
		<b>YUKEN INDIA LIMITED</b> An ISO 9001:2015 Company <b>Manufacturers of Oil Hydraulic Equipment</b> IN COLLABORATION WITH YUKEN KOGYO CO. LTD., JAPAN. <b>CIN: L29150KA1976PLC003017</b>			
Regd. Office:	No. 16-C, Doddanekundi Industrial Area, II Phase, Mahadevapura, Bengaluru – 560 048.	Factory:	PB No. 5, Koppathimmanahalli Village, Malur-Hosur Main Road, Malur Taluk, Kolar District – 563 130.		
Phone	+91 9731610341	E-mail:	Suhas.hm@yukenindia.com		
Date	May 26, 2026	Web:	www.yukenindia.com		

Corporate Relationship Department  
 BSE Limited  
 PJ Towers, Dalal Street  
 Mumbai-400 001  
 Scrip Code: **522108**

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

**Sub: Outcome of the Meeting of the Board of Directors held on May 26, 2026**

**Dear Sir/Madam,**

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Yuken India Limited at its meeting held today i.e., Tuesday, May 26, 2026, inter alia, considered and approved/noted the following:

1. Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026, together with the Statutory Auditors' Report thereon. The said financial results are being uploaded on the Company's website at <https://www.yukenindia.com/financial-results/>.
2. Recommendation of final dividend of Rs. 1.50/- per Equity Share of face value of Rs. 10/- each for the financial year ended March 31, 2026, subject to approval of shareholders at the ensuing Annual General Meeting.
3. Re-appointment of M/s. Adarsh Sharma & Co., Cost Accountants, Bengaluru, as Cost Auditors of the Company for the Financial Year 2026-27, subject to ratification of their remuneration by the shareholders.

Additional information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars issued thereunder is enclosed as **Annexure – A**.

4. Re-Appointment of M/s. Gnanoba & Bhat, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2026-27.

Additional information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars issued thereunder is enclosed as **Annexure – B**.

The Board meeting started at 12:00 noon IST and ended at 2:20 PM IST

Thanking You  
For **Yuken India Limited**

Suhas H M  
**Company Secretary & Complinance officer**  
ICSI Membership No: A75309  
**Encl: A/a**

**Re-appointment of M/s. Adarsh Sharma & Co., Cost Accountants, Bengaluru, as Cost Auditors of the Company for the Financial Year 2026-27**

Sl. No	Particulars	Details
1	Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise</del>	Reappointment as Cost Auditors for the Financial Year 2026-27
2	Date of re-appointment	May 26, 2026
3	Brief profile (in case of appointment)	<p>M/s. Adarsh Sharma &amp; Co., Cost Accountants, Bengaluru, is a firm of Cost Accountants having experience in the field of cost audit, cost accounting, compliance and related advisory services.</p> <p>The firm has expertise in conducting cost audits and maintenance of cost records in accordance with the provisions of the Companies Act, 2013.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

**Re-Appointment of M/s. Gnanoba & Bhat, Chartered Accountants, as Internal Auditors  
of the Company for the Financial Year 2026-27.**

Sl. No	Particulars	Details
1	Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise</del>	Reappointment as Internal Auditors for the Financial Year 2026-27
2	Date of re-appointment	May 26, 2026
3	Brief profile (in case of appointment)	<p>M/s. Gnanoba &amp; Bhat, Chartered Accountants, is a professional firm engaged in providing audit, assurance and consultancy services.</p> <p>The firm has experience in conducting internal audits, risk-based audits, and providing advisory services relating to internal controls, compliance and financial processes across various industries.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

# Walker Chandniok & Co LLP

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**Walker Chandniok & Co LLP**  
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## **Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of Yuken India Limited**

#### **Opinion**

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Yuken India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates for the year ended 31 March 2026 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries and associates, as referred to in paragraph 12 below, the Statement:
  - (i) includes the annual financial results of the entities listed in Annexure 1;
  - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable 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, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its associates for the year ended 31 March 2026.

#### **Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group and its associates, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

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## **Responsibilities of Management and Those Charged with Governance for the Statement**

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its associates in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and its associates, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associates..

