



# Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)  
REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106  
CIN : L92419WB1989PLC046487, [f](#) [x](#) [g](#) [e](#) nicco\_park



SECY/P-1A-NPRL/St.Ex/03/25-26

Date: 11.02.2026

**The Manager**  
**Department of Listing Compliance**  
**Bombay Stock Exchange Ltd.**  
1st Floor, New Trading Ring  
Rotunda Bldg, P J Towers  
Dalal Street, Mumbai- 400 001.  
[Fax Nos. 022-2272 3121/2037/2041/2061]  
(Scrip/Company Code: 526721/Niccopar)

Dear Sir,

**Subject: Submission of Newspaper Advertisement**

In terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we submit herewith copies of the Newspaper Advertisements published in "Business Standard" (English newspaper) (Kolkata and Mumbai Editions) and "Ekdin" ( Bengali newspaper) (Kolkata Edition) on February 11, 2026 respectively, with respect to the Un-Audited (Standalone and Consolidated) Financial Results of the Company for the Quarter and Nine months ended on December 31, 2025 and the same is also being made available on the website of the Company, viz., [www.niccoparks.com](http://www.niccoparks.com).

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,  
For **NICCO PARKS & RESORTS LTD.**

**Rahul Mitra**  
Managing Director & CEO  
DIN: 07119881



033 - 6521-5549 / 6521-5564 [niccopark@niccoparks.com](mailto:niccopark@niccoparks.com) [www.niccoparks.com](http://www.niccoparks.com)


**NICCO PARKS & RESORTS LIMITED**

CIN: L92419WB1989PLC046487

**Registered Office :** "JHEEL MEEL", Sector IV, Salt Lake City, Kolkata-700 106  
 Website : [www.niccoparks.com](http://www.niccoparks.com), E-mail : [niccopark@niccoparks.com](mailto:niccopark@niccoparks.com),

**EXTRACTS OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS DECEMBER 31, 2025**

(Rs. in Lakhs)

PARTICULARS	STANDALONE			CONSOLIDATED		
	Quarter ended Dec 31, 2025	Nine Months ended Dec 31, 2025	Quarter ended Dec 31, 2024	Quarter ended Dec 31, 2025	Nine Months ended Dec 31, 2025	Quarter ended Dec 31, 2024
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1 Total Income from Operations (Net)	1,320.14	5,099.77	1,890.82	1,320.14	5,099.77	1,890.82
2 Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and /or Extraordinary items)	92.14	1,299.96	521.74	98.30	1,514.40	637.88
3 Net Profit (+) / Loss(-) for the period before tax (after Exceptional and /or Extraordinary items)	92.14	2,840.91	521.74	98.30	104.51	637.88
4 Net Profit (+) / Loss(-) for the period after tax (after Exceptional and /or Extraordinary items)	86.34	2,043.68	382.76	91.62	(200.35)	485.54
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	101.47	2,551.56	370.15	106.48	406.12	392.19
6 Equity Share Capital (Face Value: Re.1/- per share)	468.00	468.00	468.00	468.00	468.00	468.00
7 Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	8,064.83 As at 31.03.2025	8,064.83 As at 31.03.2025	6,837.55 As at 31.03.2024	10,250.53 As at 31.03.2025	10,250.53 As at 31.03.2025	8,889.16 As at 31.03.2024
8 Earnings Per Share for the period (Face Value: Re.1/- per share) - Basic and Diluted (not annualised) (in Rs.)	0.18	4.37	0.82	0.20	(0.43)	1.04

