



# TEAMO PRODUCTIONS HQ LIMITED

(Formerly known as GI Engineering Solutions Limited)

CIN: L74110DL2006PLC413221

**Regd. & Corporate Office :** Unit No. 802, 8th Floor, Aggarwal Cyber Plaza-I, Netaji Subhash Place, North West Delhi, Delhi-110034

Tel No: 011-44789583 | Website: [www.tphq.co.in](http://www.tphq.co.in) | E-mail ID: [cs@giesl.in](mailto:cs@giesl.in)

---

January 15, 2026

*Listing Compliance Department*  
**National Stock Exchange of India Limited**  
Exchange Plaza,  
Bandra-Kurla Complex,  
Bandra (East), Mumbai 400051

**NSE SYMBOL: TPHQ**

*Listing Compliance Department*  
**BSE Limited**  
Phirozee Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai – 400 001

**Scrip Code: 533048**

Dear Sir/Ma'am,

**Sub: Newspaper Advertisement of Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2025**

We are enclosing herewith the copies of newspaper advertisement relating to the publication of Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2025, as published in Financial Express (English Edition) and Jansatta (Hindi Edition) newspapers, both dated January 15, 2026 in compliance with the provisions of Regulations 47 and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above information is also available on the Company's website at [www.tphq.co.in](http://www.tphq.co.in).

You are requested to take the above information on record.

Thanking You,

Yours faithfully,  
**for Teamo Productions HQ Limited**  
(Formerly Known as GI Engineering Solutions Limited)

**Mohaan Nadaar**  
**Managing Director**  
**DIN: 03012355**

**OFFICE OF THE RECOVERY OFFICER-II/II  
DEBTS RECOVERY TRIBUNAL CHANDIGARH (DRT 3)**

Ground Floor, SCO 33-34-35, Sector 17-A, Chandigarh-160017

## DEMAND NOTICE

NOTICE UNDER SECTIONS 25 TO 28 OF THE RECOVERY OF DEBTS &amp; BANKRUPTCY ACT, 1993 AND RULE 2 OF SECOND SCHEDULE TO THE INCOME TAX ACT, 1961

26.12.2025

**STATE BANK OF INDIA VERSUS  
SH. JAGDEV SINGH**

To,  
(CD1) SH.JAGDEV SINGH S/O SH.LABH SINGH, RESIDENT OF HOUSE NO.35, PROFESSOR COLONY, OPP. PUNJABI UNIVERSITY, PATTIALA-147002  
2ND ADDRESS: HOUSE NO.D-5, STREET NO.1, OFFICE COLONY, INSIDE PATTIALA ROAD, VILLAG MANGWAL, TEHSIL & DISTT. SANGRUR-148002  
(CD 2) SMT. TEJINDER KAUR W/O SH.JAGDEV SINGH, RESIDENT OF HOUSE NO.35, PROFESSOR COLONY. OPP. PUNJABI UNIVERSITY, PATTIALA-147002  
2ND ADDRESS: HOUSE NO.D-5, STREET NO.1, OFFICE COLONY, INSIDE PATTIALA ROAD, VILLAG MANGWAL, TEHSIL & DISTT. SANGRUR-148002

This is to notify that as per the Recovery Certificate issued in pursuance of orders passed by the Presiding Officer, DEBTS RECOVERY TRIBUNAL CHANDIGARH (DRT 3) in OA/1442/2021 an amount of Rs.31,98,452/- (Rs. Thirty One Lakh Ninety Eight Thousand Four Hundred Fifty Two Only) along with pendentlite and future interest @8.00% Simple Interest Yearly w.e.f. 28/07/2021 till realization and costs of Rs.34000/- (Rs. Thirty Four Thousand only) has been due against you (Jointly and Severally/Fully/Limited).

2. You are hereby directed to pay the above sum within 15 days of the receipt of the notice, failing which the recovery shall be made in accordance with the Recovery of Debts Due to Banks and Financial Institutions Act, 1993 and Rules there under.

3. Whereas it has been shown to the satisfaction of Tribunal that it is not possible to serve you in the ordinary way, therefore, this notice is given by this publication directing you to put in Appearance before this Tribunal on 07/03/2026 at 10:30 AM.

4. You are hereby ordered to declare on an affidavit the particulars of your assets on or before the next date of hearing.

5. In addition to the sum aforesaid, you will also be liable to pay:

(a) Such interests as is payable for the period commencing immediately after this notice of the Certificate/execution proceedings.