## **Auditor's Responsibilities for the Audit of the Statement**

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
  - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

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evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
  - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

## Other Matters

12. We did not audit the annual financial statements of three subsidiaries included in the Statement whose financial information reflects total assets of ₹ 13,852.27 lakhs as at 31 March 2026, total revenues of ₹ 15,913.56 lakhs, total net profit after tax of ₹ 187.09 lakhs, total comprehensive income of ₹ 194.43 lakhs, and net cash inflows of ₹ 29.79 lakhs for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 30.96 lakhs and total comprehensive loss of ₹ 30.96 lakhs for the year ended 31 March 2026, in respect of two associates, whose annual financial statements have not been audited by us. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates is based solely on the audit reports of such other auditors.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

## For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

**LOKESH** Digitally signed  
by LOKESH  
KHEMKA  
**KHEMKA** Date: 2026.05.26  
14:07:21 +05'30'

## Lokesh Khemka

Partner

Membership No. 067878

UDIN: 26067878LCOQYW5753

Bengaluru

26 May 2026

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## Annexure 1

### List of entities included in the Statement

<b>S.no</b>	<b>Name of the Company</b>	<b>Country of incorporation</b>	<b>Subsidiary/Associate</b>
1	Coretec Engineering India Private Limited	India	Subsidiary
2	Grotek Enterprises Private Limited	India	Subsidiary
3	Kolben Hydraulics Limited	India	Subsidiary
4	Sai India Limited	India	Associate
5	AEPL Grotek Renewable Energy Private Limited (Associate of Grotek Enterprises Private Limited)	India	Associate



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Statement of Consolidated Financial Results for the quarter and year ended 31 March 2026

(₹ in lakhs, except per share data)

Particulars		Quarter ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Revenue from operations	13,309.92	11,199.42	12,465.10	46,217.32	45,735.63
II	Other income	82.20	140.43	94.04	401.15	373.75
III	<b>Total income (I + II)</b>	<b>13,392.12</b>	<b>11,339.85</b>	<b>12,559.14</b>	<b>46,618.47</b>	<b>46,109.38</b>
IV	<b>EXPENSES</b>					
	(a) Cost of materials consumed	5,971.52	4,668.78	4,998.65	19,663.66	19,435.10
	(b) Purchases of stock-in-trade	507.49	431.03	470.90	1,740.53	2,004.05
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	91.23	168.00	643.69	(141.68)	(482.65)
	(d) Employee benefits expense	1,631.29	1,758.64	1,612.75	6,660.99	6,326.96
	(e) Finance costs	277.77	281.46	325.78	1,076.21	1,039.89
	(f) Depreciation and amortisation expense	560.60	546.21	517.95	2,133.60	1,718.81
	(h) Other expenses	3,543.81	3,278.12	3,100.41	13,241.81	12,965.43
	<b>Total expenses (IV)</b>	<b>12,583.71</b>	<b>11,132.24</b>	<b>11,670.13</b>	<b>44,375.12</b>	<b>43,007.59</b>
V	<b>Profit before tax, share of profit from associates (III - IV)</b>	<b>808.41</b>	<b>207.61</b>	<b>889.01</b>	<b>2,243.35</b>	<b>3,101.79</b>
VI	Share of profit/(loss) of associates	(5.48)	(32.75)	23.90	(30.96)	65.12
VII	<b>Profit before tax (V + VI)</b>	<b>802.93</b>	<b>174.86</b>	<b>912.91</b>	<b>2,212.39</b>	<b>3,166.91</b>
VIII	<b>Tax expense/(benefit)</b>					
	(a) Current tax	135.61	(8.79)	(30.74)	463.72	306.68
	(b) Current tax of earlier years	-	67.29	-	67.64	316.95
	(c) Deferred tax	87.31	216.21	158.99	284.20	405.59
	(d) Deferred tax income relating to earlier years	-	(42.20)	-	(42.20)	(322.47)
	<b>Total tax expense (VIII)</b>	<b>222.92</b>	<b>232.51</b>	<b>128.25</b>	<b>773.36</b>	<b>706.75</b>
IX	<b>Profit/(loss) after tax from operations (VII-VIII)</b>	<b>580.01</b>	<b>(57.65)</b>	<b>784.66</b>	<b>1,439.03</b>	<b>2,460.16</b>
X	<b>Total Net Profit attributable to :</b>					
	Profit/(loss) attributable to owners of parent	580.73	(51.05)	784.15	1,447.31	2,462.00
	Profit/(loss) attributable to non- controlling interest	(0.72)	(6.60)	0.51	(8.28)	(1.84)
XI	Remeasurement losses on defined benefit plan	(21.47)	(24.91)	(119.35)	(50.64)	(119.35)
XII	Income tax effect on the above item	5.32	5.63	17.00	12.48	17.00
XIII	<b>Other comprehensive loss net of tax(XI-XII)</b>	<b>(16.15)</b>	<b>(19.28)</b>	<b>(102.35)</b>	<b>(38.16)</b>	<b>(102.35)</b>
XIV	<b>Total comprehensive income/(loss) for the period (IX+XIII)</b>	<b>563.86</b>	<b>(76.93)</b>	<b>682.31</b>	<b>1,400.87</b>	<b>2,357.81</b>
	<b>Total comprehensive income/(loss) attributable to owners of parent</b>	<b>564.57</b>	<b>(70.33)</b>	<b>681.80</b>	<b>1,409.16</b>	<b>2,359.65</b>
	<b>Total comprehensive income/loss attributable to non-controlling interest</b>	<b>(0.72)</b>	<b>(6.60)</b>	<b>0.51</b>	<b>(8.28)</b>	<b>(1.84)</b>
XV	<b>Paid up equity share capital</b> (13,584,000 shares of face value of ₹ 10 per share)	1,358.40	1,358.40	1,300.00	1,358.40	1,300.00
XVI	<b>Other equity</b>				35,954.07	28,815.23
XVII	<b>Earnings per equity share (not annualised) :</b>					
	(a) Basic	4.28	(0.38)	6.03	10.81	18.94
	(b) Diluted	4.28	(0.38)	6.03	10.81	18.94



