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		Value Retail Limited (xxxvii) Futate Capital Financial Services Limited (xxxviii) Haribhakti Moti India Private Limited (xxxix) Overseas Infrastructure Alliance (India) Private Limited (xxxx) Kotak Mahindra Trusteeship Services Limited (xli) The Investment Trust of India Limited (XLII) LIC Pension Fund Limited (XLIII) Financial Planning Corporation India Private Limited (XLIV) Milestone Capital Advisors Private Limited (XLV) JM Financial Asset Reconstruction Company Limited (XLVI) Mentorcap Management Private Limited (XLVII) Bluevine Technologies Private Limited (XLVIII) Quadrum Solutions Private Limited (XLIX) Fintotal Insights And Resources Private Limited (L) Landmarks Financial Advisory Services Private Limited (LI) First Policy Insurance Brokers Private Limited (LII) Cloud Infosolutions Private Limited (LIII) Acme Wind Power (Tenkasi) One Private Limited (LIV) Warmond Trustees & Executors Private Limited (LV) Ecofirst Services Limited (LVI) Future People Services Limited (LVII) Creative Collaboration Advisors Private Limited (LVIII) ESG Minds Private Limited (LIX) Desai Haribhakti Consulting Private Limited (LX) Neue Allianz Corporate Services Private Limited (LXI) ForAudit Quality Private Limited (LXII) Financial Planning Supervisory Foundation (LXIII) Next-Gen Finance Enablers
Mr. Balasubramanyam Sriram	Mr. B Sriram has held several key executive positions in his career including Managing Director & CEO, IDBI Bank Ltd.; Managing Director, State Bank of India and Managing Director, State Bank of Bikaner & Jaipur. He has held various key assignments in the State Bank Group in Credit and Risk, Retail, Operations, IT, Treasury, Investment Banking, International Operations, Payment and Settlement Systems and Small Scale Industry. He was a part-time member of the Insolvency & Bankruptcy Board of India. He is also an External Investment Committee member of British International Investment, UK.	Current Directorships: Indian Companies: (i) ICICI Bank Limited; (ii) TVS Credit Services Limited; (iii) Nippon Life India Asset Management Limited; (iv) Indialdeas.com Limited; (v) TVS Supply Chain Solutions Limited; (vi) National Bank for Financing Infrastructure and Development (NaBFID); Foreign Companies: Nil Past Directorships (i) Home Credit India Finance Private Limited; (ii) Dreamplug Technologies Private Limited; (iii) National Highways Infra Investment Managers Private Limited; (iv) Multi Commodity Exchange of India Limited (v) Gujarat State Energy Generation Limited (vi) National Bulk Handling Corporation Private Limited (vii) SBI Business Process Management Services Private Limited (viii) SBI Factors Limited (ix) SBI Cards and Payment Services Limited (x) SBICAP Securities Limited (xi) SBI Foundation (xii) IDBI Bank Limited (xiii) SBI General Insurance Company Limited (xiv) Uteech Limited (xv) SBI DFHI Limited (xvi) Protevista Business Advisors Limited (xvii) SBI Life Insurance Company Limited
Ms. Kalpana Unadkat	Ms Kalpana Unadkat is an experienced Independent Director with over a decade of boardroom experience and more than 25 years of cross-border legal and governance expertise. Ms Kalpana is a dual-qualified solicitor (India and UK) and was a senior partner at Khaitan & Co. and a former Co-Head of Ashurst's India Practice (London). Ms Kalpana specialises in cross border joint ventures and M&As (international and domestic), and corporate governance laws and offers practical solutions to clients on doing business in India. She is experienced in leading diverse teams in dynamic environments while achieving success in competitive markets. As a leading international M&A lawyer, Ms Kalpana has helped corporates at critical inflection points in their growth journeys including: - Structuring and executing strategic acquisitions, joint ventures, and alliances for accelerated expansion. - Designing market entry strategies into new geographies and sectors. - Overseeing post-acquisition integration to ensure operational alignment and synergy realisation. - Advising on investments and restructuring to refocus on high-growth areas. - Supporting organic growth initiatives through strategic partnerships, commercial contracts, and long-term supply agreements. Recognised for her ability to bridge governance with strategic execution, Ms Kalpana enables sustainable long-term value creation and strengthens organisational resilience. A mentor to senior executives, she has delivered numerous governance workshops and co-authored research on Women on Boards. Ms Kalpana is a well-recognised expert on Corporate Governance principles. She also advises on board effectiveness, particularly around issues of corporate governance, leadership, organisational climate and decision-making. She has led several workshops and trained more than 200 directors with a comprehensive approach to director development. She regularly acts for international companies and is recognised in independent guides as one of the leading lawyers. Ms Kalpana was the recipient of the Chevening Scholarship - English and EC Commercial Law and Practice. She has also been recognised and awarded: - Trailblazer, Women Achiever Awards 2023 by FICCI FLO; - The Corporate Governance Lawyer of the Year, India in 2019; - The Rising Women of the Year Award in 2019 by Economic Times and Spencer Stuart; - The Corporate Governance Lawyer for India Award in 2018 by M&A Today; - The Female Lawyer of the Year for 2017 by ACQ Global Law Awards; - The Women in Law awards by Lawyer Monthly in 2017; and - The Women Super Achiever Award by World HRD congress in 2017.	Current Directorships: Indian Companies: (i) Eris Lifesciences Limited; (ii) Avenue Supermarkets Limited; (iii) TVS Credit Services Limited. Foreign Companies: (i) TVS Motor (Singapore) Pte.Ltd; Past Directorships: (i) Essel Mining & Industries Limited Limited; (ii) Elpro International Limited; (iii) TVS Housing Finance Private Limited

i. Business Model/ Business Overview and Strategy:

Our Company is engaged in the business of designing, manufacturing, marketing and selling two-wheelers and three-wheelers in Indian and international markets. The Company has global presence and offers a range of products and related services in mobility segment and operates through an integrated network of subsidiaries, associates and distribution partners.

The Company is one of the largest manufacturers of two-wheelers in the world by volume. It has a presence in multiple geographies and caters to domestic and export markets. Its operations include research and development, manufacturing, distribution, and after-sales support for mobility products and solutions.

Headquartered in Chennai, our Company manufactures and sells two-wheelers and three-wheelers and has presence across all segments of the two-wheeler industry. More than 63 million customers ride a TVS Motor vehicle in India and across nearly 100 countries around the world.

We have a nationwide distribution network of over 4,500 certified touch-points, including dealers and Authorised Service Centres and continuously seeks to increase its reach. The Company has a talent pool of more than 5,000 personnel who work out of four state-of-the-art manufacturing facilities at Hosur in Tamil Nadu, Mysore in Karnataka, Nalagang in Himachal Pradesh, and Karawang in Indonesia.

The Company has subsidiaries and associates including The Norton Motorcycle Co. Limited (United Kingdom), and TVS EBike Company AG (Switzerland), which is engaged in the personal e-mobility segment.