(b) All costs, charges and expenses incurred in respect of the service of this notice and warrants and other processes and all other proceedings taken for recovering the amount due.

Given under my hand and the seal of the Tribunal, on this date 26.12.2025

RECOVERY OFFICER  
DEBTS RECOVERY TRIBUNAL CHANDIGARH (DRT 3)

**PUBLIC NOTICE**

Bajaj Auto Credit Limited, having its registered office at Mumbai-Pune Road, Akurdi, Pune - 411035, hereby informs its customers and concerned, that its office located at Bajaj Auto Credit Limited, Subash Tractors Bank Road Gorakhpur Infront of State Bank of India Main Branch Gorakhpur - Gorakhpur UTTAR PRADESH India 273001 will be shifting to new premises which is located at Bajaj Auto Credit Limited, Amber Tower, Taramandal Road Buddha Vihar Commercial Near SBI Regional Office, Gorakhpur 273016 with effect from 18th April 2026.

Date:15-01-2026 Place: Gorakhpur

**Form No. INC-26**  
(Pursuant to rule 30 of the Companies (Incorporation) Rules, 2014)

Before the Central Government Northern Region, New Delhi  
In the matter of the Companies Act, 2013, Section 13(4) of the Companies Act, 2013 and Rule 30(6) (a) of the Companies (Incorporation) Rules, 2014.

AND

In the matter of NRJ STEEL PROCESSORS PRIVATE LIMITED (CIN: U28990DL2011PTC227116) having its registered office at 3283, Gali No.-6, Dharmpura, Gandhi Nagar, New Delhi-110031

## .....PETITIONER

Notice is hereby given to the General Public that the company proposes to make application to the Central Government under section 13 of the Companies Act, 2013 seeking confirmation of alteration of the Memorandum of Association of the Company in terms of the special resolution passed at the Extraordinary general meeting held on 14/01/2026, to enable the company to change its Registered Office from "State of Delhi" to "State of Uttar Pradesh". Any person whose interest is likely to be affected by the proposed change of the registered office of the company may deliver their objection on the MCA-21 portal (www.mca.gov.in) by filing investor complaint form or cause to be delivered or send by registered post of his/her objections supported by an affidavit stating the nature of his/her interest and grounds of opposition to the Regional Director, Northern Region MCA, B-2 Wing, 2nd Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, New Delhi-110003, within fourteen days of the date of publication of this notice with a copy to the applicant company at its registered office at the address.

For and on behalf of the Applicant  
M/s NRJ Steel Processors Private Limited

Sd/-  
NIKHIL JAIN  
(Director)  
Date: 14.01.2026  
Place : Delhi  
DIN : 02951510

**TEAMO PRODUCTIONS HQ LIMITED**

(FORMERLY KNOWN AS GI ENGINEERING SOLUTIONS LIMITED)

CIN - L74110DL2006PLC413221

Regd. Office - 802, Aggarwal Cyber Plaza, Netaji Subhash Palace, New Delhi 110034  
Corporate Office: Unit 1308, Aggarwal Corporate Heights, Netaji Subhash Palace, New Delhi 110034  
Tel No: 011-44789583 | Website: www.tphq.co.in | E-mail ID: cs@tphq.in**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2025**

FIGURES IN LAKHS EXCEPT SHARE DATA

S. No.	Particulars	Three Months Ended		Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.03.2025
1	Total Income from operations	2,228.24	5,150.84	2,051.66	10,286.00	5,153.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	695.87	75.03	62.57	870.20	459.46
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	695.87	75.03	62.57	870.20	459.46
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	511.65	50.91	46.66	633.66	325.03
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	511.65	50.91	46.66	633.66	325.03
6	Paid up equity share capital (Face value of the share shall be indicated)	10,962.20	10,962.20	10,962.20	10,962.20	10,962.20
7	other equity excluding Revaluation Reserves	-	-	-	-	-
8	Earning per Equity Share:					
	Equity shares of par value Re 1 each (EPS for three and nine months ended periods are not annualised)					
(a)	Basic (in Rs.)	0.05	0.00	0.00	0.06	0.03
(b)	Diluted (in Rs.)	0.05	0.00	0.00	0.06	0.03

## Notes:

1. The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting at the registered office held on January 14, 2026. The Statutory auditors have carried out a limited review of the results for the quarter and Nine months ended December 31, 2025 and the Statutory Auditors have expressed an Unmodified Opinion on these results.
3. The above is an extract of the detailed format of 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 Unaudited Financial Results are available on the websites of the Stock Exchanges i.e. www.bseindia.com and www.nseindia.com, and on the website of the Company i.e. www.tphq.co.in.

