency of the respective entities. Considering the countries and economic environment in which the company operates, its operations are subject to risks arising from fluctuations in exchange rates in those countries. The risks primarily relate to fluctuations in US Dollars against the functional currency of the company.

The Company evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

The Company imports raw materials and finished goods from outside India as well as makes export sales to countries outside the territories in which they operate from. The Company is therefore exposed to foreign currency risk principally arising out of foreign currency movement against the Indian Currency. Foreign currency exchange risks are managed by entering into forward contracts against foreign currency vendor payables.”

The Company’s outstanding foreign currency exposure is as follows:

Particulars	Currency	March 2026		March 2025	
		Foreign Currency	INR	Foreign Currency	INR
Trade Receivable	USD	0.05	5.09	0.10	8.45
Trade Receivable	EURO	0.00	0.51	0.01	0.57
Trade Receivable	GBP	-	-	0.00	0.20
Bank Balance (EEFC)	USD	0.03	2.61	0.03	2.68
Trade Payable / Others	USD	0.00	0.12	0.01	0.61
Trade Payable / Others	GBP	-	0.27	-	0.17

Foreign Currency Sensitivity Analysis

The Company is principally exposed to foreign currency risk against USD. Sensitivity of profit or loss arises mainly from USD denominated receivables and payables.

As per management’s assessment of reasonable possible changes in the exchange rate of +/- 5% between USD-INR currency pair and EURO-INR currency pair sensitivity of profit or loss only on outstanding foreign currency denominated monetary items at the period end is presented below:

Sensitivity at year end	March 31, 2026	March 31, 2025
Receivables:		
Weakening of INR by 5%	0.41	0.60
Strengthening of INR by 5%	(0.41)	(0.60)
Payables		
Weakening of INR by 5%	(0.02)	(0.04)
Strengthening of INR by 5%	0.02	0.04

(a) Credit Risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks.

Financial instruments that are subject to concentrations of credit risk principally consist of investments, trade receivables, cash and cash equivalents, bank deposits and other financial assets. None of the other financial instruments of the Company results in material concentration of credit risk.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk was ₹1126.81 Crores and ₹1081.51 Crores as of March 31, 2026 and March 31, 2025 respectively, being the total of the carrying amount of balances with banks, bank deposits, and Trade receivables, other financial assets and investments excluding equity and preference investments. The Company’s exposure to customers is diversified and there is no customer who contributes to more than 10% of outstanding accounts receivable as of March 31, 2026 (one customer as of March 31, 2025).

**Financial Assets that are neither past due nor impaired**

Cash and cash equivalents, financial assets carried at fair value and interest-bearing deposits with corporate are neither past due nor impaired. Cash and cash equivalents with banks and interest-bearing deposits placed with corporates, have high credit rating assigned by international and domestic credit-rating agencies. Financial assets carried at fair value substantially include investment in liquid mutual fund units. With respect to trade receivables and other financial assets that are past due but not impaired, there were no indications as of March 31, 2026, that defaults in payment obligations will occur except as described in note 10 on allowances for impairment of trade receivables.

The Company does not hold any collateral for trade receivables and other financial assets. Trade receivables and other financial assets that are neither past due nor impaired relate to new and existing customers and counter parties with no significant defaults in past.

Trade Receivables

Customer credit risk is managed by each business unit subject to the company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit or other forms of credit insurance.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed above under Credit risk. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and operate in largely independent markets.

At March 31, 2026, the Company had 3 Customers (March 31, 2025: 2 customers) that owed the Company more than 5% of the Total receivables, which accounted for approximately 20.99% (March 31, 2025: 16.71%) of all the receivables outstanding.

Financial Instruments and Cash Deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the company's policy. The cash surpluses of the company are short term in nature and are invested in Liquid Debt Mutual funds and bonds. Hence, the assessed credit risk is low."

(b) Liquidity Risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company invests its surplus funds in bank fixed deposit, which carry no or low market risk.

The Company monitors its risk of shortage of funds on a regular basis.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

The following table shows a maturity analysis of the anticipated cash flows including interest obligations for the Company's financial liabilities.

Liabilities:

Particulars	On demand	Less than 3 months	3 to 12 months	> 12 months	Total
As at March 31, 2026					
Trade and Other Payables	-	269.58	-	-	269.58
Lease Liabilities	-	4.98	15.25	66.11	86.34
Other Financial Liabilities					
Employee Related Liabilities	-	15.64	-	-	15.64
Employee Bonus and Incentives	-	-	14.62	-	14.62
Creditors for capital goods and services	-	15.07	-	-	15.07
Unclaimed Dividend	-	1.43	-	-	1.43
Security Deposit from Customers	-	16.10	-	-	16.10
Accrual for Schemes	-	105.04	-	-	105.04
Non-Executive Director's Commission	-	2.72	-	-	2.72
Other Financial Liabilities	-	-	-	-	-
	-	430.56	29.87	66.11	526.54
As at March 31, 2025					
Trade and Other Payables	-	223.53	-	-	223.53
Lease Liabilities	-	4.47	13.71	81.40	99.58
Other Financial Liabilities					
Employee Related Liabilities	-	15.65	-	-	15.65
Employee Bonus and Incentives	-	-	12.78	-	12.78
Creditors for capital goods and services	-	11.22	-	-	11.22
Unclaimed Dividend	-	1.36	-	-	1.36
Security Deposit from Customers	-	17.55	-	-	17.55
Accrual for Schemes	-	87.29	-	-	87.29
Non-Executive Director's Commission	-	2.48	-	-	2.48
Other financial liabilities	-	-	-	-	-
	-	363.55	26.49	81.40	471.44

Assets:

Particulars	On demand	Less than 3 months	3 to 12 months	> 12 months	Total
As at March 31, 2026					
Investment in Mutual Funds, Bonds and Debentures	247.84	-	-	-	247.84
Bank Deposits	1.43	-	579.31	-	580.74
Other Non-Current Financial Assets	-	-	-	16.05	16.05
Trade Receivables	-	233.25	-	-	233.25
Loan	-	-	-	7.00	7.00
Other Financial Assets	-	17.70	-	-	17.70
	249.27	250.95	579.31	23.05	1,102.58
As at March 31, 2025					
Investment in Mutual Funds, Bonds and Debentures	235.75	-	-	-	235.75
Bank Deposits	1.36	-	551.16	-	552.52
Other Non-Current Financial Assets	-	-	-	12.13	12.13
Trade Receivables	-	243.84	-	-	243.84
Loan	-	-	-	4.00	4.00
Other Financial Assets	-	15.76	-	-	15.76
	237.11	259.60	551.16	16.13	1,064.00

The Company has access to committed credit facilities as described below, of which the funded limit were unused at the end of the current and comparable reporting periods. The Company expects to meet its other obligations from operating cash flows and proceeds of maturing financial assets.

Fund Base Limit: ₹ 56.50 Crores (PY ₹ 56.50 Crores) Non-Fund Base Limit: ₹ 53.75 Crores (PY ₹ 53.75 Crores)

Securities offered:

- (a) Hypothecation of entire stocks of Raw materials, WIP, Finished goods, Stores & Spares, Book-debts.
- (b) Hypothecation / mortgage of Fixed Assets (Ref Note -3)

Financial Instruments

Particulars	Currency	March 31, 2026	March 31, 2025
Forward Contracts (Buy)	USD	0.04	-
Forward Contracts (Buy)	EURO	-	-
Forward Contracts (Sell)	EURO	-	-

(i) Forward Contract

Foreign exchange forward contracts are purchased to mitigate the risk of changes in foreign exchange rates associated with certain payables denominated in certain foreign currencies. The details of outstanding forward contracts as at March 31, 2026 and March 31, 2025 are given above.

It is the policy of the Company to enter into forward exchange contracts to cover specific foreign currency payments (100% of the exposure).

The Company recognized a net Gain (Loss) on the forward contracts of ₹(0.04) Crores for the year ended March 31, 2026 (Previous year Net Gain of ₹0.00 Crores).

All open forward exchange contracts mature within three months from the balance sheet date.

(ii) Cross Currency Swap: None

(iii) Interest rate swap: None

Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity shareholders of the Company. The primary objective of the Company's capital management is to maximise the shareholder value. In order to maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. As at March 31, 2026, the Company has no debt, therefore, there are no externally imposed capital requirements.

40 Share-based Payment Arrangements

A. Description of Share-based Payment Arrangements

At March 31, 2026, the Company had the following share-based payment arrangements:

Share option plans (equity-settled)

The company has granted time linked and performance linked grants as on September 13, 2023, April 25, 2024, April 22, 2025 and February 16, 2026 with different vesting options.

Time linked grants: Time linked Grants to be granted annually, subject to the Performance and linked to balanced score card.

Performance Linked grants: Performance linked grants to be granted after the end of each Performance Year based on parameters linked to Company's Performance.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

The key terms and conditions related to the grants under these plans issued in the FY 2025-26 are as follows; all options are to be settled by the delivery of shares.

Grant date/employees entitled	Number of options	Vesting conditions	Period of options
Options granted under time linked grants			
On April 22, 2025	54,577	No precondition except continuity of service as on date of vesting and subject to performance linked to balanced score card.	4 years(Graded Vesting) + 2 years(Exercise)
On February 16, 2026	5,925	No precondition except continuity of service as on date of vesting and subject to performance linked to balanced score card.	4 years(Graded Vesting) + 2 years(Exercise)
Options granted under performance linked grants			
On April 22, 2025	65,648	No precondition except continuity of service as on date of vesting and achievement of targets set by the company	4 years(Graded Vesting) + 2 years(Exercise)
On February 16, 2026	8,447	No precondition except continuity of service as on date of vesting and achievement of targets set by the company	4 years(Graded Vesting) + 2 years(Exercise)
Total share options	1,34,597		

B. Measurement of Fair Values

Equity-settled share-based payment arrangements

The fair value of the employee share options has been measured using the Black-Scholes formula. Service and non-market performance conditions attached to the arrangements were not taken into account in measuring fair value.

The inputs used in the measurement of the fair values at grant date of the equity-settled share-based payment plans are as follows.

	Share Option Plans					
	Options granted under time linked grants			Options granted under Performance linked grants		
	FY 2025-26		FY 2024-25	FY 2025-26		FY 2024-25
Grant Date	April 22, 2025	February 16, 2026	April 25, 2024	April 22, 2025	February 16, 2026	April 25, 2024
Fair value at grant date	215.07-291.19	173.46-238.85	220.64-304.37	617.19-634.31	528.3-545.3	669.8-686.97
Share price at grant date	652.9	563.85	705.55	652.9	563.85	705.55
Exercise price	587.61	507.47	635	1	1	1
Expected volatility (weighted-average)	34.20%	30.76%	27.70%	34.20%	30.76%	27.70%
Expected life	3-6 Years	3-6 Years	3-6 Years	3-6 Years	3-6 Years	3-6 Years
Expected dividends	0.92%	1.06%	0.85%	0.92%	1.06%	0.85%
Risk-free interest rate (based on government bonds)	6%-6.17%	5.93%-6.41%	7.05%-7.09%	6%-6.17%	5.93%-6.41%	7.05%-7.09%

Equity-settled share-based payment arrangements

Expected volatility has been based on an evaluation of the historical volatility of the Company's share price, particularly over the historical period commensurate with the expected term. The expected term of the instruments has been based on historical experience and general option holder behaviour.

C. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option plans were as follows.

Particulars	Options granted under time linked grants				Options granted under performance linked grants			
	FY 2025-26		FY 2024-25		FY 2025-26		FY 2024-25	
	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding at April 01	71,541	633.80	24,974	724.73	2,595	1.00	3,200	1.00
Granted during the year	60,502	579.76	50,316	635.00	74,095	1.00	57,417	1.00
Forfeited during the year	7,941	635.46	1,734	635.00	4,180	1.00	57,417	1.00
Exercised during the year	-	-	2,015.00	724.73	1,010	1.00	605.00	1.00
Outstanding at March 31	1,24,102	624.64	71,541	663.80	71,500	1.00	2,595	1.00

The options outstanding at March 31, 2026 had an option value in the range of 173.46-374.06 for time linked options

The options outstanding at March 31, 2026 had an option value in the range of 528.30-786.64 for performance linked options

41 Capital Work-in-Progress Ageing Schedule

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	25.76	-	-	-	25.76
Projects temporarily suspended	-	-	-	-	-
As at March 31, 2026	25.76	-	-	-	25.76
Projects in progress	1.41	-	-	-	1.41
Projects temporarily suspended	-	-	-	-	-
As at March 31, 2025	1.41	-	-	-	1.41

Note

Carrying amount of Cost or deemed cost	Property, Plant & Equipment
Balance as at March 31, 2024	23.76
Additions	45.50
Transfer to Property, Plant & Equipment	67.85
Balance as at March 31, 2025	1.41
Additions	25.76
Transfer to Property, Plant & Equipment	1.41
Balance as at March 31, 2026	25.76

“CWIP as at the reporting date mainly relates to:

- Establishment of in-house manufacturing capabilities,
- Installation of new production lines,
- Relocation and recommissioning of certain manufacturing equipment, and
- Infrastructure and storage optimization projects.

42 Trade Payables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	41.87					41.87
(ii) Others	212.82	13.92	0.13	0.37	0.47	227.71
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
As at March 31, 2026	254.69	13.92	0.13	0.37	0.47	269.58
(i) MSME	22.23	-	-	-	-	22.23
(ii) Others	187.02	13.74	0.13	0.01	0.40	201.30
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
As at March 31, 2025	209.25	13.74	0.13	0.01	0.40	223.53

Disclosure as required by Micro, Small & Medium Enterprises Development Act, 2006

Particulars	March 31, 2026	March 31, 2025
Principal amount payable (but not due) to suppliers as at year end	41.87	22.23
Interest accrued and due to suppliers on the above amounts as at year end	-	-
Payment made to suppliers (other than interest) beyond the appointed day, during the year	-	-
Interest paid to suppliers (other than Section 16)	-	-
Interest paid to suppliers (Section 16)	-	-
Interest due and payable to suppliers for payments already made	-	-
Interest accrued and remaining unpaid to suppliers as at year end	-	-

Classification of Micro and Small Enterprises is based on the communications received from the respective suppliers that they are registered as Micro and Small Enterprises.

43 Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	172.84	57.56	4.18	-	-	-	234.58
(ii) Undisputed Trade Receivables – considered doubtful	1.40	0.02	0.68	3.22	1.04	27.84	34.20
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	0.14	0.02	1.77	1.05	5.10	8.08
(v) Unbilled revenue Receivables	-	-	-	-	-	-	-
As at March 31, 2026	174.24	57.72	4.88	4.99	2.09	32.94	276.86
Allowance for expected credit loss							3.73
Allowance for Credit Impairment							39.88
Total As at March 31, 2026							233.25
(i) Undisputed Trade Receivables – considered good	180.38	64.02	0.21	-	-	-	244.61
(ii) Undisputed Trade Receivables – considered doubtful	0.03	2.98	0.78	0.99	0.91	24.76	30.45
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	0.34	1.76	1.30	6.96	10.36
(v) Unbilled revenue receivables	-	-	-	-	-	-	-
As at March 31, 2025	180.41	67.00	1.33	2.75	2.21	31.72	285.42
Allowance for expected credit loss							2.54
Allowance for Credit Impairment							39.04
Total As at March 31, 2025							243.84

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

44 Financial Ratios

Particulars	March 31, 2026	March 31, 2025	Variance	Numerator	Denominator
(a) Current Ratio,	3.53	3.81	-8%	Current assets	Current liabilities
(b) Debt-Equity Ratio,	-	-			
(c) Debt Service Coverage Ratio,	-	-			
(d) Return on Equity Ratio,	10%	8%	16%	Profit after taxes	Average Shareholders equity
(e) Inventory turnover ratio,	4.92	5.13	-4%	Revenue from operations	Average Inventory
(f) Trade Receivables turnover ratio,	11.62	9.96	17%	Revenue from operations	Average Trade Receivables
(g) Trade payables turnover ratio,	6.08	6.11	-1%	Total purchases	Average Trade Payables
(h) Net capital turnover ratio,	2.12	2.06	3%	Revenue from operations	Current assets - Current liabilities
(i) Net profit ratio,	7%	6%	4%	Profit after taxes	Revenue from operations
(j) Return on Capital employed,	13%	13%	2%	Profit before tax and finance costs	Capital employed = Net worth + Deferred tax liability
(k) Return on investment.	7%	8%	-7%	Income from Investment	Average Investment

Reasons for variance in financial ratios

For Other Ratios there is no variances more than 25%

45 Disclosures of Ind AS 115:

Disaggregation of Revenue:

Particulars	2025 - 26	2024 - 25
Pressure Cookers	856.04	787.85
Cookware	485.00	431.61
Gas Stove	344.21	321.14
Mixer Grinder	230.87	219.86
Induction Cooktop	321.03	272.97
Kitchen/Home Appliances	398.71	364.46
Others	136.83	132.43
Total	2,772.69	2,530.32

Contract Balance	March 31, 2025	Additions	Utilised / Reversal	March 31, 2026	Note Reference
Advance from customers	8.37	16.30	(8.37)	16.30	Refer Note No 21
Provision for Schemes and Discounts	87.29	105.04	(87.29)	105.04	Refer Note No 20
Provision for Scheme in Kind	1.06	0.13	(1.06)	0.13	Refer Note No 21
Refund Liabilities	11.01	11.60	(11.01)	11.60	Refer Note No 21
Right to Return Assets	6.81	6.82	(6.81)	6.82	Refer Note No 14

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Reconciliation of revenue recognized with the contracted price and the adjustments:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Transaction Price	3,122.89	2,834.52
Less: Sales Returns and Refund Obligations	(147.58)	(133.84)
Less: Schemes and Discounts	(202.62)	(170.35)
Net Revenue	2,772.69	2,530.32

The Revenue from Operations has been disaggregated to comply with the Ind AS 115, although it is not reviewed for evaluating Financial performance for the purpose of segment reporting

46 Disclosures of Ind AS 116:

Following are the changes in the carrying value of Lease Liabilities for the year ended March 31, 2026

Particulars	As at 2025-26	As at 2024 - 25
Opening Balance	99.58	104.86
Additions	6.81	12.23
Finance cost accrued during the period	8.50	9.20
Deletions	(0.87)	-
Payment of lease liabilities	(27.68)	(26.71)
Closing Balance	86.34	99.58

The following amounts were recognised as expense in the year	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Depreciation of right-to-use assets	21.35	20.22
Expense relating to variable lease payments	3.21	13.79
Expense relating to short-term leases	34.09	18.57
Interest on lease liabilities	8.50	9.20
Total recognised in Statement of Profit & Loss	67.15	61.78

Refer Note 35 (a) for Right of Use Assets

47 Corporate Social Responsibility

Year	Amount to be Contributed as prescribed under Section 135 of the Companies Act 2013	Amount actually Contributed	Deficit (if any)
2025-26	6.38	6.51	-
2024-25	7.24	7.25	-

The CSR spend includes amount spent towards support for Rehabilitation Research & Device Development at IIT, maintenance of rural schools, establishment of public lab complex, nutritious supplement for government school children, treating the less fortunate children born with facial deformities, early education and daily food to students in reserved categories, providing ambulance with equipment for eye bank, providing battery operated small vehicle for District Administration Office, Haridwar for use of elderly and differently abled persons, providing smart boards to government schools, Children's Airway & Swallowing reconstruction procedure, etc.

