



ISO 9001: 2015
ISO 14001:2015
ISO 45001:2018

Indag Rubber Limited

Regd. Office: Khemka House, 11, Community Centre, Saket, New Delhi -110017, India
Phone: 26963172-73, 26961211, 26863310, 41664818, 41664043; **Fax:** 011-26856350
E-mail: info@indagrubber.com; Website: www.indagrubber.com; **CIN-L74899DL1978PLC009038**

Works: Village Jhiriwala, Tehsil, Nalagarh, Distt. Solan, Himachal Pradesh - 174101, India
Phone: +91-9736000123

February 5, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

(Company code-1321)
(Scrip code-509162)

Subject: Newspaper Publication - Public Notice to the Shareholders regarding Opening of Special Window for Transfer and Dematerialization of Physical Securities

Ref.: HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026

Dear Ma'am/ Sir,


Pursuant to Regulation 30 and Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of the above referred SEBI's Circular, please find enclosed newspaper extract for Public Notice to the shareholders regarding special window opened from February 05, 2026 to February 04, 2027, for transfer and dematerialization of physical securities, which were sold/purchased prior to April 01, 2019 and rejected/ returned/ not attended due to deficiency(ies) in the documents/ process or otherwise.


The copy of the said advertisement is also being made available on the website of the Company at www.indagrubber.com.

We request you to take the above on record.

Yours faithfully,
For Indag Rubber Limited

Sonal Garg
Company Secretary & Compliance Officer
ACS-24598

| XPRO INDIA LIMITED | | | | | | | | | |
|--|---|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|
| CIN : L25209WB1997PLC085972 | | | | | | | | | |
| Registered Office : Barjora - Mejia Road, P.O. - Ghutgoria | | | | | | | | | |
| Tehsil : Barjora, Dist : Bankura, West Bengal - 722 202 | | | | | | | | | |
| Tel. : +91 9775 301701; e-mail : cosec@xproindia.com, Website : www.xproindia.com | | | | | | | | | |
| Extract of Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2025 (INR in Lacs) | | | | | | | | | |
| Sl. No. | Particulars | Quarter ended | | | 9 Months ended | | | Year ended | |
| | | December 31, 2025 | September 30, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 | December 31, 2025 | March 31, 2025 | March 31, 2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| 1 | Total income from operations | 10631.38 | 11990.94 | 10455.39 | 37112.52 | 37707.03 | 53528.48 | | |
| 2 | Net Profit for the period (before tax, exceptional and/or extraordinary items) | 980.32 | 670.48 | 1066.99 | 1275.83 | 4338.13 | 5218.15 | | |
| 3 | Net Profit for the period before tax (after exceptional and/or extraordinary items) | 980.32 | 670.48 | 1066.99 | 1275.83 | 4338.13 | 5218.15 | | |
| 4 | Net Profit for the period after tax (after exceptional and/or extraordinary items) | 682.47 | 497.08 | 746.76 | 631.15 | 3142.28 | 3799.74 | | |
| 5 | Total comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)] | 893.22 | 1086.23 | 864.48 | 1480.20 | 3240.06 | 3731.55 | | |
| 6 | Equity share capital | 2347.04 | 2347.04 | 2222.54 | 2347.04 | 2222.54 | 2230.04 | | |
| 7 | Other equity | | | | | | 58796.74 | | |
| 8 | Earnings per share(of INR 10 each) (Not annualised)(INR) | | | | | | | | |
| (a) Basic | | * 2.91 | * 2.14 | * 3.37 | * 2.74 | * 14.23 | 17.17 | | |
| (b) Diluted | | * 2.91 | * 2.14 | * 3.32 | * 2.74 | * 14.11 | 17.01 | | |
| **Not annualised | | | | | | | | | |
| 1. Key information on Unaudited Standalone Financial Results : (INR in Lacs) | | | | | | | | | |
| Sl. No. | Particulars | Quarter ended | | | 9 Months ended | | | Year ended | |
| | | December 31, 2025 | September 30, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 | December 31, 2025 | March 31, 2025 | March 31, 2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| 1 | Total income from operations | 10631.38 | 11990.94 | 10455.39 | 37112.52 | 37707.03 | 53528.48 | | |
| 2 | Profit before tax (before exceptional and/or extraordinary items) | 1171.16 | 759.84 | 1288.28 | 2534.63 | 4648.49 | 5799.61 | | |
| 3 | Profit before tax (after exceptional and/or extraordinary items) | 1171.16 | 759.84 | 1288.28 | 2534.63 | 4648.49 | 5799.61 | | |
| 4 | Profit after tax | 873.31 | 586.44 | 968.05 | 1889.95 | 3452.64 | 4381.20 | | |
| 5 | Total comprehensive income | 931.90 | 581.78 | 968.33 | 1939.23 | 3445.51 | 4393.47 | | |
| 2. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the Quarterly Financial Results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the Company's website at www.xproindia.com . | | | | | | | | | |
|  | | | | | | | | | |
| For and on behalf of the Board C Bhaskar Managing Director | | | | | | | | | |
| New Delhi February 4, 2026 | | | | | | | | | |