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**Statement of Consolidated Assets and Liabilities as at 31 March 2026**

(₹ in lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	26,637.09	22,953.58
Right-of-use assets	1,437.03	1,428.79
Investment property	825.08	854.62
Capital work in progress	3,875.22	1,277.98
Other intangible assets	236.13	314.97
Goodwill	257.87	257.87
Investments accounted for using equity method	1,119.60	1,150.91
Financial assets:		
(i) Loans	17.22	20.65
(ii) Other financial assets	304.71	226.71
Non-current tax assets	317.75	300.28
Deferred tax assets	93.55	156.68
Other non-current assets	1,366.58	1,101.61
<b>Total non-current assets - (I)</b>	<b>36,487.83</b>	<b>30,044.65</b>
<b>Current assets</b>		
Inventories	11,707.57	9,353.93
Financial assets:		
(i) Trade receivables	11,881.83	11,635.03
(ii) Cash and cash equivalents	2,240.93	206.56
(iii) Bank balances other than cash and cash equivalents	35.57	50.56
(iv) Loans	47.62	39.99
(v) Other financial assets	65.29	147.60
Other current assets	1,055.88	963.97
<b>Total current assets - (II)</b>	<b>27,034.69</b>	<b>22,397.64</b>
<b>Total Assets (I + II)</b>	<b>63,522.52</b>	<b>52,442.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,358.40	1,300.00
Other equity	35,954.07	28,815.23
<b>Total equity (attributable to owners of the Company)</b>	<b>37,312.47</b>	<b>30,115.23</b>
Non Controlling Interest	(2.81)	5.47
<b>Total equity - (I)</b>	<b>37,309.66</b>	<b>30,120.70</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities:		
(i) Borrowings	2,799.99	606.08
(ii) Lease liabilities	975.20	955.33
(iii) Other financial liabilities	2.47	7.41
Provisions	442.61	366.51
Deferred tax liabilities (net)	1,241.19	1,074.80
<b>Total non-current liabilities - (II)</b>	<b>5,461.46</b>	<b>3,010.13</b>
<b>Current liabilities</b>		
Financial liabilities:		
(i) Borrowings	7,536.63	8,255.43
(ii) Lease liabilities	155.68	119.84
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	2,242.51	1,569.32
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,012.27	4,094.82
(iv) Other financial liabilities	4,584.40	4,190.04
Provisions	539.93	522.28
Current tax liabilities	31.14	-
Other current liabilities	648.84	559.73
<b>Total current liabilities - (III)</b>	<b>20,751.40</b>	<b>19,311.46</b>
<b>Total Equity and liabilities (I + II + III)</b>	<b>63,522.52</b>	<b>52,442.29</b>



