Commercial Vehicle Solutions

ZF Group · ZF Commercial Vehicle Control Systems India Limited, Chennai 600058

Department	Finance
From	C V Kavviya
Phone	+91 044-4224 2000
Email	cv.kavviya@zf.com
Date	July 24, 2026

The Manager
Listing Department
BSE Limited, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001

Scrip code: 533023

Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra - Kurla Complex
Bandra (E), Mumbai 400 051

Trading Symbol: ZFCVINDIA

Dear Sir/Madam,

Sub: Outcome Of Board Meeting

Further to our letter dated July 15, 2026 intimating the date of Board Meeting and pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held today i.e., July 24, 2026, has inter alia approved the following matters:

1. **APPROVAL OF UNAUDITED FINANCIAL RESULTS (STANDALONE & CONSOLIDATED) FOR THE QUARTER ENDED 30TH JUNE 2026**

   - Limited Review Report on the Un-audited Financial Results (Standalone) for the Quarter ended 30.06.2026.
   - Statement of Un-audited Financial Results (Standalone) for the Quarter ended 30.06.2026.
   - Notes to Financial Results (Standalone).
   - Limited Review Report on the Un-audited Financial Results (Consolidated) for the Quarter ended 30.06.2026.
   - Statement of Un-audited Financial Results (Consolidated) for the Quarter ended 30.06.2026.
   - Notes to Financial Results (Consolidated).

2. **APPOINTMENT OF CHIEF FINANCIAL OFFICER OF THE COMPANY**

   Pursuant to Section 203 of the Companies Act, 2013 and based on the recommendation of the Nomination and Remuneration Committee and Audit Committee, the Board of Directors has appointed Mr. Rakesh Mishra, as the Chief Financial Officer (designated as Key Managerial Personnel) of the Company with effect from September 1, 2026.

3. **APPOINTMENT OF COMPANY SECRETARY & COMPLIANCE OFFICER OF THE COMPANY**

   Pursuant to Section 203 of the Companies Act, 2013 and Regulation 6 of the Listing Regulations and based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Ms. C V Kavviya, a qualified Company Secretary (ICSI Membership No. A55102), as the Whole-Time Company Secretary and Compliance Officer (designated as Key Managerial Personnel) of the Company with effect from July 25, 2026.

Accordingly, Ms. C V Kavviya continues her tenure as the Compliance Officer of the Company, as previously appointed by the Board on an interim basis with effect from March 25, 2026.

The meeting of the Board of Directors commenced at 12:33 HRS and concluded at 13:32 HRS.

Kindly take the above information on record and for dissemination.

Thank you,

Yours sincerely,

For ZF Commercial Vehicle Control Systems India Limited

CHATHAPURAM VENKATASUBRAMANIAN KAVVIYA

Digitally signed by CHATHAPURAM VENKATASUBRAMANIAN KAVVIYA
DN: C=IN, PostalCode=600044, S=TAMIL NADU, STREET="3 , 4TH CROSS STREET ,KANCHEEPURAM,600044", L=KANCHEEPURAM, O=Personal, SERIALNUMBER=1efe3580e41df87439beca0aae00c854646d723ee84e4ad29551a5cf3eb0d422, OID.2.5.4.65=3ec8b46ac3454d7dbf0cce05853ddeec, Phone=37d08cc45106f2bdfb89fa722c5281ce0eb031c3360e7451f9f9065d77adf8df, E=CVKAVVIYA@GMAIL.COM, CN=CHATHAPURAM VENKATASUBRAMANIAN KAVVIYA
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Date: 2026.07.24 13:37:33+05'30'
Foxit PDF Editor Version: 13.1.1

C V Kavviya
Compliance Officer

Encl: as above

B S R & Co. LLP
Chartered Accountants

KRM Tower, 1st and 2nd Floors
No. 1, Harrington Road, Chetpet
Chennai – 600 031, India
Telephone: +91 44 4608 3100
Fax: +91 44 4608 3199

Limited Review Report on unaudited standalone financial results of ZF Commercial Vehicle Control Systems India Limited for the quarter ended 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of ZF Commercial Vehicle Control Systems India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of ZF Commercial Vehicle Control Systems India Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has 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, and 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, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Priyesh Singhal
Partner
Membership No.: 138299
UDIN:26138299HNAGZQ9636

Chennai
24 July 2026

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office:
14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