**Notes:**

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025 are available on the Stock Exchange website ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.niccoparks.com](http://www.niccoparks.com)).
- The above unaudited financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee on 8th February, 2026 and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 9th February, 2026. The Statutory Auditors have carried out a limited review on the above financial results for the quarter and nine months ended 31st December, 2025.
- The Park Operation, F&B and Others Recreational Operations being seasonal in nature, the performance of the Company varies from quarter to quarter and financial results of the quarter and nine months are not representative of the annual performance of the Company.
- Pursuant to the Possession letter dated 08-Nov-25 received from the Government of West Bengal Tourism Department ("State Government"), certain parcel of land measuring 1.46 acres, used by the Company to operate certain operations of "F&B and Other Recreational Facilities" segment, has been acquired by the state Government with effect from the said date. Pending formalisation of the matter, as per the understanding arrived on the matter, the company has continued the related operations on as is where is basis and Rs. 354.72 Lakhs being the amount towards the proceeds thereof till 31-Dec-25 has been kept credited separately as Liability towards the State Government. This has accordingly been recognized in these Financial Results. Certain expenses so far directly incurred for carrying out the operations amounting to Rs. 36.76 lakhs have been considered as recoverable from the State Government and included under 'Other Income'. Other costs and expenses, pertaining to the operations, however remain charged out to the respective heads of accounts. The same, as allocable, will be recovered along with the fee chargeable for carrying out the operations as agreed upon and determined in the subsequent period.
- As per the Joint Sector Agreement (hereinafter referred to as 'JSA') dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDCL") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDCL"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, and is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these standalone financial results. However, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid and expensed during the relevant period. As stated by the management, the application for renewal is under active consideration and the lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.
- The Government of India vide notification dated 21-Nov-25 has notified 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 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. In accordance with the requirements of Ind AS 19, 'Employee Benefits', changes to employee benefit resulting from legislative amendments constitute a plan amendment, necessitating the immediate recognition of any variation in the costs upon such notification. Consequently, the potential impact on the employee benefit and expenses on account of past service costs amounting to Rs. 47.02 lakhs as evaluated and determined by an independent actuary or otherwise as estimated has been recognized and disclosed as employee benefit expenses in these financial results. Further, implications of Labour Code on employees' and other costs are currently under evaluation and also the underlying rules thereof are yet to be notified. The developments and further clarifications in this respect will continue to be monitored and consequential further adjustments, the amount of which as per the management's estimate is not expected to be material will be given effect to on determination in subsequent period.
- Previous year's / periods' figures are not comparable with the current periods figure for the reason as stated in note 4 above. These have been rearranged / regrouped, wherever necessary.



For and on behalf of the Board of Directors

**RAHUL MITRA**  
 MANAGING DIRECTOR & CEO  
 (DIN: 07119881)

**SBI** सार्वजनिक रुपरेटर बैंक  
State Bank of India

**PUBLIC NOTICE - SHIFTING OF BRANCH**

**URAN BRANCH (0538)**, Inamdar Weds, Ganpati Chowk, Urān, Tal-Urān, Dist-Raigad 400702.

Public in General, Please take note that URAN BRANCH (0538) is shifting to New Premises from Monday, 02-03-2026.

**New Address of URAN BRANCH**

Urban Municipal Council, Nagzara Road, Urān 400702, Tal-Urān, Dist Raigad

Date : 07-02-2026 Branch Manager Urān Branch  
Place : Urān

**Notice**

NOTICE is hereby given that the following share certificates of HINDUSTAN UNILEVER LIMITED standing in the names of Late Mrs. S. MATRA, BAI has been bankruptised and the undivided has applied to the company for issue duplicate share certificates for the said share.

File No.	Name of Shareholder	Share Certificate No.	Defective No.	No. of shares	
HLL19000191	S. MATRA, BAI	827997	9158911	8152940	68

Any person who has any claim(s) with the company in respect of the said shares shall write to our auditor, Mr. D. S. Deshpande, Limited, Sankat Mochan, 5, Plot No. 5132, Chinchwad, Mumbai, Maharashtra 400082 within 15 days from the date when the company will proceed to issue duplicate certificates.

RAJEEV NATH KAMATH	ASWATHY BHIMAN
C M C 15 CHERTHALA, p.o. KALYAN, DIST. THANE, 401502	C M C 15 CHERTHALA, p.o. ALAPURKHA, KERALA PIN CODE-695624

Date : 10-02-2026  
Place : Chinchwad.



### ALL TIME PLASTICS LIMITED

(Formerly known as All Time Plastics Private Limited)  
Registered Office: B-30, Royal Industrial Estate, Neelganga Cross Road, Wedel, Mumbai - 400031  
CIN: L26205MH2001PLC131139  
Phone No. +91-22-6620 6800  
E-mail: Investor@alltimeplastics.com visit [www.alltimeplastics.com](http://www.alltimeplastics.com)

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2025

Board of Directors of the Company at their meeting held on 9<sup>th</sup> February, 2026 have approved the Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December 2025 "Financial Results".