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**Statement of Consolidated Cash Flows for the year ended 31 March 2026**

(₹ in lakhs)

Particulars	Year ended	
	31 March 2026	31 March 2025
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Profit before tax	2,212.40	3,166.91
Adjustments for:		
Depreciation and amortisation	1,933.61	1,591.67
Depreciation on right-of-use assets	199.99	127.14
Loss on sale of assets scrapped	0.92	2.68
Net unrealised exchange (gain) / loss	11.38	(14.75)
Bad debts	38.93	31.63
Interest expense	1,076.21	1,039.89
Provision for doubtful trade receivables / (written back)	(26.76)	81.26
Provision for advances & other receivables	-	82.74
Interest income	(154.71)	(86.88)
Liabilities no longer required written back	(6.66)	(26.68)
Share of net loss / (profit) of associate accounted for using the equity method	30.96	(65.12)
<b>Operating profit before working capital changes</b>	<b>5,316.27</b>	<b>5,930.49</b>
<b>Net changes in working capital</b>		
(Increase) in inventories	(2,353.64)	(747.59)
Decrease / (Increase) in trade receivables	(257.61)	229.78
Decrease / (Increase) in loans	(4.20)	13.28
Decrease / (Increase) in other financial assets	4.44	(194.69)
Decrease / (Increase) in non-financial assets	(72.73)	533.68
Increase / (Decrease) in trade payables	1,584.56	(18.52)
Increase in other financial liabilities	301.20	1,170.19
Increase in provisions	43.11	8.64
Increase / (Decrease) in non-financial liabilities	89.11	(1,225.54)
<b>Cash generated from operations</b>	<b>4,650.51</b>	<b>5,699.72</b>
Net income tax paid (net of refunds)	(521.63)	(765.56)
<b>Net cash generated from operating activities (A)</b>	<b>4,128.88</b>	<b>4,934.16</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment, capital work in progress, investment property & intangible assets	(8,303.37)	(5,473.70)
Proceeds from disposal of property, plant and equipment	-	37.80
Investment in bank deposits (net)	14.99	15.86
Interest received	154.58	88.98
Investment made in Associate	-	(268.92)
Proceeds from sale of investment in Associate	-	1.64
<b>Net cash used in investing activities (B)</b>	<b>(8,133.80)</b>	<b>(5,598.34)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of shares	5,991.84	-
Proceeds from long-term borrowings	3,255.65	892.50
Repayment of long-term borrowings	(887.71)	(1,015.50)
Proceeds from / (Repayments of) short term borrowings (net)	(892.83)	1,291.17
Repayment of principal amount on lease liability	(149.14)	(103.23)
Repayment of interest amount on lease liability	(94.20)	(58.14)
Interest paid	(981.40)	(959.95)
Dividend paid	(202.92)	(193.67)
<b>Net cash (used in) / generated from financing activities (C)</b>	<b>6,039.29</b>	<b>(146.82)</b>
<b>Net (Decrease) / Increase in cash and cash equivalents (A + B + C)</b>	<b>2,034.37</b>	<b>(811.00)</b>
Cash and cash equivalents at the beginning of the year	206.56	1,017.56
<b>Cash and cash equivalents at the end of the year</b>	<b>2,240.93</b>	<b>206.56</b>
<b>Cash and cash equivalents as per Balance sheet</b>	<b>2,240.93</b>	<b>206.56</b>



**YUKEN INDIA LIMITED**  
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Corporate office: PB No. 5, Koppalthimmanahalli Village, Malur-Hosur Main Road, Malur Taluk, Kolar District - 563 130, India.  
CIN: L29150KA1976PLC003017  
Website: www.yukenindia.com



