



February 16, 2026

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal St, Kala Ghoda, Fort,  
Mumbai – 400 001.

**National Stock Exchange of India Ltd.**

Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051.

BSE Code No. **507880**

NSE Code – **VIPIND**

Dear Sir/Madam,

**Subject: Submission of Newspaper Publication – Unaudited Financial Results for the Quarter And Nine Months Ended December 31, 2025**

Pursuant to Regulation 47 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby enclosed copies of newspaper advertisement pertaining to the Un-audited Financial Results for the quarter and nine months ended December 31, 2025, published in Navshakti (Marathi Edition) and Business Standard (English Edition) on February 16, 2026.

Kindly take the same on your record and display the same on the website of the Stock Exchange.

Thanking you,

Yours faithfully,

For **V.I.P. INDUSTRIES LIMITED**



**Ashitosh Sheth**

**Company Secretary & Head – Legal**

**ACS 25997**

Encl. As above

**VIP INDUSTRIES LIMITED**

**Registered Office:** DGP House, 5<sup>th</sup> Floor, 88C, Old Prabhadevi Road, Mumbai 400 025. INDIA.  
**TEL:** +91 (22) 66539000 **FAX:** +91 (22) 66539089, **EMAIL:** corpcomm@vipbags.com **WEB:** www.vipbags.com  
**CIN - L25200MH1968PLC013914**

CHEVIOT						
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025						
Sl. No.	Particulars	₹ In Lakhs				
		Quarter ended 31-12-2025 (Unaudited)	Nine months ended 31-12-2025 (Unaudited)	Quarter ended 31-12-2024 (Unaudited)	Previous year ended 31-03-2025 (Audited)	
1	Total income from operations (including other income)	14,715.90	43,289.07	10,182.00	46,844.35	
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	2,180.21	7,800.97	581.40	7,510.37	
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	2,180.21	7,800.97	581.40	7,510.37	
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,719.55	6,074.54	344.09	5,774.19	
5	Total Comprehensive Income for the period	2,170.04	7,201.34	793.24	6,696.72	
6	Paid-up ordinary share capital (Face value of ₹ 10/- each)	584.19	584.19	584.19	584.19	
7	Reserves (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year	-	-	-	53,467.28	
8	Earnings per share (Face value of ₹ 10/- each) (Not annualised for the quarters / nine months period)					
	(a) Basic (in ₹)	29.43	103.98	5.84	98.08	
	(b) Diluted (in ₹)	29.43	103.98	5.84	98.08	

**Note:**  
(a) The above is an extract of the detailed format of the Financial Results for the quarter and nine months ended 31st December, 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and nine months ended 31st December, 2025 are available on the websites of the Stock Exchanges (www.bseindia.com and www.nseindia.com) and also on the Company's website (www.cheviotgroup.com). The same can be accessed by scanning the QR Code given below.

For and on behalf of the Board  
Cheviot Company Limited  
Sd/-  
Utkarsh Anoria  
Wholetime Director  
DIN : 06950837

Place : Kolkata  
Date : 14th February, 2026

CHEVIOT COMPANY LTD.  
CIN: L65993WB1897PLC001409 + 91 82320 87911/12/13 + cheviot@cheviot.com • www.cheviotgroup.com  
24 Park Street, Celica House, 9th Floor, Celica Park, Kolkata: 700 016, West Bengal, India.

MAHESHWARI LOGISTICS LTD						
Extract of Standalone and Consolidated Unaudited Financial Results for the Quarter Ended 31st December, 2025 (Amount in Lakhs Except EPS)						
Sr. No.	Particulars	Standalone			Consolidated	
		Quarter Ended 31/12/2025	31/12/2024	31/12/2025	31/12/2025	31/12/2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited
1	Total Income from Operations	26,150.00	23,002.84	78,299.60	27,284.48	23,536.41
2	Earnings before Interest Depreciation and Tax (EBIDTA)	1,805.02	1,773.66	5,427.44	1,855.23	1,942.79
3	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	585.06	609.04	1,800.89	570.41	576.06
4	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	585.06	609.04	1,800.89	570.41	576.06
5	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	417.70	300.80	1,247.14	351.63	261.21
6	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	412.71	348.98	1,262.37	346.64	309.38
7	Equity Share Capital (Face Value of Rs.10/- per Share)	2,959.72	2,959.72	2,959.72	2,959.72	2,959.72
8	Earnings per equity share					
	(a) Basic	1.41	1.02	4.21	1.29	0.91
	(b) Diluted	1.41	1.02	4.21	1.29	0.91

**Notes:**  
1. The above Unaudited Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 14th February, 2026.  
2. The above is an extract of the detailed format of Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly Results are available on the websites of the Stock Exchange(s) at www.nseindia.com and the Company's website at www.mpl.biz.  
3. Figures have been regrouped/reclassified wherever necessary.