For Teamo Productions HQ Limited  
(Formerly Known as GI Engineering Solutions Limited)Mohan Nadaar  
Managing Director  
DIN:03012355**Form No. 1****DEBTS RECOVERY TRIBUNAL AT LUCKNOW**

600/1, University Road, Near Hanuman Setu Mandir, Lucknow

(Area of Jurisdiction: Part of Uttar Pradesh)

DRC No. 755/2023 NEXT DATE: 28.05.2026

Notice under Rule 2 of second schedule of the Income Tax Act, 1961 read with Section 29 of the Recovery of Debts due to Banks and Financial Institutions Act, 1993

and clause (a) of sub-rule (5) of rule 30 of the Companies (Incorporation) Rules, 2014.

AND

In the matter of Omkareshwar Builders Private Limited having its registered office at A-70, Hauz Khas, 3rd Floor, New Delhi, India - 110016.

Petitioner

Notice is hereby given to the General Public that the company proposes to make application to the Central Government under section 13 of the Companies Act, 2013 seeking confirmation of alteration of the Memorandum of Association of the Company in terms of the special resolution passed at the Extraordinary General Meeting held on 21.01.2026 to enable the company to change its Registered office from "State of Delhi" to "State of Haryana".

Any person whose interest is likely to be affected by the proposed change of the registered office of the company shall deliver either on the MCA-21 portal (www.mca.gov.in) by filing investor

complaint form or cause to be delivered or send by registered post of his/her objections supported by an affidavit stating the nature of his/her interest and grounds of opposition to the Regional Director, Northern Region, Ministry of Corporate Affairs at the address B-2 Wing, 2nd Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, New Delhi-110003, within fourteen days from the date of publication of this notice with a copy to the applicant company at its registered office at the address mentioned below:

Omkareshwar Builders Private Limited A-70, Hauz Khas, 3rd Floor, New Delhi, India - 110016

For and on behalf of the Applicant

Omkareshwar Builders Private Limited

Sd/- SWARAN SINGH Director

Place: New Delhi DIN: 00187130

**PAN INDIA CORPORATION LIMITED**

(CIN: L72200DL1984PLC017510)

Regd. Off. - 301, 3rd Floor, Laxmi Deep Building, Plot No. 9, District Center, Laxmi Nagar, New Delhi-110092

Email: srgltd@gmail.com, Website: http://www.panindiacorp.com Tel. No. 011-43656567

## EXTRACT OF STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Pursuant to Regulation 47 (1) (b) of the SEBI (LODR) Regulations, 2015)

(Amount Rs. In Lacs)

S. No.	Particulars	Quarter Ended 31st December, 2025 (Un-Audited)	Quarter Ended 31st December, 2024 (Un-Audited)	Nine Months Ended 31st December, 2025 (Un-Audited)	Nine Months Ended 31st December, 2024 (Un-Audited)	
					2025	2024
1	Total Income from Operations (Net)	-	-	-	-	-
2	Net Profit/Loss for the period (before tax, Exceptional and/or Extraordinary Items)	(10.44)	(5.52)	(45.60)		
3	Net Profit/Loss for the period before tax (after Exceptional and/or Extraordinary Items)	(10.44)	(5.52)	(45.60)		
4	Net Profit/Loss for the period after tax (after Exceptional and/or Extraordinary Items)	(10.44)	(5.52)	(45.60)		
5	Total Comprehensive Income for the period [Comprising Profit/Loss for the period (after tax) and Other Comprehensive Income (after tax)]	(10.44)	(5.52)	(45.60)		
6	Paid-up equity share capital (face value of Rs. 10/- each)	21,425.65	21,425.65	21,425.65		
7	Reserve (excluding Revaluation Reserve) as show in the Audited balance sheet of the previous year	-	-	-		
8	Earnings Per Share (EPS) (of Rs. 10/- each) (for continuing and discontinued operations)					
a.	Basic	(0.0049)	(0.0026)	(0.0213)		
b.	Diluted	(0.0049)	(0.0026)	(0.0213)		

## NOTE:

- The above Un-Audited Financial Results for the Quarter and Nine Months Ended as on 31st December, 2025, have been reviewed by Audit Committee and approved by the Board of Directors in Meeting held on 14.01.2026.
- The previous Year Figures have been regrouped, reclassified and recasted wherever necessary.
- The Company operates in only one segment.
- Statutory Auditors has carried out the limited review of the Financials for the above said period.