**Notes to the consolidated financial results for the quarter and year ended 31 March 2026**

- 1 The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable 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, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').
- 2 The above consolidated financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26 May 2026.
- 3 The Board of Directors, in its meeting held on 26 May 2026, proposed a final dividend of 15 % (₹ 1.50 per equity share) for the financial year ended 31 March 2026. The proposal is subject to the approval of shareholders at the upcoming Annual General Meeting and if approved would result in a cash outflow of ₹ 203.76 lakhs.
- 4 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and 31 March 2025 and the reviewed year to date published unaudited figures up to third quarter of the financial year.
- 5 As per the provisions of the Companies Act, 2013, the rules made thereunder and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company has issued and allotted fully paid-up 5,84,000 equity shares of ₹10 each (at a premium of ₹ 1,016 per share) on preferential basis to Yuken Kogyo Company Limited (Promoter of the Company) on 31 July 2025.
- 6 Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. The Group has assessed the financial implications of the New Labour Codes and has recognised an incremental expense of Rs. 62.09 Lakhs, during the year ended 31 March 2026.  
The Group continues to monitor the developments relating to the implementation of the New Labour Codes and will review the estimates.

Place: Bengaluru  
Date: 26 May 2026

CATTAN COLETORE  
PADMANABHAN  
RANGACHAR

C P Rangachar  
Managing Director

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COLETORE PADMANABHAN  
RANGACHAR  
Date: 2026.05.26 13:14:02 +05'30'

**Consolidated segment-wise revenue, results, assets and liabilities for the quarter and year ended 31 March 2026**

Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited Refer note 5	Unaudited	Audited Refer note 5	Audited	Audited
<b>Segment revenue (sales and other operating income)</b>					
(a) Hydraulic business	11,752.45	10,108.56	10,572.27	40,663.49	39,189.13
(b) Foundry business	2,409.52	1,852.60	2,566.73	8,858.34	9,375.21
<b>Total segment revenue</b>	<b>14,161.97</b>	<b>11,961.16</b>	<b>13,139.00</b>	<b>49,521.83</b>	<b>48,564.34</b>
Less: Inter segment revenue	852.05	761.74	673.90	3,304.51	2,828.71
<b>Net segment revenue</b>	<b>13,309.92</b>	<b>11,199.42</b>	<b>12,465.10</b>	<b>46,217.32</b>	<b>45,735.63</b>
Other income	82.20	140.43	94.04	401.15	373.75
<b>Total income</b>	<b>13,392.12</b>	<b>11,339.85</b>	<b>12,559.14</b>	<b>46,618.47</b>	<b>46,109.38</b>
<b>Segment results (Profit before tax and interest)</b>					
(a) Hydraulic business	1,785.46	1,175.99	1,778.86	5,785.14	6,507.25
(b) Foundry business	296.76	145.40	418.67	1,029.21	1,225.48
<b>Total segment results</b>	<b>2,082.22</b>	<b>1,321.39</b>	<b>2,197.53</b>	<b>6,814.35</b>	<b>7,732.73</b>
Less: Inter segment eliminations	0.01	12.99	(77.64)	(105.48)	(95.87)
<b>Net segment results</b>	<b>2,082.23</b>	<b>1,334.38</b>	<b>2,119.89</b>	<b>6,708.87</b>	<b>7,636.86</b>
Less: Finance costs	277.77	281.46	325.78	1,076.21	1,039.89
Less: Other unallocable expense net of unallocable income	996.04	845.31	905.10	3,389.30	3,495.18
<b>Total profit before tax, share of profit from associates</b>	<b>808.42</b>	<b>207.61</b>	<b>889.01</b>	<b>2,243.36</b>	<b>3,101.79</b>

**Notes on segment information:**

- The Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, "Operating Segments." The CODM evaluates the Company performance and allocates resources based on hydraulic business performance and foundry business performance. Accordingly, the segment information has been presented.
- Assets and liabilities used in the Company's business are not identified to any of the operating segments, as they can be used interchangeably between segments.
- Segment revenue and segment results represent amounts identifiable to each of the segments. Segment revenue includes revenue from operations, other operating income and other income. Other "unallocable expense net of unallocable income" mainly includes interest income, expenses on common services and corporate expenses not directly identifiable to individual segments.
- The Company has presented the consolidated segment information. Accordingly, in terms of Paragraph 4 of Ind AS 108 'Operating Segments', no disclosures related to segments are presented for the standalone financial results.
- The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and 31 March 2025 and the reviewed year to date published unaudited figures up to third quarter of the financial year.