| BKM INDUSTRIES LIMITED | | | | | | | | |
|---|---|--|--------------------|-------------------------------------|--|--------------------|-------------------------------------|--|
| (CIN : L27100WB2011PLC161235) | | | | | | | | |
| Registered Office: 'Commerce House', 2A, G. C. Avenue, Room No. 11, 2nd floor, Kolkata – 700 013 | | | | | | | | |
| Phone No. : (033)-2213237/73 ; Fax : (33)-22132903 e-mail: cs.bkm@rediffmail.com, Website: www.bkmindustries.co.in | | | | | | | | |
| EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS | | | | | | | | |
| FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025 | | | | | | | | |
| (₹ in Lakhs) | | | | | | | | |
| Sl. No. | Particulars | STANDALONE | | | CONSOLIDATED | | | |
| | | Quarter Year Ended | Year to date as on | Corresponding | Quarter Year Ended | Year to date as on | Corresponding | |
| | | 31.12.2025 | 31.12.2025 | 3 months ended in the previous year | 31.12.2025 | 31.12.2025 | 3 months ended in the previous year | |
| | | Unaudited | Unaudited | 31.12.2024 | Unaudited | Unaudited | 31.12.2024 | |
| 1 | Total Income from Operations | 0.76 | 0.76 | - | 0.76 | 0.76 | - | |
| 2 | Net Profit for the period (before Tax, Exceptional and/or Extra-ordinary items #) | -86.57 | -244.45 | -48.13 | -86.57 | -244.45 | -48.13 | |
| 3 | Net Profit for the period before tax (after Exceptional and/or Extra-ordinary items #) | -86.57 | -244.45 | -48.13 | -86.57 | -244.45 | -48.13 | |
| 4 | Net Profit for the period after tax (after Exceptional and/or Extra-ordinary items#) | -86.57 | -244.45 | -48.13 | -86.57 | -244.45 | -48.13 | |
| 5 | Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after Tax)] | -86.57 | -244.45 | -48.13 | -86.57 | -244.45 | -48.13 | |
| 6 | Equity Share Capital | 12.35 | 12.35 | 12.35 | 12.35 | 12.35 | 12.35 | |
| 7 | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | - | - | - | - | - | - | |
| 8 | Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) ** | -7.01 | -19.79 | (3.90) | -7.01 | -19.79 | (3.90) | |
| | Basic | -7.01 | -19.79 | (3.90) | -7.01 | -19.79 | (3.90) | |
| | Diluted | -7.01 | -19.79 | (3.90) | -7.01 | -19.79 | (3.90) | |
| **Not Annualised | | | | | | | | |
| NOTES: | | | | | | | | |
| 1 The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and unaudited Financial Results is available on the website of BSE (www.bseindia.com), NSE (www.nseindia.com) CSE (www.cse-india.com) and on the Company's website www.bkimindustries.co.in | | | | | | | | |
| 2 The Company has prepared the Consolidated Financial Statement on annual basis and the Consolidated financial figures include subsidiary/ associates/ joint venture of the Company viz Euroasian Venture FZE | | | | | | | | |
| 3 The Statutory Auditors have provided un-modified report on Unaudited Financial Results (Standalone & Consolidate) for quarter & nine month ended on 31.12.2025. | | | | | | | | |
| 4 #- Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules. OR #- The Company does not have Exceptional and Extraordinary Items. | | | | | | | | |
| | |  | | | | | | |
| | | By Order of the Board For BKM Industries Ltd. DAYAN HABIB FAROOQUI Whole-time director (DIN- 10489051) | | | By Order of the Board For BKM Industries Ltd. AMIT SINGH Whole-time director (DIN- 11003471) | | | |
| Place : Kolkata | | | | | | | | |
| Dated : 04.02.2026 | | | | | | | | |

