

## MEGASTAR FOODS LIMITED

CIN: L15311CH2011PLC033393  
 Regd. Off: Plot No. 807, Industrial Area, Phase-II Chandigarh-160102;  
 Telephone: +91 172 2653807, 5005024  
 Works: Kuruli-Ropar Road, Village Solkhan-140106 Distt. Rupnagar, Punjab  
 Telephone: +91 1881 240403-240406 Website: www.megastarfoods.com; Email: cs@megastarfoods.com

Extract of Un-audited Financial Results for the Quarter ended 31.12.2025 (Rs. In Lakhs)

Sr. No.	Particulars	Standalone			Consolidated		
		Quarter ended		Year ended	Quarter ended		Year ended
		31.12.2025 (Unaudited)	31.12.2024 (Audited)	31.03.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Total Income from Operations	14,138.00	8,671.71	35,036.25	14,138.00	9,280.53	36,124.58
2	Net Profit / (Loss) for the period (before Tax; Exceptional and/or Extraordinary items)	372.97	66.02	523.48	372.05	60.61	525.83
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	372.97	66.02	523.48	372.05	60.61	525.83
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	306.94	48.74	377.56	306.25	44.62	379.27
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	270.81	47.60	384.23	270.13	43.48	385.94
6	Equity Share Capital	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	8,863.93	8,029.21	8,176.48	8,931.89	8,093.77	8,237.80
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)						
	1. Basic:	2.72*	0.43*	3.34*	2.71*	0.40*	3.36*
	2. Diluted:	2.72*	0.43*	3.34*	2.71*	0.40*	3.36*

Note:  
 1. Key financial information (Audited) of the company is given below:

Particulars	Standalone			Consolidated		
	Quarter ended		Year ended	Quarter ended		Year ended
	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
Turnover	14,121.35	8,861.26	35,011.74	14,121.35	9,270.08	36,100.92
Profit before Tax	372.97	66.02	523.48	372.05	60.61	525.83
Profit after Tax	306.94	48.74	377.56	306.25	44.62	379.27

2. The above is an extract of detailed format of Quarter ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange website Viz. www.bseindia.com and www.nseindia.com. The same is also available on the Company's website viz. www.megastarfoods.com under the head of investor.



By order of the Board of Directors  
 of Megastar Foods Limited  
 Sd/-  
 (Vikas Goel)  
 (Chairman & Managing Director)  
 DIN: 05122585

Place : Chandigarh  
 Dated : 05.02.2026

## WELSPUN INVESTMENTS &amp; COMMERCIALS LIMITED

CIN - L52100GJ2008PLC055195

Regstd. Office : Welspun City, Village Versamedi, Taluka Anjar, Dist. Kutch, Gujarat 370110  
 Corporate Office : Welspun House, 7th Floor, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013.  
 Website : www.welspuninvestments.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025 (₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended		Nine Months Ended		Year Ended	
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations (net)	12.54	492.39	19.29	508.89	520.06	526.03
2	Net Profit/(Loss) for the period (before Tax and Exceptional items)	(15.71)	459.24	8.17	423.86	494.36	491.00
3	Net Profit/(Loss) for the period before tax (after Exceptional items)	(15.71)	459.24	8.17	423.86	494.36	491.00
4	Net Profit/(Loss) for the period after tax (after Exceptional items)	(12.74)	349.18	6.54	316.20	370.16	370.25
5	Total Comprehensive income for the period [Comprising profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax) ]	(1,668.82)	(5,229.97)	5,001.07	(1,391.59)	29,059.67	27,152.22
6	Equity share capital (Face Value ₹ 10 each)	365.45	365.45	365.45	365.45	365.45	365.45
7	Reserves (excluding Revaluation Reserves as per balance sheet of previous accounting year)	-	-	-	-	-	72,557.42
8	Earnings per share of ₹10 each (for continuing operations) Basic and diluted EPS (₹)	(0.35)	9.55	0.18	8.65	10.13	10.13