48 Disclosure pursuant to SEBI (Listing Obligation and Disclosure Requirements) regulations 2015:*

There were no Loan amounts due from Subsidiaries/ Associates or Firms / Companies in which the Directors are Interested except for Inter Corporate Deposit (ICD) provided to Ultrafresh Modular Solutions Limited (Refer Note : 5a)

*Excludes Current account transactions

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Details of Loans / Inter Corporate Deposit (Excluding Interest accrued) as required under Regulation 53(1)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Name of Company and Status : Ultrafresh Modular Solutions Limited - Subsidiary

Year	Outstanding Amount	Maximum Loan Outstanding Amount during the year
March 2026	11.00	11.00
March 2025	4.00	4.00

49 Reconciliation of Effective Tax Rates

Particulars	For the Year ended March 31, 2026	For the Year ended Mar 31, 2025
Profit before taxes	250.72	232.11
Enacted tax rates in India	25.17%	25.17%
Expected tax expense/(benefit)	63.10	58.42
Effect of :		
CSR expenses, Capital expenditure (To the extent of amount disallowed)	1.64	1.83
Provision for Impairment of Investment	0.00	8.11
Adjustment for Current Tax of Prior Periods	0.05	(0.18)
Effect of Change in Capital Gains Tax on sale of Mutual Fund	(0.43)	2.63
Other adjustments	1.39	(0.71)
Income Tax expense charged to P&L for the year	65.75	70.10
Income Tax expense charged to Other Comprehensive Income for the year	(0.50)	(0.67)
Total Income Tax expense for the year	65.25	69.43
Comprising:		
Current Tax	67.45	70.53
Deferred Tax	(2.20)	(1.10)

50 Events After The Reporting Date

Directors have not paid any interim dividend (Previous Year : Nil), The directors recommend a final dividend of ₹7.50 (Per Share) which entails an outlay of ₹102.71 Crores (Previous Year: ₹82.17 Crores). The total dividend for FY 2025-26 is ₹ 7.50 Per share (Previous Year : ₹6 per Share).

51 Additional disclosures

Additional information and disclosures as required under Schedule III to the act to the extent applicable to the company has been disclosed.

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with companies struck off.
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the year ended March 31, 2026.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

- (v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (vii) The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The facilities from financial institutions have been used for the purposes for which it was taken at the balance sheet date.

52 Certain Figures Apparently may not add up because of rounding off, but are wholly accurate in themselves

53 The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility, and such feature was enabled and operated throughout the year for all relevant transactions recorded in the accounting software.

Post publication of ICAI implementation guide in February 2024, direct database level changes was also included in audit trail scope which was enabled and operated throughout the year.

The audit trail has been preserved by the Company as per the statutory requirements for record retention from the date it was enabled.

54 The previous periods numbers have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current year.

*As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018*

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R.Saranyan
Wholetime Director & CFO
DIN: 06480857

Manjula K.V.
Company Secretary
PAN: AMPPK4429G

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF TTK PRESTIGE LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of TTK Prestige Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated Balance Sheet as at March 31, 2026 and the consolidated statement of Profit and Loss (including Other Comprehensive Income), the consolidated statement of changes in equity and the consolidated cash flows Statement for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026 and their consolidated profit, consolidated total comprehensive income, their consolidated statement of changes in equity and consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained, and evidence obtained by other auditors in terms of their reports referred to in the 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

SI No	Key Audit Matter	How our audit addressed the Key Audit Matter
1.	<p>Revenue Recognition</p> <p>The Holding company manufactures and trades in a number of products related to kitchen appliances. Revenue is measured net of discounts, incentives and rebates earned by customers on the Group's sales.</p> <p>Given the variety and large number of sales transactions and estimates involved in discounts etc. revenue recognition is considered a Key Audit Matter.</p> <p>Disclosure Note 46 and the accounting policies provides additional information on how the Group accounts for its revenue.</p>	<p>Our audit included but was not limited to the following procedures:</p> <p>Our procedures included, among others, obtaining an understanding of the processes and relevant controls relating to the accounting for customer contracts.</p> <p>Accounting policies:</p> <p>Assessing the appropriateness of the Holding company revenue recognition accounting policies, including those relating to discounts, incentives and rebates under Ind AS 115.</p> <p>Control testing:</p> <p>Testing the selected key controls for the revenue recognized throughout the year and calculation of discounts, incentives and rebates, including reviewing the results of testing by management, for their design and operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement assertions.</p> <p>Evaluating the IT systems relevant for revenue recognition and the functioning of the related general IT controls.</p>

		<p>Tests of details:</p> <ul style="list-style-type: none"> • Reviewed sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period. • Performed substantive procedures to understand and validate the basis of provision for schemes and discounts with underlying workings and evidences. • Compared the current year estimates of discounts, incentives and rebates to the prior year and, where relevant, completing further inquiries and testing. • Obtained the supporting documentation on sample basis for discounts and incentives given under schemes to agree to the amounts recorded as discounts and incentives during the period. • Use of data analytics to perform analytical procedures and substantive tests of detail in order to audit the underlying revenue. <p>Disclosures:</p> <ul style="list-style-type: none"> • Tracing disclosure information to accounting records and other supporting documentation. • Ensured the completeness of the disclosures made are as per Ind AS 115
<p>2.</p>	<p>Impairment of Goodwill arising on acquisition</p> <p>As disclosed in note 4 of consolidated financial statements, the Group has goodwill of 105.63 crore as at March 31, 2026 which includes goodwill acquired through acquisition of subsidiaries.</p> <p>Each Subsidiary is treated as a cash generating unit (“CGU”). A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired.</p> <p>As disclosed in note 52, impairment of goodwill related to the subsidiaries is assessed by management by carrying out the following:</p> <ul style="list-style-type: none"> • Comparing the carrying value of goodwill with the net worth of the subsidiary companies based on latest financial statements. • Comparing the performance of the subsidiaries with projections used in approved business plans. • Management has considered variables such as future revenues, operating expenditure and the most appropriate discount rate in their projections/ business plans. • The recoverable amounts of the above investments are estimated in order to determine the extent of the impairment loss, if any. <p>As impairment assessment involves significant assumptions and judgement, we regard this as a key audit matter</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> • We tested the design and the operating effectiveness of internal controls over the impairment assessment process including assessment of valuation models used in assessment of impairment in the value of Goodwill. • Evaluated the model used in determining the value in use of the CGU. • We involved valuation expert to assist in evaluating the key assumptions of the valuations. • We assessed management’s projections used in the assessment of recoverable amount by comparing the same with the business plan approved by the Board of Directors of the subsidiary companies. • We assessed the key assumptions used by the management in the assessment of recoverable amount by comparing them with historical trends and external data, where available. • We evaluated the work performed by component auditors and assessed the appropriateness of their conclusions for the purpose of our audit. • Tested the arithmetical accuracy of the computation of recoverable amounts of the CGU. • We assessed the disclosures provided by the Group in relation to its annual impairment test in note 52 to consolidated financial statements.

Information Other than the Consolidated Financial Statements and Auditors' Report Thereon

The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Directors report but does not include the consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We obtained the Directors report prior to the date of this audit report. We have nothing to report in this regard.

Responsibilities of the Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act, that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company, its subsidiary company which is a company incorporated in India have adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. Our responsibilities in this regard are further described in the section titled 'Other Matters' in this audit report.

We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

- (a) We did not audit the financial statements of two subsidiaries (TTK British Holdings Limited and Horwood Homewares Limited) whose financial statements reflect total assets of ₹ 253.26 Cr (before consolidation adjustments) and net assets of ₹ (32.09) Cr (before consolidation adjustments) as at March 31, 2026 total revenues of Rs.166.66 Cr and total net loss after tax of ₹ 20.79 Cr (before consolidation adjustments and foreign currency translation adjustments) and net cash outflows amounting to Rs. 4.40 Cr for the year ended on that date, as considered in the consolidated financial statements. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates

to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

- (b) Two subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in United Kingdom (UK). The Holding Company's management has converted the financial statements of subsidiaries from accounting principles generally accepted in UK to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, based on our audit and on the consideration of report of other auditor of the Indian subsidiary on separate financial statements and other financial information of that subsidiary, as noted in the 'Other matters' paragraph, we report, to the extent applicable, that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - (b) In our opinion, proper books of account as required by law have been kept by the Holding Company and its subsidiary so far as it appears from our examination of those books and the reports of the other auditor.
 - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - (d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors of the Holding Company as on 31 March 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary company incorporated in India none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to adequacy of the internal financial controls over financial statements of the Holding Company and one of its subsidiary company incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial control over financial reporting of those companies, for reasons stated therein.
 - (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the auditor of the Indian subsidiary as also the other financial information of that subsidiary, as noted in the 'Other Matters' paragraph:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 37b to the consolidated financial statements.



- ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and one of its subsidiary company incorporated in India.
- iv. a. The management of Holding Company, and one of its subsidiary company incorporated in India has represented that, to the best of their knowledge and belief, as disclosed in note 50 to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company and one of its subsidiary company incorporated in India to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company and one of its subsidiary company incorporated in India ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- b. The management of the Holding Company and one of its subsidiary companies incorporated in India has represented, that, to the best of it's knowledge and belief, as disclosed in note 50 to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been received by the holding company and one of its subsidiary company incorporated in India from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company, and one of its subsidiary companies incorporated in India shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- c. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.
- v. a. The final dividend proposed in the previous year, declared and paid by the Holding Company during the year is in accordance with Section 123 of the Act, as applicable.
- b. As stated in note 49 to the consolidated financial statements, the Board of Directors of the Holding Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.
- vi. As stated in Note 54 to the consolidated financial statement and relying on representations/ explanations from the Management of the Holding Company and based on our examination which included test checks, the Holding Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has been enabled and operated throughout the year for all relevant transactions recorded in the software.

Further, for the periods where the audit trail (edit log) facility was enabled and operated throughout the year for the accounting software, we did not come across any instance of the audit trail feature being tampered with. Additionally, wherever enabled, in the current and prior years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

As reported by the auditor of the Indian subsidiary:

The subsidiary company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Further, since certain software applications operate on a file-based architecture, the Indian subsidiary has implemented operating system-level access controls and folder security restrictions to prevent unauthorized direct access or tampering of the underlying backend data files.

Further, the audit trail records have been preserved by the Company as per the statutory requirements for record retention, except that audit trail logs pertaining to the period prior to January 27, 2025 in the HR software application were not available since the audit trail feature was absent in the respective HR software during that earlier period.

3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the holding company and one of its subsidiary company incorporated in India to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.003990S/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari S.
Partner
Membership No. 024105
UDIN: 26024105BPBOSQ7723

ANNEXURE A

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of TTK Prestige Limited on the consolidated financial statements as of and for the year ended March 31, 2026

(A) As required by Paragraph (xxi) of Companies (Auditor's Report) Order (CARO), there have been no qualifications or adverse remarks by the auditor in the CARO report of one of its subsidiary company incorporated in India included in the consolidated financial statements except as below mentioned:

Name of the entity	CIN	Nature of Relationship	Clause number of the CARO report which is qualified or adverse.
Ultrafresh Modular Solutions Limited	U74899D11992P1C051235	Subsidiary	Clause IX (d) Clause XVII

ANNEXURE B

Referred to in paragraph 2(f) on 'Report on Other Legal and Regulatory Requirements' of our report of even date on the consolidated financial statements of TTK Prestige Limited

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of TTK Prestige Limited (hereinafter referred to as "the Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company and one of its subsidiary companies, which is a company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Holding company and one of its subsidiary companies, which is a company incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("the ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements based on our audit of the Holding Company and based on the audit done by another auditor for one of its subsidiary company, which is a company incorporated in India. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system with reference to financial statements of the Holding Company and one of its subsidiary company which is company incorporated in India.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Holding Company and one of its subsidiary companies which is a company incorporated in India, have, in all material respects, adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal financial controls with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.0039905/S200018

Place : Bengaluru
Date : May 22, 2026

Sd/-
Rajeshwari S.
Partner
Membership No. 024105
UDIN: 26024105BPBOSQ7723

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Crores)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	456.39	459.72
Right-of-Use-Assets	38	106.36	118.54
Capital Work-in-Progress	43	25.76	1.41
Goodwill on Consolidation	4	105.63	96.07
Other Intangible Assets	5	6.23	5.30
Intangible Assets Under Development	5a	0.05	-
Financial Assets			
-Investments	6	5.15	5.21
-Other Non-Current Financial Assets	7	16.39	12.30
Non Current Tax Assets		2.39	6.58
Deferred Tax Assets (Net)	20	11.07	8.49
Other Non-Current Assets	8	25.60	14.78
Current Assets			
Inventories	9	675.28	611.10
Financial Assets			
- Investments	10	247.84	235.75
- Trade Receivables	11	284.85	286.80
- Cash and Cash Equivalents	12	35.79	30.61
- Bank Balances other than above	13	580.74	552.52
- Other Current Financial Assets	14	17.10	16.04
Current Tax Assets		0.05	-
Other Current Assets	15	122.29	75.07
Total Assets		2,724.96	2,536.29
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	16	13.70	13.69
Other Equity	17	1,966.19	1,865.11
Non-Controlling Interest		(8.17)	(4.26)
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities			
-Borrowings	21	50.25	44.30
-Lease Liabilities	47	95.58	107.79
- Other Financial Liabilities	18	0.45	0.45
Provisions	19	19.73	1.54
Deferred Tax Liabilities (Net)	20	26.84	29.05
Current Liabilities			
Financial Liabilities			
-Borrowings	21	4.88	7.44
- Lease Liabilities	47	22.82	20.24
- Trade Payables	22		
Total Outstanding dues to Micro and Small Enterprises		43.31	23.85
Total Outstanding dues to other than Micro and Small Enterprises		242.25	214.89
- Other Financial Liabilities	23	173.07	150.41
Other Current Liabilities	24	53.60	41.44
Provisions	25	20.46	20.35
Current Tax Liabilities (Net)	26	-	-
Total Equity and Liabilities		2,724.96	2,536.29

The accompanying notes form an integral part of the consolidated financial statements

As per our audit report of even date attached
 For PKF Sridhar & Santhanam LLP
 Chartered Accountants
 Firm's Registration Number : 003990S/S200018

For and on behalf of the Board

Rajeshwari S.
 Partner
 Membership No. 024105

T.T. Raghunathan
 Chairman
 DIN: 00043455

Venkatesh Vijayaraghavan
 Managing Director
 DIN: 08129890

V. Ranganathan
 Director
 DIN: 00550121

R.Saranyan
 Wholetime Director & CFO
 DIN: 06480857

Place : Bengaluru
 Date : May 22, 2026

K.V. Manjula
 Company Secretary
 PAN: AMPPK4429G

STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Particulars	Note	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Revenue from Operations	27	2,973.57	2,714.78
Other Income	28	67.34	75.99
Total Income		3,040.91	2,790.77
Expenses			
Cost of Materials consumed		513.02	523.72
Purchase of Stock in Trade		1,215.51	1,060.93
Changes in Inventory of Finished Goods, Stock in trade and work in progress	29	(43.65)	(10.01)
Employee Benefits Expense	30	316.62	289.67
Finance Costs	31	14.96	15.68
Depreciation and Amortisation	32	80.95	70.71
Other Expenses	33	696.37	594.07
Total Expenses		2,793.79	2,544.77
Profit Before Exceptional Items and Tax		247.13	246.00
- Exceptional Items:			
a) Impairment of Investments	52	-	(71.42)
b) Voluntary Retirement Scheme	30a	(9.98)	-
c) Impact of Labour Codes		(17.37)	-
Profit Before Tax	30b	219.78	174.58
Tax Expense			
Current Tax	34	67.88	70.76
Deferred Tax		(4.77)	(4.19)
Profit for the Year		156.67	108.01
Add: Share of Profit/(Loss) in Associate		-	-
Profit After Taxes and Share of Associate		156.67	108.01
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss			
Remeasurements of defined benefit plan actuarial gains/ (losses)		(1.88)	(2.63)
Change in fair value of equity instruments designated irrevocably as FVTOCI		(0.07)	(0.04)
Income Tax (Expense) / Income on above		0.50	0.67
Share of Other Comprehensive Income of Associate		-	-
		(1.45)	(2.00)
Items that will be reclassified to Profit or Loss			
Exchange Difference on translating Financial Statements of a foreign operation		21.01	11.60
Total Other Comprehensive Income for the Year		19.56	9.60
Total Comprehensive Income for the Year (Comprising Profit and Other Comprehensive Income for the Year)		176.23	117.61
Profit attributable to:			
- Owners		160.59	112.44
- Non Controlling Interest		(3.92)	(4.43)
Other Comprehensive Income			
- Owners		19.55	9.60
- Non Controlling Interest		0.01	0.00
Total Comprehensive Income			
- Owners		180.14	122.04
- Non Controlling Interest		(3.91)	(4.43)
Earnings Per Equity Share(Face Value Rs.1/- each)	35		
(1) Basic(₹)		11.73	8.17
(2) Diluted(₹)		11.72	8.16

