

MANOMAY

MANOMAY TEX INDIA LIMITED

A Subsidiary of STPL

Reg. Office- 32, Heera Panna Market Pur Road, Bhilwara - 311001 (Rajasthan) India

CIN : L3101RJ2009PLC028647 GSTIN : 08AACP0997C12X Website : www.manomaytexindia.com

Email : ykladdha@hotmail.com Tel. No. : 01482-249983

Extract of Standalone Audited Financial Results For the Quarter and Year ended 31st March, 2026

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Total Income from Operations (Net)	20,486.96	17,690.07	17,978.19	71,221.52	69,840.40
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary Items)	647.97	614.93	455.92	2,601.64	2,567.35
3	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary Items)	647.97	614.93	455.92	2,601.64	2,567.35
4	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary Items)	499.72	462.55	332.94	1,964.15	1,925.27
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after Tax))	514.33	458.53	305.96	1,950.61	1,819.79
6	Equity Share Capital (Face Value Rs.10/- each)	1,804.87	1,804.87	1,804.87	1,804.87	1,804.87
7	Other Equity (Reserves)				15,291.38	13,013.03
8	Earning Per share (Rs. Per Shares) (of Rs. 10/- each) (for continuing operations)					
	1. Basic	2.77	2.56	1.84	10.58	10.67
	2. Diluted	2.77	2.56	1.84	10.58	10.67

Note: The above is an extract of the detailed Format of financial results for the Quarter and Year ended 31st March,2026 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 Year ended financial results are available on the websites of the Stock Exchange www.bseindia.com and www.nseindia.com and on Company's website www.manomaytexindia.com

For and on Behalf of The Board of Director
For Manomay Tex India Limited
SD/-
Yogesh Laddha
Managing Director
DIN : 02395058

Place: Bhilwara (Rajasthan) India

Date : 22nd May 2026

STAR CEMENT LIMITED

Regd. Office : Vill.: Lumshnong, P.O.: Khaliehriat,
Dist. : East Jaintia Hills, Meghalaya - 793210

Corp. Office: Century House, 2nd Floor, P-15/1 Taratala Main Road,
Kolkata - 700088, West Bengal

Email : investors@starcement.co.in | Website : www.starcement.co.in
CIN: L26942ML2001PLC006663 | M. No.: +91 9147415110



*Note: EBITDA includes impact of exceptional item on account of labour code and Other Income.

Extract of Audited Financial Results for the Quarter and Year ended March 31, 2026

(₹ in Lacs unless otherwise stated)										
Particulars	STANDALONE				CONSOLIDATED					
	Quarter ended 31.03.2026 (Audited) (Refer note 6)	Quarter ended 31.12.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited) (Refer note 6)	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)	Quarter ended 31.03.2026 (Audited) (Refer note 6)	Quarter ended 31.12.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited) (Refer note 6)	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
Total Income from Operations	79,543.79	53,617.02	66,270.00	2,40,673.02	2,00,621.13	1,18,266.80	88,487.93	1,05,711.38	3,79,574.82	3,17,396.13
Net Profit/(Loss) for the period (before tax, exceptional items and/or Extraordinary items)	10,236.06	3,829.24	5,432.68	20,551.44	(8,477.12)	21,256.86	10,404.13	17,143.64	54,362.10	22,567.41
Net Profit/(Loss) for the period (before tax, after exceptional items and/or Extraordinary items)	9,854.48	3,548.16	5,432.68	19,888.78	(8,477.12)	20,676.92	9,852.10	17,143.64	53,230.13	22,567.41
Net Profit/(Loss) for the period (after tax, exceptional items and/or Extraordinary items)	6,761.48	2,311.30	3,684.73	13,026.92	(5,846.50)	14,702.50	7,420.15	12,311.94	39,045.59	16,882.26
Total Comprehensive Income for the period (comprising profit/(loss) for the period after tax and other comprehensive income after tax)	6,804.37	2,309.93	3,706.14	13,065.70	(5,860.30)	14,744.42	7,388.78	12,369.24	38,987.77	16,876.58
Paid up Equity Share Capital (Face Value of ₹ 1/- each)	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80	4,041.80
Earnings Per Share (of ₹ 1/- each) (Not annualised)										
-Basic (₹)	1.67	0.57	0.91	3.22	(1.45)	3.66	1.85	3.05	9.73	4.18
-Diluted (₹)	1.67	0.57	0.91	3.22	(1.45)	3.66	1.85	3.05	9.73	4.18

