

**TATA CAPITAL HOUSING FINANCE LIMITED**  
 Regd. Office: 11th Floor, Tower A, Peninsula Business Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai-400013 CIN No.: U67190MH2006PLC187552

**DEMAND NOTICE**  
 Under Section 13 (2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 ("Act") read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 ("Rules").

Whereas the undersigned being the Authorised Officer of Tata Capital Housing Finance Limited (TCHFL) under the Act and in exercise of powers conferred under Section 13 (12) read with Rule 3 of the Rules already issued detailed Demand Notice dated below under Section 13(2) of the Act, calling upon the Borrower(s)/Co-Borrower(s)/Guarantor(s) (all singularly or together referred to as "Obligors"/Legal Heir(s)/Legal Representative(s) listed hereunder, to pay the amount mentioned in the respective Demand Notice, within 60 days from the date of the respective Notice, as per details given below. Copies of the said Notices are served by Registered Post A.D. and are available with the undersigned, and the said Obligor(s)/Legal Heir(s)/Legal Representative(s), may, if they so desire, collect the respective copy from the undersigned on any working day during normal office hours.

In connection with the above, Notice is hereby given, once again, to the said Obligor(s)/Legal Heir(s)/Legal Representative(s) to pay to TCHFL, within 60 days from the date of the respective Notice(s), the amount indicated herein below against their respective names, together with further interest as detailed below from the respective dates mentioned below in column (d) till the date of payment and / or realisation, read with the loan agreement and other documents/writings, if any, executed by the said Obligor(s). As security for due repayment of the loan, the following Secured Asset(s) have been mortgaged to TCHFL by the said Obligor(s) respectively.

Loan Account No.	Name of Obligor(s)/Legal Heir(s)/Legal Representative(s)	Total Outstanding Due Rs. as on below Dates	Date of Demand Notice & NPA Date
10354899	Mr. Rakesh Kumar (Borrower) & Mrs. Kanika (Co-Borrower)	As on 12/05/2026 an amount of Rs. 13,27,234/- (Rupees Thirteen Lakh Twenty Seven Thousand Two Hundred Thirty Four Only)	12-05-2026 & 06-05-2026

**Description of the Secured Assets / Immoveable Properties / Mortgaged Properties:** All Piece & Parcels Of: Lig Flat No. 52, Second Floor, area measuring 25.30 Sq. Mtr. Situated at Pocket-3, Block-A7, Sector G8, Narela, Delhi- 110040, with all common amenities mentioned in allotment letter/sale deed.

**TCHHL07 37000100 292569 & TCHIN073 70001002 94166**  
 Late Mr. Kuldeep Singh S/o Mr. Hetram Through his legal heir (Borrower) & Mrs. Suvita Devi W/o Late Mr. Kuldeep Singh - (As Co-Borrower and Legal Heir) & Mr. Kapil Gautam S/o Late Mr. Kuldeep Singh (As Legal Heir) & Mr. Prince Gautam S/o Late Mr. Kuldeep Singh (As Legal Heir) & Mrs. Kareena Gautam D/o Late Mr. Kuldeep Singh (As Legal Heir)

As on 13/05/2026, an amount of Rs. 23,12,619/- (Rupees Twenty Three Lakh Twelve Thousand Six Hundred Nineteen Only) is due and payable by you under Loan Account No. TCHHL0737000100292569 and an amount of Rs. 1,34,971/- (Rupees One Lakh Thirty Four Thousand Nine Hundred Seventy One Only) is due and payable by you under Loan Account No. TCHIN0737000100294166 and i.e. totaling to Rs. 24,47,590/- (Rupees Twenty Four Lakh Forty Seven Thousand Five Hundred Ninety Only)

**Description of the Secured Assets / Immoveable Properties / Mortgaged Properties:** All Piece and Parcel of House admeasuring area 70 Sq. Metre constructed on part of Khasra No. 246 Min, situated at Moholla, Kalyanpur, Atehalmi, Tehsil and District Moradabad, Uttar Pradesh with common amenities as mentioned in sale Bounded As- East: Plot of Mr. Pavan, West: Plot of Mr. Rajeev Sharma, North: 14 Ft wide Road South: Property of Mr. Haidar Ali