In its four-decade-long journey, the brand has won many accolades along the way. The Company is the first two-wheeler manufacturer to be conferred with the prestigious Deming Prize for excellence in quality. The Company's various products have led in their respective categories in the J.D. Power IQS and APEAL surveys for five years. For four consecutive years, it was ranked No. 1 in the J.D. Power Customer Service Satisfaction Survey. TVSM is also the first two-wheeler company in India to receive the prestigious TPM Advanced Special Award for all its factories certified by the Japan Institute of Plant Maintenance.

j. Rationale for the Scheme:

- The Company had built up substantial surplus reserves, over the years from its retained profits. The surplus reserves are well above the Company's current and likely future business needs.
- Further, upon taking into consideration the Company's capability to generate strong free cash flow in the foreseeable future and the surplus reserves being more than what is needed to fund the Company's future growth, the Company is of the view that these excess funds can be optimally utilized to reward its shareholders.
- Accordingly, the Company had proposed inter alia, to distribute such funds amongst its shareholders by issuing fully paid up Preference Shares by way of bonus in terms of the Scheme.

				4. The Preference Shares will be a listed security and while giving near-cash (traded, encashable) instrument in the hands of shareholders, give increased flexibility to the Company in managing its liquidity until redemption.
				5. In view of the aforesaid factors, the Company has concluded that it can optimally utilize its surplus reserves by distributing a considerable portion of the same to its equity shareholders. In order to maintain high level of corporate governance and transparency, the Company had proposed issuance of Preference Shares by way of bonus to its equity shareholders under Sections 230 to 232 of the Act which will be subject to necessary statutory, regulatory and corporate approvals.
				The Scheme is in the interest of the shareholders of the Company and it is not detrimental to the interest of other stakeholders.
k. Audited Financials for the previous three financial years and audit qualifications:				
The standalone and consolidated audited financial statements along with notes to accounts for the last 3 financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 are available on the website of the Company at https://www.tvsmotor.com/ . Below is the summary of audited financial statements of the Company for the last 3 financial years ended March 31, 2025, March 31, 2024 and March 31, 2023:				
(i) Summary of audited financial statements of the Company on standalone basis:				
				(₹ In Crore)
BALANCE SHEET		As at 31.03.2025	As at 31.03.2024	As at 31.03.2023
ASSETS				
Non-current assets				
Property, plant and equipment		3,880.22	3,442.18	3,260.17
Capital work in progress*		1,238.82	930.14	627.73
Other intangible assets		466.14	329.67	335.72
Financial assets				
i. Investments		9,038.23	6,828.07	5,491.95
ii. Other financial assets		28.00	152.69	482.54
Deferred Tax Assets (Net)		-	-	-
Other non-current assets ^		229.61	161.67	109.73
Total non-current assets		14,881.02	11,844.42	10,307.84
Current assets				
Inventories		1,725.76	1,370.80	1,236.36
Financial assets				
i. Trade receivables		1,280.06	1,302.14	979.29
ii. Cash and cash equivalents		293.56	485.83	234.35
iii. Bank balances other than (ii) above		264.77	45.13	7.61
iv. Investments		233.19	163.19	191.92
v. Other financial assets		97.55	77.25	62.83
Current tax assets (Net)		-	-	-
Other current assets		1,186.98	773.48	972.19
Total current assets		5,081.87	4,217.82	3,684.55
Total Assets		19,962.89	16,062.24	13,992.39
EQUITY AND LIABILITIES				
Equity				
Equity share capital		47.51	47.51	47.51
Other equity		9,889.14	7,683.53	6,000.34
Total equity		9,936.65	7,731.04	6,047.85
Liabilities				
Non-current liabilities				
Financial liabilities				
i. Borrowings		834.51	986.91	1,211.54
ii. Lease liability		192.63	313.07	313.24
iii. Other Non Current Liabilities		28.00	31.50	37.13
Provisions				
Deferred tax liabilities (Net)		265.92	187.05	198.20
Total non-current liabilities		1,577.00	1,724.40	1,935.99
Current liabilities				
Financial liabilities				
i. Borrowings		900.43	526.53	1,033.04
ii. Lease liability		108.39	137.11	105.54
iii. Trade payables		6,153.66	5,112.17	4,130.56
iv. Other financial liabilities		310.92	126.95	121.65
Other current liabilities		754.31	526.63	513.29
Provisions				
Current tax liabilities (Net)		184.13	143.60	98.54
		37.40	33.81	5.93
Total current liabilities		8,449.24	6,606.80	6,008.55
Total liabilities		10,026.24	8,331.20	7,944.54
Total equity and liabilities		19,962.89	16,062.24	13,992.39
* Includes Intangible assets under development				
^ Includes non current tax assets				
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STATEMENT OF PROFIT AND LOSS		Year ended 31.03.2025	Year ended 31.03.2024	Year ended 31.03.2023
(₹ In Crore)				
Income				
Revenue from operations		36,251.32	31,776.37	26,378.09
Other income		58.01	148.53	100.57
Total income		36,309.33	31,924.90	26,478.66
Expenses				
Cost of materials consumed *		25,949.08	23,633.53	19,990.59
Changes in inventories of finished goods, work-in-process and Stock-in-Trade		-188.43	-204.56	5.21
Employee benefit expenses		1,970.26	1,595.87	1,345.09
Finance costs		138.66	181.63	140.66
Depreciation and amortisation expense		744.60	700.35	631.23
Other expenses		4,066.37	3,237.42	2,362.51
Total expenses		32,680.54	29,144.24	24,475.29
Profit before exceptional items and tax		3,628.79	2,780.66	2,003.37
Exceptional items - income / (expense)		-	-	-
Profit before tax		3,628.79	2,780.66	2,003.37
Income tax expense				
Current tax		867.67	702.08	503.65
Deferred tax charge/(credit)		50.58	-4.42	8.69
Profit for the year		2,710.54	2,083.00	1,491.03
Other comprehensive income				
Items that will not be reclassified to profit and loss				
Remeasurement of post employment benefit obligations		6.39	-20.48	-26.39
Change in fair value of equity instruments		23.06	0.84	-13.66
Income tax relating to these items		-4.49	5.02	9.37
Items that will be reclassified to profit and loss				
Transactions relating to Derivative instruments		10.23	-6.84	4.01
Income tax relating to these items		-2.57	1.72	-1.01
Other comprehensive income for the year, net of tax		32.62	-19.74	-27.68
Total comprehensive income for the year		2,743.16	2,063.26	1,463.35
Earnings per share				
Basic & Diluted earnings per share		57.05	43.84	31.38
* Includes Purchases of stock in trade				
(ii) Summary of audited financial statements of the Company on consolidated basis:				
BALANCE SHEET		As at 31.03.2025	As at 31.03.2024	As at 31.03.2023
(₹ In Crore)				
ASSETS				
Non-current assets				
Property, plant and equipment #		5,630.12	4,431.82	4,315.10
Capital work in progress *		1,465.45	1,032.95	743.45
Other intangible assets \$		2,014.33	1,459.00	1,432.93
Financial assets				
i. Investments &		732.07	960.00	775.33
ii. Other financial assets @		11,367.23	12,250.07	10,514.35
Deferred Tax Assets (Net)		495.91	394.28	305.73
Other non-current assets ^		247.55	172.33	121.74
Total non-current assets		21,952.66	20,700.45	18,208.63
Current assets				
Inventories		2,416.58	2,248.40	1,921.51
Financial assets				
i. Trade receivables		1,716.75	1,839.42	1,256.42
ii. Cash and cash equivalents		4,115.00	2,355.80	1,851.19
iii. Bank balances other than (ii) above		271.24	69.93	27.92
iv. Investments		515.31	163.19	191.92
v. Other financial assets @		15,419.44	13,619.92	10,466.42
Current tax assets (Net)		-	23.89	4.56
Other current assets		1,529.93	1,199.46	1,304.34
Total current assets		25,984.25	21,520.01	17,024.28
Total Assets		47,936.91	42,220.46	35,232.91
EQUITY AND LIABILITIES				
Equity				
Equity share capital		47.51	47.51	47.51
Other equity !		9,394.76	7,463.60	5,862.34
Total equity		9,442.27	7,511.11	5,909.85
Liabilities				
Non-current liabilities				
Financial liabilities				
i. Borrowings		13,932.68	12,629.32	9,064.08
ii. Lease liability		751.83	503.68	563.51
iii. Other non-current liabilities		28.00	31.50	37.14
Provisions		322.57	270.18	231.26
Deferred tax liabilities (Net)		286.02	196.46	208.37
Total non-current liabilities		15,321.10	13,631.14	10,104.36
Current liabilities				
Financial liabilities				
i. Borrowings		13,683.08	12,657.30	12,562.15
ii. Lease liability		241.12	215.40	185.84
iii. Trade payables		7,561.26	6,638.22	5,096.67
iv. Other financial liabilities		400.39	459.58	355.60
Other current liabilities		1,029.62	906.49	886.65
Provisions		218.27	166.64	115.74
Current tax liabilities (Net)		39.80	34.58	16.05
Total current liabilities		23,173.54	21,078.21	19,218.70
Total liabilities		38,494.64	34,709.35	29,323.06
Total equity and liabilities		47,936.91	42,220.46	35,232.91
# Includes investment properties				
* Includes Intangible assets under development				
^ Includes non current assets				
\$ Includes Goodwill on consolidation				
@ Includes Loans (receivable from financing activity)				
& Includes Investments accounted using equity method				
! Includes Non controlling interest				
(₹ In Crore)				
STATEMENT OF CASH FLOWS		Year ended 31.03.2025	Year ended 31.03.2024	Year ended 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		3,527.84	2,702.92	1,936.03
Add: Depreciation and amortisation for the year	1,045.56	975.12	858.86	-
Loss on sale/scraping of property, plant and equipment	-	-	-	-
Profit on sale of property, plant and equipment	-9.15	-3.38	-2.65	-
Unrealised exchange (gain) / loss *	9.88	6.07	0.62	-
Dividend income	-	-0.65	-0.02	-
Interest income	-27.16	-22.10	-10.99	-
Fair value of financial assets & financial liabilities	78.27	26.93	-61.84	-
Interest expense ^	263.01	274.08	199.61	-
Profit on sale of investments	-22.04	-46.00	-4.83	-
Operating profit before working capital changes		1,338.37	1,210.07	978.76
		4,866.21	3,912.99	2,914.79
Adjustments for:				
Inventories	-168.18	-326.89	-313.99	-
Trade Receivables	110.50	-590.00	-95.16	-
Other financial assets !	-1,153.58	-4,909.69	-6,685.96	-
Other non-current assets	35.53	-169.55	35.38	-
Other current assets	-330.64	104.88	-334.61	-
Trade Payables	923.94	1,537.73	517.35	-
Provisions	99.67	61.40	15.74	-
Other financial liabilities (excluding current maturities of debt)	140.69	49.00	-11.55	-
Other current liabilities	125.43	36.88	161.07	-
		-216.64	-4,206.24	-6,711.73
Cash generated from operations		4,649.57	-293.25	-3,796.94
Direct taxes paid		-1,146.65	-959.42	-607.87
Net cash from operating activities (A)		3,502.92	-1,252.67	-4,404.81
B. CASH FLOW FROM INVESTING ACTIVITIES				
Additions to property, plant and equipment (including Capital work in progress)	-2,478.06	-1,145.17	-1,340.77	-
Sale of property, plant and equipment	19.00	34.63	21.94	-
Purchase of investments \$	-526.30	-610.84	-387.38	-
Sale of investments	60.47	216.41	-	-
Investment in Term deposits	-	-	-	-
Closure of Term deposits	-	-	-	-
Interest received	25.93	23.61	12.64	-
Dividend received	-	-	-	-
Net Cash from/(used in) investing activities (B)	-2,898.96	-1481.36	-1693.57	-
C. CASH FLOW FROM FINANCING ACTIVITIES				
Net Borrowings:				
Term loans availed/(repaid)	1,301.85	3,844.07	5,467.90	-
Short term borrowings availed/ (repaid)	1,025.78	-182.03	1,119.78	-
Interest paid	-406.54	-283.67	-112.08	-
Dividend and dividend tax paid	-475.09	-380.07	-291.81	-
Repayment of lease liabilities #	-290.76	240.34	320.10	-
Net cash inflow/ (outflow) from financing activities (C)	1,155.24	3,238.64	6,503.89	-
D. NET INCREASE/(DECREASE) IN CASH AND CASH (A+B+C) EQUIVALENTS	1,759.20	504.61	405.51	-
Cash and cash equivalents at the beginning of the year				
Cash and Bank balances	2,355.80	1,851.19	1,445.68	-
Cash credit balance	- 2,355.80	- 1,851.19	- 1,445.68	-
Cash and cash equivalents at the end of the year				
Cash and Bank balances	4,115.00	2,355.80	1,851.19	-
Cash credit balance	- 4,115.00	- 2,355.80	- 1,851.19	-
* Includes Gain on pre closure				
! Includes Loans given by a financial enterprise (Net)				
^ Includes share based payment expenses				
\$ Includes share application money paid and Investment property				
# Includes Purchase of treasury shares by ESOP Trust and Other bank balances and Contribution from non-controlling Interest				
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Limited reviewed consolidated financial results of the Company for nine months period ended December 31, 2025:

(₹ In Crore)	
STATEMENT OF PROFIT AND LOSS	Nine months ended 31.12.2025
Income	
Revenue from operations	41,016.79
Other income	15.36
Total income	41,032.15
Expenses	
Cost of materials consumed *	24,981.37
Changes in inventories of finished goods, work-in-process and Stock-in-Trade	372.96
Employee benefit expenses	3,240.52
Finance costs	1,664.00
Depreciation and amortisation expense	958.10
Other expenses	6,215.52
Total expenses	37,432.47
Profit before exceptional items and tax	3,599.68
Exceptional Items - income / (expense) ^	-76.07
Profit before tax	3,523.61
Income tax expense	
Current tax !	1167.38
Deferred tax charge/(credit) @	-10.65
Profit for the year	2366.88
Other comprehensive income	
Items that will not be reclassified to profit and loss	
Remeasurement of post employment benefit obligations	-12.15
Change in fair value of equity instruments \$	165.31
Income tax relating to these items	-18.18
Items that will be reclassified to profit and loss	
Transactions relating to Derivative instruments &	171.64
Income tax relating to these items	0.84
Other comprehensive income for the year, net of tax	307.46
Total comprehensive income for the year #	2,674.34
Earnings per share	
Basic & Diluted earnings per share	47.29