Place: Bengaluru  
Date: 26 May 2026

C P Rangachar  
Managing Director

CATTAN COLETORE  
PADMANABHAN  
RANGACHAR  
Digitally signed by CATTAN  
COLETORE PADMANABHAN  
RANGACHAR  
Date: 2026.05.26 13:14:31  
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# Walker Chandiook & Co LLP

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**Walker Chandiook & Co LLP**  
5th Floor, No.65/2, Block "A",  
Bagmane Tridib, Bagmane  
Tech Park, C V Raman Nagar,  
Bengaluru 560093  
T +91 80 4243 0700  
F +91 80 4126 1228

## **Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of Yuken India Limited**

#### **Opinion**

1. We have audited the accompanying standalone annual financial results ('the Statement') of Yuken India Limited ('the Company') for the year ended 31 March 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'),
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
  - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

#### **Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies

# Walker ChandioK &Co LLP

(Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Statement**

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
  - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
  - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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## Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

### For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

**LOKESH** Digitally signed  
by LOKESH  
KHEMKA  
**KHEMKA** Date: 2026.05.26  
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### Lokesh Khemka

Partner

Membership No. 067878

UDIN: 26067878NAWYOK5151

Bengaluru

26 May 2026



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### Statement of Standalone Financial Results for the quarter and year ended 31 March 2026

(₹ in lakhs, except per share data)

Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited (Refer Note 4)	Unaudited	Audited (Refer Note 4)	Audited	Audited
I Revenue from operations	11,467.72	9,885.77	10,238.59	39,729.17	39,246.34
II Other income	182.60	152.27	108.37	522.44	446.69
<b>III Total income (I + II)</b>	<b>11,650.32</b>	<b>10,038.04</b>	<b>10,346.96</b>	<b>40,251.61</b>	<b>39,693.03</b>
<b>IV EXPENSES</b>					
(a) Cost of materials consumed	6,096.22	5,192.30	4,909.96	20,412.12	19,576.83
(b) Purchases of stock-in-trade	507.49	431.03	470.90	1,740.53	2,004.05
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	(86.45)	(143.01)	473.56	(503.31)	221.19
(d) Employee benefits expense	1,273.75	1,415.00	1,317.60	5,313.19	5,124.53
(e) Finance costs	173.49	172.16	184.96	639.62	711.43
(f) Depreciation and amortisation expense	373.55	360.29	328.30	1,419.37	1,246.65
(g) Other expenses	2,717.75	2,348.78	2,126.80	9,411.00	9,011.45
<b>Total expenses (IV)</b>	<b>11,055.80</b>	<b>9,776.55</b>	<b>9,812.08</b>	<b>38,432.52</b>	<b>37,896.13</b>
<b>V Profit before tax (III - IV)</b>	<b>594.52</b>	<b>261.49</b>	<b>534.88</b>	<b>1,819.09</b>	<b>1,796.90</b>
<b>VI Tax expense/(benefit)</b>					
(a) Current tax	87.50	(48.39)	(106.45)	226.34	117.94
(b) Current tax of earlier years	-	67.29	-	67.64	316.95
(c) Deferred tax	69.64	110.14	136.60	231.69	300.48
(d) Deferred tax income for earlier years	-	(42.20)	-	(42.20)	(322.47)
<b>VII Total tax expense (VIII)</b>	<b>157.14</b>	<b>86.83</b>	<b>30.15</b>	<b>483.47</b>	<b>412.90</b>
<b>VIII Profit after tax from operations (V - VI)</b>	<b>437.38</b>	<b>174.66</b>	<b>504.73</b>	<b>1,335.62</b>	<b>1,384.00</b>
<b>IX Remeasurement losses on defined benefit plan</b>	<b>(24.87)</b>	<b>(35.93)</b>	<b>(108.32)</b>	<b>(60.80)</b>	<b>(108.32)</b>
<b>X Income tax effect on the above</b>	<b>6.26</b>	<b>9.04</b>	<b>13.93</b>	<b>15.30</b>	<b>13.93</b>
<b>XI Other comprehensive loss net of tax(VIII-IX)</b>	<b>(18.61)</b>	<b>(26.89)</b>	<b>(94.39)</b>	<b>(45.50)</b>	<b>(94.39)</b>
<b>XII Total comprehensive income for the period (VII+X)</b>	<b>418.77</b>	<b>147.77</b>	<b>410.34</b>	<b>1,290.12</b>	<b>1,289.61</b>
<b>XIII Paid up equity share capital</b> (13,584,000 shares of face value of ₹ 10 per share)	1,358.40	1,358.40	1,300.00	1,358.40	1,300.00
<b>XIV Other equity</b>				34,344.76	27,324.96
<b>XV Earnings per equity share (not annualised) :</b>					
(a) Basic	3.22	1.29	3.88	9.98	10.65
(b) Diluted	3.22	1.29	3.88	9.98	10.65