**TCHHL03 59000100 238976 & TCHIN035 90001002 46322**  
 Mr. Arjun Pandey (Borrower) & Mrs. Diksha Kumari (Co-Borrower)

As on 13/05/2026, an amount of Rs. 18,22,669/- (Rupees Eighteen Lakh Twenty Two Thousand Six Hundred Sixty Nine Only) is due and payable by you under the loan account TCHHL0359000100238976 and an amount of Rs. 1,48,898/- (Rupees One Lakh Forty Eight Thousand Eight Hundred Ninety Eight Only) is due and payable under the loan account no. TCHIN0359000100246322 by you i.e. totaling to Rs. 19,71,567/- (Rupees Nineteen Lakh Seventy One Thousand Five Hundred Sixty Seven Only)

**Description of the Secured Assets / Immoveable Properties / Mortgaged Properties:** ALL PIECE & PARCELS OF: Residential Flat No. UG-3, Upper Ground Floor, without roof right, MIG, Having Covered area 583 sq. ft. i.e. 54.16 sq. mt., Flat Built on plot no. MM-70, situated at DLF Ankur Vihar, Hadbast Village Sadullabad Pargana Tehsil Loni District Ghaziabad, Uttar Pradesh- 201102 with all common amenities mentioned in Sale Deed. Boundaries- East- Plot No 71, West- Plot No-69, North- Other's Property, South- Road.

**TCHHL09 60000100 254589 & TCHIN096 00001002 55391**  
 Late Mr. Lokesh S/o Mr. Soraj Through his all legal heirs or any legal heirs (Borrower) & Mrs. Asha W/o Late Mr. Lokesh (Co-Borrower/Legal Heir)

As on 14/05/2026, an amount of Rs. 9,18,184/- (Rupees Nine Lakh Eighteen Thousand One Hundred Eighty Four Only) is due and payable by you under the loan account TCHHL0960000100254589 and an amount of Rs. 1,32,141/- (Rupees One Lakh Thirty Two Thousand One Hundred Forty One Only) is due and payable under the loan account no TCHIN0960000100255391 by you i.e. totaling to Rs. 10,50,325/- (Rupees Ten Lakh Fifty Three Hundred Twenty Five Only)

**Description of the Secured Assets / Immoveable Properties / Mortgaged Properties:** All piece & parcels of Residential Flat No. G-1 (Covered Area 56.67 Sq. Mtr), (M.I.G) (Front L.H.S) (Without Roof Right), Upper Ground Floor, Flat Built on Plot No. 165, Block A, situated at Shalimar Garden Extension-II, Hadbast Village Pansoda, Pargana Loni, Tehsil and District Ghaziabad, Uttar Pradesh with common amenities as mentioned in sale deed.

\*with further interest, additional Interest at the rate as more particularly stated in respective Demand Notices dated mentioned above, incidental expenses, costs, charges etc incurred till the date of payment and/or realization. If the said Obligor(s) shall fail to make payment to TCHFL as aforesaid, then TCHFL shall proceed against the above Secured Asset(s)/ Immoveable Property(ies) under Section 13(4) of the said Act and the applicable Rules entirely at the risk of the said Obligor(s)/Legal Heir(s)/ Legal Representative(s) as to the costs and consequences.

The said Obligor(s)/Legal Heir(s)/Legal Representative(s) are prohibited under the said Act to transfer the aforesaid Secured Asset(s)/Immoveable Property(ies), whether by way of sale, lease or otherwise without the prior written consent of TCHFL. Any person who contravenes or abets contravention of the provisions of the Act or Rules made thereunder shall be liable for imprisonment and/or penalty as provided under the Act.