* Includes purchase of stock in trade

^ Includes Share of net profit/(loss) from associates using equity method and profit before tax from discontinued operations

\$ Includes Share of other comprehensive income of an associate

& Includes FCTR

Includes NCI portion

! Includes Current tax from Discontinued operations

@ Includes tax from Discontinued operations

(₹ In Crore)			
STATEMENT OF PROFIT AND LOSS	Year ended 31.03.2025	Year ended 31.03.2024	Year ended 31.03.2023
Income			
Revenue from operations	44,089.01	38,778.82	31,973.99
Other income	69.56	105.82	138.00
Total income	44,158.57	38,884.64	32,111.99
Expenses			
Cost of materials consumed *	26,803.06	24,593.59	20,987.19
Changes in inventories of finished goods, work-in-process and Stock-in-Trade	-79.22	-323.37	-140.93
Employee benefit expenses	3,580.88	3,297.72	2,890.25
Finance costs	2,093.25	1,916.60	1,367.89
Depreciation and amortisation expense	1,045.56	956.15	858.86
Other expenses	7,135.57	5,732.86	4,170.10
Total expenses	40,579.10	36,173.55	30,133.36
Profit before exceptional items and tax	3,579.47	2,711.09	1,978.63
Exceptional items - income / (expense) ^	-51.63	-8.17	-42.60
Profit before tax	3,527.84	2,702.92	1,936.03
Income tax expense			
Current tax !	1,192.80	1,012.63	703.46
Deferred tax charge/(credit) @	-44.77	-88.25	-76.89
Profit for the year	2,379.81	1,778.54	1,309.46
Other comprehensive income			
Items that will not be reclassified to profit and loss			
Remeasurement of post employment benefit obligations	-4.35	-28.42	-27.62
Change in fair value of equity instruments \$	23.27	0.33	-13.52
Income tax relating to these items	-1.78	3.93	10.38
Items that will be reclassified to profit and loss			
Transactions relating to Derivative instruments &	30.26	-35.55	95.02
Income tax relating to these items	-0.18	6.24	-4.98
Other comprehensive income for the year, net of tax	47.22	-53.47	59.28
Total comprehensive income for the year #	2,427.03	1,725.07	1,368.74
Earnings per share			
Basic & Diluted earnings per share	47.05	35.50	27.97

* Includes Purchases of stock in trade

^ Includes Share of net profit / (loss) from associates using equity method and Profit before tax from Discontinued operations

\$ Includes Share of other comprehensive income of an associate

& Includes FCTR

Includes NCI portion

! Includes Current tax from Discontinued operations

@ Includes tax from Discontinued operations

I. Latest restated audited financials along with notes to accounts and any audit qualifications.

Not Applicable

m. Change in accounting policies in the last three years and their effect on profits and reserves

There has been no change in accounting policies by the Company in last three years.

n. Summary table of contingent liabilities:

The details of contingent liabilities are as follows:

(₹ In Crore)			
Details	March 31, 2025	March 31, 2024	March 31, 2023
(a) Claims against the company not acknowledged as debts*:			
(i) Excise	23.90	23.89	52.44
(ii) Service tax	7.17	8.08	8.65
(iii) Customs	-	-	39.67
(iv) Sales tax	-	2.00	2.74
(v) Income tax	48.07	54.99	73.67
(vi) GST	55.03	16.28	3.46
(vii) Legal cases filed by customers	-	-	4.04
(viii) Legal cases filed by borrowers against the Company	13.15	6.15	-
(b) Other money for which the company is contingently liable:			
(i) On bills discounted with banks	330.98	250.99	146.91
(ii) On factoring arrangements	-	-	-
(c) Commitments:			
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for	343.18	252.41	281.43
(ii) On Investments	-	1.88	3.90
(iii) Undrawn loans sanctioned to customers by financial enterprises	41.29	63.47	43.58
(iv) Estimated Indemnity amount on account of tax paid due to interpretational difference in GST tax rate	15.94	15.94	-
(d) Other commitments:			
On import of capital goods under Export Promotion Capital Goods Scheme	-	-	-
Total	878.71	696.08	660.49

* The future cash flows on the above items are determinable only on receipt of the decisions/ judgments that are pending at various forums/authorities. The future cash flows on the above items are determinable only on receipt of the decisions/judgments that are pending at various forums/authorities.

o. Summary table of related party transactions in last 3 years as disclosed in the restated financial statements:

For details of the related party transactions for the last three financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 in accordance with the requirements under Ind AS 24 "Related Party Disclosures" notified under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended from time to time, see section titled "Financial Information" of the Information Memorandum issued by the Company. Further refer to Information Memorandum: (i) page F41 – Note 35; (ii) page F79 – Note 41; (iii) page F111 – Note 34; (iv) page F148 – Note 39; (v) page F181 – Note 34; (vi) page F220 – Note 39 for related party transactions: (i) for the period ended March 31, 2025 on standalone basis; (ii) for the period ended March 31, 2025 on consolidated basis; (iii) for the period ended March 31, 2024 on standalone basis; (iv) for the period ended March 31, 2024 on consolidated basis; (v) for the period ended March 31, 2023 on standalone basis; (vi) for the period ended March 31, 2023 on consolidated basis, respectively. The Information Memorandum is uploaded to the website of the Company at www.tvsmotor.com.

p. Details of its other group companies including their capital structure and financial statements: In terms of SEBI (Issue And Listing of Non-Convertible Securities) Regulations, 2021 ("NCS Regulations") the term "group companies" includes (i) such companies, other than promoter(s), subsidiary/subsidiaries, with which there were related party transactions, during the period for which financial information is disclosed in the offer documents, as covered under the applicable accounting standards and (ii) other companies as considered material by the board of the issuer. Accordingly, all such companies which our Company had related party transactions as per the last three years audited financial statements have been considered group companies in terms of NCS Regulations. Based on the above following is the summary of capital structure and financials of the identified group companies:

Ultraviolette Automotive Private Limited was incorporated on 18th December 2015 as a private limited company under the Companies Act 2013 at RoC – Bangalore, bearing CIN - U34102KA2015PTC084804. The company was born out of the unique vision of creating top-of-the-line mobility solutions, that's driven by progressive design and energy efficient technology. Ultraviolette Automotive is developing India's first ecosystem of high-performance electric vehicles and future-ready energy infrastructure. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	81.48	80.60	71.83
Paid-up Equity (₹ Cr)	77.26	76.80	71.09
Reserves & Surplus (₹ Cr)	289.75	270.05	334.34
Revenue from Operations (₹ Cr)	32.33	15.08	8.67
Profit After Tax (₹ Cr)	(116.01)	(61.86)	(7.40)
EPS (₹)	(202)	(107)	(13)
Net Asset Value per Equity Share (₹)	637	602	703