| INDAG RUBBER LIMITED | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| (CIN: L74899DL1978PLC009038) | | | | | | | | | |
| Regd. Office: Khemka House, 11, Community Centre, Saket, New Delhi - 110017. | | | | | | | | | |
| Ph. No. : 011-26963172/73; E-mail id: info@indagrubber.com; | | | | | | | | | |
| Website: www.indagrubber.com | | | | | | | | | |
| SPECIAL WINDOW FOR TRANSFER AND DEMATERIALIZATION OF PHYSICAL SECURITIES | | | | | | | | | |
| Pursuant to SEBI's Circular No. HO/38/13/11(2)2026-MIRSD-P0D/II/3750/2026 dated January 30, 2026, shareholders are hereby informed that SEBI has opened a special window for transfer and dematerialization ("demat") of physical shares that were sold or purchased prior to April 1, 2019. | | | | | | | | | |
| The special window shall remain open for a period of one year, from February 5, 2026 to February 4, 2027. | | | | | | | | | |
| This facility shall also be available for transfer requests that were submitted earlier but were rejected, returned, or not processed due to deficiency(ies) in documentation, procedural issues, or any other reason. | | | | | | | | | |
| Shareholders may further note that shares transferred under this special window shall be mandatorily credited to the transferee only in dematerialized form and shall be subject to a lock-in period of one year from the date of registration of transfer. During the said lock-in period, such securities shall not be transferred, lien-marked, or pledged. | | | | | | | | | |
| Shareholders are requested to lodge such cases with the Registrar to an Issue and Share Transfer Agent (RTA) on or before February 4, 2027, at the following address: | | | | | | | | | |
| M/s. Skyline Financial Services Pvt. Ltd. D-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020 Email ID: admin@skylinert.com | | | | | | | | | |
| For Indag Rubber Limited Sd/- Sonali Garg Company Secretary (ACS 24598) | | | | | | | | | |
| Date: 4 February 2026 Place: New Delhi | | | | | | | | | |

| Pahal Financial Services Private Limited | | | | | | | | | |
|--|---|---------------|-------------|------------------------|-------------|--------------|------------|------------|--|
| Regd. Office : 7th Floor, Binori B Square-2 Opp. Hathising ni vadi, Ambli Iscon Road Ahmedabad 380054 | | | | | | | | | |
| Ph. : 027 - 1479169 Email : ho@pahalfinance.com | | | | | | | | | |
| Website : www.pahalfinance.com | | | | | | | | | |
| CIN : U65910G11994PTC028268 | | | | | | | | | |
| Format for publishing financial results in newspapers | | | | | | | | | |
| [Regulation 52 (B), read with Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 (LODR Regulations)] (Rupees in Lakhs) | | | | | | | | | |
| Sr. No. | Particulars | Quarter Ended | | Previous Quarter Ended | | Year to Date | | | |
| | | 31.12.2025 | 31.12.2024 | 30.09.2025 | 31.12.2025 | 31.12.2025 | 31.12.2025 | 31.12.2025 | |
| 1. | Total Income from Operations | 9,174.08 | 11,940.64 | 8,357.96 | 22,882.80 | 44,370.77 | | | |
| 2. | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#) | 146.73 | (945.15) | (6,794.83) | (6,479.24) | 423.84 | | | |
| 3. | Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items) | 146.73 | (945.15) | (6,794.83) | (6,479.24) | 423.84 | | | |
| 4. | Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#) | 143.24 | (852.11) | (5,118.82) | (4,852.80) | 636.59 | | | |
| 5. | Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | (140.85) | (918.37) | (3,507.14) | (3,352.83) | (418.46) | | | |
| 6. | Paid up Equity Share Capital | 6,484.45 | 6,497.02 | 6,484.45 | 6,484.45 | 6,483.70 | | | |
| 7. | Reserves (including Revaluation Reserve) | 30,556.89 | 21,683.92 | 30,821.41 | 30,556.89 | 34,304.86 | | | |
| 8. | Securities Premium Account | 27,432.91 | 34,726.29 | 27,432.91 | 27,432.91 | 27,704.49 | | | |
| 9. | Net worth | 37,041.34 | 26,375.94 | 37,307.86 | 37,041.34 | 40,788.56 | | | |
| 10. | Paid up Debt Capital/ Outstanding Debt | 1,20,897.21 | 1,48,548.70 | 1,35,452.58 | 1,20,897.21 | 1,40,248.95 | | | |
| 11. | Outstanding Redeemable Preference Shares | | | | | | | | |
| 12. | Debt Equity Ratio | 3.26 | 5.63 | 3.63 | 3.26 | 3.44 | | | |
| 13. | Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) | | | | | | | | |
| 1. Basic | | 0.23 | (1.82) | (7.89) | (7.83) | 1.36 | | | |
| 2. Diluted | | 0.23 | (1.82) | (7.89) | (7.83) | 1.36 | | | |
| 14. | Capital Redemption Reserve | N.A. | N.A. | N.A. | N.A. | N.A. | | | |
| 15. | Debt Redemption Reserve | N.A. | N.A. | N.A. | N.A. | N.A. | | | |
| 16. | Debt Service Coverage Ratio | N.A. | N.A. | N.A. | N.A. | N.A. | | | |
| 17. | Interest Service Coverage Ratio | N.A. | N.A. | N.A. | N.A. | N.A. | | | |
| Note: | | | | | | | | | |
| a) The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange(s) and the listed entity. | | | | | | | | | |
| b) For the other line items referred in regulation 52 (4) of the LODR Regulations, pertinent disclosures have been made to the Stock Exchange(s) Bombay/Exchange and can be accessed on the URL (https://www.bseindia.com/stock-share-price/debt-other/scr/code/958045/debt-corp-announcements). | | | | | | | | | |
| For Pahal Financial Services Private Limited | | | | | | | | | |
| 94/ | | | | | | | | | |
| Kartik S Mehta | | | | | | | | | |
| Managing Director | | | | | | | | | |
| Date : 04-02-2026 | | | | | | | | | |
| Place : Ahmedabad. | | | | | | | | | |