The Financial Results along with the limited review report of the Auditors have been posted on the Company's website <https://www.alltimeplastics.com/investors>, which can be also accessed by scanning the QR code given below and the same are also available on the website of the Stock Exchanges, <https://www.bseindia.com/> and <https://www.nseindia.com/>.



Place : Mumbai  
Date : 09.02.2026

By order of the Board

Kalleesh Shah  
Chairman & Managing Director  
DIN: 00268442

### SAURASHTRA CEMENT LIMITED

(CIN : L26941GJ1996PLC000848)  
Registered Office: Near Railway Station, Ranavav 360 550 (Gujarat)  
Phone: 02801-234200, Fax: 02801-234378/234394  
E-Mail: acr.investorquery@mhmgroup.com Website: <https://www.hathil-aidheements.com>

### UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE-MONTHS PERIOD ENDED DECEMBER 31, 2025

The Unaudited Standalone and Consolidated Financial Results of the Company for the third quarter and nine-months period ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Monday, 9<sup>th</sup> February 2026. The Statutory Auditors of the Company have carried out a Limited Review of the said results.

The aforesaid financial results along with the Limited Review Reports are available on the website of the Stock Exchanges at [www.bseindia.com](https://www.bseindia.com), [www.nseindia.com](https://www.nseindia.com) and the Company's website path at <https://mhmgroup.com/investors/financials/quarterly-report> and can be also accessed by scanning the QR code given below.



Date: 10/2/2026  
Place: Mumbai

By Order of the Board  
For Saurashtra Cement Limited  
Sd/-  
M.S. Ghotra  
Managing Director  
(DIN: 00152190)

**Notes:** The above information is in accordance with Regulation 33 read with Regulation 47(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.



### INCREDIBLE ENGINEERING



### AFCONS INFRASTRUCTURE LIMITED

Regd office: Afcons House, 16, Shah Industrial Estate, Veera Desai Road, Andheri(W), Mumbai 400053  
[www.afcons.com](http://www.afcons.com) | CIN: L45200MH976PLC019335

### EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Particulars	CONSOLIDATED					
	Quarter ended		Nine months ended		Year ended	
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
1 Total Income	3,025.46	3,100.93	3,332.27	9,545.44	9,635.32	13,022.77
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items )	199.55	149.24	199.83	532.17	525.96	710.01
3 Exceptional items (Expenses)	76.51	-	-	76.51	-	-
4 Net Profit / (Loss) for the period (after Tax, Exceptional and/or Extraordinary items)	96.81	105.08	148.85	339.29	375.87	486.79
5 Total Comprehensive Income for the period [(Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	104.70	75.18	107.79	324.81	338.31	477.04
6 Equity Share Capital	367.78	367.78	367.78	367.78	367.78	367.78
7 Reserves (excluding Revaluation Reserve as shown in Balance Sheet)	-	-	-	-	-	4,872.79
8 Earnings per equity share (Face value of ₹ 10 each) (quarter & nine months ended EPS is not annualised 1.Basic - (7))	2.63	2.85	4.05	9.23	10.22	13.24
2. Diluted (₹)	2.62	2.85	4.05	9.21	10.22	13.24

Information of Standalone Unaudited Financial Results of the Company is as under : (₹ in Crores)

Particulars	Quarter ended		Nine months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)
a) Total Income	3,019.04	3,097.12	3,323.82	9,527.74	9,587.00
b) Profit before tax before exceptional items	207.91	156.17	217.66	545.79	560.83
c) Exceptional items (Expenses)	76.51	-	-	76.51	-
d) Profit after tax after exceptional items	105.18	112.03	166.70	352.94	410.79
					586.13

**Notes:**

(i) The above is an extract of the detailed format of Unaudited Consolidated and Standalone Financial Results for the Quarter and nine months ended December 31, 2025 filed with Stock Exchanges under Regulations 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Financial Results are available on the websites of Stock Exchanges ([www.bseindia.com](https://www.bseindia.com) and [www.nseindia.com](https://www.nseindia.com)) and Company's website at ([www.afcons.com](http://www.afcons.com))

(ii) The Unaudited Consolidated Financial Results for the Quarter and nine months ended December 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 10<sup>th</sup> February, 2026. The same also been subjected to Limited Review by the Joint Statutory Auditors.