DriveX Mobility Private Limited was incorporated on 1st April 2020 as a Private Limited Company under the Companies Act 2013, at RoC – Coimbatore, bearing CIN – U63040T22020PTC033680. The Company is engaged in business of buying, refurbishing and selling of pre-owned two wheelers and trading in automobile spare parts, accessories and engine oils. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	1.60	1.60	1.60
Paid-up Equity (₹ Cr)	0.02	0.02	0.02
Reserves & Surplus (₹ Cr)	36.93	43.28	74.24
Revenue from Operations (₹ Cr)	59.97	33.99	5.79
Profit After Tax (₹ Cr)	(46.33)	(30.98)	(11.12)
EPS (₹)	(22,540.18)	(15,314.03)	(7,544.86)
Net Asset Value per Equity Share (₹)	15,758.80	21,396.41	36,702.02

TVS Emerald Limited (formerly known as Emerald Haven Realty Limited) was incorporated on 2nd June 2010 as a Public Limited Company under the Companies Act, 1956, at RoC – Chennai, bearing CIN - U45200TN2010PLC075953. The Company is engaged in business of real estate. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	265.00	265.00	265.00
Paid-up Equity (₹ Cr)	255.44	255.44	255.44
Reserves & Surplus (₹ Cr)	(49.92)	(14.52)	(11.41)
Revenue from Operations (₹ Cr)	232.00	81.20	22.60
Profit After Tax (₹ Cr)	(35.40)	(3.12)	(31.00)
EPS (₹)	(1.39)	(0.12)	(1.33)
Net Asset Value per Equity Share (₹) (excludes Instruments in the nature of equity like CCD, OCD)	7.92	9.33	9.51

TVS Digital Limited was incorporated on 22nd March 2010 as a Private Limited Company under the Companies Act 1956, at RoC – Chennai, bearing CIN - U70101TN2010PTC075027 and was later made a public company with alteration to the main objects in 2024 and the CIN as on date is U62090TN2010PLC075027. The Company is engaged in business of digital transformation, software designing, development, customization, implementation, maintenance, testing and bench marking, software and business consulting, training, designing, developing, digitalization, process automation and dealing in computer software and solutions. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	3.05	3.05	0.05
Paid-up Equity (₹ Cr)	3.05	3.05	0.05
Reserves & Surplus (₹ Cr)	1.59	1.09	0.85
Revenue from Operations (₹ Cr)	27.82	3.85	0.07
Profit After Tax (₹ Cr)	0.50	0.27	0.03
EPS (₹)	1.65	0.96	5.02
Net Asset Value per Equity Share (₹)	15.23	13.58	180.74

TVS Training & Services Limited was incorporated on 22nd March 2010 as a Private Limited Company under the Companies Act 1956, at RoC – Chennai, bearing CIN - U74990TN2010PLC075028. The Company is engaged in business of providing, establishing, maintain, run, develop and manage or take over and administer schools, colleges, or other bodies or institutions and imparting skill development training. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	12.50	12.50	12.50
Paid-up Equity (₹ Cr)	9.05	9.05	9.05
Reserves & Surplus (₹ Cr)	6.49	8.58	8.17
Revenue from Operations (₹ Cr)	164.23	103.59	43.04
Profit After Tax (₹ Cr)	(2.11)	0.32	0.63
EPS (₹)	(2.33)	0.70	0.70
Net Asset Value per Equity Share (₹)	17.17	19.48	19.03

Sundaram - Clayton Limited was incorporated on 29th August, 2017, as TVS Commodity Financial Solutions Private Limited under the Companies Act, 2013. Pursuant to the approval of the shareholders by way of a special resolution passed on 4th February, 2022, the Company was renamed Sundaram-Clayton DCD Private Limited, and a fresh certificate of incorporation was issued on 8th February, 2022. Subsequently, the Company was converted into a public limited company and renamed Sundaram-Clayton DCD Limited, following shareholder approval dated 10th February, 2022, with a revised certificate issued on 24th February, 2022. Thereafter, under a Composite Scheme of Arrangement approved by the Hon'ble NCLT, Chennai Bench, on 6th March, 2023, the manufacturing business of TVS Holdings Limited was demerged, transferred, and vested into the Company with effect from 11th August, 2023 ("Demerger"), and the Company was simultaneously renamed Sundaram-Clayton Limited, with a fresh certificate dated 30th August, 2023, bearing CIN: L51100TN2017PLC118316. The Company had not commenced operations prior to the Demerger; post-Demerger, it is engaged in the manufacture of auto components. The detailed financial reports are available at: <https://www.sundaram-clayton.com/Reports.htm>, and the information derived from the audited financial statements for the last three years is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	15.00	15.00	0.0025
Paid-up Equity (₹ Cr)	11.02	10.12	0.0025
Reserves & Surplus (₹ Cr)	1,413.06	787.49	(0.014)
Revenue from Operations (₹ Cr)	2,109.14	1,341.92	(0.014)
Profit After Tax (₹ Cr)	257.92	64.52	(0.0012)
EPS (₹)	122.23	31.89	(0.00)
Net Asset Value per Equity Share (₹)	645.96	394.23	(44.48)

Emerald Haven Development Limited was incorporated on 9th July 2008 as a Public Limited Company under the Companies Act, 1956, at RoC - Chennai, bearing CIN – U45200TN2008PLC068511. The Company is engaged in business of real estate development. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	60.00	60.00	60.00
Paid-up Equity (₹ Cr)	57.19	57.19	57.19
Reserves & Surplus (₹ Cr)	8.53	14.88	12.18
Revenue from Operations (₹ Cr)	1.69	149.29	16.95
Profit After Tax (₹ Cr)	(6.35)	2.70	(25.10)
EPS (₹)	(1.11)	0.47	(4.39)
Net Asset Value per Equity Share (₹)	11.49	12.60	12.13

Veeys Charities Foundation was incorporated on 20th August 2021 as a Private Limited Company (Not for Profit Limited by Guarantee) under the Companies Act 2013, at RoC - Chennai, bearing CIN - U80903TN2021NPL145610. The Company is engaged in providing financial assistance and relief to the needy and poor, irrespective of caste, community, or creed, through donations, stipends, interest-free loans, and other support for education, health, and livelihood; to establish and maintain educational institutions, promote learning and research by instituting prizes and scholarships. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)*	-	-	-
Paid-up Equity (₹ Cr)*	-	-	-
Reserves & Surplus / General Fund (₹ Cr)	28.96	21.87	19.18
Revenue from Operations / Donations, received (₹ Cr)	14.73	10.42	7.88
Profit After Tax / Surplus/(Deficit) (₹ Cr)	7.73	2.00	(1.33)
EPS (₹)	-	-	-
Net Asset Value per Equity Share (₹)	-	-	-

* Not applicable, as the Company is limited by guarantee and comprises only members.