On behalf of the Board of Directors of  
MAHESHWARI LOGISTICS LIMITED  
Sd/-  
Neeraj Maheshwari  
Chairman and Managing Director  
DIN : 01010325

Place: Vapi  
Date: 14.02.2026

PENNAR INDUSTRIES Limited				
Extract of Unaudited consolidated Financial Results for the Quarter and Nine months ended 31st December 2025 (Rs. in Lakhs)				
Sl. No.	Particulars	Quarter ended 31-Dec-25	Nine Months ended 31-Dec-25	Quarter ended 31-Dec-24
		1	Total income from operations	95,902
2	Net Profit / (Loss) after tax	3,355	9,777	3,045
3	Total Comprehensive Income (includes Net Profit and Other Comprehensive Income net of tax)	3,668	10,920	3,460
4	Paid up Equity Share Capital	6,747	6,747	6,747
5	Earnings Per Share (EPS) (of Rs. 5/- each) Basic and Diluted Earnings (Rs.) (not annualised)	2.49	7.25	2.25

**Notes:**  
a. The above Consolidated financial results are reviewed and recommended by the Audit Committee at their meeting held on February 13, 2026 and approved by the Board of Directors at their meeting held on February 14, 2026.  
b. Key Standalone financial information is given below.

Particulars	Quarter ended 31-Dec-25	Nine Months ended 31-Dec-25	Quarter ended 31-Dec-24
	Income from operations	73,062	2,11,004
Profit before tax	3,105	9,129	3,085
Profit after tax	2,455	7,283	2,294

**Notes:**  
c. Previous period/year figures have been regrouped/reclassified wherever necessary, to confirm to the current period/year classification.  
d. Profit after minority interest numbers are not comparable due to change in share holding pattern.  
e. The above is an extract of the detailed format of quarterly financial results filed with stock exchange under regulation 33 of SEBI (Listing obligation and disclosure requirements) regulation 2015. The full format of the quarterly financial results is made available on the company's website viz www.pennarindia.com and website of BSE (www.bseindia.com) and NSE (www.nseindia.com).

By order of the Board  
Aditya N Rao  
Vice-Chairman & Managing Director  
DIN No: 01307343

Place: Hyderabad  
Date: 14.02.2026

DOLFIN RUBBERS LIMITED						
EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025						
Sr. No.	Particulars	₹ in Lakhs) Except per equity share data				
		Quarter ended		Nine Months ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)
1	Total Income from Operations	4152.45	4000.26	3205.26	12183.12	10448.56
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	172.68	121.10	125.19	493.11	499.98
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	172.68	121.10	125.19	493.11	499.98
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	153.80	107.60	70.79	390.86	358.48
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	150.27	111.37	69.07	388.83	358.74
6	Equity Share Capital <sup>2</sup>	1002.99	1002.99	1002.99	1002.99	1002.99
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	2335.94
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)					
	1. Basic:	1.53	1.07	0.71	3.90	3.57
	2. Diluted:	1.53	1.07	0.71	3.90	3.57

**Notes:**  
1. The above Unaudited results have been reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 14.02.2026.  
2. These financial results of the company have been prepared in accordance with the Indian Accounting Standard (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) rules 2015, Companies (Indian Accounting Standard) amendment rules 2016 and in term of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.  
3. In accordance with IND AS 108 on "Operating Segment", the company operates in one business segment, hence segment information is not required to be furnished.  
4. The figures of the corresponding previous periods/year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.  
5. The board has recommended nil dividend.

For DOLFIN RUBBERS LIMITED  
Sd/-  
KAWALJIT SINGH  
Chairman & Managing Director  
DIN: 00942794