ZF COMMERCIAL VEHICLE CONTROL SYSTEMS INDIA LIMITED

CIN: L34103TN2004PLC054667, **Regd Office:** Plot No.3 (SP), III Main Road, Ambattur Industrial Estate, Chennai 600058
Ph. 91 44 4224 2000, **Fax.** 91 44 4224 2009, **Website:** www.zf.com, **Email:** cvcs.info.india@zf.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

Rupees in lakhs except EPS information

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note 7)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operations**	**1,04,171.16**	**1,13,279.77**	**96,323.21**	**4,05,547.93**
2	Other income	3,603.00	4,238.70	6,705.23	18,583.44
3	**Total income (1+2)**	**1,07,774.16**	**1,17,518.47**	**1,03,028.44**	**4,24,131.37**
4	**Expenses**				
	(a) Cost of materials consumed	62,653.93	66,980.58	54,961.24	2,31,618.88
	(b) Changes in inventories of finished goods, work-in-progress	(789.08)	(38.81)	774.61	1,321.01
	(c) Employee benefits expense	16,989.66	16,968.18	15,006.61	60,929.03
	(d) Finance costs	118.22	126.99	131.06	528.78
	(e) Depreciation and amortisation expense	3,152.91	3,334.07	3,218.69	12,961.37
	(f) Other expenses	12,291.98	11,109.52	12,788.32	47,951.94
	Total expenses	**94,417.62**	**98,480.53**	**86,880.53**	**3,55,311.01**
5	**Profit before exceptional item and tax (3-4)**	**13,356.54**	**19,037.94**	**16,147.91**	**68,820.36**
6	Exceptional item (refer note 5)	-	-	-	793.51
7	**Profit before tax (5-6)**	**13,356.54**	**19,037.94**	**16,147.91**	**68,026.85**
8	**Tax expense**				
	(a) Current tax	3,572.05	5,164.95	4,452.14	18,312.49
	(b) Deferred tax	(125.64)	(261.87)	(321.72)	(953.19)
	Total	**3,446.41**	**4,903.08**	**4,130.42**	**17,359.30**
9	**Profit after tax (7-8)**	**9,910.13**	**14,134.86**	**12,017.49**	**50,667.55**
10	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss:				
	Remeasurements of defined benefit liability / (asset)	(22.81)	(840.43)	(22.96)	(529.88)
	Income tax relating to items that will not be reclassified to profit or loss	5.74	86.72	4.62	22.96
	Other comprehensive income / (loss) for the period / year	**(17.07)**	**(753.71)**	**(18.34)**	**(506.92)**
11	**Total comprehensive income / (loss) (9+10)**	**9,893.06**	**13,381.15**	**11,999.15**	**50,160.63**
12	**Paid-up equity share capital**	**5,690.28**	948.38	948.38	948.38
	(Face value of the share: INR 5 each fully paid)				
13	Other Equity				3,66,688.72
14	**Earnings per share (in rupees):**				
			Not annualised		
	(a) Basic (Refer note 6)	8.71	12.42	10.56	44.52
	(b) Diluted (Refer note 6)	8.71	12.42	10.56	44.52

ZF Commercial Vehicle Control Systems India Limited ★ Chennai 600 058

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Notes

1 The above standalone financial results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and upon its recommendation, were approved by the Board of Directors at its meeting held on 24 July 2026. The above results for the quarter ended 30 June 2026 have been subjected to a review by the statutory auditor of the Company. The report of the statutory auditors is unqualified.

2 The standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Rupees in lakhs

3 Revenue from operations include the following

	Quarter ended			Year ended
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
Sale of products	90,652.91	99,428.08	83,347.55	3,52,188.45
Sale/rendering of services	12,827.85	13,139.44	12,350.73	50,580.00
Other operating revenue	690.40	712.25	624.93	2,779.48
Total	**1,04,171.16**	**1,13,279.77**	**96,323.21**	**4,05,547.93**

4 The Company has one operating segment, namely "automotive components and allied services" and the information reported to the Chief Operating Decision Maker (CODM) for the purposes of resource allocation and assessment of performance focuses on this operating segment. The Company has disclosed the segment information in the consolidated financial results.

5 The Government of India has 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 on 21 November 2025, consolidating existing labour laws. The Ministry of Labour and Employment has also published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in regulations.