NOTES TO FINANCIAL RESULTS:

- The above financial results has been prepared in accordance with Indian Accounting Standard (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). The above results were reviewed by the Audit Committee and approved by Board of Directors at their respective meeting held on May 22, 2026. The same has been audited by the Statutory Auditors of the Company.
- The Consolidated results include results of its subsidiaries Star Cement Meghalaya Limited (SCML), Star Century Global Cement Private Limited (SCGCPL), Star Smart Building Solutions Limited (SSBSL) (formerly known as Star Cement (I) Limited (SCIL)), Star Cement North East Limited (SCNEL), Ri Pnar Cement Private Limited (RPCPL) and Kopili Cement (I) Private Limited (KCIPL).
- The Company and its one subsidiary have evaluated the option under Section 115BAA (introduced by the Taxation Laws (Amendment) Ordinance, 2019) to pay tax at a concessional rate of 22% (plus surcharge and cess) and intends to transition from April 1, 2026. In line with Ind AS 12, deferred tax balances have been re-measured which has resulted in a credit of ₹600.46 lakhs in Standalone financial results and charge of ₹49.63 lakhs in Consolidated financial results. Furthermore, pursuant to the amendments introduced by the Finance Act, 2026, which permit the utilization of previously accumulated Minimum Alternate Tax (MAT) credit under the concessional tax regime, the Company has continued carrying the unutilised MAT credit balances as on March 31, 2026 on the basis of its projection of future taxable profits.
- The Government of India has notified 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 with effect from November 21, 2025 consolidating 29 existing labour laws. Pursuant to such notification, the group had recognised a provision of ₹ 552.03 lakhs during the quarter ended December 31, 2025 and disclosed the same as an Exceptional Item. Based on subsequent FAQ's and clarifications issued by the Ministry of Labour and further examination of its employees salary structure, the group has reassessed the impact of ₹ 1131.97 Lakhs. Accordingly, an additional sum of ₹ 579.94 lakhs has been charged and shown as an Exceptional item during the quarter ended March 31, 2026. The Group continues to monitor further notifications and clarifications relating to the Labour Codes and will account for the impact, if any accordingly.
- During the quarter ended March 31, 2026, SCNEL has commenced cement production in its grinding unit located at Silchar, Assam, with an installed capacity of 2 Million Tons per annum.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 are arrived at as difference between Audited figures in respect of the full financial years and the Unaudited published figures upto nine months of the relevant financial years which were subjected to limited review by the Statutory Auditors.
- The Group is primarily engaged in the manufacturing and sale of cement and cement related products. There are no separate reportable segments as per Ind AS 108, "Operating Segments".
- The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results for the quarter ended March 31, 2025 is available on the websites of the Stock Exchanges, www.nseindia.com, www.bseindia.com, and on the Company's website, www.starcement.co.in. The same can also be accessed through the QR code given below.



Date: May 22, 2026
Place: Kolkata

By order of the Board
For Star Cement Limited
Sd/-
Sajjan Bhajanka
Chairman
DIN: 00246043

CORRIGENDUM TO THE DETAILED PUBLIC STATEMENT FOR THE ATTENTION OF THE PUBLIC SHAREHOLDERS OF DOLPHIN MEDICAL SERVICES LIMITED