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### Statement of Standalone Assets and Liabilities as at 31 March 2026

Particulars	(₹ in lakhs)	
	As at 31 March 2026 Audited	As at 31 March 2025 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	20,683.47	17,214.85
Right-of-use assets	661.45	623.66
Investment property	825.08	854.62
Capital work in progress	2,936.61	511.88
Other intangible assets	188.05	251.32
Financial assets:		
(i) Investments	1,211.41	1,211.41
(ii) Loans	17.22	20.65
(iii) Other financial assets	98.83	7.70
Other non-current assets	1,301.41	1,074.87
Non Current tax assets	305.95	281.40
<b>Total non-current assets - (I)</b>	<b>28,229.48</b>	<b>22,052.36</b>
<b>Current assets</b>		
Inventories	8,655.72	6,113.72
Financial assets:		
(i) Trade receivables	11,132.59	11,431.29
(ii) Cash and cash equivalents	2,153.98	149.39
(iii) Bank balances other than cash and cash equivalents	35.57	50.56
(iv) Loans	29.82	39.99
(v) Other financial assets	118.39	158.53
Other current assets	4,846.82	4,311.32
<b>Total current assets - (II)</b>	<b>26,972.89</b>	<b>22,254.80</b>
<b>Total Assets (I + II)</b>	<b>55,202.37</b>	<b>44,307.16</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,358.40	1,300.00
Other equity	34,344.76	27,324.96
<b>Total equity - (I)</b>	<b>35,703.16</b>	<b>28,624.96</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities:		
(i) Borrowings	2,250.17	-
(ii) Lease liabilities	181.73	153.01
(iii) Other financial liabilities	8.60	7.41
Provisions	332.25	238.44
Deferred tax liabilities (net)	925.19	751.00
<b>Total non-current liabilities - (II)</b>	<b>3,697.94</b>	<b>1,149.86</b>
<b>Current liabilities</b>		
Financial liabilities:		
(i) Borrowings	5,364.42	6,419.06
(ii) Lease liabilities	92.72	84.32
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	1,730.46	1,072.88
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,279.27	1,994.77
(iv) Other financial liabilities	4,373.11	4,086.72
Provisions	405.12	382.92
Other current liabilities	556.17	491.67
<b>Total current liabilities - (III)</b>	<b>15,801.27</b>	<b>14,532.34</b>
<b>Total Equity and liabilities (I + II + III)</b>	<b>55,202.37</b>	<b>44,307.16</b>



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### Statement of Standalone Cash Flow for the year ended 31 March 2026