| DCM Shriram Fine Chemicals Limited | | | |
|---|--|--------------------------------------|--|
| Notes to the Restated Condensed Consolidated Financial Statements for the period ended September 30, 2025 | | | |
| 14. Equity share capital | | | |
| 5. Other financial assets- Non current | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs | |
| a) Authorised 202,625,000 equity shares of Rs. 2 each | 4,052.50 | 4,052.50 | |
| b) Issued, subscribed and fully paid-up 86,992,185 equity of Rs. 2 each fully paid up | 1,739.84 | 1,739.84 | |
| Total | 1,739.84 | 1,739.84 | |

| c) Reconciliation of the shares outstanding at the beginning and at the end of reporting period: | | | |
|--|--------------------------------------|--------------------------------------|----------|
| Particulars | As at September 30, 2025 | As at March 31, 2025 | |
| | Number of shares Amount Rs. lakhs | Number of shares Amount Rs. lakhs | |
| Equity shares | | | |
| At the commencement of the year | 86992185 | 86992185 | 1,739.84 |
| Add/(Less): Change during the year | - | - | - |
| At the end of the year | 86992185 | 86992185 | 1,739.84 |

- d) **Terms, rights, preferences and restrictions attached to equity shares**
- The Company has one class of equity shares having a par value of Rs. 2 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the equity shares held by the shareholders.
- The Company declares and pays dividends in Indian Rupees. The dividend, if proposed by the Board of Directors, is subject to the approval of the shareholders in the Annual General Meeting, except in case of interim dividend.

| e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company: | | | | |
|--|---------------------------------|-------------------------|---------------------------------|--------------|
| Particulars | As at September 30, 2025 | As at March 31, 2025 | | |
| | Number of shares @ Rs 2 each | % of holding | Number of shares @ Rs 2 each | % of holding |
| Alok Bansidhar Shriram- Karta Lala Bansi Dhar & Sons (HUF) | 1,20,28,267 | 13.83% | 1,20,28,267 | 13.83% |
| Mrs. Urvashi Tilakdhar | 58,89,611 | 6.77% | 58,89,611 | 6.77% |

