



Statement of Consolidated Financial Results for the Quarter and Twelve Months ended 31st March, 2026

(₹ in Crores)

Particulars		3 Months ended	Corresponding	Preceding	Twelve	Twelve
		31.03.2026#	31.03.2025#	31.12.2025	Months ended	Months ended
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
CONTINUING OPERATIONS						
Gross Revenue from sale of products and services	(i)	23625.69	20176.41	21577.58	89258.21	80942.76
Other operating revenue	(ii)	195.79	199.95	129.06	655.12	670.02
REVENUE FROM OPERATIONS [(i)+(ii)]	1	23821.48	20376.36	21706.64	89913.33	81612.78
OTHER INCOME	2	585.15	640.26	574.04	2425.80	2529.69
TOTAL INCOME (1+2)	3	24406.63	21016.62	22280.68	92339.13	84142.47
EXPENSES						
a) Cost of materials consumed		6660.03	6219.76	6796.55	26272.33	23757.33
b) Purchases of Stock-in-Trade and Biological Assets		1818.73	1884.70	1547.38	8826.01	8947.04
c) Changes in inventories of finished goods, Stock-in-Trade, work-in-progress, intermediates and Biological Assets		(2720.42)	(367.02)	73.71	(2550.46)	(725.65)
d) Excise duty		5996.80	1611.36	1659.34	11044.93	6289.44
e) Employee benefits expense		1747.10	1596.86	1704.06	6781.50	6169.78
f) Finance costs		29.18	10.91	19.47	85.17	45.06
g) Depreciation and amortization expense		421.95	411.03	430.82	1710.53	1646.32
h) Other expenses		3395.01	2911.31	3043.08	12221.11	11196.63
TOTAL EXPENSES	4	17348.38	14278.91	15274.41	64391.12	57325.95
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	5	139.57	98.41	102.39	377.08	110.42
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4+5)	6	7197.82	6836.12	7108.66	28325.09	26926.94
EXCEPTIONAL ITEMS (Refer Note 4)	7	(25.20)	-	(354.58)	(291.70)	-
PROFIT BEFORE TAX (6+7)	8	7172.62	6836.12	6754.08	28033.39	26926.94
TAX EXPENSE	9	1702.88	1680.85	1735.63	7015.24	6890.47
a) Current Tax		1806.00	1514.86	1098.98	6412.97	6509.61
b) Deferred Tax		(103.12)	165.99	636.65	602.27	380.86
PROFIT FOR THE PERIOD FROM CONTINUING OPERATIONS (8-9)	10	5469.74	5155.27	5018.45	21018.15	20036.47
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX FROM DISCONTINUED OPERATIONS	11	-	-	-	-	525.84
EXCEPTIONAL ITEMS OF DISCONTINUED OPERATIONS	12	-	15145.18	-	-	15128.81
TAX EXPENSE OF DISCONTINUED OPERATIONS	13	-	492.57	-	-	638.64
PROFIT FOR THE PERIOD FROM DISCONTINUED OPERATIONS (11+12-13)	14	-	14652.61	-	-	15016.01
PROFIT FOR THE PERIOD (10+14)	15	5469.74	19807.88	5018.45	21018.15	35052.48
OTHER COMPREHENSIVE INCOME	16	(791.25)	(401.59)	69.28	(643.29)	(624.86)
A (i) Items that will not be reclassified to profit or loss		(981.80)	(711.14)	64.21	(835.27)	(1072.62)
(ii) Income tax relating to items that will not be reclassified to profit or loss		133.37	100.94	(8.78)	111.65	59.58
B (i) Items that will be reclassified to profit or loss		43.00	217.34	19.72	44.92	398.32
(ii) Income tax relating to items that will be reclassified to profit or loss		14.18	(8.73)	(5.87)	35.41	(10.14)
TOTAL COMPREHENSIVE INCOME (15+16)	17	4678.49	19406.29	5087.73	20374.86	34427.62
PROFIT FOR THE PERIOD ATTRIBUTABLE TO :						
OWNERS OF THE PARENT		5387.97	19727.37	4931.19	20689.47	34746.63
NON-CONTROLLING INTERESTS		81.77	80.51	87.26	328.68	305.85
OTHER COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO :						
OWNERS OF THE PARENT		(791.47)	(401.88)	69.28	(642.20)	(624.87)
NON-CONTROLLING INTERESTS		0.22	0.29	-	(1.09)	0.01
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO :						
OWNERS OF THE PARENT		4596.50	19325.49	5000.47	20047.27	34121.76
NON-CONTROLLING INTERESTS		81.99	80.80	87.26	327.59	305.86
PAID UP EQUITY SHARE CAPITAL	18	1252.95	1251.41	1252.90	1252.95	1251.41
(Ordinary Shares of ₹ 1/- each)						
RESERVES EXCLUDING REVALUATION RESERVES	19				71254.35	68778.64
EARNINGS PER SHARE (of ₹ 1/- each) (not annualised):	20					
For Continuing Operations						
(a) Basic (₹)		4.30	4.05	3.94	16.52	15.78
(b) Diluted (₹)		4.30	4.05	3.94	16.51	15.76
For Discontinued Operations						
(a) Basic (₹)		-	11.72	-	-	12.01
(b) Diluted (₹)		-	11.70	-	-	11.99
For Continuing and Discontinued Operations						
(a) Basic (₹)		4.30	15.77	3.94	16.52	27.79
(b) Diluted (₹)		4.30	15.75	3.94	16.51	27.75