TVS Organics Private Limited was incorporated on 27th June 2013 as a Private Limited Company under the Companies Act 1956, at RoC – Chennai, bearing CIN - U15492TN2013PTC091874. The Company is engaged in business of processing, farming, manufacturing, distributorship, agency, broker, factors, stockiest, importer and otherwise deal in all kinds of organic and inorganic foods products and drinking products, mineral water, soft drinks, aerated mineral water, fruit drinks, artificial flavoured drinks, condensed milk and drinking products of all kinds and other consumable provision of every description for human consumption. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023
Authorised share capital (₹ Cr)	0.01	0.01	0.01
Paid-up Equity (₹ Cr)	0.01	0.01	0.01
Reserves & Surplus (₹ Cr)	0.31	0.27	0.24
Revenue from Operations (₹ Cr)	4.03	3.41	3.77
Profit After Tax (₹ Cr)	0.05	0.02	0.07
EPS (₹)	46.80	21.30	71.40
Net Asset Value per Equity Share (₹)	320	280	250

TVS Cheema Scholarship Foundation was incorporated on 12th December 2023 as a Private Limited Company (Section 8) under the Companies Act, 2013, at RoC – Chennai, bearing CIN - U88900TN2023NPL165888. The Company is engaged in business of providing educational assistance to the needy and deserving candidates for pursuing higher education in the form of grant, pay or scholarship, stipends, allowances either in cash or in kind, interest-free loans and other forms of assistance and also to develop, establish, promote and facilitate the improvement of educational, social, cultural, economic and medical relief and advancement of any other charitable and developmental objects of general public utility and community. The financial information derived from last three years audited financial statements of the Company is given below:

Particulars	FY 2025	FY 2024	FY 2023*
Authorised share capital (₹ Cr)	0.01	0.01	-
Paid-up Equity (₹ Cr)	0.01	0.01	-
Reserves & Surplus / General Fund (₹ Cr)	38.97	(0.001)	-
Revenue from Operations / Donations, Grants, Contributions (₹ Cr)	40.00	-	-
Profit After Tax / Surplus/(Deficit) (₹ Cr)	38.97	(0.001)	-
EPS (₹)	-	-	-
Net Asset Value per Equity Share (₹)	-	-	-

* Since the Company is incorporated only on 12th December 2023 there are no corresponding figures for FY 2023.

q. Internal Risk Factors : Risks Relating to the Company's Business

a. Risks relating to the Company's Market-share:

The domestic and international automotive market is highly competitive. The Company faces competition from automotive manufacturers in the market in which it operates and in future could face competition and challenges from outside of automotive industry as well. Further, the continuous deregulation and liberalisation of the industries in India could lead to increased competition from domestic and international automobile manufacturers in the Company's domestic market, which may have a material adverse effect on the Company's business, financial condition and results of operations. While the company has a monopoly in the mopeds category in India, there has not been a significant increase in demand and sales in this category. Further, Scooters, commuter motorcycles and other products of the Company could face intense competition with aggressive pricing strategies adopted by competitors coupled with higher advertising and marketing spend – making it challenging to maintain and grow market share. Multiple new companies are entering into electric two-wheelers business. These new entrants may have adverse impact on company's market-share and profitability. There can be no assurance that the Company will be able to implement its future strategies in a way that will mitigate the effects of increased competition on the Indian automotive industry.

b. Risks relating to disruption in our supply chain:

The Company relies on third parties for sourcing of raw materials, parts and components used in the manufacturing of Company's products. The Company is exposed to reliance on smaller

enterprises where the risk of insolvency is greater. The Company's ability to procure quality supplies in a cost-effective and timely manner or at all is subject to various factors, some of which are not within its control.

Furthermore, there is a risk that the supplier's manufacturing capacity does not meet, or exceeds sales demand, thereby compromising business performance and without any near - term remedy given the time and investments required for any change. While the Company manages its supply chain as part of its supplier management process, any significant hindrance related to its supply chain, shortages of essential raw materials, utilities or manpower in the future could affect the Company's results of operations in an adverse manner.

Deterioration in demand of our products and lack of access to sufficient financial arrangements for company's supply chain could impair the timely availability of components to us. In addition, if one or more of the other manufacturers were to become insolvent, this would have an adverse impact on the supply chains and may further adversely affect the Company's results of operations. The company is also exposed to supply chain risks relating to precious metals like Rhodium, Palladium and Platinum, which are critical to produce the Company's products. Any disruption in the supply of the same could disrupt production of the company's vehicles. While the Company is in the process of implementing strategies to reduce its material costs, such reduction in costs may not be fully achieved.

c. Risks relating to our dealers:

Our products are sold and serviced through a network of authorized dealers and service centers across India and through a network of distributors and local dealers in international markets. Any under performance by or a deterioration in the financial condition of our dealers or distributors could materially and adversely affect our sales and results of operations adversely. If dealers or importers encounter financial difficulties and our products and services cannot be sold or can be sold only in limited numbers, the sales of such dealers and importers may be adversely affected. Such reduction in sales may lead to a sharp decline in cash flows and potential losses for our dealers.

Additionally, if we cannot replace the affected dealers or importers with other franchisees, the financial difficulties experienced by such dealers or importers could have an indirect effect on our vehicle deliveries. Consequently, we could be compelled to provide additional support for dealers and importers or look for alternate dealers and importers, thereby impacting the business adversely.

d. Forex Risks:

While substantially all the Company's revenues are denominated in INR, the Company exports to various countries and has incurred and expects to incur indebtedness denominated in currencies other than INR. We obtain a portion of our raw materials, components and equipment from overseas suppliers and make payments for such goods in foreign currencies. The Company has foreign subsidiaries across the world that earn income in local currencies. Adverse changes in currency exchange rate also impacts the net income of such subsidiaries. The mismatch of currencies, changes in exchange rates, particularly among INR, the U.S. dollar and the Euro, affect the Company on



CIN :L51900GJ1980PLC065554
Registered Office : Survey No.364 / 366,
At & PO : Rania, Taluka : Savli, Dist : Vadodara - 391 780.
Email : investors@shaily.com Website : www.shaily.com

Extract of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

(₹ in Lakhs)					
Sr No	Particulars	3 months ended 31/12/2025	Nine Months ended 31/12/2025	Corresponding 3 months ended 31/12/2024 in the previous year	Year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	25,057.04	75,795.34	19,801.86	78,911.85
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items)	4,951.24	17,029.06	3,150.94	11,927.53
3	Net Profit / (Loss) for the period before tax (after Exceptional and Extraordinary items)	4,951.24	17,029.06	3,150.94	11,927.53
4	Net Profit / (Loss) for the period after tax (after Exceptional and Extraordinary items)	3,738.06	12,975.47	2,519.70	9,311.90
5	Total Comprehensive Income for the period after tax	3,555.72	13,180.39	2,219.87	9,131.30
6	Equity Share Capital	919.10	919.10	919.05	919.10
7	Reserves excluding Revaluation Reserves as per Audited Balance Sheet of the previous accounting year	-	-	-	53,849.68
8	Earnings Per Share (of ₹ 2/- each) (for continuing and discontinued operations)				
	Basic (₹)	8.13	28.24	5.49	20.29
	Diluted (₹)	8.11	28.15	5.47	20.23