The accompanying notes form an integral part of the consolidated financial statements

As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R.Saranyan
Wholetime Director & CFO
DIN: 06480857

Manjula K.V.
Company Secretary
PAN: AMPPK4429G

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Crores)

Particulars	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Cash Flows from Operating Activities		
Net Profit Before Tax	219.78	174.58
Adjustments:		
- Interest Income	(44.58)	(55.28)
- (Profit)/Loss on Sale of Property, Plant and Equipment	(0.01)	(0.17)
- Foreign Exchange Fluctuation on Translation	21.01	11.60
- OCI effects	(1.45)	(2.00)
- Dividend Income/Unrealised Gains on Investments	5.05	(7.49)
- Provision for Impairment of Goodwill	-	71.42
- Interest Expense	14.97	15.68
- Share Based Payment Expense	2.90	0.92
- Bad Debts Written off	-	0.50
- Provision for Doubtful Debts	5.77	2.50
- Provision for Warranty	18.66	27.08
- Inventory Write off / (Write back)	(8.38)	19.32
- Depreciation and Amortization	80.95	70.71
Operating Cash Flow Before Working Capital Changes	314.67	329.37
Changes in		
- Trade Receivables	(3.82)	4.07
- Financial Assets and Other Current and Non-Current Assets	(69.92)	(17.62)
- Inventories	(55.79)	(76.29)
- Liabilities and Provisions (Current and Non-Current)	34.48	(17.92)
- Trade Payables	46.81	(1.37)
Cash Generated from Operations	266.43	220.24
Income Taxes paid (Net of Refunds)	(56.70)	(63.00)
Cash Generated from / (used in) Operations	209.73	157.24
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(88.03)	(42.00)
Proceeds from Sale of Property, Plant and Equipment	0.25	0.32
(Investment) / Redemption in Mutual Funds	(21.40)	89.08
(Investment) / Redemption in Term Deposits with Banks	(28.22)	80.30
Interest Received	44.38	55.28
Dividends Income/Realised Gains or (loss) on Investments	4.32	20.69
Net Cash Generated from/(used in) Investing Activities [B]	(88.70)	203.67
Cash Flows from Financing Activities		
Dividend Paid	(82.17)	(83.17)
Interest Paid	(6.29)	(6.24)
Buyback of equity shares	-	(200.00)
Tax on buyback of equity shares	-	(46.59)
Expenses for buyback of equity shares (net of tax)	-	(2.27)
Employee's Stock Options	0.08	0.25
Principal Repayment of Lease Liabilities	(22.39)	(19.66)
Interest on Lease Liabilities	(8.68)	(9.44)
Proceeds from Long Term Loans	3.40	4.88
Net Cash used in Financing Activities	(116.05)	(362.24)
Increase / (Decrease) in Cash and Cash Equivalents	4.98	(1.33)
Cash and Cash Equivalents at the Beginning of the Year	30.61	31.83
Effects of exchange differences on translation of foreign currency Cash and Cash Equivalents	0.20	0.11
Cash and Cash Equivalents at the end of the Year	35.79	30.61
Components of Cash and Cash Equivalents (refer note 12)		
Cash on Hand	0.03	0.02
Balances with banks		
- in Current Accounts	35.40	30.13
- Cheques on Hand	0.36	0.46
Total Cash and Cash Equivalents	35.79	30.61

Notes: Prepared under Indirect Method as set out in Ind AS 7-Statement of Cash Flows.

The accompanying notes form an integral part of the consolidated financial statements

As per our audit report of even date attached
 For **PKF Sridhar & Santhanam LLP**
 Chartered Accountants
 Firm's Registration Number : 003990S/S200018

Rajeshwari S.
 Partner
 Membership No. 024105

Place : Bengaluru
 Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
 Chairman
 DIN: 00043455

V. Ranganathan
 Director
 DIN: 00550121

Venkatesh Vijayaraghavan
 Managing Director
 DIN: 08129890

R.Saranyan
 Wholetime Director & CFO
 DIN: 06480857

Manjula K.V.
 Company Secretary
 PAN: AMPPK4429G

Nature and purpose of reserves:

- (a) **Capital reserve:** The Company recognises profit and loss on purchase, sale, issue or cancellation of the Company's own equity instruments to capital reserve.
- (b) **Securities premium:** Securities premium is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of section 52 of the Companies Act, 2013.
- (c) **Capital redemption reserve:** As per Companies Act, 2013, capital redemption reserve is created when company purchases its own shares out of free reserves or securities premium. A sum equal to the nominal value of the shares so purchased is transferred to capital redemption reserve. The reserve is utilized in accordance with the provisions of section 69 of the Companies Act, 2013.
- (d) **General reserve:** The general reserve is a free reserve which is used from time to time to transfer profits from retained earnings for appropriation purposes.
- (e) **Share Based Payment Reserve:** The fair value the equity settled share based payment transaction is recognised in standalone statement of profit and loss with corresponding credit to share based payment reserve.
- (f) **Retained Earnings:** Retained earnings are the profits that the Group has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.
- (g) **Items of Other Comprehensive Income**
 - (i) **Remeasurements of Net Defined Benefit Plans:** Differences between the interest income on plan assets and the return actually achieved, and any changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments within the plans, are recognised in other comprehensive income and are adjusted to retained earnings.
 - (ii) **Equity Instruments through Other Comprehensive Income:** The fair value change of the equity instruments measured at fair value through other comprehensive income is recognised in equity instruments through Other Comprehensive Income.
- (h) **Revaluation Reserve:** The Company has transferred revaluation surplus on revaluation of its immovable properties and this is not available for distribution to Shareholders.
- (i) **Exchange Difference on translating Financial Statements of a foreign operation:** Foreign currency translation reserve The exchange differences arising from the translation of financial statements of foreign operations with functional currency other than Indian Rupee is recognised in other comprehensive income and is presented within equity in the foreign currency translation reserve.

The accompanying notes form an integral part of the consolidated financial statements

As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
 Chartered Accountants
 Firm's Registration Number : 003990S/5200018

For and on behalf of the Board

T.T. Raghunathan
 Chairman
 DIN: 00043455

Venkatesh Vijayaraghavan
 Managing Director
 DIN: 08129890

Rajeshwari S.
 Partner
 Membership No. 024105

R.Saranyan
 Wholetime Director & CFO
 DIN: 06480857

Place : Bengaluru
Date : May 22, 2026

Manjula K.V.
 Company Secretary
 PAN: AMIPPK4429G

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. Corporate Information

TTK Prestige Limited ('TTK' or 'the Company') is a public limited company domiciled and incorporated in India having its registered office at Plot No.38, SIPCOT Industrial Complex, Hosur, Tamilnadu-635126. The Company's shares are listed and traded on Stock Exchanges in India. The Company is primarily engaged in manufacture of Kitchen and Home Appliances. TTK Prestige Limited together with its subsidiaries is hereinafter referred to as "Group", the term "company" wherever used in the consolidated financial statements, refer to TTK Prestige Limited.

2. Material Accounting Policies**(i) Statement of Compliance**

The financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Sec 133 of the Companies Act 2013 and other relevant provisions of the Act as amended thereto.

These financial statements were authorized for issue by the Board of Directors on May 22, 2026.

These financial statements have been prepared on accrual and going concern basis.

(ii) Basis of Preparation and Presentation

These financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair value at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services.

As the operating cycle cannot be identified easily in normal course, the same has been assumed to have duration of 12 months. Accordingly, all assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in Ind AS-1 'Presentation of Financial Statements' and Schedule III to the Companies Act, 2013.

(iii) Principles of Consolidation and Equity Accounting:

Subsidiaries are all entities (including structured entities) over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiary is fully consolidated from the date on which control is transferred to the group.

They are deconsolidated from the date the control ceases. The acquisition method of accounting is used to account for business combinations by the group. The group combines

the financial statements of the parent and its subsidiary line by line adding together like items of assets, liabilities, equity, income and expenses. Intergroup transactions, balances and unrealized gains on transactions between group companies are eliminated. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of transferred asset.

Accounting policies of subsidiary has been changed where necessary to ensure consistency with the policies adopted by the group. Non-Controlling interests, if any, in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

Subsidiaries:

Name of the Company	Percentage of Holding	Principal Place of Business
TTK British Holdings Limited	100%	United Kingdom
Horwood Homewares Limited	100%	United Kingdom
Ultrafresh Modular Solutions Limited	51%	India

(iv) Other Significant Accounting Policies:

These are set out under "Material Accounting Policies" as given in the Group's Standalone financial statements except for

Foreign Currency Translations:

Items included in the financial statements of each of the group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Consolidated financial statements are presented in Indian Rupee (INR), which is the parent's functional and presentation currency.

The results and financial position of each of the group entities whose functional currency is different from the parent's functional currency is translated using the following procedures:

- Assets and liabilities for each balance sheet presented translated at the closing rate at the date of that balance sheet.
- Income and expenses presented in statement of profit and loss translated at monthly average exchange rate and
- All resulting exchange differences recognized in other comprehensive income.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
Goodwill:

Goodwill on acquisition of Subsidiaries is included in Intangible assets. Goodwill is not amortized but it is tested for impairment annually or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or group of units are identified at the lowest levels at which goodwill is monitored for internal management purposes, which in our case are the operating segments.

Deferred Tax:

Deferred income tax liabilities / assets are recognized for all taxable temporary differences except in respect of taxable temporary differences associated with investments in subsidiaries where the timing of reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Software:

Amortization is provided at 25% on straight line basis in respect of one subsidiary (Horwood Homewares Limited)

(v) Recent Pronouncements
(i) New and amended standards adopted by the Group:
(i) Ind AS 1 - Implementation of Amendments to Ind AS 1 – Classification of Liabilities

The Group has adopted amendments to Ind AS 1 relating to classification of liabilities as current or non-current. Classification is based on the existence of a substantive right to defer settlement for at least twelve months as at the reporting date.

Only covenants required to be complied with on or before the reporting date affect classification; covenants applicable after the reporting date require disclosure only. A liability may continue to be classified as non-current where a waiver for breach of

covenant is obtained after the reporting date but before approval of the financial statements, subject to the conditions of the amendment.

Conversion options are considered only where they are not classified as equity in accordance with Ind AS 32

(ii) Ind AS 12 – Income Taxes (International Tax Reform – Pillar Two)

The Group has applied the mandatory temporary exception from recognition and disclosure of deferred tax assets and liabilities arising from the Pillar Two model rules introduced through amendments to Ind AS 12. The Group has assessed its exposure to Pillar Two income taxes and does not expect a material impact on its financial statements. The Group has complied with the disclosure requirements, to the extent applicable.

(iii) Ind AS 7 – Supplier Finance Arrangements

The amendments require disclosures to enhance transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The Group does not have any supplier finance arrangements during the year.

The Group has provided the required disclosures in Note 22 regarding its supplier finance arrangements, including their terms, carrying amounts of related liabilities, cash flow effects and exposure to liquidity risk.

(iv) Ind AS 21 – Lack of Exchangeability

The amendments provide guidance on assessing when a currency is exchangeable into another currency and on determining the exchange rate when exchangeability is lacking. The Group has evaluated the impact of these amendments and concluded that they do not have a material impact on its financial statements.

Overall impact:

The adoption of the above amendments did not have a material impact on the Group's financial statements for the current or prior periods.

(ii) New Standards / Amendments notified but not yet effective

The Ministry of Corporate Affairs (MCA), vide notification dated August 13, 2025 has issued amendments to Ind AS 1 –

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Presentation of Financial Statements, relating to the classification of liabilities as current or non-current. The amendments clarify that classification is based on rights that exist at the end of the reporting period, and that only covenants required to be complied with on or before the reporting date affect such classification.

These amendments are applicable for annual reporting periods beginning on or after April 01, 2026.

The Company has performed a preliminary assessment of its loan arrangements and does not expect these amendments to have a material impact on the classification of its financial liabilities.

2.1 Critical judgements in applying accounting policies & Key sources of estimation uncertainty

The preparation of the Group's Financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying number of assets or liabilities affected in future periods.

Critical Judgements in applying accounting policies:

- (i) **Leases:** The Group evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Group uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements

undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The Group revises the lease term if there is a change in the non -cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

- (ii) **Impairment of Goodwill:** Determining whether the Goodwill is impaired requires an estimate of the value in use of Cash Generating Unit. In considering the value in use, the management estimates the future cash flows, operating margins, growth rates, discount rates of the underlying business/ operations of the subsidiaries to determine the value using the discounted cash flow model.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

- (i) **Useful life of Property, Plant & Equipment (PPE):** The Group reviews the estimated useful lives of PPE at the end of each reporting period.
- (ii) **Defined benefit plans, Defined benefit obligations (DBO):** Management's estimate of the DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
3 Property Plant and Equipments

Description	Land & Land	Land & Land Development	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Office equipment	Electrical Installations	Tools Moulds and Dies	Total
As at April 01, 2024	0.20	51.66	227.14	277.71	46.53	0.90	24.98	45.00	26.39	700.51
On account of business combinations	-	-	-	-	-	-	-	-	-	-
Additions during the year	-	5.51	16.51	25.48	1.38	0.09	6.02	18.75	3.32	77.06
Adjustment during the year	-	-	-	-	1.01	-	-	-	-	1.01
Disposals during the year	-	-	(0.03)	(3.59)	(0.11)	(0.00)	(0.06)	(0.03)	(0.00)	(3.84)
Translation Differences	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	0.20	57.17	243.62	299.60	48.81	1.00	30.94	63.72	29.71	774.74
On account of business combinations	-	-	-	-	-	-	-	-	-	-
Additions during the year	-	-	5.54	28.40	1.33	-	0.29	14.45	0.78	50.77
Adjustment during the year	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	-	(0.21)	(12.70)	(1.50)	(0.31)	(1.19)	(0.02)	(0.10)	(16.03)
Translation Differences	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	0.20	57.17	248.95	315.30	48.64	0.69	30.04	78.15	30.39	809.53
Depreciation and amortization										
As at April 01, 2024	-	-	60.71	130.27	31.86	0.07	13.19	19.07	16.96	272.12
On account of business combinations	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	-	8.54	24.24	3.47	0.16	3.46	3.12	3.12	46.11
Adjustment during the year	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	-	(0.03)	(3.05)	(0.06)	-	(0.06)	(0.01)	-	(3.21)
As at March 31, 2025	-	-	69.23	151.47	35.27	0.22	16.59	22.18	20.08	315.02
On account of business combinations	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	-	11.03	27.37	3.63	0.15	3.79	4.92	2.98	53.87
Adjustment during the year	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	-	(0.12)	(12.67)	(1.50)	(0.28)	(1.08)	(0.02)	(0.10)	(15.77)
As at March 31, 2026	-	-	80.14	166.19	37.40	0.09	19.30	27.08	22.96	353.14
Net Book Value										
As at March 31, 2026	0.20	57.17	168.81	149.13	11.24	0.60	10.74	51.07	7.43	456.39
As at March 31, 2025	0.20	57.17	174.39	148.13	13.54	0.78	14.36	41.55	9.63	459.72

Note 1 : Property plant and equipment at Karjan Plant having net book value of ₹ 228.45 Crores (PY ₹ 223.41 Crores) has been offered as security to Hongkong and Shanghai Banking Corporation against the guarantee issued by the company in favour of TTK British Holdings Limited (100% subsidiary) in respect of their borrowings.

Note 2 : All other Property plant and equipment are pledged with banks as collateral towards working capital facilities sanctioned.