| f) Details of shareholding of Promoters in the Company is as under: | | | | |
|---|--|--|-----------------------------|--|
| Promoter Name | Opening as on 01.04.2025 Number of shares @ Rs 2 each | Closing as on 30.09.2025 Number of shares @ Rs 2 each | % Change during the year | |
| 1 Alok Bansidhar Shriram- Karta Lala Bansi Dhar & Sons (HUF) | 1,20,28,267 | 1,20,28,267 | 0% | |
| 2 DCM Shriram Industries Ltd | - | - | 0% | |
| 3 Mr. Alok B Shriram | 23,88,944 | 23,88,944 | 0% | |
| 4 Mrs. Karuna Shriram | 41,38,462 | 41,38,462 | 0% | |
| 5 Ms. Kanika Shriram | 14,56,332 | 14,56,332 | 0% | |
| 6 Mr. Rudra Shriram | 9,58,802 | 9,58,802 | 0% | |
| 7 Mrs. Suman Bansi Dhar | 17,57,160 | 17,57,160 | 0% | |
| 8 Mr. Akshay Dhar-Karta Tilakdhar & Sons (HUF) | 5,08,158 | 5,08,158 | 0% | |
| 9 Mrs. Urvashi Tilakdhar | 58,89,611 | 58,89,611 | 0% | |
| 10 Mr. Akshay Dhar | 12,74,060 | 12,74,060 | 0% | |
| 11 Ms. Aditi Dhar | 12,71,313 | 12,71,313 | 0% | |
| 12 Mr. Madhav Bansidhar Shriram | 42,99,224 | 42,99,224 | 0% | |
| 13 Mrs. Diya Shriram | 36,47,854 | 36,47,854 | 0% | |
| 14 Mr. Uday Shriram | 9,61,628 | 9,61,628 | 0% | |
| 15 Mr. Rohan Shriram | 33,593 | 33,593 | 0% | |
| 16 Akshay Foundation | 29,76,389 | 29,76,389 | 0% | |
| 17 Mr. Sushil Kumar Jain | 318 | 318 | 0% | |
| Total | 4,35,90,115 | 4,35,90,115 | | |

- g) **Issue of shares for other than cash:**
- There were no buy back of shares, issue of shares by way of bonus shares or issue of shares pursuant to contract without payment being received in cash during the previous 5 years.

| 15. Other equity | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
|--|--|--------------------------------------|
| Capital Reserve | | |
| Balance as at the beginning of the year | 234.89 | 234.89 |
| Balance at the end of the year | 234.89 | 234.89 |
| Retained earnings | | |
| Balance as at the beginning of the year | 19,518.93 | 19,518.93 |
| Add: Profit for the year | 49.65 | 1,918.70 |
| Items of other comprehensive income recognised directly in retained earnings | | |
| Remeasurement of employee benefit obligation, net of tax* | (14.56) | (29.10) |
| Less: Appropriations | | |
| Allocation of dividend paid by DCMsr | - | (579.95) |
| Balance at the end of the year | 19,554.20 | 19,518.93 |
| Total | 19,788.91 | 19,753.82 |

* Included in 'Items of other comprehensive income' in statement of changes in equity.

| DCM Shriram Fine Chemicals Limited | | | |
|---|--|--------------------------------------|--|
| Notes to the Restated Condensed Consolidated Financial Statements for the period ended September 30, 2025 | | | |
| 16. Borrowings- Non current | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs | |
| From parties other than related parties | | | |
| Secured loans | | | |
| Term loans from banks | 542.50 | 813.75 | |
| Less: Current maturities of long term borrowings | 542.50 | 542.50 | |
| Total | - | 271.25 | |

| | | |
|---------------------------------|--|--------------------------------------|
| 17. Provisions- Non current | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| Provision for employee benefits | | |
| - Gratuity | 75.82 | 84.17 |
| - Compensated absences | 455.70 | 414.55 |
| Total | 531.52 | 498.72 |

| | | |
|--|--|--------------------------------------|
| 18. Borrowings- Current | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| Secured loans | | |
| From banks - loans repayable on demand* | 291.93 | 255.55 |
| Current maturities of long term borrowings (refer note 20) | 542.50 | 542.50 |
| Total | 834.43 | 798.06 |

* Secured by first pari-passu charge against the company current and non-current assets (except company's property, plant and equipments), both present and future. Some of these are further secured by way of second pari-passu charge on the company's property, plant and equipment. These carry interest rate ranging from 6.50% to 9.50% p.a.

| | | |
|---|--|--------------------------------------|
| 19. Trade payables | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| Total outstanding dues of micro enterprises and small enterprises* | 473.94 | 627.69 |
| Total outstanding dues other than micro enterprises and - small enterprises | 3,531.72 | 4,793.16 |
| Total | 4,005.66 | 5,420.84 |

| | | |
|--|--|--------------------------------------|
| 20. Other financial liabilities- Current | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| From related parties | | |
| Other payables | - | 374.00 |
| From parties other than related parties | | |
| Creditors for capital purchases | - | 29.81 |
| Security deposits | 20.96 | 16.14 |
| Other payables | | |
| Employees related payable | 264.14 | 229.26 |
| Others | - | 1.07 |
| Total | 285.10 | 650.28 |

| | | |
|---------------------------------|--|--------------------------------------|
| 21. Other current liabilities | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| Advances from customers | 61.60 | 83.18 |
| Statutory dues payable | 235.42 | 88.39 |
| Others | 50.02 | 49.97 |
| Total | 347.04 | 221.54 |
| 22. Provision- Curren | As at September 30, 2025 Rs. lakhs | As at March 31, 2025 Rs. lakhs |
| Provision for employee benefits | | |
| - Compensated absences | 100.45 | 100.45 |
| Total | 100.45 | 100.45 |