OPEN OFFER FOR ACQUISITION OF UPTO 39,25,988 FULLY PAID-UP EQUITY SHARES HAVING FACE VALUE OF ₹10.00 EACH ("EQUITY SHARES"), CONSTITUTING 26.00% OF THE VOTING SHARE CAPITAL OF DOLPHIN MEDICAL SERVICES LIMITED ("TARGET COMPANY"), FROM ITS PUBLIC SHAREHOLDERS AT AN OFFER PRICE OF ₹4.80 PER OFFER SHARE, PAYABLE IN CASH, BY MR. AMARANDHAR REDDY KOTHA (ACQUIRER 1) AND MR. MALLOUR RAJESH KUMAR (ACQUIRER 2), (COLLECTIVELY REFERRED TO AS THE "ACQUIRERS"), PURSUANT TO AND IN COMPLIANCE WITH REGULATION 4, OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, INCLUDING SUBSEQUENT AMENDMENTS THERETO ("SEBI (SAST) REGULATIONS"), ("OFFER" OR "OPEN OFFER").

This Corrigendum to the Detailed Public Statement ("DPS") is being issued by Rarever Financial Advisors Private Limited ("Manager to the Offer"), for and on behalf of the Acquirers to the Public Shareholders of the Target Company.

This Corrigendum should be read in continuation of, and in conjunction with, the Detailed Public Statement dated May 22, 2026 which has been sent to BSE Limited (BSE) on which Equity Shares of Target Company are listed and to the Securities and Exchange Board of India (SEBI) and the Target Company in accordance with the SEBI (SAST) Regulations.

Capitalized terms used in this Corrigendum and defined herein shall have same meaning ascribed to it in Public Announcement.

In relation to DPS, the Public Shareholders are requested to take note of following modifications:

Point 1. A. Acquirers, "subpoint a." in the DPS should be read as follows:

Mr. Amarandhar Reddy Kotha (Acquirer 1)

Acquirer 1, Mr. Amarandhar Reddy Kotha, son of Mr. Narayana Reddy Kotha, aged about 52 years, is an Indian resident and holds Permanent Account Number ("PAN") AKQPK5172K. His residential address is Villa No. 12, Vision Infiniti Homes, Tellapur, Sangareddy District, R.C. Puram Mandal, Telangana – 502032, India. Tel. No.: +919948298078; E-mail: amar@Datacipher.com

Point 1. A. Acquirers, "Subpoint c." in the DPS should be read as follows:

Name(s) of the Companies in which the Acquirers holds Directorship:

Sr. No.	Name of the Acquirers	Name of the Company
2	Mr. Mallour Rajesh Kumar (Acquirer 2) (DIN: 08125774)	a. Airtree Ventures Private Limited. b. Global Tech Skills Private Limited, c. Ark Energy Private Limited d. I.C.S.A. (India) Limited.
		He is acting as whole time director and CFO of Datacipher Limited. Further, He is the partner of GP and NR Ventures LLP.

Except as detailed in this Corrigendum, all other terms and contents of the DPS remain unchanged.

The Acquirer accepts full responsibility for the information contained in this Corrigendum and for the fulfillment of their obligations under the SEBI (SAST) Regulations, 2011.

This Corrigendum will be available on the website of the Securities and Exchange Board of India at www.sebi.gov.in.

ISSUED ON BEHALF OF ACQUIRERS BY MANAGER TO THE OFFER

Rarever Financial Advisors Private Limited

Rarever
FINANCIAL ADVISORS

Address:- 807, Iconic Shyamal, Shyamal Cross Road,
132 Ring Road, Satellite, Manekbag, Ahmedabad, Gujarat 380015.

Contact No. +91-99981 23745

Website: www.rarever.in

Contact Person Mr. Prasann Bhatt / Mr. Jiten Patel

Email ID : - hello@rarever.in

SEBI Reg. No. INM000013217

For and on behalf of the Acquirer

Sd/-

Mr. Amarandhar Reddy Kotha

(Acquirer 1)

Place: Hyderabad

Date: May 23, 2026

Sd/-

Mr. Mallour Rajesh Kumar

(Acquirer 2)

Note: The above information is in accordance with Regulation 33 read with Regulation 47 of the SEBI (Listing obligations and Disclosure Requirement) Regulations, 2015.