By the order of Board of Directors

## ADDENDUM CUM CORRIGENDUM TO THE DRAFT LETTER OF OFFER AND DETAILED PUBLIC STATEMENT FOR THE ATTENTION OF THE PUBLIC SHAREHOLDERS OF

## SAMMAAN CAPITAL LIMITED

(CIN: L65922DL2005PLC136029)

Registered Office: A-34, 2nd &amp; 3rd floor, Lajpat Nagar II, Lajpat Nagar (South Delhi) 110024, New Delhi, India

Open offer for acquisition of up to 34,17,54,286 (thirty four crore seventeen lakh fifty four thousand two hundred and eighty six) fully paid up equity shares of face value of INR 2 (Indian Rupees two) each of Sammaan Capital Limited ("Target Company" and such shares, "Equity Shares"), representing 26% (twenty six percent) of the Expanded Voting Share Capital of the Target Company from the Public Shareholders of the Target Company by Avenir Investment RSC Ltd ("Acquirer"), together with IHC Capital Holding LLC ("PAC") in its capacity as a person acting in concert with the Acquirer ("Open Offer" or "Offer").

This addendum cum corrigendum to the PA (as defined below), DPS (as defined below) and the DLoF (as defined below) ("Corrigendum") is being issued by Citigroup Global Markets India Private Limited, the manager of the Open Offer ("Manager"), for and on behalf of the Acquirer and PAC, in compliance with the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2021, as amended ("SEBI (SAST) Regulations").

This Corrigendum should be read in continuation of and in conjunction with: (1) the public announcement dated October 02, 2025 ("PA"); (2) the detailed public statement that was published in the following newspapers: (a) all editions of "Financial Express" (English), (b) all editions of "Jansatta" (Hindi) and (c) the Mumbai edition of "Navshakti" (Marathi) on October 09, 2025 ("DPS"); and (3) the draft letter offer that was filed with the Securities and Exchange Board of India ("SEBI") on October 16, 2025 ("DLoF"). This Corrigendum is being published in all the newspapers in which the DPS was published.

Capitalised terms used but not defined in this Corrigendum shall have the same meaning assigned to such terms in the DLoF.

In relation to the PA, the DPS and the DLoF, the Public Shareholders are requested to take note of the following developments / amendments:

## 1. Update on Required Statutory Approvals:

- (a) The Target Company has received the SE In-principle Approval from the Stock Exchanges on November 07, 2025, which was disclosed to the Stock Exchanges on November 07, 2025.
- (b) The Acquirer has received the CCI Approval on December 09, 2025, and disclosed by the Target Company to the Stock Exchanges on December 10, 2025.

## 2. Amendments to the DLoF:

- (a) The following paragraphs 9.10 and 11 will be included in Section VI(B) of the DLoF:
- "9. As disclosed in Paragraph 11 of Part B (PAC – IHC Capital Holding LLC) of Section IV (Background of the Acquirer and the PAC) of the DLoF, the PAC is acting in concert with the Acquirer for the limited purpose of financing the Acquirer's acquisition of securities of the Target Company. Therefore, the source of funds for the proposed cost of acquisition for both the Underlying Transaction and the Open Offer will be made available to the Acquirer by the PAC, in such form and manner as the PAC may determine at the relevant time.
10. As on December 23, 2025, the undrawn facilities available to the PAC from First Abu Dhabi Bank PJSC amount to AED 21,70,00,00,000 (equivalent to INR 52,665,90,00,000 with the TT Buying Rate as on December 19, 2025 considered - INR 24,27 AED 1. Source: <https://xexim.net/rates>).
11. Based on the Bank Guarantee, Cash Escrow Amount and the undrawn facilities available to the PAC mentioned in Paragraph 10 above, M/s. G. M. Kapadia & Co., Chartered Accountants (Firm Registration No. 104767W) having office at 1007, Raheja Chambers, 213 Nariman Point, Mumbai, 400021, India; Tel. No.: +91 22 6611 6611; Fax No.: +91 22 6611 6600 by way of certificate dated December 24, 2025 are of the opinion that Acquirer and the PAC have adequate financial resources for fulfilling their obligations under the Underlying Transaction and the Open Offer made pursuant to and in compliance with the requirements of the SEBI (SAST) Regulations."