The figures of 3 months ended 31.03.2026 and corresponding 3 months ended 31.03.2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years, which were subjected to limited review.

Notes :

1. The audited Consolidated Financial Results and Segment Results were reviewed by the Audit Committee, and approved by the Board of Directors of the Company at its meeting held on 21st May, 2026.
2. The continuing significant brand building costs covering a range of personal care and branded packaged food products are reflected under 'Other expenses' stated above and in Segment Results under 'FMCG-Others'.
3. 5,08,460 Ordinary Shares of ₹ 1/- each were issued and allotted under the Company's Employee Stock Option Schemes during the quarter ended 31st March, 2026. Consequently, the issued and paid-up Share Capital of the Company stands increased to ₹ 1252,94,68,231/- as on 31st March, 2026.
4. Exceptional Items of Continuing Operations for the twelve months ended 31st March, 2026 of ₹ 291.70 Crores represents :

a) estimated one-time impact on recognition of past service cost of ₹ 379.78 Crores with respect to increase in liability of gratuity and compensated absences, primarily arising due to change in definition of wages pursuant to notifications issued by the Ministry of Labour & Employment dated 21st November, 2025 bringing into force the provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). The Group continues to monitor the finalisation of rules by the Central and State Governments and clarifications from the Government on other aspects of the New Labour Codes and will account for such developments as needed.

b) receipt of ₹ 88.08 Crores on final settlement of the insurance claim towards leaf tobacco stocks, which were destroyed due to fire at a third party owned warehouse in an earlier year.

5. The amalgamation of Sresta Natural Bioproducts Private Limited ('Sresta') and Wimco Limited ('Wimco'), wholly owned subsidiaries, with the Company was approved by the Board of Directors on 1st August, 2025. The Hon'ble National Company Law Tribunal ('NCLT'), Kolkata Bench, vide Order dated 20th March, 2026, and NCLT, Hyderabad Bench, vide Order dated 16th April, 2026, have approved the said amalgamation and certified copies of the Orders have been filed with the Registrar of Companies, West Bengal and Telangana, respectively, on 7th May, 2026. Since all the requisite formalities have been completed, the aforesaid amalgamation has been given effect to in these Financial Results from the respective Appointed Dates i.e. 1st April, 2025 for Wimco and 13th June, 2025 for Sresta. Accordingly, the two subsidiaries of Sresta viz., Sresta Global FZE, UAE and Fyve Elements LLC, USA, have become direct wholly owned subsidiaries of the Company.

The fair value of assets and liabilities acquired have been recorded at their provisional acquisition date fair values in accordance with Ind AS 103 - Business Combinations. The financial results of the Group and FMCG - 'Others' segment include those of Sresta and its subsidiaries from 13th June, 2025 and consequently are not comparable with previous periods.