The Company has assessed and disclosed the financial implications of these changes as per guidance provided by the Institute of Chartered Accountants of India & in accordance with IND AS 19. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Company of INR 793.51 lakhs and considering non-recurring nature of this impact and regulatory driven, the same has been recognized under "Exceptional item" in the standalone financial results for the year ended 31 March 2026.

The Company continues to monitor developments of the Rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications, basis such developments/ guidance.

6 The Board of Directors in its meeting held on 13 May 2026 had recommended issue of bonus shares in the ratio 5 : 1 i.e. 5 equity shares of Rs. 5/- each for every 1 fully paid-up equity share of Rs. 5/- each. The issue of bonus shares was approved by the shareholders through postal ballot on 17 June 2026 and accordingly the Company had allotted 9,48,37,920 number of equity shares of Rs.5 each on 25 June 2026 to the eligible Members whose names appear in the Register of Members/list of beneficial owners as on 24 June 2026 i.e. Record date. To comply with the requirements of Ind AS 33, the Earnings per share (both basic and diluted) for the quarter ended 30 June 2026 and the comparative periods have been calculated after adjustment of the number of bonus shares issued.

7 The figures of the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year which was subjected to a limited review.

For and behalf of the Board of Directors

A. Passey

Akash Passey
Chairman

Chennai
24 July 2026

ZF Commercial Vehicle Control Systems India Limited ★ Chennai 600 058

B S R & Co. LLP
Chartered Accountants

KRM Tower, 1st and 2nd Floors
No. 1, Harrington Road, Chetpet
Chennai – 600 031, India
Telephone: +91 44 4608 3100
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Limited Review Report on unaudited consolidated financial results of ZF Commercial Vehicle Control Systems India Limited for the quarter ended 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of ZF Commercial Vehicle Control Systems India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of ZF Commercial Vehicle Control Systems India Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   - ZF Commercial Vehicle Control Systems India Limited
   - ZF CV Control Systems Manufacturing India Private Limited (Subsidiary)

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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Registered Office:
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Limited Review Report *(Continued)*

ZF Commercial Vehicle Control Systems India Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Priyesh Singhal

Partner

Chennai

Membership No.: 138299

24 July 2026

UDIN:26138299KALBDM8924

ZF COMMERCIAL VEHICLE CONTROL SYSTEMS INDIA LIMITED
CIN: L34103TN2004PLC054667, **Regd Office:** Plot No.3 (SP), III Main Road, Ambattur Industrial Estate, Chennai 600058
Ph. 91 44 4224 2000, **Fax.** 91 44 4224 2009, **Website:** www.zf.com, **Email:** cvcs.info.india@zf.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

Rupees in lakhs except EPS information

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note 8)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operations**	**1,06,617.65**	**1,15,523.39**	**97,555.50**	**4,11,894.25**
2	Other income	3,562.64	4,157.69	6,659.88	18,318.96
3	**Total income (1+2)**	**1,10,180.29**	**1,19,681.08**	**1,04,215.38**	**4,30,213.21**
4	**Expenses**				
	(a) Cost of materials consumed	63,807.56	68,639.56	55,605.61	2,35,842.67
	(b) Changes in inventories of finished goods, work-in-progress	(487.63)	(338.74)	880.70	1,102.26
	(c) Employee benefits expense	17,020.47	16,983.29	15,030.45	61,018.08
	(d) Finance costs	120.05	100.82	131.06	534.18
	(e) Depreciation and amortisation expense	3,227.69	3,394.37	3,270.58	13,179.78
	(f) Other expenses	12,486.98	11,243.89	12,881.80	48,430.89
	Total expenses	**96,175.12**	**1,00,023.19**	**87,800.20**	**3,60,107.86**
5	**Profit before exceptional item and tax (3-4)**	**14,005.17**	**19,657.89**	**16,415.18**	**70,105.35**
6	Exceptional item (refer note 6)	-	-	-	793.51
7	**Profit before tax (5-6)**	**14,005.17**	**19,657.89**	**16,415.18**	**69,311.84**
8	**Tax expense**				
	(a) Current tax	3,694.31	5,292.07	4,499.33	18,565.11
	(b) Deferred tax	(136.95)	(266.32)	(321.72)	(968.04)
	Total	**3,557.36**	**5,025.75**	**4,177.61**	**17,597.07**
9	**Profit after tax (7-8)**	**10,447.81**	**14,632.14**	**12,237.57**	**51,714.77**
10	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss:				
	Remeasurements of defined benefit liability / (asset)	(22.81)	(840.43)	(22.96)	(529.88)
	Income tax relating to items that will not be reclassified to profit or loss	5.74	86.72	4.62	22.96
	Other comprehensive income / (loss) for the period / year	**(17.07)**	**(753.71)**	**(18.34)**	**(506.92)**
11	**Total comprehensive income / (loss) (9+10)**	**10,430.74**	**13,878.43**	**12,219.23**	**51,207.85**
12	**Paid-up equity share capital**	5,690.28	948.38	948.38	948.38
	(Face value of the share: INR 5 each fully paid)				
13	Other Equity				3,68,109.67
14	**Earnings per share (in rupees):**				
		Not annualised			
	(a) Basic (Refer Note 7)	9.18	12.86	10.75	45.44
	(b) Diluted (Refer Note 7)	9.18	12.86	10.75	45.44