(b) The following document will be included in Section X (Documents for Inspection) of the DLoF:

"Certificate dated December 24, 2025 from M/s. G. M. Kapadia & Co., Chartered Accountants (Firm Registration No. 104767W) having office at 1007, Raheja Chambers, 213 Nariman Point, Mumbai, 400021, India; Tel. No.: +91 22 6611 6611; Fax No.: +91 22 6611 6600 opining that the Acquirer and PAC have adequate financial resources for fulfilling their obligations under the Underlying Transaction and the Open Offer."

(c) Annex – III of the DLoF shall be restated as follows:

The key financial information of the PAC based on (a) its audited consolidated financial statements prepared as of and for the financial years ended December 31, December 31, 2023 and December 31, 2024 respectively; and (b) interim condensed unaudited consolidated financial statements as of and for the six month period ended June 30, 2025:

(in millions)

Particulars	As of and for the financial year ended December 31, 2022		As of and for the financial year ended December 31, 2023		As of and for the financial year ended December 31, 2024		As of and for the six month period ended June 30, 2025	
	AED	INR	AED	INR	AED	INR	AED	INR
<b>Profit and Loss Statement</b>								
Income from operations	41,100	965,858	46,284	1,087,675	70,257	1,651,050	40,956	962,463
Other Income <sup>(i)</sup>	9,698	227,893	19,283	453,162	11,446	268,991	4,292	100,855
<b>Total Income</b>	<b>50,798</b>	<b>1,193,751</b>	<b>65,568</b>	<b>1,540,836</b>	<b>81,704</b>	<b>1,920,040</b>	<b>45,248</b>	<b>1,063,317</b>
Total Expenditure <sup>(ii)</sup>	34,184	803,312	38,935	91,964	56,429	1,326,082	31,831	748,029
<b>Profit Before Interest and Tax</b>	<b>14,551</b>	<b>341,948</b>	<b>24,339</b>	<b>571,956</b>	<b>22,257</b>	<b>523,035</b>	<b>11,528</b>	<b>270,918</b>
Profit Before Depreciation	16,614	390,440	26,633	625,873	25,274	593,959	13,417	315,289
Interest and Tax								
Depreciation and Amortisation	(2,063)	(48,491)	(2,294)	(53,916)	(3,018)	(70,924)	1,888	44,370
Interest	(783)	(18,399)	(1,338)	(31,442)	(2,541)	(59,720)	(1,515)	(35,606)
<b>Profit Before Tax</b>	<b>13,768</b>	<b>323,549</b>	<b>23,001</b>	<b>540,514</b>	<b>19,716</b>	<b>463,315</b>	<b>10,013</b>	<b>235,312</b>
Provision for Tax	(72)	(1,884)	(646)	(15,188)	(713)	(16,751)	(1,065)	(25,031)
<b>Profit After Tax</b>	<b>13,696</b>	<b>321,865</b>	<b>22,354</b>	<b>525,326</b>	<b>19,003</b>	<b>446,564</b>	<b>8,948</b>	<b>210,281</b>
<b>Sources of funds</b>								
Paid up share capital	0.30	7.05	0.30	7.05	0.30	7.05	0.30	7.05
Merger, acquisition and other reserves	31,056	729,805	31,216	733,578	55,890	1,313,410	59,636	1,401,442
Reserves and Surplus (excluding revaluation reserves) <sup>(iii)</sup>	13,825	324,883	31,684	744,573	31,716	745,324	36,007	869,359
Non-Controlling Interest & Hybrid Equity instrument	40,743	957,467	37,973	892,369	66,748	1,568,570	72,053	1,690,701
<b>Net worth</b>	<b>85,624</b>	<b>2,012,163</b>	<b>100,873</b>	<b>2,370,527</b>	<b>154,354</b>	<b>3,627,312</b>	<b>168,683</b>	<b>3,964,060</b>
Secured loans	16,291	382,838	14,168	332,948	17,880	420,180	N.A. <sup>(iv)</sup>	N.A. <sup>(iv)</sup>
Unsecured loans	5,603	131,671	3,674	86,339	19,331	454,278	N.A. <sup>(iv)</sup>	N.A. <sup>(iv)</sup>
<b>Total loans</b>	<b>21,895</b>	<b>514,509</b>	<b>17,842</b>	<b>419,287</b>	<b>37,211</b>	<b>874,458</b>	<b>41,933</b>	<b>985,436</b>
Other non-current liabilities <sup>(v)</sup>	10,328	242,713	13,129	308,530	14,993	352,339	24,176	568,145
Net current liabilities <sup>(vi)</sup>	40,154	943,612	39,633	931,379	56,756	1,333,763	65,449	1,538,044
<b>Total</b>	<b>158,001</b>	<b>3,713,016</b>	<b>171,477</b>	<b>4,029,716</b>	<b>263,313</b>	<b>6,187,867</b>	<b>300,242</b>	<b>7,055,686</b>
<b>Uses of funds</b>								
Net fixed assets <sup>(vii)</sup>	26,718	627,889	23,040	641,447	36,090	848,110	40,432	950,162
Investments	56,581	1,329,664	74,533	1,751,532	101,089	2,375,596	114,386	2,688,070
Net Non-Current Assets <sup>(viii)</sup>	868	20,394	1,108	26,048	11,443	2,68,909	11,714	2,75,283
Net current assets <sup>(vii)</sup>	73,834	1,735,090	72,130	1,695,050	114,692	2,695,258	133,709	3,142,170
Assets held for sale	0	0	666	15,639	0	0	0	0
Total miscellaneous expenditure not written off	0	0	0	0	0	0	0	0
<b>Total</b>	<b>158,001</b>	<b>3,713,016</b>	<b>171,477</b>	<b>4,029,716</b>	<b>263,313</b>	<b>6,187,867</b>	<b>300,242</b>	<b>7,055,686</b>
<b>Other Financial Data</b>								
Dividend (%)	0	0	0	0	0	0	0	0
Earnings Per Share	1.37	32.20	2.24	52.64	1.90	44.65	0.89	20.92