The same can be accessed by scanning the QR Code provided below.



For and On behalf of the Board of Directors

Sd/-  
Subramanian Krishnamurthy  
Executive Chairman  
DIN: 00047592

Place: Mumbai  
Date: 10<sup>th</sup> February, 2026

### Precot Limited

(CIN: L17111TZ1962PLC001183)

SF No.559/4, D-Block, 4<sup>th</sup> Floor, Hanudev Info Park, Nava India Road, Udayampalayam, Coimbatore - 641 028.

Tel: 0422-4321100 Email: [secretary@precot.com](mailto:secretary@precot.com) Website: [www.precot.com](http://www.precot.com)

### Unaudited financial results for the Quarter and Nine months ended 31st December, 2025

Pursuant to Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors have approved the unaudited financial results of the Company for the quarter ended 31st December, 2025 at their meeting held on 10<sup>th</sup> February, 2026.

The said financial results are available on the company's website ([www.precot.com](http://www.precot.com)) and Stock Exchange website ([www.nseindia.com](http://www.nseindia.com)). The same can also be accessed by scanning the QR code provided below.



Coimbatore  
10.02.2026

By order of the Board  
Ashwin Chandran  
Chairman & Managing Director  
(DIN : 00001884)

### PROLIFIC RESOLUTION PRIVATE LIMITED

CIN: U74999RJ2019PTC064522

Registered Office: Second Floor, Shop No. 35, Sector-8, Near Hotel Deep, Mahiya Nagar, Jaipur-302017

Email: [secretary@rcrindia.com](mailto:secretary@rcrindia.com); website: [www.prolifresolution.com](http://www.prolifresolution.com)

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

The Board of Directors of the Company, at its Meeting held on February 9, 2026, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

The results, along with the Limited Review Report, are available on the Stock Exchange website ([www.bseindia.com](https://www.bseindia.com)) and Company's website at ([www.prolifresolution.com/admin/uploads/announcements/113/761770631670OutcomeX20020BM\\_X20Dec192025.pdf](http://www.prolifresolution.com/admin/uploads/announcements/113/761770631670OutcomeX20020BM_X20Dec192025.pdf)) and can be accessed by scanning the QR Code given.



By Order of the Board  
For Prolific Resolution Private Limited

Sd/-  
Mita Dabir  
Chairperson

Note: The above intimation is in accordance with Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2016.

### NICCO PARKS & RESORTS LIMITED

CIN: L92419WB1989PLC046487

Registered Office : "JHEEL MEEL", Sector IV, Salt Lake City, Kolkata-700 106

Website : [www.niccoparks.com](http://www.niccoparks.com), E-mail : [niccopark@niccoparks.com](mailto:niccopark@niccoparks.com).

### EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS DECEMBER 31, 2025

PARTICULARS	STANDALONE		CONSOLIDATED	
	Quarter ended Dec 31, 2025 (Unaudited)	Nine Months ended Dec 31, 2025 (Unaudited)	Quarter ended Dec 31, 2024 (Unaudited)	Nine Months ended Dec 31, 2024 (Unaudited)
(Refer Notes below)				
1 Total Income	1,320.14	5,099.77	1,890.82	1,320.14
2 Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and/or Extraordinary items)	92.14	1,299.96	521.74	98.30
3 Net Profit (+) / Loss(-) for the period before tax (after Exceptional and/or Extraordinary items)	92.14	2,840.91	521.74	98.30
4 Net Profit (+) / Loss(-) for the period after tax (after Exceptional and/or Extraordinary items)	86.34	2,043.68	382.76	91.62
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	101.47	2,551.56	370.15	106.48
6 Equity Share Capital (Face Value: Re. 1/- per share)	468.00	468.00	468.00	468.00
7 Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	8,064.83	8,064.83	6,837.55	10,250.53
8 Earnings Per Share for the period (Face Value: Re. 1/- per share) - Basic and Diluted (not annualised) (in Rs.)	0.18	4.37	0.82	0.20
Notes:				
1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025 are available on the Stock Exchange website ( <a href="https://www.bseindia.com">www.bseindia.com</a> ) and on the Company's website ( <a href="http://www.niccoparks.com">www.niccoparks.com</a> ).				
2. The above unaudited financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee on 8th February, 2026 and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 9th February, 2026. The Statutory Auditor has carried out a limited review on the above financial results for the quarter and nine months ended 31st December, 2025.				
3. The Park Operation, F&B & Others Recreational Operations being seasonal in nature, the performance of the Company varies from quarter to quarter and financial results of the quarter and nine months are not representative of the annual performance of the Company.				
4. Pursuant to the Possession letter dated 08-Nov-25 received from the Government of West Bengal Tourism Department ("State Government"), certain parcels of land being held by the Company under lease agreement of "Folklore and Other Recreational Services" segment, has been acquired by the Government of West Bengal vide letter dated 04-Nov-25. The Company has been issued a compensation amount of Rs. 36.75 lakhs being the amount towards the proceeds thereof. The company has continued to operate the park as is where it is basis and Rs. 354.72 lakhs being the amount towards the proceeds thereof, the company has been kept separately as Liability towards the State Government. This has accordingly been recognized in these Financial Results. Certain expenses so far directly incurred for carrying out the operations amounting to Rs. 36.75 lakhs have been considered as recoverable from the State Government and included under 'Other Income'. Other costs and expenses, pertaining to the operations, however remain charged to the respective heads of accounts. The same, as applicable, will be recovered along with the fee chargeable for carrying out the operations as agreed upon and determined in the subsequent period.				
5. As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (hereinafter referred to as "NCL", under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WTDC") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDC"), the lease agreement dated 05-Ju1-Ju1991 between Governor of the State of West Bengal and the Company has expired. Pursuant to the lease agreement, the Company has been transferred to the State Government. The lease agreement has been terminated by the State Government. The Company has been issued a compensation amount of Rs. 36.75 lakhs being the amount towards the proceeds thereof, the company has been kept separately as Liability towards the State Government. This has accordingly been recognized in these Financial Results. Certain expenses so far directly incurred for carrying out the operations amounting to Rs. 36.75 lakhs have been considered as recoverable from the State Government and included under 'Other Income'. Other costs and expenses, pertaining to the operations, however remain charged to the respective heads of accounts. The same, as applicable, will be recovered along with the fee chargeable for carrying out the operations as agreed upon and determined in the subsequent period.				
6. The Government of India vide notification dated 21-Nov-25 has notified the Code on Wages, 2019, the Industrial Relations Code, 2020 (the Code on Social Security, 2020, and the Occupational Health, Safety and Working Conditions Code, 2020 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. In accordance with the requirements of Ind AS 19, 'Employee Benefits', changes to employee benefit resulting from legislative amendments constitute a plan amendment, necessitating the immediate recognition of any variation in the costs upon such notification. Consequently, the potential impact on the employee benefit and expenses on account of past service costs amounting to Rs. 47.02 lakhs as evaluated and determined by an independent actuary or otherwise has been recognized and included under 'Other Income'. Further, implications of Labour Code on employees' and other costs are currently under evaluation and also the underlying rules thereof are yet to be notified. The developments and further clarifications in this respect will continue to be monitored and consequential further adjustments, the amount of which as per the management's estimate is not expected to be material will be given effect to on determination in subsequent period.				
7. Previous year's / period's figures are not comparable with the current period's figure for the reason as stated in note 4 above. These have been rearranged / regrouped, wherever necessary.				



For and on behalf of the Board of Directors

RAHUL MITRA  
MANAGING DIRECTOR & CEO  
(DIN: 07119881)

Place: Kolkata  
Date : 09-Feb-26



For and on behalf of the Board of Directors

RAHUL MITRA  
MANAGING DIRECTOR & CEO  
(DIN: 07119881)

Place: Kolkata  
Date : 09-Feb-26