DATE :- 21-05-2026, PLACE :- DELHI, GHAZIABAD, MORADABAD, GURGAON Sd/- Authorised Officer For TATA CAPITAL HOUSING FINANCE LIMITED

**DCB Bank Ltd.**  
 A-Sel House, 7/56, D.B. Gupta Road, Karol Bagh, New Delhi - 110005

**DCB BANK**

**POSSESSION NOTICE**

The undersigned being the authorized officer of the DCB Bank Ltd., under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest (54 of 2002) and in exercise of powers conferred under section 13(12) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice on below mentioned dates calling upon the borrowers (Borrower's and Co-Borrower's) to repay the amount mentioned in the notice as detailed below in tabular form with further interest thereon from within 60 days from the date of receipt of the said notice.

The borrower and Co-Borrower having failed to repay the amount, notice is hereby given to the borrower, Co-Borrower and the public in general that the undersigned has taken possession of the property described herein below in exercise of powers conferred on him under sub-section (4) of section 13 of Act read with rule 8 also r/w section 14(1) of the Security Interest Rules 2002 as mentioned here below. The borrower, Co-Borrower in particular and the public in general is hereby cautioned not to deal with the property (Description of the Immoveable Property) and any dealings with the property will be subject to the charge of the DCB Bank Ltd., for respective amount as mentioned here below.

The Borrower's attention is invited to provisions of Sub-section (8) of Section 13 of the act, in respect of time available, to redeem the secured assets.