4 Goodwill on Consolidation

Description	Goodwill
As at April 01, 2024	172.18
Additions during the year (refer note 52)	-
Foreign Currency Translation Difference	7.00
As at March 31, 2025	179.18
Additions during the year (refer note 52)	-
Foreign Currency Translation Difference	9.56
As at March 31, 2026	188.74
Impairment	
As at April 01, 2024	11.69
Impairment	71.42
As at March 31, 2025	83.11
Impairment	-
As at March 31, 2026	83.11
Net Book Value	
As at March 31, 2026	105.63
As at March 31, 2025	96.07

Refer note 52

5 Intangible Asset

Description	Computers Software	Trademarks and Web Development	Technical Know-How	Total
As at March 31, 2024	19.54	0.45	0.88	20.87
On account of business combinations	-	-	-	-
Additions during the year	-	-	-	-
Disposals during the year	0.55	-	-	0.55
Translation Differences	(0.10)	-	-	(0.10)
As at March 31, 2025	19.99	0.45	0.88	21.32
On account of business combinations	-	-	-	-
Additions during the year	2.86	0.21	-	3.07
Disposals during the year	(0.43)	-	-	(0.43)
Translation Differences	-	-	-	-
As at March 31, 2026	22.42	0.66	0.88	23.96
Amortization and Impairment				
As at March 31, 2024	13.44	0.45	0.34	14.23
On account of business combinations	-	-	-	-
Amortization	1.66	-	0.14	1.80
Disposal during the year	(0.01)	-	-	(0.01)
As at March 31, 2025	15.09	0.45	0.48	16.02
On account of business combinations	-	-	-	-
Amortization	1.88	0.16	0.10	2.14
Disposal during the year	(0.43)	-	-	(0.43)
As at March 31, 2026	16.54	0.61	0.58	17.73
Net Book Value				
As at March 31, 2026	5.88	0.05	0.30	6.23
As at March 31, 2025	4.90	-	0.40	5.30

5a Intangible Asset Under Development

Description	Computers Software	Total
As at March 31, 2024	-	-
On account of business combinations		-
Additions during the year	-	-
Disposals during the year	-	-
Translation Differences	-	-
As at March 31, 2025	-	-
On account of business combinations		-
Additions during the year	0.05	0.05
Disposals during the year	-	-
Translation Differences	-	-
As at March 31, 2026	0.05	0.05
Amortization and Impairment		
As at March 31, 2024	-	-
On account of business combinations		-
Amortization	-	-
Disposal during the year	-	-
As at March 31, 2025	-	-
On account of business combinations		-
Amortization	-	-
Disposal during the year	-	-
As at March 31, 2026	-	-
Net Book Value		
As at March 31, 2026	0.05	0.05
As at March 31, 2025	-	-

6 Investment (Non-Current)

Particulars	March 31, 2026	March 31, 2025
Investments in Equity Instruments-Fully Paid Up		
(i) Quoted, Carried at Fair Value Through OCI		
- TTK Healthcare Limited (CY: 1,440 Shares, PY: 1,440 Shares)	0.11	0.17
(ii) Unquoted, (At Fair Value through P&L)		
- Gramyahaat Rural Tech Pvt Ltd (CY: 5,00,000, PY: 5,00,000 Compulsory Convertible Debentures of ₹ 100 each)	5.00	5.00
- Shivalik Solid Waste Management Ltd. Shares (CY: 10,000 Shares, PY: 10,000 Shares)	0.04	0.04
Total	5.15	5.21

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Foot Note:

(i) Aggregate Amount of Quoted Investment

Particulars	March 31, 2026	March 31, 2025
- Cost	0.02	0.02
- Market Value	0.11	0.17

(ii) Aggregate Amount of Unquoted Investments is ₹ 5.05 Crores (Previous Year - ₹ 5.04 Crores)

(iii) Aggregate Amount of Impairment in Value of Investment-NIL

7 Other Non-Current Financial Assets (Unsecured, considered good)

Particulars	March 31, 2026	March 31, 2025
Security Deposits (Against Rent and Other)	16.39	12.30
Total	16.39	12.30

8 Other Non Current Assets (Unsecured, considered good)

Particulars	March 31, 2026	March 31, 2025
Capital Advances	10.20	0.38
Prepayment	15.40	14.40
Total	25.60	14.78

9 Inventories

Particulars	March 31, 2026	March 31, 2025
(a) Raw-Materials (including packing materials)	177.85	157.38
(b) Work in Progress	13.79	12.35
(c) Finished Goods	163.74	137.67
(d) Stock in Transit	22.49	23.34
(e) Stock in Trade (goods purchased for resale)	280.27	266.74
(f) Stores and Spares	17.14	13.62
Total	675.28	611.10

Note:

(i) The write down / (write back) of Inventories to its Net Realisable Value for the year amounts to ₹ (8.38) Crores (Previous year : ₹ 19.32 Crores).

(ii) Mode of Valuation: Inventories are valued at lower of cost, computed on a weighted average basis and estimated net realisable value, after providing for cost of obsolescence and other anticipated losses, wherever considered necessary.

Finished Goods and Work in progress include cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

(iii) Stock in transit represents ₹ 6.57 Crores (Previous year : ₹ 6.83 Crores) of Traded Goods, ₹ 5.80 Crores (Previous year: ₹ 2.68 Crores) of Finished Goods and ₹10.12 Crores (Previous year : ₹ 13.83 Crores) of Raw Materials.

(iv) All Inventories are pledged with Banks as collateral towards Working Capital facilities sanctioned. Refer Note 42(b)

10 Investments

Particulars	March 31, 2026	March 31, 2025
Unquoted Investment		
Investment in Mutual Funds (At Fair Value through P&L) (NAV Available)		
AdityaBirlaSunLifeCorporateBondFund-RegularPlan-GR-115.795units-(P.Y.784,641.573units)	6.09	8.68
AdityaBirlaSunLifeCorporateBondFund-DirectPlan-GR-117.925units-(P.Y.772,201.004units)	6.11	8.68
Aditya Birla Sun Life Debt Plus Fund - Regular Plan - GR - 38.733 units - (P.Y. NIL units)	1.54	-
Aditya Birla Sun Life Debt Plus Fund - Direct Plan - GR - 41.014 units - (P.Y. NIL units)	1.54	-
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 152,906.08 units)	9.02	8.22
Aditya Birla Sun Life Savings Fund - Direct Plan - GR - 584.995 units - (P.Y. 150,408.784 units)	9.03	8.22
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 56,228.717 units)	6.38	3.02
Aditya Birla Sun Life Savings Fund - Direct Plan - GR - 584.995 units - (P.Y. 55,278.39 units)	6.39	3.02
Aditya Birla Sun Life Savings Fund - Regular Plan - GR - 573.63 units - (P.Y. 111,662.653 units)	6.41	6.00
Axis CRISIL - IBX AAA Bond Fund - Regular Plan - GR - 11.144 units - (P.Y. NIL units)	1.09	-
Axis CRISIL - IBX AAA Bond Fund - Direct Plan - GR - 11.2 units - (P.Y. NIL units)	1.10	-
Baroda BNP Paribas Gilt Fund - Regular Plan - GR - NIL units - (P.Y. 364,389.363 units)	-	1.53
Baroda BNP Paribas Gilt Fund - Direct Plan - GR - NIL units - (P.Y. 332,464.082 units)	-	1.53
Edelweiss Arbitrage Fund - Regular Plan - GR - 20.229 units - (P.Y. 1,239,138.066 units)	2.51	2.36
Edelweiss Liquid Fund - Regular Plan - GR - 3,486.987 units - (P.Y. NIL units)	3.01	-
Edelweiss Liquid Fund - Direct Plan - GR - 3,560.877 units - (P.Y. NIL units)	3.01	-
HDFC Corporate Bond Fund - Regular Plan - GR - 33.341 units - (P.Y. 1,591,462.61 units)	5.31	5.07
HDFC Corporate Bond Fund - Direct Plan - GR - 34.134 units - (P.Y. 1,558,841.433 units)	5.32	5.07
ICICI Prudential Medium Term Bond Fund - Regular Plan - GR - 46.755 units - (P.Y. 6,605,043.306 units)	30.87	28.92
ICICI Prudential Savings Fund - Regular Plan - GR - NIL units - (P.Y. 47,019.519 units)	-	2.50
ICICI Prudential Savings Fund - Direct Plan - GR - NIL units - (P.Y. 46,400.281 units)	-	2.50
ICICI Prudential Ultra Short Term Fund - Regular Plan - GR - 28.955 units - (P.Y. 1,397,440.627 units)	4.05	3.80
ICICI Prudential Ultra Short Term Fund - Direct Plan - GR - 28.955 units - (P.Y. 4,714,036.958 units)	13.64	12.81
Kotak Money Market Fund - Regular Plan - GR - NIL units - (P.Y. 4,479.153 units)	-	2.04
Kotak Money Market Fund - Direct Plan - GR - NIL units - (P.Y. 4,619.019 units)	-	2.04
Tata Arbitrage Fund - Regular Plan - GR - 15.002 units - (P.Y. 3,866,663.067 units)	5.80	5.47
Tata Money Market Fund - Regular Plan - GR - 4,937.348 units - (P.Y. 15,382.058 units)	9.02	7.13
Tata Money Market Fund - Direct Plan - GR - 5,039.126 units - (P.Y. 15,116.287 units)	9.02	7.13
Total -Aggregate value of Unquoted Investments in Mutual Funds	146.26	135.73
Investment in Non - Convertible Debentures and Bonds (Amortized Cost)		
HDB FINANCIAL SERVICES LIMITED SR 187 7.96 NCD 17NV25 FVRS10LAC - NIL units - (P.Y. 400. units)	-	40.05
HDB FINANCIAL SERVICES LIMITED SR A/1(FX)/186 OP 2 8.04 NCD 25FB26 FVRS10LA - NIL units - (P.Y. 350. units)	-	35.03
LIC HOUSING FINANCE LTD TR 422 7.61 LOA 30JL25 FVRS10LAC - NIL units - (P.Y. 250. units)	-	24.94
HDB FINANCIAL SERVICES LIMITED SR 208 8.3324 NCD 10MY27 FVRS1LAC - 5,000. units - (P.Y. NIL units)	50.87	-
HDB FINANCIAL SERVICES LIMITED SR 212 8.3439 NCD 05JL27 FVRS1LAC - 5,000. units - (P.Y. NIL units)	50.71	-
Total -Aggregate value of Unquoted Investments in Debentures and Bonds	101.58	100.02
Grand Total	247.84	235.75

11 Trade Receivables

Particulars	March 31, 2026	March 31, 2025
From related parties	0.00	2.02
Others	284.85	284.78
Total Trade Receivables	284.85	286.80

The above assets are subject to charge with the banks as security for the credit facilities availed by the company. Refer Note 42(b)

Refer Note 45 for Trade Receivable ageing schedule

Particulars	March 31, 2026	March 31, 2025
Trade Receivables		
Secured, considered good	-	-
Unsecured, considered good	288.61	289.23
Less: Allowances for expected credit loss	(3.85)	(2.43)
Significant Increase in Credit Risk	0.09	-
Credit Impaired	39.76	39.26
Total	324.61	326.06
Less: Allowances for credit Impairment	39.76	39.26
Total Trade and other receivables	284.85	286.80

No Trade receivable is due from Directors or Other officers of the group either severally or jointly with any other person.

MOVEMENT IN ALLOWANCE FOR DOUBTFUL DEBTS	March 31, 2026	March 31, 2025
Opening Balance	41.69	39.57
On account of business combinations	-	-
Charge for the year	3.02	2.50
Utilised	-	0.02
Unused amounts reversed	1.12	0.36
Closing Balance	43.59	41.69

12 Cash and Cash Equivalents

Particulars	March 31, 2026	March 31, 2025
(A) Balances with banks:		
On current accounts	35.36	30.13
(B) Cheques on Hand	0.36	0.46
(C) Cash in Hand	0.03	0.02
(D) Fixed Deposits (With Original Maturity of less than 3 Months)	0.04	-
Total Cash and Cash Equivalents	35.79	30.61

13 Other Balances with Banks

Particulars	March 31, 2026	March 31, 2025
Earmarked Bank Balances		
i) Unpaid Dividend Bank Account*	1.43	1.36
ii) Bank Balances held as Margin Money	0.51	0.50
iii) Term Deposits with Banks	578.80	550.66
Total	580.74	552.52

* These balances are not available for use by the Company. The corresponding balance is disclosed as unclaimed dividend in Note 23.

14 Other Current Financial Assets (Unsecured, considered good)

Particulars	March 31, 2026	March 31, 2025
Accrued Interest Receivable	16.96	15.76
Security Deposits (Against Rent and Other)	0.14	0.28
Total	17.10	16.04

15 Other Current Assets

Particulars	March 31, 2026	March 31, 2025
Advance to Employees Unsecured, considered good	0.29	0.33
Other Advances Unsecured, considered good	19.86	18.57
Prepaid Expenses	6.45	4.33
Prepayment-Lease Rentals Short Term	0.73	0.91
Right to Return Assets	6.81	6.81
GST Receivables, Unsecured, considered good	88.15	43.72
Compensated Absences Fund*	-	0.40
Total	122.29	75.07

* Refer Note No.36

16 Equity Share Capital

Particulars	March 31, 2026	March 31, 2025
Authorised Share Capital		
15,00,00,000 Equity shares of ₹1/- each with voting rights (Previous Year :15,00,00,000 Equity shares of ₹1/- each with voting rights)	15.00	15.00
Total	15.00	15.00
Issued and Subscribed Share Capital:		
13,96,17,650 Equity shares of ₹ 1/- each (Previous Year 13,96,16,640 Equity Shares of ₹ 1/- each)	13.96	13.96
	-	-
Paid Up Share Capital		
13,69,50,984 Equity shares of ₹ 1/- each (Previous Year 13,69,49,974 Equity Shares of ₹ 1/- each)	13.70	13.69
Total	13.70	13.69

Other Details of Equity Shares for a period of 5 years immediately preceding March 31, 2026

1. Paid Up Share Capital of 13,69,50,984 shares of ₹ 1/- each (Previous Year : 13,69,49,974 shares of ₹ 1/- each) includes 1,01,79,297 (Previous Year : 1,01,79,297 shares) of ₹10/- each allotted as Bonus Shares fully paid-up by capitalisation of reserves. The Paid Up Share Capital also includes 9979 shares of ₹ 10/- each issued to shareholders of Triveni Bialelli Industries Private Limited as per the demerger scheme approved by the Honourable High Courts of Madras and Bombay.
2. The Board of Directors at their Meeting held on October 27, 2021 approved the sub-division of each equity share of face value of ₹ 10/- fully paid up into 10 equity shares of face value of ₹ 1/- each fully paid up. The same had been approved by the Members on December 01, 2021 through postal ballot and e-voting. The effective date for the subdivision was December 15, 2021. Consequently the split of equity shares had been effected from December 15, 2021. Accordingly, equity shares and earning per shares have been adjusted for share split in accordance with IND AS 33 'Earning Per Share' for all previous periods.
3. On September 11, 2024 the company concluded the buyback of 16,66,666 equity shares of ₹ 1/- each at a price of ₹ 1,200 per equity share, representing approximately 1.20% of the total paid up share capital, as approved by the Board of Directors on August 02, 2024. This resulted in a total cash outflow of ₹ 248.86 Crores (including tax on buy back of ₹ 46.59 Crores and transaction cost related to buy back of ₹ 2.28 Crores). In line with the requirement of the Companies act 2013, an amount of ₹ 248.86 Crores has been utilized from Securities Premium Account and Free Reserves. Further, capital redemption reserve of ₹ 0.17 Crore (representing the nominal value of the shares bought back) has been created as apportionment from general reserve.
4. During the FY 2022-23, the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023" was formulated and approved by the Nomination and Remuneration Committee on January 24, 2023, and subsequently approved by the Board of Directors on January 31, 2023. The said Plan was approved by the shareholders of the Company through postal ballot on March 08, 2023. Under this Plan, the maximum aggregate number of stock options that may be granted shall not exceed 1% of the outstanding paid-up share capital of the Company, Nil stock options (March 31, 2025: 2,015) are exercised on November 27, 2025 under time linked grants in accordance with the terms of exercise under the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023", and 1010 (March 31, 2025: 605) stock options are exercised on November 27, 2025 under performance linked grants in accordance with the terms of exercise under the "TTK Prestige Long Term Incentive (Stock Option) Plan 2023" (Refer Note 51).
5. Rights, preferences and restrictions attached to shares Equity shares: The Company has one class of equity shares having a par value of ₹ 1/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in the proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

a. Movement in Respect of Equity Shares is given below :

Particulars	March 31, 2026		As at March 31, 2025	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	13,69,49,974	13.69	13,86,14,020	13.86
(+) Issued during the year	1,010	0.00	2,620	0.00
(+) Effect of Stock Split	-	-	-	-
(-) Buyback during the year	-	-	16,66,666	0.17
Outstanding at the end of the year	13,69,50,984	13.70	13,69,49,974	13.69

b. Details of Shareholders holding more than 5% shares in the Company

Particulars	March 31, 2026		March 31, 2025	
	Nos.	% of Holding	Nos.	% of Holding
T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44%	8,27,67,238	60.44%
SBI Multicap Fund	1,06,29,171	7.76%	1,08,63,400	7.93%

Shares held by promoters at the end of the year FY 2025-26				% Change during the year
Sl. No	Promoter name	No. of Shares	% of total shares	
1	T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44	0.0000%
2	Mr. T.T. Jagannathan	-	0.00	-3.0974%
3	Mr. T.T. Raghunathan	23,731	0.02	0.0000%
4	Dr. Mukund T.T.	53,43,708	3.90	1.5192%
5	Mr. T.T. Lakshman	40,11,505	2.93	0.7891%
6	Mr. T.T. Venkatesh	-	0.00	-2.3150%
7	TTK Healthcare Limited	1,77,600	0.13	0.0000%
8	Ms. T.T. Sarayu - Represented by her mother Mrs. Maithri Gopalakrishna*	42,51,055	3.10	3.1041%
Total		9,65,74,837		

* Due to sudden demise of Mr. T.T. Venkatesh and Mr. T.T. Jagannathan during the year, their shareholding has been transmitted to their Nominees.