6. Consequent to expiry of the GST Compensation Cess, the Government of India increased GST and Central Excise duty on cigarettes with effect from 1st February, 2026. In accordance with Ind AS 115 - Revenue from Contracts with Customers and Schedule III to the Companies Act, 2013, GST and GST Compensation Cess are excluded from Gross Revenue from sale of products, whereas Excise duty is not excluded. Consequently, the Gross Revenue from sale of products and services & Excise duty for the quarter and year ended 31st March, 2026 and value of inventory as at 31st March, 2026 reflect the impact of sharp increase in Excise duty and are not strictly comparable with those of the previous periods.
7. The Board of Directors of the Company have recommended to the Members for their approval, Final Dividend of ₹ 8.00 per Ordinary Share of ₹ 1/- each for the financial year ended 31st March, 2026 (previous year: Final Dividend of ₹ 7.85 per Ordinary Share). Together with the Interim Dividend of ₹ 6.50 per Ordinary Share (previous year: ₹ 6.50 per Ordinary Share) paid on 27th February, 2026, the total Dividend for the financial year ended 31st March, 2026 amounts to ₹ 14.50 per Ordinary Share (previous year: ₹ 14.35 per Ordinary Share). Total cash outflow on account of Dividend (including Interim Dividend of ₹ 8144.00 Crores paid in February, 2026) will be ₹ 18167.57 Crores (previous year: ₹ 17956.69 Crores).

The Record Date fixed for the purpose of determining entitlement of the Members for the Final Dividend is Wednesday, 27th May, 2026 and such Dividend, if declared, will be paid between Friday, 24th July, 2026 and Wednesday, 29th July, 2026 to those Members entitled thereto.

8. The 115th Annual General Meeting of the Company has been convened for Thursday, 23rd July, 2026.
9. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ITC LIMITED
Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Twelve Months ended 31st March, 2026

(₹ in Crores)

CONSOLIDATED					
Particulars	3 Months ended 31.03.2026 [#]	Corresponding 3 Months ended 31.03.2025 [#]	Preceding 3 Months ended 31.12.2025	Twelve Months ended 31.03.2026	Twelve Months ended 31.03.2025
	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1. Segment Revenue					
a) FMCG - Cigarettes	11951.72	9228.66	9681.08	40601.00	35893.57
- Others	6352.41	5503.33	6109.58	24321.55	22015.12
Total FMCG	18304.13	14731.99	15790.66	64922.55	57908.69
b) Agri Business	3166.65	3694.64	3859.04	20787.33	20163.79
c) Paperboards, Paper & Packaging	2228.61	2188.69	2203.03	8768.58	8424.58
d) Others	1305.26	1164.99	1303.76	5036.23	4288.11
Total	25004.65	21780.31	23156.49	99514.69	90785.17
Less : Inter-segment revenue	1378.96	1603.90	1578.91	10256.48	9842.41
Gross Revenue from sale of products and services	23625.69	20176.41	21577.58	89258.21	80942.76
2. Segment Results					
a) FMCG - Cigarettes	5797.30	5402.57	5487.29	22245.62	21091.35
- Others	525.78	346.18	448.29	1811.82	1590.23
Total FMCG	6323.08	5748.75	5935.58	24057.44	22681.58
b) Agri Business	200.11	252.71	495.85	1584.24	1540.30
c) Paperboards, Paper & Packaging	232.50	194.96	188.77	754.06	883.11
d) Others	144.99	204.62	187.88	670.40	670.73
Total	6900.68	6401.04	6808.08	27066.14	25775.72
Less : i) Finance Costs	29.18	10.91	19.47	85.17	45.06
ii) Other un-allocable (income) net of un-allocable expenditure (Refer Note)	(186.75)	(347.58)	(217.66)	(967.04)	(1085.86)
iii) Exceptional items*	25.20	-	354.58	291.70	-
Add : i) Share of Profit / (Loss) of associates and joint ventures	139.57	98.41	102.39	377.08	110.42
Profit Before Tax from continuing operations	7172.62	6836.12	6754.08	28033.39	26926.94
3. Segment Assets					
a) FMCG - Cigarettes	13995.56	10584.67	11228.41	13995.56	10584.67
- Others	13359.44	13016.19	14270.60	13359.44	13016.19
Total FMCG	27355.00	23600.86	25499.01	27355.00	23600.86
b) Agri Business	7792.23	7904.83	8347.07	7792.23	7904.83
c) Paperboards, Paper & Packaging	10021.21	9908.98	10009.32	10021.21	9908.98
d) Others	2997.45	2736.44	3099.16	2997.45	2736.44
Total	48165.89	44151.11	46954.56	48165.89	44151.11
Unallocated Corporate Assets	45626.49	43939.57	50178.62	45626.49	43939.57
Total Assets	93792.38	88090.68	97133.18	93792.38	88090.68
4. Segment Liabilities					
a) FMCG - Cigarettes	5749.63	5729.56	7331.33	5749.63	5729.56
- Others	3089.15	2432.70	2995.35	3089.15	2432.70
Total FMCG	8838.78	8162.26	10326.68	8838.78	8162.26
b) Agri Business	1784.43	2176.93	1666.64	1784.43	2176.93
c) Paperboards, Paper & Packaging	1395.22	1384.96	1388.96	1395.22	1384.96
d) Others	1231.17	1101.44	1176.67	1231.17	1101.44
Total	13249.60	12825.59	14558.95	13249.60	12825.59
Unallocated Corporate Liabilities	7669.76	4867.15	6268.21	7669.76	4867.15
Total Liabilities	20919.36	17692.74	20827.16	20919.36	17692.74

[#] The figures of 3 months ended 31.03.2026 and corresponding 3 months ended 31.03.2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years, which were subjected to limited review.