<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	16-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. RAHUL GUPTA and MRS. SHIKHA GUPTA
<b>Loan Account number</b>	DRBMBEE00428750/DRBLMEE00517858
<b>Total Outstanding Amount.</b>	Rs. 6,95,917.56/- (Rupees Six Lakh Ninety-Five Thousand Nine Hundred Seventeen and Fifty-Six Paise Only) as on 16th February 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Bearing Plot No 03 Admeasuring Area 74.39 Sq. Yards. i.e., 62.19 Sq. Mtrs. Consisting Of Khasara No 244mi, 245mi Situated At Om Vihar Phase - 3, Village Maliyana, Pargana Meerut, District Meerut. Which Is Bounded As Under. East: 18 Ft 10 Inch/19feet Wide Road West: 18 Ft.10 Inch/plot No 06 North: 36 Ft.7 Inch/plot No 04 South: 34 Ft.6 Inch/house Of Other's (The Secured Assets)
<b>Symbolic Possession Date</b>	15th May 2026
<b>Demand Notice Dated.</b>	08-04-2024
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR MOHD SHAKEEL and MRS. ROOHI SHAKEEL
<b>Loan Account number</b>	DRHLAL00480220
<b>Total Outstanding Amount.</b>	Rs. 28,95,314.53/- (Rupees Twenty-Eight Lakh Ninety-Five Thousand Three Hundred Fourteen and Fifty-Three Paise Only) as on 08th April 2024
<b>Description of the Immoveable Property</b>	All Piece And Parcel Of Property Bearing Plot Area 83.61 Sq. Meter Part Of Khasra No. 2992 K & 2997 M. & 29925 Min. Situated At Kasba Koll 2nd Near Makhdoom Nagar Pargana & Tehsil Koll Distt. Aligarh, Boundaries As Are Follows: - East: - Plot Of Shamshir Begum West: - Plot Of Unknown Person North: - Road 18 Feet South: Plot Of Unknown Person (The Secured Assets)
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	13-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. ANIL KUMAR and MRS. ANGOORI DEVI
<b>Loan Account number</b>	DRBLAL00592949
<b>Total Outstanding Amount.</b>	Rs. 9,55,498/- (Rupees Nine Lakh Fifty-Five Thousand Four Hundred Ninety-Eight Only) as on 13th February 2026
<b>Description of the Immoveable Property</b>	All that piece and parcel of Property Having Measuring Area 38.66 Sq. Mtrs. which is part of Khasara No 109 Situated At Village Alampur Fatahpur, Gangiri Pargana, Tehsil Atrauli, District Aligarh Which Is Bounded As Under East: Plot Of Sopali Singh West: Plot Of Nekram Singh North: Hardoi Alampur Road South: Agriculture Land Of Sopali Singh (The Secured Assets)
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	16-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. MOHSEEN MOHSEEN and MRS. SABINA SABINA
<b>Loan Account number</b>	DRBLMEE0052913
<b>Total Outstanding Amount.</b>	Rs. 5,09,140/- (Rupees Five Lakh Nine Thousand One Hundred Forty Only) as on 16th February 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Bearing House No.209 Admeasuring Area 250 Sq. Yards. Situated At Ward No.02 Village Swal Khas District Meerut Which Is Bounded As Under East: House Of Khalil West: Road & Other's House North: Vacant House Of Other's South: House Of Habib (The Secured Assets)
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	16-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. FAIYAJ and MRS. SITARA
<b>Loan Account number</b>	DRBLMEE00597427
<b>Total Outstanding Amount.</b>	Rs. 4,59,439/- (Rupees Four Lakh Fifty-Nine Thousand Four Hundred Thirty-Nine Only) as on 16th February 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Having Measuring An Area 62.70 Sq. Mtrs. i.e., 75 Sq. Yards. Consisting Of Khasra No 139 Situated At Village Abadi Andrhan Village Thiroi, Pargana Tehsil & District Meerut. Which Is Bounded As Under. East: 15ft House Of Momin West: 15ft/house Of Noor Mohammad North: 45ft/6ft Wide Road South: 45ft/ House Of Kayyum (The Secured Assets)
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	17-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. ROOP SINGH and MRS. VIMALA DEVI
<b>Loan Account number</b>	DRBLMAT00614545
<b>Total Outstanding Amount.</b>	Rs. 10,52,761/- (Rupees Ten Lakh Fifty-Two Thousand Seven Hundred Sixty-One Only) as on 23rd February 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Having Measuring Area 350 Sq. Yard i.e., 292.63 Sq. Mtrs. part Khasra No. 104 Situated At Mauje Hasanpur, Tehsil Mani District Mathura. Which Is Bounded As Under: East: 45ft/Plot Of Rajendra West: 45ft/18 Ft Wide Road North: 70ft/land Of Chandrapal South: 70ft/Plot Of Amar Singh
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	22-01-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. MUSAVIR MUSAVIR and MS. SHAMA PRVEEN
<b>Loan Account number</b>	DRBLMEE00615102
<b>Total Outstanding Amount.</b>	Rs. 8,60,226/- (Rupees Eight Lakh Sixty Thousand Two Hundred Twenty-Six Only) as on 22nd January 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Bearing House No 138 Admeasuring Area 80.18 Sq. Yards i.e. 67.04 Sq. Mtrs Situated At Ward No. 4, Siwal Khas Pargana Meerut, Tehsil And District Meerut, Which Is Bounded As Under. East: 18feet Wide Road West: Property Of Vijaypal North: Other's Plot South: House Of Salim (The Secured Assets)
<b>Symbolic Possession Date</b>	18th May 2026
<b>Demand Notice Dated.</b>	18-02-2026
<b>Name of Borrower(S) and Co-borrower(S)</b>	MR. LAIK LAIK S/O SHARIF and MS. NAJREEN NAJREEN
<b>Loan Account number</b>	DRBLMEE00617394
<b>Total Outstanding Amount.</b>	Rs. 10,32,697/- (Rupees Ten Lakh Thirty-Two Thousand Six Hundred Ninety-Seven Only) as on 18th February 2026
<b>Description of the Immoveable Property</b>	All That Piece And Parcel Of Property Bearing House No 21101 Admeasuring Area 108.89 Sq. Yards Pertain To Khasra No 1738K, Situated At Abadi Kasba Khivai, Pargana And Tehsil Sardhana District Meerut. Which Is Bounded As Under: East: House Of Fareed & Mattub West: 10feet Wide Road North: 10feet Wide Road South: House Of Fareed S/o Aziz (The Secured Assets)

Date : 21.05.2026  
 Place : Meerut, Aligarh, Mathura  
 Sd/-  
 Authorized Officer, DCB Bank Limited