Place : Ludhiana  
Date: 16th February, 2026

EMPOWER INDIA LIMITED						
Extracts of the Statement of Un-audited Financial Results for the Quarter and Nine Months Ended 31.12.2025 (Rs. in Lakhs except EPS)						
Particulars	Standalone			Consolidated		
	3 months ended 31.12.2025 (Unaudited)	9 months ended 31.12.2025 (Unaudited)	3 months ended in the previous year 31.12.2024 (Unaudited)	3 months ended 31.12.2025 (Unaudited)	9 months ended 31.12.2025 (Unaudited)	3 months ended in the previous year 31.12.2024 (Unaudited)
Total income from operations (net)	2538.23	7567.32	2119.92	4781.25	10906.39	2372.38
Net Profit/(Loss) for a period (before tax and exceptional items)	47.82	183.17	75.44	107.16	406.82	104.88
Net Profit/(Loss) for a period before tax (after exceptional items)	47.82	183.17	75.44	107.16	406.82	104.88
Net Profit/(Loss) for the period after tax	47.82	183.17	75.44	107.16	406.82	104.88
Total Comprehensive Income for the period	47.82	183.17	75.44	107.16	406.82	104.88
Paid-up Equity Share Capital (Share of Re. 1/- each)	11637.99	11637.99	11637.99	11637.99	11637.99	11637.99
Earning per equity share						
Basic:	0.00	0.02	0.01	0.01	0.03	0.01
Diluted:	0.00	0.02	0.01	0.01	0.03	0.01

**Note:** The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of Unaudited Financial Result for the quarter and half year ended is available on the website of the Stock Exchange (www.bseindia.com) and also on Company's website (www.empowerindia.in). The same can be accessed by scanning the QR code provided below.

For Empower India Limited  
Sd/-  
Rajgopal Iyengar  
Managing Director - DIN: 00016496

Place: Mumbai  
Date: 13/02/2026

FORM NO. CAA. 2 BEFORE THE NATIONAL COMPANY LAW TRIBUNAL CHENNAI BENCH Company Petition No CA / 98 / 2024 Scheme of Compromise Between EDAC Engineering Limited And Promoter Shareholders (Promoter shareholders – M/s. EDAC Universe Pte Ltd, Singapore & M/s. Carignan Investments, Cyprus (Under section 230 (1) (a) (b) of Companies Act, 2013) Advertisement of notice of the meeting of Unsecured Creditors, Equity and Preference Shareholders of EDAC Engineering Limited	
1.	Notice is hereby given that in accordance with the order dated the February 06 <sup>th</sup> 2026 ("Tribunal Order") passed by the Honorable National Company Law Tribunal, Division Bench (Court-II) Chennai ("Tribunal") has directed for convening a separate meetings of the Equity & Preference Shareholders, Unsecured Creditors of EDAC Engineering Limited for the purpose of considering, and if thought fit, approving with or without modification(s), the proposed Scheme of Compromise Between EDAC Engineering Limited And Promoter Shareholders Promoter shareholders – M/s. EDAC Universe Pte Ltd, Singapore & M/s. Carignan Investments, Cyprus Under the provisions of section 230 (1) (a) (b) of Companies Act, 2013
2.	In pursuance of the Tribunal Order and as directed therein, and in compliance with the applicable provisions of the Act, further Notice is hereby given that separate meetings of the Equity & Preference Shareholders, Unsecured Creditors of the Company is scheduled to be held on March 14 <sup>th</sup> , 2026 at the registered office of the company as per the following schedule (Meeting) At which time the said Equity Shareholders & Preference shareholders, Unsecured Creditors of the Company are requested to attend:
	<b>Class of Meeting</b> Equity & Preference Shareholders Unsecured Creditors
	<b>Time</b> 12:00 AM 10:00 PM
3.	Copies of Notice of the Meetings along with the Scheme, explanatory statement under Section 230 of the Act and the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions, if any, and other documents, if any, have been sent to the Equity & Preference Shareholders, whose name appear on Register of Members as on 12 <sup>th</sup> February 2026, and Unsecured Creditors as on 6 <sup>th</sup> February 2026 having outstanding Debt of the company through e-mail or registered post or courier to all the aforesaid Equity & Preference shareholders, Unsecured Creditors whose email address or postal address are available with the company.
4.	Copies of this Notice which include Scheme of Compromise and Explanatory Statement under Section 230 (1) (a) (b) and 102 of the Companies Act, 2013 can be obtained free of charge from the Registered Office of the Company and / or from the office of the Company Secretary, EDAC Engineering Limited, 97, Mount Road, Chennai - 600 032. Email : cs@edacgroup.com.
5.	The Tribunal has appointed Mr.Arvind D to act as the Chairperson of the said Meeting including any adjournment(e) thereof and Ms. Elamathi to be the Scrutinizer for the Meeting.
6.	The above-mentioned scheme, if approved at the meeting, will be subject to the subsequent approval of the tribunal.
7.	All other relevant information is provided in the company's notice. The notice of the meeting can also be accessed on the website of the company at https://edacengineering.com /
By Order of National Company Law Tribunal Sd/- The Chairperson	
Date : 12th February 2026 Place: Chennai	