Shares held by promoters at the end of the year FY 2024-25				% Change during the year
Sl. No	Promoter name	No. of Shares	% of total shares	
1	T.T. Krishnamachari & Co. represented by its partners	8,27,67,238	60.44	-0.0930%
2	Mr. T.T. Jagannathan	42,41,868	3.10	-0.0047%
3	Mr. T.T. Raghunathan	23,731	0.02	0.0000%
4	Dr. Mukund T.T.	32,63,086	2.38	-0.0037%
5	Mr. T.T. Lakshman	29,30,882	2.14	-0.0033%
6	Mr. T.T. Venkatesh	31,70,432	2.32	-0.0036%
7	TTK Healthcare Limited	1,77,600	0.13	-0.0016%
Total		9,65,74,837		

17 Other Equity

Particulars	March 31, 2026	March 31, 2025
Security Premium Reserve	0.33	0.25
General Reserve	151.01	131.01
Revaluation Reserve	2.15	2.15
Capital Reserve	15.51	15.51
Capital Redemption Reserve	0.27	0.27
Retained Earnings	1,732.25	1,675.25
Exchange Difference on translating Financial Statements of a foreign operation	61.11	40.10
Other Items of OCI	(0.56)	(0.63)
Share Based Payments	4.12	1.22
Total	1,966.19	1,865.11

Note: For movement refer Statement of Changes in Equity

18 Other Non Current Financial Liabilities

Particulars	March 31, 2026	March 31, 2025
Security Deposit from Customers	0.45	0.45
Total	0.45	0.45

19 Long Term Provisions

Particulars	March 31, 2026	March 31, 2025
Provision for Compensated Absence	6.40	-
Gratuity*	13.04	1.25
Provision for Warranty	0.29	0.29
Total	19.73	1.54

* Refer Note 36

Foot Notes:**Movement in Other Provisions**

Particulars	Year	Opening Balance	Additions	Amount Used	Amount Reversed	Closing Balance
Provision for Warranty	2025-26	0.29	0.01	(0.01)	-	0.29
	2024-25	0.29	0.02	(0.02)	-	0.29

20 Deferred Tax Asset(s) / (Liabilities)**Components of Deferred Tax Assets and Liabilities**

Particulars	March 31, 2026	March 31, 2025
A. Deferred Tax Liabilities		
Temporary Difference on Fixed Assets Depreciation between Companies Act and IT Act	28.68	29.58
MTM Gain on Mutual Fund	2.98	2.12
Total (A)	31.66	31.70
B. Deferred Tax Assets		
Leases	(2.81)	(2.65)
Voluntary Retirement Scheme	(2.01)	-
On Account of Subsidiary Losses	(2.58)	(2.65)
Others	(8.49)	(5.85)
Total (B)	(15.89)	(11.14)
Net Deferred Tax Liabilities	15.77	20.56

Deferred Tax Asset(s) / (Liabilities)
Reconciliation of Deferred Tax Liabilities / Asset(s)- Net

Particulars	March 31, 2026	March 31, 2025
Opening Balance	20.56	24.74
Tax Income / (Expense) during the period recognised in Profit or Loss	(4.77)	(4.19)
Translation Differences	0.00	-
Closing Balance	15.77	20.56

Particulars	March 31, 2026	March 31, 2025
Deferred Tax Asset - Indian Subsidiary	11.07	8.49
Deferred Tax Liability - Holding Company	26.84	29.05

21 Borrowings

Particulars	NON - CURRENT		CURRENT	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Secured (Term loan)				
-From Banks(HSBC) on floating rate of interest (Refer Note 3) (Interest Rate-Bank of England Rate +1.5%,Maturity Date- September 2027)	50.25	44.30	-	-
ICD	-	-	-	-
Less: Current maturities of long term borrowings	-	-	-	-
Bank Overdraft	-	-	4.88	7.44
Total	50.25	44.30	4.88	7.44

Debt Reconciliation:

Particulars	Non-current borrowings	Current borrowings	Interest accrued but not due	Lease Liability
Debt as at April 01, 2025	44.30	7.44	-	128.03
Cash Inflows / (Outflows)	(14.96)	-	-	(18.31)
Finance cost accrued during the period	14.96	-	-	8.68
Foreign exchange adjustments	5.95	-	-	-
Extention of Loan Facilities	-	-	-	-
Change in Bank Overdraft	-	(2.56)	-	-
Debt as at March 31, 2026	50.25	4.88	-	118.40

22 Trade Payables - Current

Particulars	March 31, 2026	March 31, 2025
Micro and Small Enterprises	43.31	23.85
Other payables	241.62	212.31
Related Parties	0.63	2.58
Total Trade Payables	285.56	238.74

Refer Note 44 for Trade Payable ageing schedule

Note:

The Group has trade payables balance, which are part of supplier finance arrangements, ₹ 28.52 Crores (March 31, 2025 ₹ 71.57 Crores). The key terms and conditions of the arrangement are:

- The Supplier decides which invoices will be financed.
- The financier pays the supplier before the due date of the invoice.
- The Group pays the financier on the due date of the invoice.
- The financing terms are negotiated by the Group, however all the interest and other charges of the Financier are paid by the Supplier from the date of payment by the Financier.

Further, the Group has not provided comparative information in respect of the amendments to Ind AS 7 and Ind AS 107 relating to supplier finance arrangements, as it has applied the transitional relief available on initial adoption of these amendments, which allows entities not to present comparative disclosures for prior periods.

23 Other Financial Liabilities - Current

Particulars	March 31, 2026	March 31, 2025
Unclaimed Dividend *	1.43	1.36
Employee related liabilities	15.64	15.65
Employee Bonus and Incentives	16.24	14.57
Non-Executive Director's Commission	2.72	2.48
Creditors for capital goods and services	15.07	11.22
Provision for Expenses	0.21	0.17
Security Deposit from Customers	16.10	17.56
Accrual for Schemes	105.05	87.34
Interest accrued and due	0.61	0.06
Total	173.07	150.41

* Not due for deposit to Investor Education and Protection Fund. Also refer Note 13

24 Other Current Liabilities

Particulars	March 31, 2026	March 31, 2025
Statutory Liabilities	14.25	10.30
Advance Collected from customers	27.43	18.48
Others	0.19	0.59
Refund Liabilities	11.60	11.01
Provision for Scheme in Kind	0.13	1.06
Total	53.60	41.44

25 Provisions

Particulars	March 31, 2026	March 31, 2025
Other Provisions :- (Refer foot note below)		
Provision for Export Promotion Capital Goods Liability	-	-
Provision for Warranty	20.15	19.46
Provision for Compensated absence	0.18	0.61
Provision for Incentives	0.12	0.24
Gratuity*	0.01	0.04
Total	20.46	20.35

*Refer Note 36

Foot Note:

Movement in Other Provisions

Particulars	Year	Opening Balance	Additions	Amount Used	Amount Reversed	Closing Balance
Provision for Warranty	2025-26	19.46	18.66	(17.97)	-	20.15
	2024-25	16.41	27.08	(24.03)	-	19.46

26 Current Tax Liabilities

Particulars	March 31, 2026	March 31, 2025
Provision for Income Tax (Net of Advance Tax)	-	-
Total	-	-

27 Revenue From Operations

Particulars	March 31, 2026	March 31, 2025
Revenue from Operations:		
Sale of Products	2,949.50	2,692.34
Sale of services	0.50	0.43
Sale of Scrap	23.57	22.01
Total	2,973.57	2,714.78

28 Other Income

Particulars	March 31, 2026	March 31, 2025
Interest Income from Bank Deposits	37.32	46.49
Interest Income on financial assets measured at amortised cost	7.26	8.78
Interest Income on Debentures measured at fair value through P&L	0.12	0.12
Interest Income on Security Deposit	0.33	0.33
Income from RoDTEP	0.57	0.67
Income from Service Centre	1.68	1.27
Dividend Income from Equity Investment at FVTOCI	0.00	0.00
Income on Mutual Funds due to change in fair value through P&L	9.36	13.21
Gain on foreign currency transactions	1.21	0.55
Other Non-Operating Income	9.49	4.57
Total	67.34	75.99

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

29 Changes in Inventory of Work-In-Progress, Stock in Trade and Finished Goods

Particulars	March 31, 2026	March 31, 2025
Opening Balance		
(a) Work in Progress	12.35	13.61
(b) Finished Goods	137.67	137.08
(c) Stock in Trade	266.74	255.50
(d) Stock in Transit	9.51	10.07
Total Opening Balance	426.27	416.26
Closing Balance		
(a) Work in Progress	13.79	12.35
(b) Finished Goods	163.74	137.67
(c) Stock in Trade	280.02	266.74
(d) Stock in Transit	12.37	9.51
Total Closing Balance	469.92	426.27
Total Changes in Inventory of Work-In-Progress, Stock in Trade and Finished Goods	(43.65)	(10.01)

30 Employee Benefits Expense

Particulars	March 31, 2026	March 31, 2025
Salaries, Wages, Bonus etc.	273.79	253.35
Company's Contribution to Provident and Other Funds	19.80	13.67
Share Based payment to Employees	2.98	1.02
Staff Welfare Expenses	20.05	21.63
Total	316.62	289.67

30 a. During the year, the Group had introduced a Voluntary Retirement Scheme at the Factory located in Hosur against which some of the Workmen have opted to retire under the Scheme. A sum of ₹ 9.98 Crores has been debited to the Statement of Profit & Loss, being the amount payable to these Employees under the Scheme and the same has been shown under Exceptional items.

30 b. On November 21, 2025, the Government of India notified the four Labour Codes, consolidating 29 existing labour laws, and the Ministry of Labour & Employment subsequently issued Central Rules and FAQs. Based on the information available and in line with the guidance issued by the Institute of Chartered Accountants of India, the Group has assessed the incremental impact arising from the change in the definition of wages and, considering its material, regulatory-driven and non-recurring nature, has presented the same as Exceptional items in the Financial Statement for the year ended March 31, 2026.

The incremental impact of ₹ 10.04 Crores towards gratuity liability, ₹ 6.24 Crores towards long term compensated absences liability and ₹ 1.09 Crores towards PF liability for the Group.

The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits including that of contract workforce.

31 Finance Cost

Particulars	March 31, 2026	March 31, 2025
Interest Costs on Loans	5.39	5.18
Interest on Dealer deposits	0.82	0.86
Consortium charges	0.07	0.20
Interest on Lease Liabilities	8.68	9.44
Total	14.96	15.68

32 Depreciation and Amortization Expenses

Particulars	March 31, 2026	March 31, 2025
Depreciation on Tangible Assets	53.87	46.11
Amortization on Intangible Assets	2.14	1.80
Depreciation on Right to Use Assets	24.94	22.80
Total	80.95	70.71

33 Other Expenses

Particulars	March 31, 2026	March 31, 2025
Fuel, Power and Light	30.08	30.42
Repairs & Maintenance		
- Buildings	2.58	3.90
- Machinery	8.05	8.01
- Others	15.05	12.43
Sales Promotion Expenses	18.58	20.52
Sundry Manufacturing Expenses	1.09	1.09
Consumption-Stores and Spares	6.32	9.75
Short Term Leases	34.12	18.68
Motor Vehicle Expenses	0.74	0.93
Bank Charges	1.37	1.18
Rates and Taxes	13.62	7.91
Carriage Outwards	139.51	130.88
Insurance	4.66	4.18
Advertising and Publicity	178.11	153.31
Printing and Stationery	1.62	1.40
Passage and Travelling	24.58	21.18
Provision for doubtful debts	5.77	2.50
Bad Debts	-	0.50
Legal and Professional Charges*	93.67	39.04
Expenditure on Corporate Social Responsibility	6.51	7.26
Variable Lease Payments	3.21	13.79
Distribution Expenses	25.75	29.36
Warranty Expenses	23.09	27.08
Miscellaneous Expenses	34.71	25.58
Communication Charges	1.48	1.61
Service Centre Expenses	16.93	16.87
Payment made to Auditors	1.90	1.27
Directors' Sitting Fees and Commission	0.56	0.95
Non Executive Director Commission	2.71	2.49
Total	696.37	594.07

* Legal and Professional Charges include expenditure of ₹ 80.42 Crores (PY : 29.81 Crores) incurred towards consultant and other expenses, ₹ 1.58 crores under Advertisement & Publicity and ₹ 0.65 crore under Miscellaneous Expenses to assist the Holding Company to redraw its blueprint for a 5 year long term strategy plan.

Note:

Particulars	March 31, 2026	March 31, 2025
Payments to the Auditor as		
(i) For Statutory Audit Fees	0.75	0.69
(ii) For Statutory Audit Fees (Auditors of Subsidiaries)	0.99	0.46
(iii) For Limited Reviews / Certification / Taxation Matters*	0.08	0.07
(iv) For Reimbursement of Expenses	0.08	0.05
Total	1.90	1.27

34 Current and Deferred Taxes

Particulars	March 31, 2026	March 31, 2025
(a) Current Tax		
Current tax on profits for the year	67.84	70.94
Adjustments for Current tax of prior periods	0.04	(0.18)
Total Current Tax Expenses	67.88	70.76
(b) Deferred Tax		
Decrease / (Increase) in deferred Tax Assets	(3.38)	(1.81)
(Decrease) / Increase in deferred Tax Liabilities	(1.39)	(2.38)
Total deferred Tax expenses / (Benefit)	(4.77)	(4.19)
Income Tax Expense recognized in Profit and Loss Account (a+b)	63.11	66.57

35 Earnings per share (EPS)

Basic and diluted EPS amounts are calculated by dividing the profit for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	March 31, 2026	March 31, 2025
Face value of equity shares (₹ per share)	1	1
Profit attributable to equity shareholders (₹ in Cr)	160.58	112.44
Weighted average number of equity shares used for computing basic earnings per share	13,69,50,320	13,76,92,751
EPS- basic (₹)	11.73	8.17
Weighted average number of equity shares used for computing diluted earnings per share	13,70,25,411	13,77,07,526
EPS- Diluted (₹)	11.72	8.16

Particulars	March 31, 2026	March 31, 2025
Weighted average number of shares – Basic	13,69,50,320	13,76,92,751
Potential Dilutive Shares	75,091	14,775
Weighted average number of equity shares outstanding – Diluted	13,70,25,411	13,77,07,526

36 Gratuity and other post-employment benefit plans**a) Defined benefit plan - Gratuity**

The Group has a defined benefit gratuity plan. The gratuity plan is governed by the Payment of Gratuity Act 1972, and post November 21, 2025 by the Code on Social Security 2020 (Chapter V). The plan is funded and the net gratuity liability for the company is valued by an external actuary.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for gratuity benefit.

(i) Net benefit expenses (recognised in the statement of profit and loss):

Particulars	March 31, 2026	March 31, 2025
Current service cost	3.15	2.40
Past Service Cost	8.96	-
Net interest cost on defined benefit obligations/ (assets)	2.25	2.31
Net benefit expenses	14.36	4.71

(ii) Remeasurement (gains) / loss recognised in other comprehensive income:

Particulars	March 31, 2026	March 31, 2025
Actuarial (gain)/ loss on obligations arising from changes in demographic assumption	-	-
Actuarial (gain)/ loss on obligations arising from changes in financial assumptions	2.16	0.96
Actuarial (gain)/ loss on obligations arising from changes in experience adjustments	0.40	1.48
Actuarial loss/ (gain) arising during the period	2.56	2.44
Return on plan assets, excluding amount recognised in net interest expense	(0.67)	0.20
Actuarial (gain) / loss recognised in other comprehensive income	1.89	2.63

(iii) Net defined benefit Liability / (Asset) :

Particulars	March 31, 2026	March 31, 2025
Defined benefit obligation	42.69	31.73
Fair value of plan assets	29.65	30.43
Plan Liability / (Asset)	13.04	1.30

(iv) Changes in the present value of the defined benefit obligation are as follows:

Particulars	March 31, 2026	March 31, 2025
Opening defined benefit obligation	31.73	32.29
Current service cost	3.24	2.40
Interest cost on the defined benefit obligation	2.29	2.31
On account of business combinations	-	-
Benefits paid	(6.06)	(7.71)
Past Service Cost	8.96	-
Actuarial (gain)/ loss on obligations arising from changes in demographic assumption	-	-
Actuarial (gain)/ loss on obligations arising from changes in financial assumptions	2.14	0.96
Actuarial (gain)/ loss on obligations arising from changes in experience adjustments	0.39	1.48
Closing defined benefit obligation	42.69	31.73

Weighted average duration of defined benefit obligations is 6 to 8 years

(v) Changes in the fair value of plan assets are as follows:

Particulars	March 31, 2026	March 31, 2025
Opening fair value of plan assets	30.50	31.27
Contributions by employer	3.21	4.89
On account of business combinations	-	-
Benefits paid	(6.04)	(7.71)
Investment Income	1.30	2.22
"Return on plan assets, excluding amount recognised in net interest expense"	0.68	(0.17)
Closing fair value of plan assets	29.65	30.50

100% funds managed by insurer

(vi) The following pay-outs are expected in future years (Undiscounted) :

Particulars	March 31, 2026	March 31, 2025
Within 1 year	7.51	5.29
2 to 5 years	13.05	10.30
6 to 10 years	20.83	16.72
More than 10 years	46.06	28.37

(vii) The principal assumptions used in determining gratuity obligation for the Group's plans are shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate (in %)	7.10%	6.78%-7.10%
Salary escalation (in %)	6.00%	5%-8%
Retirement age	58	58
Mortality in Service	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(viii) A quantitative sensitivity analysis for significant assumption is as shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate		
Defined benefit obligation due to 1% increase in discount rate	38.91	29.51
Defined benefit obligation due to 1% decrease in discount rate	(44.59)	34.42
Salary escalation rate		
Defined benefit obligation due to 1% increase in salary escalation rate	45.76	34.47
Defined benefit obligation due to 1% decrease in salary escalation rate	(37.84)	29.43

b) Defined benefit plan - Compensated Absences:

(i) Net benefit expenses (recognised in the statement of profit and loss):

Particulars	March 31, 2026	March 31, 2025
Current service cost	2.62	1.23
Past Service Cost	6.09	-
Net interest cost on defined benefit obligations / (assets)	1.15	1.25
Net benefit expenses	9.86	2.48

(ii) Net defined benefit Liability / (Asset) :

Particulars	March 31, 2026	March 31, 2025
Defined benefit obligation	23.01	14.75
Fair value of plan assets	16.43	15.15
Plan Liability / (Asset)	6.58	(0.40)

(iii) The principal assumptions used in determining Compensated Absences obligation for the Company's plans are shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate (in %)	7.10%	6.15%
Salary escalation (in %)	6.00%	5.00%
Retirement age	58	58
Mortality in Service	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

c) The Company has recognised the following expense as Defined Contribution Plan under the head Companies Contribution to Provident and Other Funds:

Particulars	March 31, 2026	March 31, 2025
Provident Fund	10.64	8.84
Super Annuation Fund	0.16	0.20
Total	10.80	9.04

37 Commitments and contingencies

a. Capital and other commitments

Particulars	March 31, 2026	March 31, 2025
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	46.71	34.35

b. Contingent liabilities

Particulars	March 31, 2026	March 31, 2025
Guarantees	2.50	2.17
Claims against the group not acknowledged as debt:		
Customs	2.46	2.46
Direct Tax	2.10	2.02
Indirect Tax	35.04	31.72

38 Leases

a) Right-of-use Assets

	Land & Building	Vehicles	Plant and Equip	Computers	Total
Gross block	168.61	4.51	2.16	0.10	175.38
Additions during the year	12.23	1.85	0.92	-	15.00
Translation Differences	-	-	-	-	-
Disposals / adjustments during the year	-	-	-	-	-
At March 31, 2025	180.84	6.36	3.08	0.10	190.38
Additions during the year	9.96	2.61	0.03	-	12.60
Translation Differences	-	-	-	-	-
Disposals / adjustments during the year	1.24	0.12	-	-	1.36
At March 31, 2026	192.04	9.09	3.11	0.10	204.34

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Amortisation and impairment	44.84	2.45	1.74	0.02	49.05
Amortisation charge for the year	21.96	0.34	0.42	0.08	22.80
On account of business combination	-	-	-	-	-
Disposals / adjustments during the year	(0.01)	-	-	-	(0.01)
Translation Differences	-	-	-	-	-
At March 31, 2025	66.79	2.79	2.16	0.10	71.84
Amortisation charge for the year	24.54	0.40	-	-	24.94
On account of business combination	-	-	-	-	-
Disposals / adjustments during the year	0.44	0.76	-	-	1.20
Translation Differences	-	-	-	-	-
At March 31, 2026	91.77	3.95	2.16	0.10	97.98
Net book value					
At March 31, 2026	100.27	5.14	0.95	(0.00)	106.36
At March 31, 2025	114.05	3.57	0.92	(0.00)	118.54

Refer Note 47 for Lease Liabilities

b) Maturity analysis of lease liabilities (Undiscounted value)

	March 31, 2026	March 31, 2025
Within one year	29.82	28.62
After one year but not more than five years	69.08	81.55
More than five years	41.24	49.17
Total	140.14	159.34

c) Amounts recognised in the statement of cash flows

Total Cash Outflow for the Lease	31.07	29.10
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d) Interest expense on lease liabilities

	8.68	9.44
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39 Related parties

(a) Names of related parties with whom transactions have taken place during the year and description of relationship

Enterprises over which Key Managerial Personnel (KMP) having significant control	TT Krishnamachari & Co
	TTK Healthcare Limited
	TTK Services (P) Limited
	Vidal Healthcare Services Private Limited (till April 30, 2025)
	Triveni Bialelli Industries Private Limited
	D. Sharma & Sons (HUF)
	Shri Balaji Industries
	Ultrapure Envirocare Pvt Ltd
	ION Exchange Enviro Farms Limited
	ION Exchange India Limited
Directors / Key Managerial Personnel	Mr. T.T. Jagannathan (till August 07, 2025)
	Mr. T.T. Raghunathan
	Mr. R. Saranyan - CFO & Whole Time Director
	Mr. Venkatesh Vijayaraghavan - Managing Director
	Mr. R. Srinivasan
	Dr. Mukund T.T.
	Mr. Dhruv Sriratan Moondhra
	Mr. V. Ranganathan
	Ms. Sandhya Vasudevan
	Mrs. Akila Krishna Kumar
	Mr. Prabhakar Jain
	Mr. Girish Rao
	Mr. Rob Jones
	Mr. M. Pickles
	Mr. T.P. Morley
	Mr. R. Sharp
	Mr. S. Ravichandran
	Mr. Poonam Sharma
	Mr. Dhruv Dinesh Trigunayat
	Mr. Dinesh Sharma
Company Secretary	Mrs. Manjula K.V.
Relatives of Directors/KMP	Mr. T.T. Venkatesh (till September 17, 2025)
	Mr. T.T. Lakshman
Other Related Parties	TTK Prestige Limited Executive Superannuation Fund

(a) Summary of the transactions with the above-related parties:

Particulars	Enterprises over which KMP having significant control		Key Management Personnel and Relatives		Other Related Parties	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Sales	0.58	2.03		-	-	-
Purchases	0.18	0.09		-	-	-
Commission and Sitting Fees to Non-Executive Directors	-	-	3.30	3.42	-	-
Remuneration	-	-	14.89	17.26	-	-
Professional Charges	-	-	0.63	1.08	-	-
Dividend	49.77	50.29	8.18	8.30	-	-
Others: Expenses	18.86	28.21	0.04	0.12	0.16	0.20

(b) Balances Outstanding

Particulars	Enterprises over which KMP having significant control		Key Management Personnel and Relatives		Other Related Parties	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Amount due to the Holding Company against supplies	-	2.18	-	-	-	-
Amount Owed by Company against Purchases	-	-	-	-	-	-
Trade Payable	1.86	2.58	-	-	-	-
Other Current Liabilities	-	-	7.15	5.09	0.16	0.20

(c) Related Parties with whom transactions have taken place during the year

Entity	Nature of transactions	2025-26		2024-25	
		Expenses	Income	Expenses	Income
TTK Healthcare Ltd	Sales	-	0.48	-	2.00
TTK Healthcare Ltd	Dividend	0.11	-	0.11	-
TT Krishnamachari & Co	Travel Expenses (Guest House Stay)	0.04	-	0.06	-
TT Krishnamachari & Co	Rent Paid	0.03	-	0.03	-
TT Krishnamachari & Co	C & F Chgs	3.21	-	13.79	-
TT Krishnamachari & Co	Licence Fee On Logo	14.20	-	13.04	-
TT Krishnamachari & Co	Dividend	49.66	-	50.19	-
Triveni Bialelli Industries Private Limited	Rent	0.14	-	0.14	-
TTK Services Private Ltd	Purchases	0.03	-	-	-
Vidal Healthcare Services Private Limited	Purchase	0.03	-	-	-
Mr. T.T. Jagannathan	Remuneration	0.63	-	1.08	-
Mr. T.T. Jagannathan	Commission & Sitting Fees	0.12	-	0.30	-
Mr. T.T. Jagannathan	Travel Expenses	0.04	-	0.06	-

Entity	Nature of transactions	2025-26		2024-25	
		Expenses	Income	Expenses	Income
Mr. T.T. Jagannathan	Dividend	2.55	-	2.57	-
Mr. T.T. Raghunathan	Commission & Sitting Fees	0.35	-	0.27	-
Mr. T.T. Raghunathan	Dividend	0.01	-	0.01	-
Mr. K. Shankaran	Remuneration	-	-	2.44	-
Mr. K. Shankaran	Dividend	-	-	0.01	-
Mr. Chandru Kalro	Remuneration	-	-	4.83	-
Mr. Chandru Kalro	Dividend	-	-	0.00	-
Mr. R. Srinivasan	Commission & Sitting Fees	0.36	-	0.33	-
Mr. Murali Neelakantan	Commission & Sitting Fees	-	-	0.29	-
Mr. Murali Neelakantan	Travel Expenses	-	-	0.06	-
Dr. Mukund T.T.	Commission & Sitting Fees	0.37	-	0.32	-
Dr. Mukund T.T.	Dividend	1.96	-	1.98	-
Mr. Arun K. Thiagarajan	Commission & Sitting Fees	-	-	0.29	-
Mr. Arun K. Thiagarajan	Dividend	-	-	0.01	-
Mr. Dileep K. Krishnaswamy	Commission & Sitting Fees	-	-	0.28	-
Mr. Dhruv Sriratan Moondhra	Commission & Sitting Fees	0.33	-	0.25	-
Mr. Dhruv Sriratan Moondhra	Travel Expenses	-	-	-	-
Dr. (Mrs.) Vandana Walvekar	Commission & Sitting Fees	-	-	0.25	-
Dr. (Mrs.) Vandana Walvekar	Dividend	-	-	0.01	-
Dr. (Mrs.) Vandana Walvekar	Travel Expenses	-	-	-	-
Ms. Sandhya Vasudevan	Commission & Sitting Fees	0.37	-	0.28	-
Mr. V. Ranganathan	Commission & Sitting Fees	0.36	-	0.27	-
Mrs. Akila Krishna Kumar	Commission & Sitting Fees	0.34	-	0.24	-
Mr. Prabhakar Jain	Commission & Sitting Fees	0.36	-	0.07	-
Mr. Prabhakar Jain	Travel and other reimbursement	0.01	-	-	-
Mr. Girish Rao	Commission & Sitting Fees	0.33	-	-	-
Mr. T.T. Venkatesh	Remuneration	0.44	-	0.54	-
Mr. T.T. Venkatesh	Dividend	1.90	-	1.92	-
Mr. T.T. Lakshman	Dividend	1.76	-	1.78	-
Mr. R. Saranyan	Remuneration	3.20	-	1.59	-
Mr. R. Saranyan	Dividend	0.00	-	-	-
Mr. Venkatesh Vijayaraghavan	Remuneration	7.08	-	2.80	-
Mrs. Manjula K.V.	Remuneration	0.56	-	0.48	-
Mrs. Manjula K.V.	Dividend	0.00	-	-	-
TTK Prestige Limited Executive Superannuation Fund	Contribution	0.16	-	0.20	-
Mr. Rob Jones	Remuneration	1.22	-	1.77	-
Mr. M. Pickles	Remuneration	0.61	-	0.68	-
Mr. T.P. Morley	Remuneration	0.85	-	1.53	-
Mr. R. Sharp	Remuneration	0.60	-	0.28	-
Mr. Poonam Sharma	Remuneration	0.12	-	0.12	-

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Entity	Nature of transactions	2025-26		2024-25	
		Expenses	Income	Expenses	Income
Mr. Poonam Sharma	Rent	0.20	-	0.19	-
Mr. Dhruv Dinesh Trigunayat	Remuneration	0.21	-	0.21	-
Mr. Dhruv Dinesh Trigunayat	Rent	0.30	-	0.29	-
D. Sharma & Sons (HUF)	Rent	0.13	-	0.12	-
Shri Balaji Industries	Sales	-	0.03	-	0.03
Shri Balaji Industries	Purchases	0.12	-	0.09	-
Shri Balaji Industries	Asset Purchases	-	-	-	-
ION Exchange Enviro Farms Limited	Rent	0.60	-	0.53	-
ION Exchange India Limited	Other Expenses	0.01	-	0.02	-
Ultrapure Envirocare Pvt Ltd	Sales	-	0.00	-	0.00
Anil Jawahar Gurnani	Sales	-	0.07	-	-

	As on March 31, 2026		As on March 31, 2025	
	Payables	Receivables	Payables	Receivables
TT Krishnamachari & Co	1.22	-	2.17	-
TTK Healthcare Ltd	-	-	-	2.18
TTK Services Private Ltd	0.01	-	-	-
Mr. T.T. Jagannathan	0.10	-	0.20	-
Mr. T.T. Raghunathan	0.29	-	0.20	-
Mr. Chandru Kalro	-	-	1.36	-
Mr. K. Shankaran	-	-	0.85	-
Mr. R. Saranyan	1.36	-	-	-
Mr. Venkatesh Vijayaraghavan	2.72	-	-	-
Mr. R. Srinivasan	0.29	-	0.20	-
Dr. Mukund T.T.	0.29	-	0.20	-
Mr. Murali Neelakantan	-	-	0.20	-
Dr. (Mrs.) Vandana Walvekar	-	-	0.20	-
Mr. Dileep K. Krishnaswamy	-	-	0.20	-
Mr. Dhruv Sriratan Moondhra	0.29	-	0.20	-
Mr. Arun K. Thiagarajan	-	-	0.20	-
Mr. V. Ranganathan	0.29	-	0.20	-
Ms. Sandhya Vasudevan	0.29	-	0.20	-
Mrs. Akila Krishna Kumar	0.29	-	0.19	-
Mr. Prabhakar Jain	0.29	-	0.05	-
Mr. Girish Rao	0.29	-	-	-
TTK Prestige Limited Executive Superannuation Fund	0.16	-	0.20	-
Mr. Poonam Sharma	0.24	-	0.34	-
Mr. Dhruv Dinesh Trigunayat	0.12	-	0.07	-
D. Sharma & Sons (HUF)	0.23	-	0.10	-
Shri Balaji Industries	0.23	-	0.15	-
ION Exchange Enviro Farms Limited	0.15	0.13	0.17	-
ION Exchange India Limited	0.02	-	-	-

Note:

All amounts mentioned above are excluding GST.

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables except for guarantees given on behalf of the subsidiaries details of which is provided in Note 37(b). For the year ended March 31, 2026, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (March 31, 2025: ₹ Nil).

This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Compensation of key management personnel of the Group

Description	March 31, 2026	March 31, 2025
Total compensation paid to key management personnel	14.36	14.81

The amounts disclosed in the table are the amounts recognized as an expense during the reporting period related to key management personnel.

(d) Additional information on the entities included in the Consolidated Financial Statements

Name of the entity in the group	Net Assets, i.e., total assets minus total liabilities		Share in profit and loss		Share in other Comprehensive income		Share in total Comprehensive income	
	As % of consolidated net assets	INR Crores	As % of consolidated profit and loss	INR Crores	As % of consolidated other comprehensive income	INR Crores	As % of total comprehensive income	INR Crores
Parent								
1 TTK PRESTIGE LIMITED								
Balance as at March 31, 2026	101.09%	1,993.27	118.38%	185.47	(7.56)	(1.48)	104.40%	183.99
Balance as at March 31, 2025	100.74%	1,888.46	150.60%	162.67	(20.74)	(1.99)	136.62%	160.68
Subsidiaries								
Foreign								
1 TTK BRITISH HOLDINGS LIMITED								
Balance as at March 31, 2026	(4.34)	(85.51)	(1.90)	(2.97)	28.66%	5.61	1.49%	2.63
Balance as at March 31, 2025	(4.71)	(88.26)	(3.05)	(3.30)	86.65%	8.32	4.27%	5.02
2 HORWOOD HOMEWARES LIMITED								
Balance as at March 31, 2026	4.44%	87.51	(11.37)	(17.81)	78.79%	15.42	(1.36)	(2.40)
Balance as at March 31, 2025	4.80%	89.91	(39.17)	(42.31)	34.18%	3.28	(33.19)	(39.03)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

Indian									
1	Ultrafresh Modular Solutions Limited								
	Balance as at March 31, 2026	(0.73)	(14.48)	(2.61)	(4.10)	0.06%	0.01	-2.32%	(4.08)
	Balance as at March 31, 2025	(0.55)	(10.40)	(4.27)	(4.61)	(0.07)	(0.01)	(3.93)	(4.62)
	Non controlling interests in Ultrafresh modular solutions limited								
	Balance as at March 31, 2026	(0.46)	(9.08)	(2.50)	(3.92)	0.04%	0.01	(2.22)	(3.91)
	Balance as at March 31, 2025	(0.28)	(5.17)	(4.10)	(4.43)	(0.02)	(0.00)	(3.77)	(4.43)
	Total Balance as at March 31, 2026		1,971.72		156.67		19.57		176.23
	Total Balance as at March 31, 2025		1,874.53		108.01		9.60		117.61

40 Segment information- Disclosure pursuant to Ind AS 108 'Operating Segment'**(a) Basis of identifying operating segments:**

"The group operates under one segment of Kitchen & Home appliances. Hence, Segment reporting is not applicable.

"Information about major customers"

Company's significant revenues (more than 5%) are derived from sales to two customers (PY: three customers). The total sales to such Customers amounted to ₹ 396.46 crores in 2025-26 and ₹ 485.17 crores in 2024-25. No single customer contributed 10% or more to the company's revenue for 2025-26 and 2024-25.

(c) Geographic Information

	Segment Revenue*	Segment Revenue*	Non-current Assets**	Non-current Assets**
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Country of Domicile	2,873.42	2,622.39	744.80	714.70
Other than country of Domicile	100.15	92.39	-	-
Total	2,973.57	2,714.78	744.80	714.70

*Revenues by geographical area are based on the geographical location of the customer.

**Non-current assets excludes Investments and Deferred Tax Asset

41 Disclosures on Financial Instruments

This section gives an overview of the significance of financial instruments for the group and provides additional information on balance sheet items that contain financial instruments.

The details of Material accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2, to the financial statements.