ZF COMMERCIAL VEHICLE CONTROL SYSTEMS INDIA LIMITED
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Notes

1 The above consolidated financial results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and upon its recommendation, were approved by the Board of Directors at its meeting held on 24 July 2026. The above results for the quarter ended 30 June 2026 have been subjected to a review by the statutory auditor of the Company. The report of the statutory auditors is unqualified.

2 The consolidated financial results include the financial results of ZF Commercial Vehicle Control Systems India Limited ('holding company') and the financial results of its subsidiary ZF CV Control Systems Manufacturing India Private Limited (together called as 'the Group').

3 The consolidated financial results of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Rupees in lakhs

4 Revenue from operations include the following

	Quarter ended			Year ended
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
Sale of products	93,148.94	1,01,712.67	84,613.32	3,58,679.72
Sale/rendering of services	12,772.41	13,080.56	12,315.80	50,410.19
Other operating revenue	696.30	730.16	626.38	2,804.34
Total	**1,06,617.65**	**1,15,523.39**	**97,555.50**	**4,11,894.25**

5 The Group has one operating segment, namely "automotive components and allied services" and the information reported to the Chief Operating Decision Maker (CODM) for the purposes of resource allocation and assessment of performance focuses on this operating segment. The following are the information relating to the operating segment.

Rupees in lakhs

Particulars	**Quarter ended**			**Year ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
A. Segment Revenue : Revenue from operations	1,06,617.65	1,15,523.39	97,555.50	4,11,894.25
B. Segment Results : Profit before tax for the period / year	14,005.17	19,657.89	16,415.18	69,311.84
C. Segment assets : Total assets	4,50,651.66	4,42,549.98	3,97,359.18	4,42,549.98
D. Segment Liabilities : Total Liabilities	71,157.36	73,491.93	63,679.97	73,491.93

Note: There are no unallocated corporate income / expense / asset and liabilities considering that the Group operates in a single segment.

6 The Government of India has 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 on 21 November 2025, consolidating existing labour laws. The Ministry of Labour and Employment has also published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in regulations.

The Group has assessed and disclosed the financial implications of these changes as per guidance provided by the Institute of Chartered Accountants of India & in accordance with IND AS 19. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Group of INR 793.51 lakhs and considering non-recurring nature of this impact and regulatory driven, the same has been recognized under "Exceptional item" in the consolidated financial results for the year ended 31 March 2026.

The Group continues to monitor developments of the Rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications, basis such developments/ guidance.

7 The Board of Directors in its meeting held on 13 May 2026 had recommended issue of bonus shares in the ratio 5 : 1 i.e. 5 equity shares of Rs. 5/- each for every 1 fully paid-up equity share of Rs. 5/- each. The issue of bonus shares was approved by the shareholders through postal ballot on 17 June 2026 and accordingly the holding company had allotted 9,48,37,920 number of equity shares of Rs.5 each on 25 June 2026 to the eligible Members whose names appear in the Register of Members/list of beneficial owners as on 24 June 2026 i.e. Record date. To comply with the requirements of Ind AS 33, the Earnings per share (both basic and diluted) for the quarter ended 30 June 2026 and the comparative periods have been calculated after adjustment of the number of bonus shares issued.

8 The figures of the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year which was subjected to a limited review.

For and behalf of the Board of Directors

A. Passey

Akash Passey
Chairman

Chennai
24 July 2026

ZF Commercial Vehicle Control Systems India Limited
Chennai 600 058