| DCM Shriram Fine Chemicals Limited | | |
|---|---|---|
| Notes to the Restated Condensed Consolidated Financial Statements for the period ended September 30, 2025 | | |
| 23. Revenue from operations | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Sale of products | | |
| Export | 1,495.16 | 2,379.20 |
| Domestic | 16,765.75 | 18,598.00 |
| Total | 18,260.91 | 20,977.20 |
| Sale of services | | |
| Processing charges | 1,153.77 | 1,200.18 |
| Other operating revenue | | |
| Sale of scrap | 133.86 | 105.29 |
| Duty draw back, export benefits and other government assistance | 3.30 | 11.47 |
| Sale of renewable energy certificates | - | - |
| Total | 19,551.84 | 22,294.14 |
| 24. Other income | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Interest income from financial assets measured at amortised cost | | |
| From deposits with banks | 53.55 | 50.93 |
| Unwinding of discount on security deposits | 1.06 | 0.05 |
| Profit on sale of current investments | - | 5.25 |
| Net change in fair value of financial assets measured at fair value through profit or loss | 74.22 | 85.65 |
| Gain on foreign exchange fluctuation (net) | 32.70 | 44.57 |
| Miscellaneous income | 0.34 | 3.60 |
| Total | 161.88 | 190.05 |

| | | |
|---|---|---|
| 25. Cost of materials consumed | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Raw materials at the beginning of the year | 2,253.13 | 1,924.90 |
| Add: Purchases | 11,156.18 | 13,282.99 |
| Total | 13,409.31 | 15,207.89 |
| Less: Raw materials at the end of the year | 2,182.15 | 2,446.25 |
| Total | 11,227.16 | 12,761.64 |
| Particulars of materials consumed are as under: | | |
| Others | 11,227.16 | 12,761.64 |
| Total | 11,227.16 | 12,761.64 |
| 26. Changes in inventories of finished goods | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Opening stock | | |
| Finished goods | 1,070.05 | 643.96 |
| Work-in-progress | 127.35 | 188.16 |
| Total | 1,197.40 | 832.12 |
| Closing stock | | |
| Finished goods | 619.34 | 537.44 |
| Work-in-progress | 301.94 | 189.25 |
| Total | 921.26 | 726.68 |
| Total | 276.14 | 105.44 |

| | | |
|---|---|---|
| Particulars of stocks of finished goods and work-in-progress are as under : | | |
| Finished goods | | |
| Organic/ Fine chemicals | 619.34 | 537.44 |
| Total | 619.34 | 537.44 |
| Work-in-progress | | |
| Organic/ Fine chemicals | 301.92 | 189.25 |
| Total | 301.92 | 189.25 |
| 27. Employee benefits expense | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Salaries, wages and bonus # | 2,219.33 | 2,203.37 |
| Contribution to provident and other funds | 191.76 | 256.41 |
| Staff welfare expenses | 65.43 | 58.82 |
| Total | 2,476.52 | 2,518.61 |
| # Includes payment to contractual labour | | |

| | | |
|---|---|---|
| 28. Finance costs | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Interest expense | 51.58 | 85.07 |
| Other borrowing costs | - | 0.04 |
| Total | 51.58 | 85.11 |
| 29. Depreciation and amortisation expense | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Depreciation and amortisation expense | | |
| Depreciation on property, plant and equipment | 353.91 | 358.42 |
| Amortisation on | 9.58 | 15.52 |
| Amortisation on right-of-use assets | 70.16 | 70.01 |
| Total | 433.65 | 443.95 |

| | | |
|---|---|---|
| 30. Other expenses | For the period ended September 30, 2025 Rs. lakhs | For the period ended September 30, 2024 Rs. lakhs |
| Consumption of stores and spares | 1,168.60 | 1,224.68 |
| Power and fuel | 1,535.16 | 1,660.83 |
| Repair and maintenance | | |
| - Buildings | 52.76 | 51.18 |
| - Plant and machinery | 959.35 | 995.56 |
| Rent (Refer note 35) | 13.41 | 13.48 |
| Payment to auditors | | |
| - Statutory audit fee | 3.00 | 0.50 |
| - Limited review of unaudited financial results | 9.03 | 8.33 |
| - Certification of statements | 0.18 | 0.17 |
| - Out-of-pocket expenses | 1.75 | 1.62 |
| Insurance | 55.56 | 54.61 |
| Rates and taxes | 10.37 | 12.36 |
| Freight and transport | 147.99 | 248.74 |
| Commission to selling agents | 36.61 | 31.28 |
| Loss on sale of property, plant and equipment (net) | 0.64 | 1.69 |
| Donation | 10.00 | - |
| Corporate social responsibility | 30.75 | 36.67 |
| Impairment of property, plant and equipment (net) | 533.02 | - |
| Miscellaneous expenses | 419.74 | 411.20 |
| Total | 4,987.92 | 4,752.90 |