(a) Financial Assets and Liabilities: The following tables presents the carrying value and fair value of each category of financial assets and liabilities as at March 31, 2026 and March 31, 2025.

Particulars	Carrying value	Amortised cost	FVTPL	FVTOCI	Fair Value		
	March 31, 2026				Level1	Level 2	Level 3
Financial Assets							
Trade Receivables	284.85	284.85	-	-	-	-	-
Investments	252.99	101.58	151.30	0.11	146.37	-	5.00
Cash and Cash Equivalents	35.79	35.79	-	-	-	-	-
Bank Balances	580.74	580.74	-	-	-	-	-
Other Financial Assets-Non Current	16.39	16.39	-	-	-	-	-
Other Financial Assets-Current	17.10	17.10	-	-	-	-	-
Total Assets	1,187.86	1,036.45	151.30	0.11	146.37	-	5.00
Financial Liabilities							
Borrowings	50.25	50.25	-	-	-	-	-
Borrowings - Current	4.88	4.88	-	-	-	-	-
Trade Payables	285.56	285.56	-	-	-	-	-
Lease Liabilities	118.40	118.40	-	-	-	-	-
Other Financial Liabilities	173.52	173.52	-	-	-	-	-
Total Liabilities	632.61	632.61	-	-	-	-	-

Particulars	Carrying value	Amortised cost	FVTPL	FVTOCI	Fair Value		
	March 31, 2025				Level1	Level 2	Level 3
Financial assets							
Trade Receivables	286.80	286.80	-	-	-	-	-
Investments	240.96	100.02	140.77	0.17	135.94	-	5.00
Cash and Cash Equivalents	30.61	30.61	-	-	-	-	-
Bank Balances	552.52	552.52	-	-	-	-	-
Other Financial Assets-Non Current	12.30	12.30	-	-	-	-	-
Other Financial Assets-Current	16.04	16.04	-	-	-	-	-
Total Assets	1139.22	998.28	140.77	0.17	135.94	-	5.00
Financial Liabilities							
Borrowings	44.30	44.30	-	-	-	-	-
Borrowings - Current	7.44	7.44	-	-	-	-	-
Trade Payables	238.74	238.74	-	-	-	-	-
Lease Liabilities	128.03	128.03	-	-	-	-	-
Other Financial Liabilities	150.86	150.86	-	-	-	-	-
Total liabilities	569.37	569.37	-	-	-	-	-

Interest income/ (expense), gain/ (losses) recognized on financial assets and liabilities

Particulars	March 31, 2026	March 31, 2025
(a) Financial asset at amortized cost		
Interest income on bank deposits	37.32	46.49
Interest income on other financial asset*	7.26	8.78
Interest income on Security Deposit	0.33	0.33
(b) Financial asset at FVTPL		
Income due to change in fair value	9.36	13.21
Interest income on Debentures & Loans	0.12	0.12
(c) Financial asset at FVTOCI		
Dividend Income from Equity Investment at FVTOCI	0.00	0.00
Change in fair value of equity instruments designated irrevocably as FVTOCI	(0.07)	(0.04)
(d) Financial liabilities at amortized cost		
Interest expenses on borrowings & lease liabilities	14.89	15.48
(d) Financial liabilities at FVTPL		
Net Gain / (Losses) on fair valuation of forward contracts	0.04	-

* Includes interest income on bonds and debentures

(b) Fair Value Hierarchy

An analysis of financial instruments (as indicated in the table above) that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, are as described below:

Quoted prices in an active market (Level 1): This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. This category consists of investment in quoted equity shares, and mutual fund investments.

Valuation techniques with observable inputs (Level 2): This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Valuation techniques with significant unobservable inputs (Level 3): This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

- (i) Borrowings, loans, short-term financial assets and liabilities are stated at carrying value which is approximately equal to their fair value.
- (ii) Management uses its best judgement in estimating the fair value of its financial instruments. As such, fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.

(c) Interest Rate Risk Management

The Group's main interest rate risk arises from long term borrowings with variable rates. The borrowings of the group amounting to ₹ 55.13 Crores as at March 31, 2026 (PY ₹ 51.74 Crores) will not have any material impact due to the changes in market interest rates.

42 Financial Risk Management Objectives and Policies

The Group is exposed primarily to fluctuations in credit, liquidity and interest rate risks and foreign currency exchange rates, which may adversely impact the fair value of its financial instruments. The group has a risk management policy which covers risks associated with the financial assets and liabilities. The risk management policy is approved by the Board of Directors. The focus of the risk management committee is to assess the unpredictability of the financial environment and to mitigate potential adverse effects on the financial performance of the group.

Market Risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes. The Group's exposure to market risk is primarily on account of foreign currency exchange rate risk.

Price Risk:

The Group's listed and non-listed equity securities are susceptible to market price risk arising from uncertainties about future values of the investment securities. The investment in listed and unlisted equity securities are not significant.

Interest Rate Risk:

The group's investments are primarily in short term and long term investment which do not expose it to significant interest rate risk. The Groups' main interest rate risk also arises from long term borrowing with variable interest rate. The borrowings of group amounting to ₹ 60.01 Crores as at March 31, 2026 (PY ₹ 51.74 Crores) will not have material impact due to changes in market interest rates. If Interest rates were to increase by 100 bps as on March 31, 2026 additional net annual interest expenses would amount to approximately 0.60 Crore.

Foreign Currency Risk

The fluctuation in foreign currency exchange rates may have potential impact on the statement of profit or loss and other comprehensive income and equity, where any transaction references more than one currency or where assets / liabilities are denominated in a currency other than the functional currency of the respective entities. Considering the countries and economic environment in which the group operates, its operations are subject to risks arising from fluctuations in exchange rates in those countries. The risks primarily relate to fluctuations in US Dollars against the functional currency of the group.

The Group evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks. The Group imports raw materials and finished goods from outside India as well as makes export sales to countries outside the territories in which they operate from. The Group is therefore exposed to foreign currency risk principally arising out of foreign currency movement against the Indian Currency. Foreign currency exchange risks are managed by entering into forward contracts against foreign currency vendor payables.

The Group's outstanding foreign currency exposure is as follows:

Particulars	Currency	March 2026		March 2025	
		Foreign Currency	INR	Foreign Currency	INR
Trade Receivable	USD	0.05	5.09	0.10	8.45
Trade Receivable	EURO	0.00	0.51	0.01	0.57
Trade Receivable	GBP	-	-	-	0.20
Bank Balance (EEFC)	USD	0.03	2.61	0.03	2.68
Trade Payable / Others	USD	0.00	0.12	0.01	0.61
Trade Payable / Others	GBP	-	0.27	-	0.17

Foreign Currency Sensitivity Analysis

The Group is principally exposed to foreign currency risk against USD. Sensitivity of profit or loss arises mainly from USD denominated receivables and payables.

As per management's assessment of reasonable possible changes in the exchange rate of +/- 5% between USD-INR currency pair and EURO-INR currency pair sensitivity of profit or loss only on outstanding foreign currency denominated monetary items at the period end is presented below:

Sensitivity at year end	March 2026	March 2025
Receivables:		
Weakening of INR by 5%	0.41	0.60
Strengthening of INR by 5%	(0.41)	(0.60)
Payables		
Weakening of INR by 5%	(0.02)	(0.04)
Strengthening of INR by 5%	0.02	0.04

(a) Credit Risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks.

Financial instruments that are subject to concentrations of credit risk principally consist of investments classified as loans and receivables, trade receivables, loans and advances, derivative financial instruments, cash and cash equivalents, bank deposits and other financial assets. None of the other financial instruments of the Group results in material concentration of credit risk.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk was ₹ 1,182.71 Crores and ₹ 1,134.01 Crores as of March 31, 2026 and March 31, 2025 respectively, being the total of the carrying amount of balances with banks, bank deposits, and Trade receivables, other financial assets and investments excluding equity and preference investments. The Group's exposure to customers is diversified and there is no customer who contributes to more than 10% of outstanding accounts receivable as of March 31, 2026 (one customer as of March 31, 2025)

Financial Assets that are neither past due nor impaired

Cash and cash equivalents, financial assets carried at fair value and interest-bearing deposits with corporate are neither past due nor impaired. Cash and cash equivalents with banks and interest-bearing deposits placed with corporates, which have high credit rating assigned by international and domestic credit-rating agencies. Financial assets carried at fair value substantially include investment in liquid mutual fund units. With respect to trade receivables and other financial assets that are past due but not impaired, there were no indications as of March 31, 2026, that defaults in payment obligations will occur except as described in note 11 on allowances for impairment of trade receivables.

The Group does not hold any collateral for trade receivables and other financial assets. Trade receivables and other financial assets that are neither past due nor impaired relate to new and existing customers and counter parties with no significant defaults in past.

Trade Receivables

Customer credit risk is managed by each business unit subject to the group's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit or other forms of credit insurance.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed above under Credit risk. The Group does not hold collateral as security. The Group evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and operate in largely independent markets.

At March 31, 2026, the Company had 3 Customers (March 31, 2025: 2 customers) that owed the Company more than 5% of the Total receivables, which accounted for approximately 20.99% (March 31, 2025: 16.71%) of all the receivables outstanding.

Financial Instruments and Cash Deposits

Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the group's policy. The cash surpluses of the group are short term in nature and are invested in Liquid Debt Mutual funds and bonds. Hence, the assessed credit risk is low.

(b) Liquidity Risk

Liquidity risk refers to the risk that the Group cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Group invests its surplus funds in bank fixed deposit, which carry no or low market risk.

The Group monitors its risk of a shortage of funds on a regular basis.

The following table shows a maturity analysis of the anticipated cash flows obligations for the Company's financial liabilities.

Particulars	On demand	Less than 3 months	3 to 12 months	> 12 months	Total
As at March 31, 2026					
Trade and other payables	-	285.56	-	-	285.56
Lease Liabilities	-	5.70	17.11	95.59	118.40
Other Financial Liabilities					
Employee related liabilities	-	15.64	-	-	15.64
Employee Bonus and Incentives	-	-	16.24	-	16.24
Creditors for capital goods and services	-	15.07	-	-	15.07
Unclaimed Dividend	-	1.43	-	-	1.43
Provision for Expense/Schemes	-	0.21	-	-	0.21
Security Deposit from Customers	-	16.10	-	0.45	16.55
Accrual for Schemes	-	105.05	-	-	105.05
Non-Executive Director's Commission	-	2.72	-	-	2.72
Interest accrued and due	-	0.61	-	-	0.61
Borrowings	-	4.88	-	50.25	55.14
	-	452.97	33.35	146.29	632.62

Particulars	On demand	Less than 3 months	3 to 12 months	> 12 months	Total
As at March 31, 2025					
Trade and other payables	-	238.74	-	-	238.74
Lease Liabilities	-	5.06	15.18	107.79	128.03
Other Financial Liabilities					
Employee related liabilities	-	15.65	-	-	15.65
Employee Bonus and Incentives	-	-	14.57	-	14.57
Creditors for capital goods and services	-	11.22	-	-	11.22
Unclaimed Dividend	-	1.36	-	-	1.36
Provision for Expense/Schemes	-	0.17	-	-	0.17
Security Deposit from Customers	-	17.56	-	0.45	18.01
Accrual for Schemes	-	87.34	-	-	87.34
Non-Executive Director's Commission	-	2.48	-	-	2.48
Interest accrued and due	-	0.06	-	-	0.06
Borrowings	-	7.44	-	44.30	51.74
	-	387.08	29.75	152.54	569.37

Particulars	On demand	Less than 3 months	3 to 12 months	> 12 months	Total
As at March 31, 2026					
Investment in Mutual Funds, Bonds and Debentures	247.84	-	-	-	247.84
Bank Deposits	1.43	-	579.31	-	580.74
Other Non-Current Financial Assets	-	-	-	16.39	16.39
Trade receivables	-	284.85	-	-	284.85
Other Financial Assets	-	17.10	-	-	17.10
	249.27	301.95	579.31	16.39	1,146.92
As at March 31, 2025					
Investment in Mutual Funds, Bonds and Debentures	235.75	-	-	-	235.75
Bank Deposits	1.36	-	551.16	-	552.51
Other Non-Current Financial Assets	-	-	-	12.30	12.30
Trade receivables	-	286.80	-	-	286.80
Other Financial Assets	-	16.04	-	-	16.04
	237.11	302.84	551.16	12.30	1,103.40

The Group has access to committed credit facilities as described below, of which the funded limit were unused at the end of the current and comparable reporting periods. The Group expects to meet its other obligations from operating cash flows and proceeds of maturing financial assets.

Fund Base Limit: ₹ 56.50 Crores (PY ₹ 56.50 Crores)

Non-Fund Base Limit: ₹ 53.75 Crores (PY ₹ 53.75 Crores)

Securities offered:

(a) Hypothecation of entire stocks of Raw materials, WIP, Finished goods, Stores & Spares, Book-debts.

(b) Hypothecation / mortgage of Fixed Assets (Ref Note -3)

Financial Instruments

Particulars	Currency	As at	As at
		March 31, 2026	March 31, 2025
Forward Contracts (Buy)*	USD	0.04	-
Forward Contracts (Buy)	EURO	-	-
Forward Contracts (Sell)	EURO	-	-

(i) Forward Contract

Foreign exchange forward contracts are purchased to mitigate the risk of changes in foreign exchange rates associated with certain payables denominated in certain foreign currencies. The details of outstanding forward contracts as at March 31, 2026 and March 31, 2025 are given above.

It is the policy of the Group to enter into forward exchange contracts to cover specific foreign currency payments (100% of the exposure).

The Group recognized a net Gain on the forward contracts of ₹ (0.04) Crores for the year ended March 31, 2026 (Previous year : 0.00 Crores).

All open forward exchange contracts mature within three months from the balance sheet date.

ii. Cross Currency Swap: None

iii. Interest rate swap: None

* Includes outstanding forward contracts of subsidiary as at March 31, 2026 - Nil (PY Nil USD)

Capital Management :

For the purpose of the Group's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity shareholders of the Group. The primary objective of the Group's capital management is to maximise the shareholder value. In order to maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

The capital structure of the Group consists of net debt (borrowings as detailed in note no. 21 and offset by cash and bank balances as detailed in note no. 12) and total equity of the Group. The Group monitors capital using a gearing ratio, which is net debt divided by total capital. The Group's gearing ratio was as follows:

Particulars	March 31, 2026	March 31, 2025
Debt	55.13	51.74
Cash and Cash Equivalents	35.79	30.61
Net Debt	19.34	21.13
Total equity	1,971.71	1,874.55
Net debt to equity ratio	0.01	0.01

43 Capital Work-in-Progress aging schedule

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	25.76	-	-	-	25.76
Projects temporarily suspended	-	-	-	-	-
As at March 31, 2026	25.76	-	-	-	25.76
Projects in progress	1.41	-	-	-	1.41
Projects temporarily suspended	-	-	-	-	-
As at March 31, 2025	1.41	-	-	-	1.41

Notes:

Carrying amount of Cost or deemed cost	Property, Plant & Equipment
Balance as at March 31, 2024	23.76
Additions	45.50
Transfer to Property, Plant & Equipment	67.85
Balance as at March 31, 2025	1.41
Additions	25.76
Transfer to Property, Plant & Equipment	1.41
Balance as at March 31, 2026	25.76

CWIP as at the reporting date mainly relates to:

- establishment of in-house manufacturing capabilities,
- installation of new production lines,
- relocation and recommissioning of certain manufacturing equipment, and
- infrastructure and storage optimization projects.

44 Trade Payables ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	41.87	1.40	0.03	0.01	-	43.31
(ii) Others	211.91	28.55	0.74	0.46	0.59	242.25
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
As at March 31, 2026	253.78	29.95	0.77	0.47	0.59	285.56
(i) MSME	22.23	1.60	0.02	-	-	23.85
(ii) Others	186.69	27.49	0.19	0.10	0.42	214.89
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
As at March 31, 2025	208.92	29.09	0.21	0.10	0.42	238.74

Disclosure as required by Micro, Small & Medium Enterprises Development Act, 2006

Particulars	March 31, 2026	March 31, 2025
Principal amount payable (but not due) to suppliers as at year end	43.31	23.85
Interest accrued and due to suppliers on the above amounts as at year end	0.04	0.01
Payment made to suppliers (other than interest) beyond the appointed day, during the year	-	-
Interest paid to suppliers (other than Section 16)	-	-
Interest paid to suppliers (Section 16)	-	-
Interest due and payable to suppliers for payments already made	0.03	-
Interest accrued and remaining unpaid to suppliers as at year end	0.04	0.01

Classification of Micro and Small Enterprises is based on the communications received from the respective suppliers that they are registered as Micro and Small Enterprises.

45 Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	172.41	57.55	55.76	0.19	0.05	0.04	286.00
(ii) Undisputed Trade Receivables – considered doubtful	1.49	0.02	0.68	3.22	1.04	27.95	34.38
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	0.14	0.02	1.77	1.05	5.10	8.08
(v) Unbilled revenue receivables	-	-	-	-	-	-	-
As at March 31, 2026	173.90	57.71	56.46	5.18	2.14	33.09	328.46

Allowance for expected credit loss							3.85
Allowance for Credit Impairment							39.76
Total As at March 31, 2026							284.85
(i) Undisputed Trade receivables – considered good	180.78	85.10	20.93	0.22	0.09	0.11	287.23
(ii) Undisputed Trade Receivables – considered doubtful	0.03	2.98	0.78	1.20	1.01	24.76	30.76
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	0.39	1.75	1.30	7.07	10.51
(v) Unbilled revenue receivables	-	-	-	-	-	-	-
As at March 31, 2025	180.81	88.08	22.10	3.17	2.40	31.94	328.49
Allowance for expected credit loss							2.43
Allowance for Credit Impairment							39.26
Total As at March 31, 2025							286.80

46 Disclosures of Ind AS 115:

The Ind AS 115 did not result in material change on the income statement and balance sheet of the Group as they did not result in any changes to the company's existing accounting policy except scheme expense incurred, incentives given to customers, reimbursement of taxes to customer and promotional couponing which have been reclassified from 'sales promotion expenses' within other expenses under Previous GAAP and netted from revenue directly under Ind AS -115.