Particulars	Year ended	
	31 March 2026	31 March 2025
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Profit before Tax	1,819.09	1,796.90
Adjustments for:		
Depreciation and amortisation expenses	1,320.65	1,165.62
Depreciation on right of use assets	98.72	81.03
Loss on sale or on assets scrapped	-	10.57
Interest expense	639.62	711.43
Provision for doubtful trade receivables / (written back)	(28.26)	81.26
Provision for advances & other receivables	-	82.74
Bad Debts	34.80	-
Interest income	(151.10)	(75.38)
Guarantee commission income	(48.00)	(48.06)
Net unrealised exchange (gain)/loss	16.36	(14.75)
<b>Operating profit before working capital changes</b>	<b>3,701.88</b>	<b>3,791.36</b>
<b>Movements in working capital</b>		
(Increase)/decrease in inventories	(2,542.00)	430.13
(Increase)/decrease in trade receivables	288.54	(756.86)
(Increase)/decrease in loans	13.60	(0.84)
Increase in other financial assets	(50.86)	(14.26)
(Increase)/decrease in Non financial assets	(519.63)	199.91
Increase/(decrease) in trade payables	1,929.34	(561.54)
Increase in other financial liabilities	343.91	1,122.78
Increase/(decrease) in provisions	55.21	(2.01)
Increase/(decrease) in non-financial liabilities	64.50	(506.17)
<b>Cash generated from operations</b>	<b>3,284.49</b>	<b>3,702.50</b>
Net income tax paid (net of refunds)	(318.52)	(561.94)
<b>Net cash generated from operating activities (A)</b>	<b>2,965.97</b>	<b>3,140.56</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment , capital work in progress, investment property & intangible assets	(7,372.32)	(3,760.92)
Proceeds from sale of property, plant and equipment.	-	7.11
Investment in bank deposits(net)	14.99	16.05
Interest received	150.97	77.48
Proceeds from sale of investment in Associate	-	1.64
<b>Net cash used in Investing activities (B)</b>	<b>(7,206.36)</b>	<b>(3,658.64)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of shares	5,991.84	-
Proceeds from long-term borrowings	2,863.86	-
Repayment of long-term borrowings	(519.06)	(519.06)
Proceeds from / (Repayments of) short term borrowings (net)	(1,149.27)	1,173.64
Repayment of principal amount on lease liability	(99.39)	(89.23)
Repayment of interest amount on lease liability	(18.67)	(14.08)
Interest expense paid	(621.42)	(675.91)
Dividend paid	(202.91)	(193.66)
<b>Net cash generated from / (used in) financing activities (C)</b>	<b>6,244.98</b>	<b>(318.30)</b>
<b>Net increase / (decrease) in cash and cash equivalents ( A + B + C )</b>	<b>2,004.59</b>	<b>(836.38)</b>
Cash and cash equivalents at the beginning of the year	149.39	985.77
<b>Cash and cash equivalents at the end of the period</b>	<b>2,153.98</b>	<b>149.39</b>
<b>Cash and cash equivalents as per standalone balance sheet</b>	<b>2,153.98</b>	<b>149.39</b>



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### Notes to the Standalone financial results for the quarter and year ended 31 March 2026

- 1 The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable 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, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').
- 2 The above standalone financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26 May 2026.
- 3 The Board of Directors, in its meeting held on 26 May 2026, proposed a final dividend of 15 % (₹ 1.50 per equity share) for the financial year ended 31 March 2026. The proposal is subject to the approval of shareholders at the upcoming Annual General Meeting and if approved would result in a cash outflow of ₹ 203.76 lakhs.
- 4 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and 31 March 2025 and the reviewed year to date published unaudited figures up to third quarter of the financial year.
- 5 As per the provisions of the Companies Act, 2013, the rules made thereunder and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company has issued and allotted fully paid-up 5,84,000 equity shares of ₹10 each (at a premium of ₹ 1,016 per share) on preferential basis to Yuken Kogyo Company Limited (Promoter of the Company) on 31 July 2025.
- 6 The Company has presented the segment information in its consolidated financial results in accordance with Paragraph 4 of Ind AS 108 'Operating Segments'. Thus, no disclosures related to segment information are presented in its standalone financial results.
- 7 Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. The Company has assessed the financial implications of the New Labour Codes and has recognised an incremental expense of Rs. 6.40 Lakhs, during the year ended 31 March 2026.  
The Company continues to monitor the developments relating to the implementation of the New Labour Codes and will review the estimates.

Place: Bengaluru  
Date: 26 May 2026

CATTAN COLETORE  
PADMANABHAN  
RANGACHAR  
C P Rangachar  
Managing Director

Digitally signed by CATTAN  
COLETORE PADMANABHAN  
RANGACHAR  
Date: 2026.05.26 13:41:31 +05'30'