12. **CHANGE IN ACCOUNTING POLICIES IN THE LAST THREE FINANCIAL YEARS AND THEIR EFFECT ON PROFITS AND RESERVES**
- There has been no change in the accounting policies of the Company.

13. **SUMMARY TABLE OF CONTINGENT LIABILITIES AS DISCLOSED IN THE RESTATED FINANCIAL STATEMENTS**
- The details of the contingent liabilities as per the Audited Financial Statements of the Company (as per Ind AS and Schedule III) to the Companies Act, 2013 are set forth below:

| Sr. No. | Contingent Liabilities | Period ended September 30, 2025 (consolidated) | FY 24-25 (consolidated) | FY 23-24 (consolidated) |
|---------|------------------------|--|----------------------------|----------------------------|
| 1. | Labour law cases | 326.20 | 309.02 | 278.83 |
| 2. | Sales tax matters | 15.46 | 15.46 | 15.46 |
| | Total | 341.66 | 324.48 | 294.29 |

14. **SUMMARY TABLE OF RELATED PARTY TRANSACTIONS IN THE LAST THREE YEARS AS DISCLOSED IN THE RESTATED FINANCIAL STATEMENTS**

The details of related party transactions for the financial year ended 31 March 2024 and 31 March 2025, and for the six months ended 30 September 2025, in accordance with Ind AS 24 - Related Party Disclosures, as derived from the Audited Financial Statements, are provided under Note No. 11 a as mentioned above.

15. **DETAILS OF GROUP COMPANIES OF THE COMPANY, INCLUDING THEIR CAPITAL STRUCTURE AND FINANCIAL STATEMENTS**
- The Company has no Group Companies.

16. **INTERNAL RISK FACTORS**
- Our future profitability and cash generation depend on the successful execution of our business strategy and our ability to deliver targeted operational and financial performance.
 - Our long-term growth depends on timely innovation and our ability to respond to evolving customer requirements
 - Disruptions in our supply chain or shortages of key raw materials could adversely affect our production and results of operations
 - Failure to strengthen product positioning and product differentiation may reduce demand, which may in turn adversely affect our revenues and profitability.
 - We may face information technology related and cybersecurity risks which may disrupt operations and compromise data integrity.
 - Inability to attract, retain and develop a skilled manpower with critical skills and capabilities will impact our ability to deliver innovative products.
 - Pending or future legal proceedings may adversely affect our operations and reputation.
 - As our restated consolidated financial statements have been prepared by a peer-reviewed Chartered Accountant, namely N.K.S. Chauhan & Associates, who is not our Statutory Auditor, there is a risk relating to consistency and potential regulatory scrutiny.

17. **OUTSTANDING LITIGATIONS AND DEFAULTS OF THE COMPANY, PROMOTERS, DIRECTORS OR ANY OF THE GROUP COMPANIES**

A summary of outstanding litigation against our Company, Subsidiaries, Promoters, Directors and Group Companies is as follows:

| Name of entity | Criminal proceedings | Tax proceedings | Statutory or regulatory proceedings | Disciplinary actions by the SEBI or Stock Exchanges against our Promoter | Material civil litigations | Aggregate amount involved (₹ in crore) |
|---|----------------------|-----------------|-------------------------------------|--|----------------------------|--|
| Company | | | | | | |
| By our Company | NIL | NIL | NIL | NIL | NIL | NIL |
| Against our Company | NIL | NIL | NIL | NIL | NIL | NIL |
| Directors | | | | | | |
| By our Directors | NIL | NIL | NIL | NIL | NIL | NIL |
| Against our Directors | NIL | NIL | NIL | NIL | NIL | NIL |
| Promoter | | | | | | |
| By our Promoter | NIL | NIL | NIL | NIL | NIL | NIL |
| Against our Promoter | NIL | NIL | NIL | NIL | NIL | NIL |
| KMPs and members of senior management | | | | | | |
| By our KMPs and members of the senior management | NIL | NIL | NIL | NIL | NIL | NIL |
| Against our KMPs and members of the senior management | NIL | NIL | NIL | NIL | NIL | NIL |
| Subsidiary | | | | | | |
| By Our Subsidiary | NA | NA | NA | NA | NA | NA |
| Against our subsidiary | NA | NA | NA | NA | NA | NA |

For the above purpose, we have considered reporting material items – (a) items valued more than 2% of the capital employed of the demerged undertaking or (b) where the monetary liability is not quantifiable, but the outcome of such proceeding may have material bearing on the business, operations, performance, prospects or reputation of the company.