Disaggregation of Revenue:

Particulars	2025-26	2024-25
Pressure Cookers	856.16	787.85
Cookware	650.45	584.96
Gas Stove	344.46	321.14
Mixer Grinder	230.87	219.86
Induction Cooktop	321.27	272.97
Kitchen/Home Appliances	398.71	389.45
Others	171.65	138.55
Total	2,973.57	2,714.78

Contract Balance	March 31, 2025	Additions	Utilised / Reversal	March 31, 2026	Note Reference
Advance from customers	18.48	27.43	(18.48)	27.43	Refer Note No 24
Provision for Schemes and Discounts	87.34	105.05	(87.34)	105.05	Refer Note No 23
Provision for Scheme in Kind	1.06	0.13	(1.06)	0.13	Refer Note No 24
Refund Liabilities	11.01	11.60	(11.01)	11.60	Refer Note No 24
Right to Return Assets	6.81	6.81	(6.81)	6.81	Refer Note No 15

Reconciliation of revenue recognized with the contracted price and the adjustments:

Particulars	March 31, 2026	March 31, 2025
Transaction price	3,329.53	3,022.21
Less: Sales Returns and Refund Obligations	(147.58)	(133.84)
Less: Schemes and Discounts	(208.38)	(173.58)
Net revenue	2,973.57	2,714.78

The Revenue from Operations has been disaggregated to comply with the Ind AS 115, although it is not reviewed for evaluating Financial performance for the purpose of segment reporting

47 Disclosures of Ind AS 116:

Following are the changes in the carrying value of leased liabilities for the year ended March 31, 2026

Particulars	2025-26	2024-25
Opening Balance	128.03	132.68
Additions	12.60	15.00
Finance cost accrued during the period	8.68	9.44
Translation Difference	-	-
Deletions	0.16	0.01
Payment of lease liabilities	(31.07)	(29.10)
Closing Balance	118.40	128.03

The following amounts were recognised as expense in the year	March 31, 2026	March 31, 2025
Depreciation of right-to-use assets	24.94	22.80
Expense relating to variable lease payments	3.21	13.79
Expense relating to short-term leases	34.12	18.68
Interest on lease liabilities	8.68	9.44
Total recognised in Statement of Profit & Loss	70.94	64.71
Refer Note 38 (a) for Right of Use Assets		

48 Reconciliation of Effective Tax Rates

Particulars	March 31, 2026	March 31, 2025
Profit before taxes	219.77	174.58
Enacted tax rates in India	25.17%	25.17%
Expected tax expense/(benefit)	55.31	43.94
Effect of		
CSR expenses, Capital expenditure (To the extent of amount disallowed)	1.64	1.83
Current year losses for which no deferred tax asset is recognised - Foreign Subsidiary	5.12	-
Effect of Different tax rates in foreign jurisdiction	-	0.85
Provision for Impairment of Goodwill	-	17.98
Adjustment for Current Tax of Prior Periods	0.05	(0.18)
Effect of Change in Capital Gains Tax on sale of Mutual Fund	(0.43)	2.63
Deferred Tax Liability created on unrealized gain	-	-
Other adjustments	1.92	0.19
Income Tax expense charged to P&L for the year	63.61	67.24
Income Tax expense charged to Other Comprehensive Income for the year	(0.50)	(0.67)
Total Income Tax expense for the year	63.11	66.57
Comprising:		
Current Tax	67.88	70.76
Deferred Tax	(4.77)	(4.19)

49 Directors of Holding Company have not paid any interim dividend (Previous Year : ₹ Nil Crores), The directors recommend a final dividend of ₹ 7.50 (Per Share) which entails an outlay of ₹ 102.71 Crores (Previous Year: ₹ 82.17 Crores). The total dividend for FY 2025-26 is ₹ 7.50 Per share (Previous Year : ₹ 6 per Share).

50 Additional disclosures

Additional information and disclosures as required under Schedule III to the act to the extent applicable to the holding company and Indian subsidiary company

- (i) The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- (ii) The Group does not have any transactions with companies struck off.
- (iii) The Group does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- (iv) The Group has not traded or invested in Crypto currency or Virtual Currency during the year ended March 31, 2026.
- (v) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vi) The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026 (₹ in Crores)

- (vii) The Group has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The facilities from financial institutions have been used for the purposes for which it was taken at the balance sheet date.

51 Share-based Payment Arrangements**A. Description of Share-based Payment Arrangements**

At March 31, 2026, the Holding Company had the following share-based payment arrangements:

Share option plans (equity-settled)

The Holding company has granted time linked and performance linked grants as on September 13, 2023 and April 25, 2024, April 22, 2025 and February 16, 2026 with different vesting options.

Time linked grants: Time linked Grants to be granted annually, subject to the Performance linked to balanced score card

Performance Linked grants: Performance linked grants to be granted after the end of Performance Year based on parameters linked to Holding Company Performance subject

The key terms and conditions related to the grants under these plans issued in the FY 2025-26 are as follows; all options are to be settled by the delivery of shares.

Grant date/employees entitled	Number of options	Vesting conditions	Period of options
Options granted under time linked grants			
On April 22, 2025	54,577	No precondition except continuity of service as on date of vesting and subject to performance linked to balanced score card.	4 years(Graded Vesting) + 2 years(Exercise)
On February 16, 2026	5,925	No precondition except continuity of service as on date of vesting and subject to performance linked to balanced score card.	4 years(Graded Vesting) + 2 years(Exercise)
Options granted to key management personnel under performance linked grants			
On April 22, 2025	65,648	No precondition except continuity of service as on date of vesting and achievement of targets set by the company	4 years(Graded Vesting) + 2 years(Exercise)
On February 16, 2026	8,447	No precondition except continuity of service as on date of vesting and achievement of targets set by the company	4 years(Graded Vesting) + 2 years(Exercise)
Total share options	1,34,597		

B. Measurement of fair values

Equity-settled share-based payment arrangements

The fair value of the employee share options has been measured using the Black-Scholes formula. Service and non-market performance conditions attached to the arrangements were not taken into account in measuring fair value.

The inputs used in the measurement of the fair values at grant date of the equity-settled share-based payment plans are as follows.

Share Option Plans						
	Options granted under time linked grants			Options granted under performance linked grants		
	FY 2025-26	FY 2025-26	FY 2024-25	FY 2025-26	FY 2025-26	FY 2024-25
Grant Date	April 22, 2025	February 16, 2026	April 25, 2024	April 22, 2025	February 16, 2026	April 25, 2024
Fair value at grant date	215.07-291.19	173.46-238.85	220.64-304.37	617.19-634.31	528.3-545.3	669.8-686.97
Share price at grant date	652.9	563.85	705.55	652.9	563.85	705.55
Exercise price	587.61	507.47	635	1	1	1
Expected volatility (weighted-average)	34.20%	30.76%	27.70%	34.20%	30.76%	27.70%
Expected life	3-6 Years	3-6 Years	3-6 Years	3-6 Years	3-6 Years	3-6 Years
Expected dividends	0.92%	1.06%	0.85%	0.92%	1.06%	0.85%
Risk-free interest rate (based on government bonds)	6%-6.17%	5.93%-6.41%	7.05%-7.09%	6%-6.17%	5.93%-6.41%	7.05%-7.09%

Equity-settled share-based payment arrangements

Expected volatility has been based on an evaluation of the historical volatility of the Holding company's share price, particularly over the historical period commensurate with the expected term. The expected term of the instruments has been based on historical experience and general option holder behaviour.

C. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option plans were as follows.

Particulars	Options granted under time linked grants				Options granted under performance linked grants			
	FY 2025-26		FY 2024-25		FY 2025-26		FY 2024-25	
	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding at April 01	71,541	633.80	24,974	724.73	2,595	1.00	3,200	1.00
Granted during the year	60,502	579.76	50,316	635.00	74,095	1.00	57,417	1.00
Forfeited during the year	7,941	635.46	1,734	635.00	4,180	1.00	57,417	1.00
Exercised during the year	-	-	2,015.00	724.73	1,010	1.00	605.00	1.00
Outstanding at March 31	1,24,102	624.64	71,541	663.80	71,500	1.00	2,595	1.00

The options outstanding at March 31, 2026 had an option value in the range of 173.46-374.06 for time linked options
The options outstanding at March 31, 2026 had an option value in the range of 528.30-786.64 for performance linked options

52 (i) The group has tested Goodwill for Impairment as on March 31, 2026 (as required to be done annually as per Ind AS 36). It assessed the recoverable amount of the relevant cash generating unit to which the Goodwill relates as the higher of Fair value less cost of disposal and the value in use. The recoverable amount calculation is based on a DCF (Discounted Cash Flow) model. Value in use is calculated using cash flow projections covering a five-year forecast considering an average revenue growth rate of 8.5% over the forecast period and applying a discount rate of 12% to the cash flow projections. Based on this assessment, the recoverable amount of the cash generating unit exceeds its carrying value and accordingly no impairment loss has been recognised during the year (Previous year: ₹ 71.82 Crores recognised as an exceptional charge).

Particulars	March 31, 2026	March 31, 2025
Pre-tax discount rate (WACC)	12%	12%
Terminal growth rate	5.40%	2.00%
Gross margin (range across forecast)	43.0% - 45.0%	44.1% - 46.4%
Sales growth (average over forecast)	8.50%	5.60%

Note: The terminal growth rate has been revised upwards to 5.4% (previous year: 2%) to reflect long-term inflation expectations in the UK housewares market and the planned product portfolio refresh. The gross margin range and the average sales growth rate have been recalibrated based on the FY26 management forecast (FY27 to FY31) which factors

in the planned scale-up of new product launches and channel expansion.

The recoverable amount of the cash generating unit has been determined based on its value-in-use. Value-in-use has been computed using cash flow projections approved by management covering a five-year period. Cash flows beyond the forecast period have been extrapolated using the terminal growth rate set out above, which does not exceed the long-term average growth rate for the industry and geography in which the cash generating unit operates. The pre-tax discount rate applied reflects the current market assessment of the time value of money and the specific risks relating to the cash generating unit.

An unfavourable movement of up to 100 basis points in the discount rate or the terminal growth rate, considered individually, would not result in the carrying value exceeding the recoverable amount.

- (ii) The Holding Company holds a 51% equity interest in Ultrafresh Modular Solutions Limited (the "investee"), carried at cost in these standalone financial statements at ₹ 30.00 Crores. The Group has tested the carrying value of the investment for impairment at the reporting date. The recoverable amount has been determined on a Value-in-Use basis using a discounted-cash-flow model over a three-year explicit forecast period (FY 2026-27 to FY 2028-29) applying a post-tax weighted average cost of capital of 9.79% and a terminal growth rate of approximately 5.0%, with cash flows benchmarked to the investee's Board-approved business plan and store-rollout strategy. The recoverable amount attributable to the Holding Company's 51% interest, computed at ₹ 33.19 Crores, exceeds the carrying value by ₹ 3.19 Crores accordingly, no impairment loss has been recognised during the year (previous year: Nil). Group Management has assessed the sensitivity of the recoverable amount to reasonably possible changes in the discount rate, terminal growth rate and forecast EBITDA, and is of the view that no individually reasonably possible change in these key assumptions would cause the recoverable amount to fall below the carrying value; the Company has, during the year, extended Inter-Corporate Deposits aggregating ₹ 11.00 Crores (previous year: ₹ 4.00 Crores) to the investee and continues to provide strategic and financial support to enable the investee to execute its business plan.

53 Certain figures apparently may not add up because of rounding off, but are wholly accurate in themselves.

54 The Holding Company has used accounting software during the year which has the audit trail feature enabled throughout the year. The Indian Subsidiary company has used accounting software during the year for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Post publication of ICAI implementation guide in February 2024, direct database level changes was also included in audit trail scope which was enabled and operated throughout the year for the holding company. In case of the Indian subsidiary, since certain software applications operate on a file-based architecture, the Company has implemented operating system-level access controls and folder security restrictions to prevent unauthorized direct access or tampering of the underlying backend data files.

The audit trail has been preserved by the Company as per the statutory requirements for record retention from the date it was enabled

55 The previous periods figures have been regrouped and reclassified wherever necessary to make them comparable with the figures of the current year.

*As per our audit report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration Number : 003990S/S200018*

Rajeshwari S.
Partner
Membership No. 024105

Place : Bengaluru
Date : May 22, 2026

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R. Saranyan
Wholetime Director & CFO
DIN: 06480857

Manjula K.V.
Company Secretary
PAN: AMPPK4429G

FORM AOC - 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries/associate companies / joint ventures

(₹ in Crores)

Part "A": Subsidiaries

(Except for Exchange Rate)

Sl. No.	1	2	3
Name of the Subsidiary Company	TTK BRITISH HOLDINGS LIMITED (TTKBH)	HORWOOD HOMEWARES LIMITED (HH)	ULTRAFRESH MODULAR SOLUTIONS LIMITED
The date since the subsidiary was acquired	24/03/2016	11/04/2016	04/01/2023
Financial Year ending on	31/03/2026	31/03/2026	31/03/2026
Reporting Currency	BRITISH POUNDS	BRITISH POUNDS	INR
Exchange Rate on the last day of the financial year 1GBP = ₹	125.63	125.63	-
Share Capital	260.06	12.92	1.04
Reserves and Surplus	(76.88)	117.02	(17.73)
Total Assets	233.55	172.24	26.77
Total Liabilities (Excluding Share capital and Reserves)	50.36	42.30	43.45
Investments (Excluding investments made in subsidiaries)	-	-	0.05
Turnover	-	166.66	36.32
Profit / (Loss) before tax	(2.97)	(17.38)	(10.56)
Provision for tax	-	0.43	(2.57)
Profit / (Loss) after tax	(2.97)	(17.81)	(7.99)
Proposed Dividend	-	-	-
% of Shareholding	100%	100% held by TTKBH	51%

Notes:

- Names of Subsidiaries which are yet to commence operations: Not Applicable.
- Names of Subsidiaries which have been liquidated or sold during the year : NIL
- The above information is based on audited results of the Subsidiaries : Yes

Part "B": Associates and Joint Ventures

Part B is not applicable as the company does not have any Associates or Joint Ventures.

For and on behalf of the Board

T.T. Raghunathan
Chairman
DIN: 00043455

V. Ranganathan
Director
DIN: 00550121

Venkatesh Vijayaraghavan
Managing Director
DIN: 08129890

R. Saranyan
Wholetime Director & CFO
DIN: 06480857

Manjula K.V.
Company Secretary
PAN: AMPPK4429G

Place : Bengaluru
Date : May 22, 2026

COMMUNICATION TO THE SHAREHOLDERS

We urge members to support our commitment to environmental protection by choosing to receive the Company's communication through email. Members holding shares in demat mode, who have not registered their email addresses are requested to register their email addresses with their respective DP, and members holding shares in physical mode are requested to update their email addresses with the Company's RTA, KFin Technologies Limited at einward.ris@kfintech.com, to receive copies of the Integrated Annual Report 2025 - 26 in electronic mode.

Members may follow the process detailed below for registration of email ID to obtain the report and update of bank account details for the receipt of dividend.

Type of holder Process to be followed

Type of Holder	Process to be followed	
Physical	For availing the following investor services, send a written request in the prescribed forms to the RTA of the Company, KFin Technologies Limited either by email to einward.ris@kfintech.com , or by post to Selenium Tower B, Plot 31 & 32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad – 500 032.	
	Form for availing investor services to register PAN, email address, bank details and other KYC details or changes / update thereof for securities held in physical mode.	Form ISR - 1
	Update of signature of securities holder	Form ISR - 2
	For nomination as provided in the Rules 19 (1) of Companies (Share capital and debenture) Rules, 2014.	Form SH - 13
	Declaration to opt out.	Form ISR - 3
	Cancellation of nomination by the holder(s) (along with ISR-3) / Change of Nominee.	Form SH - 14
	Form for requesting issue of Duplicate Certificate and other service requests for shares / debentures / bonds, etc., held in physical form.	Form ISR - 4
	The forms for updating the above details are available at https://ris.kfintech.com/clientservices/isc/default.aspx#isc_download_hrd	
Demat	Please contact your DP and register your email address and bank account details in your demat account, as per the process advised by your DP.	



2 IN 1

**Prestige
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Induction +
Infrared
3600W**

INDIA'S NO. 1 INDUCTION BRAND



PIC 3.1 V3



PIC 3.1 V3



PIC 20.0



SWISH V4

*Terms and conditions apply.
TTK Prestige is recognised as the market leader in induction category, as per the latest Market Pulse Report.

TTK Prestige

L I M I T E D

CIN: L85110TZ1955PLC015049

Corporate Office:

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Ashok Nagar, Richmond Town, Bengaluru - 560 025, Karnataka, India.
Phone: 080-2221 7438/39, Email: customercare@ttkprestige.com**

**Registered Office: Plot No. 38, SIPCOT Industrial Complex,
Hosur - 635126, Tamil Nadu, India.
Email: investorhelp@ttkprestige.com | www.ttkprestige.com**



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080-6000 4411

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