Notes:  
 1) The above unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. These results have been subject to limited review by the statutory auditors of the Company in line with the Regulation 33 of SEBI (Listing Obligations & Disclosure requirements) Regulations, 2015.  
 2) The above unaudited financial results have been reviewed by the Audit Committee in its meeting held on February 04, 2026 and taken on record by the Board of Directors of the Company in the Board meeting held on that date.  
 3) The Company is engaged primarily in the business of investment activities and accordingly, there are no separate reportable segments as per IND AS 108 - Operating Segments. The Company operates in a single geographical segment i.e. domestic.  
 4) The Company is a Core Investment Company (CIC) which is categorised as non-deposit taking Core Investment Company and not required to register with Reserve Bank of India (RBI) as per the provisions of Master Direction - Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, the Company has prepared and presented its financial results as prescribed by Schedule III Division III of the Companies Act, 2013.  
 5) As on 31 December, 2025, the Company does not have any subsidiary/associate/joint venture company(ies) and hence the preparation of Consolidated Financial statement is not applicable to the Company.  
 6) The above unaudited financial results are to be filed with National Stock Exchange of India Limited and BSE Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, time to time and uploaded on the website of the Company i.e. welspuninvestments.com  
 7) Previous period's figures have been regrouped/reclassified, wherever necessary, to correspond with those of current period.



For Welspun Investments and Commercials Limited  
 Gajendra Nahar  
 Whole Time Director, CEO & CFO  
 DIN - 02842999

Place : Mumbai  
 Date: February 04, 2026



Growth is Life

Regd. Office: 3rd Floor, Maker Chambers IV, 222, Nariman Point, Mumbai - 400 021.  
 Phone: 022-3555 5000 • Fax: 022-2204 2268 • E-mail: investor.relations@ril.com  
 CIN: L17110MH1973PLC019786

## NOTICE

## SPECIAL WINDOW FOR TRANSFER AND DEMATERIALIZATION (DEMAT) OF PHYSICAL SHARES

Please note that a Special Window for transfer and dematerialisation (demat) of physical shares will remain open up to February 04, 2027 as per SEBI Circular No. HO/38/13/11(2)2026-MIRSD-PoD/1/3750/2026 dated January 30, 2026 ("SEBI Circular").

This facility is available to those investors who had purchased physical shares of Reliance Industries Limited ("the Company") prior to April 01, 2019, and:

- (a) had not lodged the shares for transfer; or  
 (b) had lodged the shares for transfer, but the same were rejected, returned, or not attended to due to deficiencies in documentation.

## Applicability of the Special Window

For clarity regarding the applicability of this window to transfer the deeds executed before April 1, 2019, investors may refer to the matrix below:

Lodged for transfer before April 01, 2019?	Is the Original Share Certificate available with the investor?	Whether eligible to lodge in the Special Window?
No - it is fresh lodgement	Yes	Yes (subject to conditions stated in the SEBI Circular)
Yes, but was rejected/ returned earlier	Yes	
Yes, was lodged	No	No
No, was not lodged	No	No

Kindly note that request(s) which are accompanied by original share certificate(s) along with transfer deed(s) and other supporting documents will only be considered under the Special Window.

Investors wishing to avail of this Special Window may contact the Company's Registrar and Transfer Agent, KFin Technologies Limited (Unit: Reliance Industries Limited), having their address at Selenium Tower-B, Plot Nos. 31 & 32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032.

For further details, investors may refer to the SEBI Circular available at: <https://tinyurl.com/29ab3727>.

Queries may be addressed to [riinvestor@kfinetech.com](mailto:riinvestor@kfinetech.com)

For Reliance Industries Limited  
 Sd/-  
 Savithri Parekh  
 Company Secretary and  
 Compliance Officer

Place : Mumbai  
 Dated : February 6, 2026

[www.ril.com](http://www.ril.com)

## AUTOMOTIVE AXLES LIMITED

(IATF 16949 Company)

Regd. Office: Hootagalli Industrial Area, Off Hunsur Road, Mysuru - 570 018, Karnataka  
 CIN : L51909KA1981PLC004198

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

(Amount in Rupees Millions, except per share data)

Sl. No.	Particulars	For the Three months ended			For the Nine months ended		For the Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
		1	Total Income from operations	5,709.22	4,706.31	5,367.66	15,400.95
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	632.01	481.23	540.00	1,594.59	1,487.74	2,106.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)	512.14	481.23	540.00	1,474.72	1,487.74	2,106.13
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	388.06	359.54	395.81	1,104.81	1,096.08	1,555.35
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	364.00	352.21	392.17	1,070.93	1,084.28	1,543.44
6	Equity Share Capital	151.12	151.12	151.12	151.12	151.12	151.12
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						9,668.10
8	Earnings Per Share (of Rs. 10/- each) (For continuing and discontinued operations)						
	Basic and Diluted	25.68	23.79	26.20	73.11	72.53	102.92

Notes:

- The above unaudited financial results were reviewed by the Audit Committee at the meeting held on February 03, 2026 and approved by the Board of Directors at the meeting held on February 04, 2026.
- The above is an extract of the detailed format of Quarterly and Nine Months Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine Months Unaudited Financial Results are available on the websites of the Stock Exchange(s) i.e. [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) and on Company's website [www.autoaxle.com](http://www.autoaxle.com).
- On November 21, 2025, the Government of India notified provisions of 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, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by INR 119.87 million. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount under "Exceptional Item" in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits in the ensuing quarters.