Extract of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025

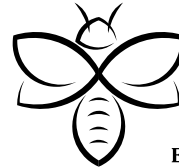
(₹ in Lakhs)					
Sr No	Particulars	3 months ended 31/12/2025	Nine Months ended 31/12/2025	Corresponding 3 months ended 31/12/2024 in the previous year	Year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	23,661.54	70,136.35	18,674.76	74,555.06
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items)	4,776.50	15,091.27	2,444.96	9,465.81
3	Net Profit / (Loss) for the period before tax (after Exceptional and Extraordinary items)	4,776.50	15,091.27	2,444.96	9,465.81
4	Net Profit / (Loss) for the period after tax (after Exceptional and Extraordinary items)	3,563.65	11,263.89	1,813.72	7,091.01
5	Total Comprehensive Income for the period after tax	3,297.28	10,981.45	1,700.84	6,753.41
6	Equity Share Capital	919.10	919.10	919.05	919.10
7	Reserves excluding Revaluation Reserves as per Audited Balance Sheet of the previous accounting year	-	-	-	48,702.75
8	Earnings Per Share (of ₹ 2/- each) (for continuing and discontinued operations)				
	Basic (₹)	7.75	24.51	3.95	15.45
	Diluted (₹)	7.73	24.43	3.94	15.40

- Notes :
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 12, 2026. The Statutory Auditors of the Company have carried out Limited review of the said results.
 - The above financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim financial reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations), as amended.
 - During the year ended March 31, 2025, the Company has allotted 87,583 equity shares (quarter ended March 31, 2025 2,416 equity shares) of ₹ 2/- each to the option granted upon exercise of Option under the Company's ESOP Plan 2019. Pursuant to this allotment, the paid up equity share capital of the Company has increased from 45,867,510 equity shares of ₹ 2/- each to 45,955,093 equity shares of ₹ 2/- each.
 - In accordance with 'Ind AS 108 - Operating Segments', the Company operates in one business segment i.e. 'Manufacturing of customised components of plastic and other materials'.
 - The consolidated financial results of the company include information of wholly owned subsidiaries Shaily Innovations Limited (formerly known as Shaily (UK) Ltd) and Shaily Innovation FZCO for quarter ended December 31, 2025.
 - On 21 November 2025, the Government of India notified the four Labour Codes - 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 New Labour Codes) - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has reassessed its employee benefit obligations in accordance with the revised definition of wages and FAQs issued by The Ministry of Labour & Employment. Accordingly, an incremental liability of ₹ 90 lakhs towards gratuity has been recognised during the quarter and nine months ended 31 December 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
 - During the year, the Company has invested AED 100,000 in its wholly owned subsidiary in Dubai, viz., Shaily Innovations FZCO (on 28th June'25).
 - The above is an extract of the detailed format of 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 Financial Results are available on the Company website i.e. www.shaily.com and the Stock Exchange website i.e. www.bseindia.com and www.nseindia.com.
 - The same can be accessed by scanning the QR Code provided below.



Place : Vadodara
Date : February 12, 2026

For and on behalf of the Board of Directors
For Shaily Engineering Plastics Limited
Sd/-
Tilottama Sanghvi
Whole-Time Director
DIN : 00190481



SCOOBEE DAY GARMENTS (INDIA) LIMITED
(Formerly Known as Victory Paper And Boards (India) Limited)
CIN:L27100KL1994PLC008083
Regd.Office : 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala, India - 683 562
Web:www.scoobeedaygarments.com, E-mail:info@scoobeedaygarments.com, Tel.0484 2680701
EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2025 IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND AS)

Rs in Lakhs						
SL No	Particulars	Three Months Ended			Nine Months 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	657.36	499.47	1,116.14	2,734.34	2,518.97
2	Net Profit / (Loss) for the period (before tax Exceptional and/or Extraordinary items)	(340.40)	(308.94)	6.04	(532.09)	(163.77)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(340.40)	(308.94)	6.04	(532.09)	52.82
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(255.29)	(231.32)	6.46	(399.25)	42.17
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	(255.76)	(231.80)	7.07	(400.66)	43.99
6	Equity Share Capital	1,692.00	1,350.00	1,350.00	1,692.00	1,350.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-	-	(856.90)
		As on 31.12.2025	As on 30.09.2025	As on 31.12.2024	As on 31.12.2025	As on 31.03.2025
8	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations):-					
	Basic :	(1.56)	(1.71)	0.05	(2.76)	0.31
	Diluted:	(1.56)	(1.71)	0.05	(2.76)	0.31

Note:-
1. The above Unaudited financial results for the Quarter and nine months ended December 31, 2025 have been reviewed and recommended by the Audit committee and subsequently approved by the board of directors at their respective meetings held on 12-02-2026.
2. The Unaudited Financial Results have been prepared in accordance with IND AS, notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, as amended.
3. The above is an extract of the detailed format of Quarter ended financial results filed with the Stock Exchanges under Regulation 33 of the Listing Regulations. The full format of the financial results are available on the websites of the Stock Exchange(s) (www.bseindia.com) and the company (www.scoobeedaygarments.com). The full results can be accessed by scanning below QR Code



By order of the Board
Sd/-
K L V NARAYANAN
Managing Director
DIN:01273573

Place : Kizhakkambalam
Date : 12.02.2026

— TENDER CARE — — Advertorial

INDIAN OVERSEAS BANK EXPANDS FOOTPRINT IN UP WITH 6 NEW BRANCHES ON 90TH FOUNDATION DAY

Indian Overseas Bank (IOB) marked its 90th Foundation Day with the inauguration of six new branches across Eastern Uttar Pradesh, further strengthening its presence and customer outreach in the region. New branches were opened at Bhatat, Taramandal, Gorakhnath, and Sahjanwa in Gorakhpur District, Pharenda in Maharajganj District, and Padrauna in Kushi Nagar District. The expansion reflects the Bank's commitment to enhancing banking access, promoting financial inclusion, and delivering quality services to customers across emerging and high-potential locations. The branch inaugurations were carried out under the guidance and leadership of Mr. Rajnish Kumar Gaurava, Chief Regional Manager, Varanasi Region, whose strategic vision has played a pivotal role in the Bank's regional growth initiatives. Speaking on the occasion, Mr. Gaurava highlighted the significance of IOB's continued expansion in Uttar Pradesh and reiterated the Bank's dedication to offering customer-centric digital and traditional banking solutions. He expressed confidence that the newly opened branches would cater effectively to the banking needs of local residents, traders, farmers, and small businesses. With the addition of these six branches, Indian Overseas Bank further accelerates its mission of empowering communities and supporting socio-economic development as it enters its 90th year of service to the nation.



STATE BANK OF INDIA EXPANDS BANKING OUTREACH WITH INAUGURATION OF NEW BRANCH AT D ANTHAPURA

State Bank of India (SBI), continues to reaffirm its strong commitment to the welfare of society and inclusive growth through various developmental and customer-centric initiatives. Expanding its banking footprint in unbanked and underserved areas remains one of the Bank's prime responsibilities. In this context, SBI Administrative Office (AO), Ballari, inaugurated a new branch at D Anthapura, an area that was previously unbanked with no formal banking presence. With the opening of this branch, the total number of branches under SBI AO Ballari has increased from 247 to 248, further strengthening financial inclusion in the region. The branch was inaugurated by Bangalore Circle Chief General Manager, Smt. Joohi Smita Sinha, in the august presence of Ballari District Member of Parliament, Sri E. Tukaram. The event was also graced by SBI General Manager, Smt. Lekha Menon G, Deputy General Manager, AO Ballari, Sri Alok Chandra, and Regional Manager, Sri Ravi B. Meshram, along with other senior bank officials. Addressing the gathering, CGM Smt. Joohi Smita Sinha highlighted the wide range of initiatives undertaken by SBI branches, including loan facilities, deposit schemes, social welfare schemes, and insurance products. She encouraged the residents to actively avail themselves of these services to meet their financial needs and improve their overall financial well-being. Sri E. Tukaram, Hon'ble Member of Parliament, urged the people of D Anthapura and surrounding villages to make full use of SBI's presence in the village.