18. **REGULATORY ACTION/ DISCIPLINARY ACTION TAKEN BY SEBI OR STOCK EXCHANGES AGAINST OUR PROMOTERS IN THE LAST 5 FINANCIAL YEARS**

There are no regulatory proceedings or disciplinary actions taken by SEBI or stock exchanges against our Promoters in the last 5 financial years, including any outstanding action.

19. **BRIEF DETAILS OF OUTSTANDING CRIMINAL PROCEEDINGS AGAINST OUR PROMOTERS**
- There are no criminal proceedings against our Promoters.

20. **PARTICULARS OF HIGH, LOW AND AVERAGE PRICES OF THE SHARES OF THE LISTED TRANSFEROR (I.E. DCM SHRIRAM INDUSTRIES LIMITED) FOR THE PRECEDING THREE YEARS**

The Equity Shares of DCM Shriram Industries Limited are listed on BSE and NSE. The following table provides details of the high, low and average closing price of DCM Shriram Industries Limited on BSE and NSE for the preceding three years:

| Year | BSE Limited | | | National Stock Exchange of India Limited | | |
|-------------|---------------------|--------------------|------------------------|--|--------------------|------------------------|
| | High Price (Rs.) | Low Price (Rs.) | Average Price (Rs.) | High Price (Rs.) | Low Price (Rs.) | Average Price (Rs.) |
| Fiscal 2023 | 171.90 | 58.90 | 115.4 | 81.05 | 59 | 70.02 |
| Fiscal 2024 | 241.75 | 151 | 196.37 | 228 | 150.10 | 189.05 |
| Fiscal 2025 | 195.10 | 54.50 | 124.8 | 198.99 | 142.11 | 170.55 |

* Average price represents the average of the closing prices of all trading days of each year presented.

21. **ANY MATERIAL DEVELOPMENTS AFTER THE DATE OF THE BALANCE SHEET**
- Our Company received In-Principle approval from BSE and NSE vide letter no. DCS/AMAL/RG/II/4020/2025-26 and letter no. NSE/LIST/185 dated January 21, 2026, respectively. SEBI has also given its approval on February 02, 2026.

Except as disclosed above and in the Information Memorandum, to the knowledge of the Company, there are no circumstances that have arisen since the last Audited Financial Statements disclosed in the Information Memorandum which may materially or adversely affect or are likely to affect the Company's operations, profitability or value of the assets SEBI has also given its approval on February 02, 2026.

22. **ANY OTHER INFORMATION AS MAY BE SPECIFIED BY THE BOARD FROM TIME TO TIME**
- The Information Memorandum shall be made available on the Company's website <https://dsfo.com/>

For DCM Shriram Fine Chemicals Ltd.


Sd/-

Kokila Arora

Company Secretary & Compliance Officer

Date: 04.02.2026

Place: New Delhi

**इंडैग रबर लिमिटेड**
(सीआईएन: एल74899डीएल1978पीएलसी009038)

पंजी. कार्यालय: खेमका हाउस, 11, कम्युनिटी सेंटर, साकेत, नई दिल्ली –110017
फोन : 011-26963172 / 73; ई-मेल आईडी : info@indagrubber.com;
वेबसाइट : www.indagrubber.com

भौतिक प्रतिभूतियों के हस्तांतरण और डीमैटरियलाइजेशन के लिए विशेष विंडो
सेबी के परिपत्र HO/38/13/11(2)/2026-MIRSD-POD/1/3750/2026 दिनांक 30 जनवरी, 2026 के अनुसार, शेयरधारकों को सूचित किया जाता है कि सेबी ने उन फिजिकल शेयरों के ट्रांसफर और डीमैटरियलाइजेशन ('डीमैट') के लिए एक स्पेशल विंडो खोली है, जिन्हें 1 अप्रैल, 2019 से पहले देवा या खरीदा गया था।
यह स्पेशल विंडो 5 फरवरी, 2026 से