Place : Pune  
 Date : February 04, 2026

For and on behalf of the Board of Directors of  
 Automotive Axles Limited  
 Nagaraja Gargeshwari  
 Whole Time Director  
 DIN: 00839616

## CLASSIC FILAMENTS LIMITED

CIN: L17114GJ1990PLC013667; Tel. No.: 0261-2540570;  
 Registered Office: Plot No. 1, Priyanka House, Umiyadham Road, Varachha, Surat- 395006;  
 Email: [classicfilaments@gmail.com](mailto:classicfilaments@gmail.com); Website: [www.classicfilamentsltd.com](http://www.classicfilamentsltd.com)

Recommendations of the Committee of Independent Directors ("IC") of Classic Filaments Limited ("CFL" or the "Target Company") under Regulation 26(7) of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and subsequent amendments thereto ("SEBI (SAST) Regulations") in relation to the Open Offer ("Offer") made by Mr. Sumit Bansal, Mr. Vikas Bansal, Mr. Tarun Jain and Mr. Varun Jindal (hereinafter collectively referred to as the "Acquirers") to the public shareholders of the Target Company under Regulations 3(1) and 4 of the SEBI (SAST) Regulations.

1. Date	Thursday, February 05, 2026									
2. Name of the Target Company	Classic Filaments Limited									
3. Details of the Offer pertaining to Target Company	This Open Offer is being made by the Acquirers for the acquisition of upto 15,89,471 (Fifteen Lakhs Eighty-Nine Thousand Four Hundred and Seventy-One) fully paid-up equity shares of face value of Rs. 10/- each, representing 26.00% of the total paid-up equity and voting share capital of the Target Company at a price of Rs. 12/- (Rupees Twelve Only) ("Offer Price"), payable in cash in terms of Regulations 3(1) and 4 of the SEBI (SAST) Regulations. The Public Announcement dated October 24, 2025 ("PA"), Detailed Public Statement dated October 31, 2025 ("DPS"), The Draft Letter of Offer dated November 10, 2025 ("DLOF") and the Letter of Offer dated January 28, 2026 ("LOF") have been issued by VC Corporate Advisors Private Limited, being the Manager to the Offer, on behalf of the Acquirers.									
4. Names of the Acquirers and PACs with the Acquirers	Mr. Sumit Bansal ("Acquirer 1"); Mr. Vikas Bansal ("Acquirer 2"); Mr. Tarun Jain ("Acquirer 3"); and Mr. Varun Jindal ("Acquirer 4") [There is no Person Acting in Concert with the Acquirers]									
5. Name of the Manager to the Offer	Name: VC Corporate Advisors Private Limited SEBI Regn No.: INM000011096 Validity of Registration: Permanent CIN: U67120WB2005PTC106051 (Contact Person: Ms. Urvi Belani / Mr. Premjeet Singh) 31, Ganesh Chandra Avenue, 2nd Floor, Suite No.-2C, Kolkata-700 013 Tel. No: (033) 2225 3940 Email: <a href="mailto:mail@vccorporate.com">mail@vccorporate.com</a> Website: <a href="http://www.vccorporate.com">www.vccorporate.com</a>									
6. Members of the Committee of Independent Directors	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Name of Independent Directors</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Bhavesh Lakhbhai Dholiya</td> <td>Chairman</td> </tr> <tr> <td>2.</td> <td>Arunaben Vijaybhai Kachchhi</td> <td>Member</td> </tr> </tbody> </table>	Sr. No.	Name of Independent Directors	Designation	1.	Bhavesh Lakhbhai Dholiya	Chairman	2.	Arunaben Vijaybhai Kachchhi	Member
Sr. No.	Name of Independent Directors	Designation								
1.	Bhavesh Lakhbhai Dholiya	Chairman								
2.	Arunaben Vijaybhai Kachchhi	Member								
7. IDC Member's relationship with the Target Company (Director, Equity shares owned, any other contract / relationship), if any	1. All IDC Members are the Non-Executive & Independent Directors of the Target Company. 2. Mr. Bhavesh Lakhbhai Dholiya through himself, his wife and through his HUF hold 100 equity shares each aggregating to 300 equity shares constituting 0.005% of the fully paid-up equity share capital of the Target Company. Except the afore mentioned independent Directors do not hold any equity shares in Target Company. 3. IDC members have not entered into any contract or have any other relationships with the Target Company except for being Directors of the Target Company and their shareholding as stated above.									