MD, DFCCIL, REVIEWS GATI SHAKTI CARGO TERMINALS ON WESTERN DFC TO FAST-TRACK COMMISSIONING

Shri Praveen Kumar, Managing Director, Dedicated Freight Corridor Corporation of India Limited (DFCCIL), led a high-level field visit and on-site inspection of key Gati Shakti Multimodal Cargo Terminals (GCTs) along the Western Dedicated Freight Corridor (WDFC) on 10.02.2026 (Tuesday). The inspection was conducted onboard a railcar, enabling close and real-time assessment of the corridor section and terminal infrastructure. The visit aimed at reviewing ground-level execution, identifying operational and infrastructure bottlenecks, and accelerating the commissioning of GCTs to strengthen India's trade and logistics ecosystem under the PM Gati Shakti National Master Plan. During the inspection, the Managing Director held detailed interactions with GCT operators to assess construction progress, infrastructure readiness, operational preparedness, and support required for early commissioning. Shri Praveen Kumar reviewed the status of proposed and ongoing Gati Shakti terminals across multiple locations and issued clear directions to expedite infrastructure and construction works. The inspection was attended by senior DFCCIL officials including Sh. Shobhit Bhatnagar, Director (OP&BD); Sh. Anurag Sharma, Director (Infra); and Shri Manish Kumar Awasthi, Executive Director (Infra). Key Officers from the Corporate Office, including Sh. S.P. Verma, GGM (BD & BA); Sh. Prashant Kumar, GGM (Mechanical); Sh. Vijay Kumar, JGM (Operations); Sh. Chandra Shekhar, DGM (BD), and Sh. Rakesh Kr. AM/OP also accompanied the team. Officers from field units, led by Sh. Anurag Yadav, CGM (Noida), along with Sh. Shripal Yadav, Dy. CPM (S&T), Noida; Sh. Sanjay Gupta, Dy. CPM (Civil); and Sh. Balbir Lamba, JGM (Mech), Jaipur, and other senior officials from Civil, Electrical, S&T, and Operations departments of Noida and Jaipur Units, were present during the inspection.



MECL PARTICIPATES IN ADVANTAGE VIDARBHA 2026 AT NAGPUR

Mineral Exploration & Consultancy Limited (MECL), a Government of India enterprise under the Ministry of Mines, participated in Advantage Vidarbha 2026, held at the RTMNU Campus, Amravati-Ambazari Road, Nagpur. The event brought together representatives from government, industry, and academia to deliberate on opportunities for industrial development and investment in the Vidarbha region, including the mineral and drilling sector. During the event, Shri Indra Dev Narayan, Chairman-cum-Managing Director, MECL, delivered a keynote address on 08 February 2026 on the theme "Vidarbha: Emerging Hub for Critical Minerals and Rare Earth Elements." In his address, he highlighted the mineral potential of the Vidarbha region, particularly in critical minerals and rare earth elements and outlined MECL's role in scientific mineral exploration and drilling activities, with emphasis on sustainable and technology-driven approaches.



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- o. **Cyber Risk:**
The Company is increasingly reliant on digital technologies and interconnected systems for its operations, including manufacturing, supply chain management, customer engagement, and financial transactions. This dependence exposes the Company to cyber threats such as data breaches, ransomware attacks, phishing, and other forms of cyber intrusion. A successful cyber attack could lead to unauthorized access to sensitive business information, disruption of operations, reputational damage, and financial loss. Additionally, as regulatory frameworks around data protection and cyber security evolve, non-compliance could result in penalties and legal liabilities. While the Company has implemented cyber security measures and continues to invest in strengthening its digital infrastructure, these measures may not be sufficient to prevent all cyber incidents. The increasing sophistication of cyber threats poses a persistent risk to the Company's business continuity and stakeholder trust.
- p. **Unaudited Financial Results**
The Information Memorandum includes unaudited standalone and consolidated financial results for the nine months ended December 31, 2025. As the unaudited financial results prepared by the Company have been subject only to a limited review and as described in Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the ICAI. Any reliance by the investors on such limited review financial information for the nine months ended December 31, 2025, should, accordingly, be limited. Any financial results published in the future may not be consistent with past performance. Accordingly, the investors should rely on their independent examination of our financial position and results of operations, and should not place undue reliance on, or base their investment decision solely on the financial information included in this Information Document.

- r. **Outstanding litigations and defaults of the transferee entity, promoters, directors or any of the group companies:**
There is no transferee entity, pursuant to the Scheme. The details of the outstanding litigations and defaults of the Company, Promoters, Directors or any of the group companies, are available in the Information Memorandum in the section titled 'Outstanding Litigations'. The Information Memorandum is uploaded on website of the Company at www.tvsmotor.com.
- s. **Regulatory Action, if any - disciplinary action taken by SEBI or Stock Exchanges against the Promoters in last 5 financial years;**
NIL
- t. **Brief details of outstanding criminal proceedings against the Promoters:**
Nil
- u. **Particulars of high, low and average prices of the shares of the listed transferor entity during the preceding three years:**
The Part II of the Scheme deals with issue of Preference Shares by way of bonus. Therefore, there is no listed transferor entity involved. Nevertheless, below are the details of high, low and average prices of EQUITY shares of the Company in preceding three years:

NSE			
Period	High (in ₹)	Low (in ₹)	Average Price (in ₹)
FY 2025	2,958.00	1,873.00	2,432.01
FY 2024	2,313.45	1,073.00	1,614.87
FY 2023	1,176.90	589.05	944.24

BSE			
Period	High (in ₹)	Low (in ₹)	Average Price (in ₹)
FY 2025	2,958.15	1,873.05	2,431.85
FY 2024	2,313.90	1,075.00	1,614.87
FY 2023	1,177.00	589.10	944.35

v. **Any material development after the date of the balance sheet:**
Other than as disclosed elsewhere in the Information Memorandum or the audited financial statements since April 01, 2025 till the date of filing this advertisement, there have been no event/ development or change having implications on the financials/credit quality (e.g., any material regulatory proceedings against the Company/ Promoter/ Directors, litigations resulting in material liabilities, corporate restructuring event etc.) which may affect the issue or the investor's decision to continue to invest in NCRPS. The Information Memorandum is available on the website of the Company at www.tvsmotor.com.

w. **Such other information as may be specified by the Board from time to time:**
For further details on issue of NCRPS by the Company pursuant to the Scheme, please refer to Information Memorandum available on the website of the Company at www.tvsmotor.com. Capitalized terms not defined herein shall have the meaning as prescribed in the Information Memorandum.

For and on behalf of TVS Motor Company Limited
Sd/-
Date : 13.02.2026
Place : Chennai

K S Srinivasan
Company Secretary and Compliance Officer