**PUNCOM** **PUNJAB COMMUNICATIONS LIMITED**  
 Regd Office : B-91, Phase VIII, Industrial Area, S.A.S. Nagar (Mohali)- 160071  
 (CIN:L32202PB1981SGC004616) (Web: www.puncom.com)

**AUDITED FINANCIAL RESULTS FOR THE QUARTER YEAR ENDED 31<sup>ST</sup> MARCH, 2026**  
 (Taken on record by the Board in their Meeting held on 20<sup>th</sup> May, 2026) (Rs. in Laacs)

Sr. No.	Particulars	Quarter ended		Year ended	
		31.03.2026 (Audited)	31.03.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Total Income from operations	702.47	2,684.80	491.97	
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	30.40	297.60	141.16	
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	30.40	297.60	141.16	
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	30.40	297.60	141.16	
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(74.18)	190.22	175.76	
6	Equity Share Capital (FV Rs. 10/-)	1,202.36	1,202.36	1,202.36	
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year			1,840.48	
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -				
1. Basic :		0.25	2.48	1.17	
2. Diluted :		0.25	2.48	1.17	

Place : S. A. S. Nagar  
 Dated : May 20, 2026

For and on behalf of the Board of Directors  
 Harsuhinder Pal Singh Brar, IAS Managing Director CA Deepika Arora CFO

Note: The above is an extract of the detailed format of Audited Financial Results for the Quarter/Year ended on 31st March, 2026 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Quarterly / Yearly Financial Results are available on the Stock Exchange website i.e. www.bseindia.com (Security Code : 500346) & on Company's Website i.e. www.puncom.com at the following link: https://puncom.com/annually-quarterly-financial-results/ and can also be accessed by scanning a Quick Response Code.

**ROHTAK ROAD, BAHADURGARH**

**POSSESSION NOTICE (For Immoveable property/ies)**  
 (As per Appendix IV read with rule 8(1) of the Security Interest (Enforcement) Rules, 2002)

Whereas, the undersigned being the Authorized Officer of the BANK OF BARODA under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under Section 13 (12) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a Demand Notice dated 06.10.2025 to Mr. Ali Sher Khan S/o Sh. Shakru, to repay the amount mentioned in the notice being Rs.5,51,283.89/- (Rupees Five Lakh Fifty One Thousand Two Hundred Eighty Three Rupees and eighty nine paise only) as on 06.10.2025 together with further interest thereon at the contractual rate plus costs, charges and expenses till date of payment within 60 days from the date of receipt of the said notice.

The borrower having failed to repay the amount, notice is hereby given to the Borrower and the Public in general that the undersigned has taken possession of the property described herein below in exercise of powers conferred on him under sub-section (4) of section 13 of the Act read with rule 8 of the Security Interest Enforcement Rules, 2002 on this 20th day of May of the year 2026.

The Borrower/Guarantors/Mortgagors in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property/ies will be subject to the charge of Bank of Baroda for an amount of **Rs.5,51,283.89/- (Rupees Five Lakh Fifty One Thousand Two Hundred Eighty Three Rupees and eighty nine paise only)** and further interest thereon at the contractual rate plus costs, charges and expenses till date of payment.

The Borrower's attention is invited to provision of sub-section (8) of section 13 of the Act, in respect of time available, to redeem the secured assets.

**Description of the Immoveable Property**  
 Property bearing no 786, measuring 82 Square yards i.e. 1/2 share of a house no 498 Measuring 164 Sq. yards comprised in Khasra No 706 (2-8), situated at Basant Vihar within MC Limits Bahadurgarh, Distt. Haryana, Haryana-124507. The above mention property in the name of Mr. Ali Sher Khan S/o Sh. Shakru, Boundaries of which are as under: East: 19'-0" 18 ft wide road, North: 39'-0" House of Hanish Khan, South: 39'-0" Gali 14ft wide, West: 19'-0" House of Daya Ram

Dated: 20.05.2026 Place: Bahadurgarh Authorized Officer

**DCM SHRIRAM INDUSTRIES LIMITED**  
 CIN : L74899DL1989PLC035140  
 Kanchenjunga Building, 18, Barakhamba Road, New Delhi - 110 001  
 TEL : 011-43745000, E-mail : dsil@dcmsr.com, Website : www.dcmsr.com