8. Trading in the Equity shares/other securities of the Target Company by IDC Members	No trading has been done by the IDC Members in the equity shares/ other securities of the Target Company from the date of Public Announcement till the date of this recommendation.									
9. IDC Member's relationship with the Acquirers, if any.	None of the IDC Members have any relationship with the Acquirers.									
10. Trading in the Equity shares/other securities of the Acquirers by IDC Members	Not Applicable									
11. Recommendation on the Open offer, as to whether the offer, is or is not, fair and reasonable	Based on the review of the Public Announcement, the Detailed Public Statement, the Draft Letter of Offer and the Letter of Offer issued by the Manager to the Offer, on behalf of the Acquirers, the IDC Members believe that the Open Offer is fair and reasonable.									
12. Summary of reasons for recommendation	The IDC has taken into consideration the following for making recommendations: a) The Equity Shares of the Target Company are presently listed on the BSE Limited ("BSE") only. The Total Trading Turn over in the Equity Shares of the Target Company on BSE, i.e. the nationwide trading terminal during the twelve calendar months preceding the calendar month in which the Public Announcement was made is less than ten percent of the total number of equity shares of the Target Company. Therefore, the equity shares of the Target Company are infrequently traded on BSE within the meaning of explanation provided in Regulation 2(1)(j) of the SEBI (SAST) Regulations. b) The Offer Price of Rs. 12/- per equity share is higher than the fair value of Rs. 11.96 per equity share as determined through customary valuation methods and certified by Mr. Suman Kumar Verma, Registered Valuer, IBBI Regn.: IBBI/RV/05/2019/12376, Cost Management Accountants, having office at Plot No. WZ-D-9, KH No. 83/14, Lane No. 5, Mahavir Enclave, Palam Colony, New Delhi- 110045, Mobile No. +91 9716633301, Email Id: <a href="mailto:cmaskverma@gmail.com">cmaskverma@gmail.com</a> , vide certificate dated October 24, 2025 through his Valuation Report bearing UDIN 2528453ZZNHZDVPK3Y in accordance with the SEBI (SAST) Regulations. c) The Offer Price of Rs. 12/- per equity share is higher than the negotiated price of Rs. 10/- per equity share paid by the Acquirers pursuant to the Share Purchase Agreement with the Sellers. d) Based on the above the IDC is of the opinion that as on the date of this recommendation, the Offer Price of Rs. 12/- (Rupees Twelve Only) per equity share offered by the Acquirers to the public shareholders of the Target Company, being the highest price determined in accordance with the Regulation 8(2) of the SEBI (SAST) Regulations prima facie appears to be justified. Therefore, IDC recommends acceptance of the Open Offer made by the Acquirers as the Offer Price of Rs. 12/- per fully paid-up equity share is fair and reasonable. However, IDC would like to draw attention of the shareholders that the equity shares of the Target Company are presently trading on BSE at a price that is higher than the Offer Price. The shareholders are advised to independently evaluate the Open Offer via current share price and take an informed decision, before participating in the Open Offer.									
13. Details of Independent Advisors, if any.	None									
14. Any other matter to be highlighted	No									

To the best of our knowledge and belief, after making proper enquiry, the information contained in or accompanying this statement is, in all material respect, true and correct and not misleading, whether by omission of any information or otherwise, and includes all the information required to be disclosed by the Target Company under the SEBI (SAST) Regulations. Capitalized terms used in this announcement, but not defined, shall have the same meaning assigned to them in the PA, DPS and the LOF.

Place: Surat  
 Date: 05.02.2026

For Classic Filaments Limited  
 Sd/-  
 Bhavesh Lakhbhai Dholiya  
 DIN: 07641315  
 Chairman- Committee of Independent Directors