ASHIANA ISPAT LIMITED						
Statement of Unaudited Financial Results for the Quarter ended 31, 2025 (Rs. in Lacs)						
S. No.	Particulars	Quarter ended on or as at			Nine Months ended on or as at	
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)
1	Revenue from Operations	61,259.79	60,848.23	1.09	180,627.48	1,102.33
2	Other Income	106.23	5.78	0.27	112.67	4.97
3	Total Income (1+2)	61,366.02	60,854.01	1.36	180,740.15	1,107.30
4	Expenses					
	(a) Cost of Material Consumed	60,501.07	60,326.25	374.57	180,626.42	1,107.78
	(b) Depreciation and Amortisation	291.99	299.70	33.69	888.23	206.58
	(c) Finance Cost	35.44	42.43	168.75	81.00	516.66
	(d) Depreciation and amortisation expense	1.19	1.33	45.10	7.48	124.38
	(e) Other Expenses	20.22	17.68	62.14	478.14	1,482.11
	Total Expenses	61,029.88	60,892.47	338.74	1,80,991.97	14,509.29
5	Profit/(Loss) before exceptional items and tax (3-4)	336.14	159.54	337.38	446.41	491.99
6	Exceptional items	-3,442.51	141.76	-	-3,301.05	3,489.80
7	Profit/(Loss) before tax (5+6)	3,780.65	177.78	337.38	3,747.66	5,418.80
8	Tax Expense	-	-	-	-	-
9	Current tax	-1.28	-16.71	6.80	-37.53	54.13
10	Income Tax for current year	-	-	-	-	-
11	Profit/(Loss) after Tax (7-8)	3,782.23	34.49	344.19	3,780.39	5,164.72
12	Other Comprehensive Income					
	(a) Items that will be reclassified to profit or loss (net)					
	(i) Income tax relating to items that will be reclassified to profit or loss	-0.96	-	-	-	-
	(ii) Items that will be reclassified to profit or loss	20.00	-	-	20.00	-
	(iii) Income tax relating to items that will be reclassified to profit or loss	0.68	-0.21	-	1.63	-
	Total other comprehensive income	18.64	-	-	21.63	-
13	Total Comprehensive Income for the period (9+12)	3,798.91	34.49	344.19	3,780.39	5,164.72
14	Basic Earnings/(Loss) Per Share (EPS) (Rs. 10/- each)	766.03	766.03	766.03	766.03	766.03
15	Other Earnings	-	-	-	-	-
16	Earnings Per Share in Rupees (of face value Rs. 10/- each) (not annualised)	47.50	0.43	43.22	47.50	6.88
	Diluted	47.50	0.43	43.22	47.50	6.88