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

Sl. No.	PARTICULARS	Quarter ended			Year ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 Refer Note 4	31.03.2026 (Audited)	31.03.2025 Refer Note 4
1.	Total Income	27,589	25,850	24,648	1,16,444	1,09,155
2.	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	2,475	1,834	3,074	6,230	4,596
3.	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	2,475	1,834	3,074	6,230	4,596
4.	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,591	1,154	1,972	4,161	3,018
5.	Total Comprehensive Income (comprising Net Profit/Loss) & Other Comprehensive Income/(Loss) after tax)	1,329	1,151	1,923	3,892	3,009
6.	Equity Share Capital	1,740	1,740	1,740	1,740	1,740
7.	Other Equity	-	-	-	34,738	31,717
8.	Basic and diluted earnings per share (₹) (Not annualised)	1.83	1.33	2.27	4.78	3.47

**Notes:**

- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the financial year.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, as amended, and other recognized accounting practices and policies to the extent applicable.
- The Board of Directors of the Company, in meeting held on November 14, 2023, approved a Composite Scheme of Arrangement ("the Scheme") between the Company and DCM Shriram Fine Chemicals Limited ("DSFCL") and DCM Shriram International Limited ("DSIL") and Lily Commercial Private Limited ("Lily"), for amalgamation of Lily with the company, and subsequent demerger of the Chemical and Rayon undertakings of the company into DSFCL and DSIL respectively, with effect from the appointed date of April 01, 2023, subject to regulatory and statutory approvals, as applicable. During the previous quarter, the Company received the order from the National Company Law Tribunal (NCLT) on November 21, 2025, sanctioning the Scheme with the appointed date of April 1, 2023. The Scheme became effective on December 17, 2025 upon filing the NCLT order with the Registrar of Companies. Accordingly, the impact of the Scheme has been considered in these results as under:
  - Amalgamation of Lily**  
 The assets and liabilities of Lily were transferred to and vested in the Company with effect from the appointed date of April 1, 2023. Consequently on appointed date, 50.11% shares of the Company which were held by Lily have been cancelled and the Company has issued and allotted the same number of equity shares to the shareholders of Lily, in proportion to the shares held by them in Lily, as on the record date. In addition net assets of Rs.6,271 lakhs and reserves of Rs.5,626 lakhs have been acquired by the Company from Lily on the appointed date. The Amalgamation deficit adjustment account of Rs. 5,502 lakhs created due to cancellation of Equity share capital of Lily and shares held by Lily in the Company has been adjusted against reserves acquired.
  - Demerger of Rayons and Chemical undertaking**  
 The Company has transferred net assets of Rs. 15,336 lakhs and Rs. 22,495 lakhs and surplus in the statement of profit and loss of Rs. 28,663 lakhs and Rs. 10,651 lakhs to the DSFCL and DSIL respectively. Further, surplus in the statement of profit and loss of the Company is adjusted for cancellation of investments aggregating to Rs. 2,331 lakhs and Rs. 1 lakh of DSFCL and DSIL respectively.

These have resulted in creation of Amalgamation deficit adjustment account of Rs. 851 lakhs in the Company. The consideration was discharged by the DSFCL and DSIL by issuing shares to the shareholders of the Company equal to the shares held by them in the Company.

- Consequent to the Scheme implementation, as referred in Point 3 above, on restatement, the operations of Lily are included in and those of chemical and rayon undertakings are excluded from the published results of the Company for earlier periods with impact on total income and profit after tax as under: (₹ in Lakhs)

Sl. No.	PARTICULARS	Year ended	
		31.03.2025	31.03.2025
1.	Total Income		
-	Published earlier	47,800	2,08,220
-	Restated	24,648	1,09,155
2.	Profit after tax		
-	Published earlier	2,370	10,030
-	Restated	1,972	3,018
3.	Total assets		
-	Published earlier	-	2,27,635
-	Restated	-	1,40,707
4.	Total liabilities		
-	Published earlier	-	1,39,649
-	Restated	-	1,07,250