**Notes:**

- (1) Includes Share of Profits, Investment and other income, fair value gain on revaluation of previously held equity interest, Gain on acquisition of subsidiaries, Gain on derecognition of subsidiaries, (Loss) gain on disposal of investment in associates and joint ventures, net, Gain on bargain purchase of subsidiaries and Gain on partial disposal of investment in associates.
- (2) Includes Cost of revenue, General and administrative expenses, Selling and distribution expenses less depreciation and amortisation
- (3) Includes Statutory reserve, Capital contribution, Cumulative changes on revaluation of investments, Currency translation reserve, Hedging reserve and Retained earnings
- (4) Total non-current liabilities less non-current borrowings
- (5) Total current liabilities less current borrowings
- (6) Includes Property, Plant and equipment, Intangible assets and goodwill, and Right-of-use assets
- (7) Total Non-current assets, less Net fixed assets, less Investment properties, less Investment in associates and joint ventures, less non-current Investments in financial assets
- (8) Total Current assets less current Investment in financial assets
- (9) Specific bifurcations for secured loans and unsecured loans will be computed in the year-end financials for the period ending December 31, 2025.

Since the financial numbers of the PAC are presented in AED, the financial information has been converted to Indian Rupees (INR) for the purpose of convenience. The conversion has been done at the rate AED 1=INR 23.5 as on October 7, 2025 based on the exchange rate notification number 39/2025 issued by Central Board of Indirect Taxes and Customs, Department of Revenues, Ministry of Finance, Government of India."

## 3. Amendments to the DPS:

- (a) Paragraph 1(b)(i) of the DPS shall be restated as follows:
- "PAC is a limited liability company, incorporated on September 19, 2019, under the laws of the United Arab Emirates (company registration number: 101-2021-100029527). The name of the PAC has not changed since its incorporation."

- (b) Paragraph 1(b)(ii) of the DPS shall be restated as follows:
- "The key financial information of the PAC based on (A) its audited consolidated financial statements prepared as of and for the financial years ended December 31, 2022, December 31, 2023 and December 31, 2024 respectively; and (B) interim condensed unaudited consolidated financial statements as of and for the six month period ended June 30, 2025 is as follows:

(in millions)

Particulars	As of and for the financial year ended December 31, 2022		As of and for the financial year ended December 31, 2023		As of and for the financial year ended December 31, 2024		As of and for the six month period ended June 30, 2025	
AED	INR	AED	INR	AED	INR	AED	INR	


<tbl\_r cells="8" ix="2" maxc