**Notes:**  
1. The above results for the quarter ended 31.12.2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2026.  
2. The financial results of the company have been prepared in accordance with the principles and provisions of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in accordance with the Companies Act, 2013.  
3. The Chief Financial Officer has certified that the financial results for the quarter ended December 31, 2025, do not contain any false or misleading statement of figures and do not contain any material fact which may make the statements or figures contained therein misleading.  
4. The financial results of the Company for the quarter ended December 31, 2025 are available at the Company's website, www.ashianaispat.in and Bombay Stock Exchange website, www.bseindia.com.  
5. During the previous financial year, the Company was unable to meet its financial obligations towards certain banks and financial institutions and, accordingly, the borrowings were classified as Non-Performing Assets (NPA). Subsequently, the Company entered into a One-Time Settlement (OTS) with State Bank of India (SBI), under which the outstanding amount of ₹. 6,267.87 Lakhs was settled at ₹. 6,120 Lakhs. The settled amount was fully repaid during the period ending December 2025. Further, during the period under review the Company also entered into an OTS with YES Bank Limited for settlement of the outstanding dues under the sanctioned credit facilities. As per the terms of the settlement, an aggregate amount of ₹. 5,602.01 Lakhs was agreed to be paid towards full and final settlement against the total dues as per books of account of ₹. 6,828.53 Lakhs. The settlement amount has been paid in accordance with the agreed terms of the OTS, and upon completion of the stipulated conditions, the liabilities covered under the said facilities stand fully discharged. The Company continues to engage with other banks and financial institutions, wherever applicable, for compromise and settlement of outstanding dues.  
6. While the Company has directed its primary manufacturing assets, including Factory Land, Building, and Plant & Machinery to settle outstanding liabilities with SBI, this forms part of a deliberate strategic pivot towards an asset-light growth model. The viability of this new model is evidenced by a robust turnover of ₹. 1,10,827.48 Lakhs achieved in the period April 2024-December 2025. By transitioning to strategic manufacturing arrangements and independent entities, the Company has successfully decoupled production from capital expenditure.  
7. The Company is actively pursuing alternative financial arrangements to manage remaining debts and anticipates exponential growth in the upcoming quarters driven by increased market penetration. Consequently, management maintains that there is no significant material uncertainty regarding the Company's ability to continue as a going concern.  
8. Certain creditors have filed cases against the Company before the National Company Law Tribunal (NCLT) for recovery of outstanding dues. The total amount involved in these cases, as per the books of account of the Company as at 31 December 2025, amounts to ₹. 2,029.86 Lakhs.  
9. Out of the total outstanding dues of ₹. 2,029.86 Lakhs, an amount of ₹. 1,380 Lakhs payable to M/s. Steel has been settled. Further, the outstanding dues of ₹. 754.71 Lakhs payable to the banker have been substantially settled. The balance amount of ₹. 1,119.15 Lakhs is also expected to be settled shortly. Negotiations with the concerned creditors in respect of the aforesaid NCLT matters are at an advanced and final stage, and the management is confident that the claims referred to above are likely to be amicably resolved in the near future. The Company continues to actively pursue, monitor, and take appropriate steps in relation to the said proceedings.  
10. The matters are currently pending before the NCLT. The Company continues to pursue and monitor the progress of these cases.  
11. The Company entered into an agreement with M/s. Landheer Limited on December 31, 2025, whereby the Company transferred the prior user, adopter and proprietor of the mark AL KAMDHENU GOLD, the Company also granted the rights to use the trademark "KAMDHENU GOLD" for a period of 80 years. Subsequently, in January 2026, the Company was informed that the trademark "KAMDHENU GOLD" is being used by the said parties in a manner that is likely to cause confusion among consumers. The Company has taken appropriate steps to address the same and is currently pursuing legal action against the said parties to enforce its trademark rights.  
12. During the previous financial year, Kamdhenu Limited attempted to wrongfully terminate the Company's rights to use the trademarks "KAMDHENU GOLD" and "KAMDHENU" via a letter dated September 30, 2024. In response to this, the Company is pursuing appropriate legal remedies against Kamdhenu Limited and is currently pursuing the matter in court.  
13. The Company is involved in ongoing litigation with Kamdhenu Limited regarding the protection of the Company's rights over its trademark "AL KAMDHENU GOLD". The Company has filed a suit bearing No. CS(COMM) 130/2025 before the Delhi High Court. The Company is actively pursuing its rights and will update stakeholders as and when necessary.  
14. During the previous financial year, Kotak Mahindra Bank filed a case against the Company alleging involvement in fraudulent activities. The Company firmly denies these allegations and is actively pursuing the matter. Management is confident that the proceedings will work out and that the case will be dismissed.  
15. In compliance with the Securities and Exchange Board of India (SEBI) regarding the Company's preferential allotment of equity shares amounting to ₹. 34.25 Lakhs, the Company has filed a complaint with the SEBI regarding the alleged fraudulent activities and non-payment of refunds related to the said allotment. The Company has submitted detailed responses to SEBI, denying the allegations and providing the necessary clarifications. The Company offers that no amount was received towards the preferential allotment and, on the contrary, the amount received was in the nature of a short-term loan. As at the date of these statements, the matter remains under regulatory review, and the management is of the view that it will be resolved in favour of the Company.  
16. The company operates exclusively in one segment namely "Iron & Steel" and there are no reportable segments in accordance with IND AS 108 on "Operating Segments".  
17. During the period under review, the Company has received deposits from customers amounting to ₹. 2,610 Lakhs have been returned to customers as they were not used for the intended purpose. These transactions have been recorded in accordance with the provisions of Section 73 to 76 of the Companies Act, 2013. The Company in the process of obtaining necessary legal and regulatory clarifications and is taking appropriate steps to regularize the said non-compliances.  
18. The Company is involved in ongoing litigation with Kamdhenu Limited regarding the protection of the Company's rights over its trademark "AL KAMDHENU GOLD". The Company has filed a suit bearing No. CS(COMM) 130/2025 before the Delhi High Court. The Company is actively pursuing its rights and will update stakeholders as and when necessary.  
19. The figures for the previous period have been regrouped/reclassified, wherever necessary, to conform to the current period's classification.

Place: New Delhi  
Date: 14/02/2026

For Ashiana Ispat Limited  
And on behalf of the Board of Directors  
(Nareish Jain)  
Managing Director  
DIN: 00004500

ANDHRA PRADESH DAIRY DEVELOPMENT COOP. FEDERATION LTD	
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