- There has been ambiguity with regard to chargeability of UP VAT or GST on certain supplies made to a party and therefore no tax was charged on invoices raised for such supplies. The Hon'ble Allahabad High Court held that no VAT is chargeable on such transactions. This matter is sub-judice before the Hon'ble Supreme Court. GST demand was raised on these transactions from July, 2017 which were contested and have been adequately provided as provision for contingencies with corresponding reimbursement asset based on back-to-back undertaking by the party to indemnify for any liability that may finally arise. GST council in its meeting dated October 7, 2023 has ceded the right to tax such supplies to state governments. However, the State Government has not notified any rules in this regard as yet. Pending necessary amendments / notifications, the Company has continued the same accounting treatment in respect of the transactions as in previous quarters(s).
- Pursuant to the judgment dated October 23, 2024 of the Hon'ble Supreme Court in an another matter, the Office of the Assistant Excise Commissioner, Meerut, has in July 2025, raised a demand of Rs. 881 lakhs for the period from the financial year 2018-19 to July 11, 2025 towards Export Pass Fees levied on Denatured Spirits. The U.P. Sugar Manufacturers' Association (UPSMA) on behalf of its members has filed a writ petition challenging the demand based on legal opinion that the State Government cannot levy or recover any duty for the past period under existing legislation. The Hon'ble Allahabad High Court by an order dated July 30, 2025 has directed to keep the State Government order in abeyance till the matter is decided. In view of the above, the Company has not made any provision in the financial results in this regard.
- On November 21, 2025 the Government of India notified four labour codes i.e. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ("New Labour Code") consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules (including draft rules) and FAQs to enable assessment of financial impact due to these changes in regulations. Based on information available and guidance provided by the Institute of Chartered Accountants of India, the Company has assessed impact of these changes and is of the view that there is no material financial impact of the same. It continues to monitor the developing regulatory scenario, including finalisation of Central / State Rules and clarifications from the Government on other aspects of labour codes. The accounting effect of such developments, if any, would be appropriately considered.
- The Company's business activities fall within a single primary business segment i.e. Sugar (including distillery). The operating segment has been defined based on regular review by the Company's Chief Operating Decision Maker to assess the performance of the Company and to make decision about allocation of resources.
- As at the reporting date, the Company has no subsidiary, associate, or joint venture; accordingly, consolidated financial statements are not required and the financial results are standalone.
- The Board of Directors have recommended a final dividend of Rs.0.40 per share on equity shares of Rs.2 each for the year ended 31 March 2026, subject to approval of shareholders at the ensuing annual general meeting and the same has not been included as a liability in these financial statements.
- The above financial results have been reviewed by the Audit Committee and then approved by the Board of Directors in its meeting held on 20 May 2026. The above financial results are available on the Company's website https://dcmsr.com/ and also on www.bseindia.com & www.nseindia.com.
- The Statutory Auditors have audited the above results and have issued an unmodified opinion.

For and on behalf of the Board  
 Sd/-  
 MADHAV B. SHRIRAM  
 Managing Director & CEO  
 DIN : 00203521

**ACE**  
**ACTION CONSTRUCTION EQUIPMENT LIMITED**  
 CIN: L74899HR1995PLC053860  
 Regd. Office: Dudhola Link Road, Dudhola, Distt. Palwal-121102, Haryana  
 Phone: +91-1275-280111 (50 Lines), Fax: +91-1275-280133 Website: www.ace-cranes.com, Email ld:cs@ace-cranes.com

**EXTRACT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026.**  
 (Rs.in lakhs, except per share data)

S. No.	Particulars	Standalone					Consolidated				
		Quarter ended		Year Ended		Quarter Ended		Year Ended			
		31.03.2026 Audited	31.12.2025 Un-Audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited	31.12.2025 Un-Audited	31.03.2025 Audited	31.03.2026 Audited		
1.	Total Income from Operations	102779	85281	95925	327368	332032	102949	85463	96099	328044	332705