* Refer note 4 to the Consolidated Financial Results.

Note: As stock options and stock appreciation rights are granted to align the interests of employees with those of shareholders and also to attract and retain talent for the Group as a whole, the charge thereof do not form part of the segment performance reviewed by the Corporate Management Committee.

ITC Limited

(₹ in Crores)

Balance Sheet Particulars		CONSOLIDATED	
		As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	17471.20	17428.89
	(b) Capital work-in-progress	1499.41	1087.60
	(c) Investment Property	303.36	322.40
	(d) Goodwill	993.29	896.93
	(e) Other Intangible assets	3173.66	2724.74
	(f) Intangible assets under development	102.47	3.31
	(g) Right-of-use assets	501.02	581.89
	(h) Investment accounted for using the equity method	5288.24	4711.78
	(i) Financial Assets		
	(i) Investments	12089.55	13720.54
	(ii) Loans	4.87	7.60
	(iii) Others	343.22	1611.13
	(j) Deferred tax assets (Net)	155.18	87.98
	(k) Income Tax Assets (Net)	70.05	50.24
	(l) Other non-current assets	1088.45	962.37
	Non-current assets	43083.97	44197.40
2	Current assets		
	(a) Inventories	18622.96	15637.56
	(b) Biological assets other than bearer plants	249.69	198.58
	(c) Financial Assets		
	(i) Investments	20750.64	16287.50
	(ii) Trade receivables	3922.86	4719.67
	(iii) Cash and cash equivalents	643.46	620.00
	(iv) Bank balances other than (iii) above	2365.33	3392.36
	(v) Loans	8.52	9.51
	(vi) Others	2361.34	1662.32
	(d) Other current assets	1783.61	1365.78
	Current assets	50708.41	43893.28
	Total Assets	93792.38	88090.68
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1252.95	1251.41
	(b) Other Equity	71254.35	68778.64
	Attributable to the owners of the parent	72507.30	70030.05
	Non-controlling interests	365.72	367.89
	Total Equity	72873.02	70397.94
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	60.00	-
	(ii) Lease liabilities	140.86	137.21
	(iii) Other financial liabilities	510.40	301.34
	(b) Provisions	389.43	303.11
	(c) Deferred tax liabilities (Net)	3089.62	2582.46
	(d) Other non-current liabilities	41.78	34.51
	Non-current liabilities	4232.09	3358.63
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2126.22	91.26
	(ii) Lease liabilities	71.98	56.07
	(iii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	350.13	180.64
	(B) Total outstanding dues of creditors other than micro and small enterprises	5289.42	4626.66
	(iv) Other financial liabilities	2099.15	1865.98
	(b) Other current liabilities	5037.64	6203.79
	(c) Provisions	423.91	80.06
	(d) Current Tax Liabilities (Net)	1288.82	1229.65
	Current liabilities	16687.27	14334.11
	Total Equity and Liabilities	93792.38	88090.68

ITC Limited

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

	For the year ended 31st March, 2026 (₹ in Crores)		For the year ended 31st March, 2025 (₹ in Crores)	
A. Cash Flow from Operating Activities				
PROFIT BEFORE TAX FROM CONTINUING OPERATIONS		28033.39		26926.94
PROFIT BEFORE TAX FROM DISCONTINUED OPERATIONS		-		15654.65
ADJUSTMENTS FOR :				
Depreciation and amortization expense	1710.53		1950.58	
Share based payments to employees	128.00		133.79	
Finance costs	85.17		50.01	
Interest Income	(1462.23)		(1510.46)	
Dividend Income	(15.16)		(12.14)	
Net gain on sale of property, plant and equipment, lease termination	(11.56)		(135.69)	
Inventory write-offs / write-downs (net of reversals)	362.93		235.05	
Doubtful and bad debts	30.12		11.64	
Doubtful and bad advances, loans and deposits	0.62		1.95	
Impairment of investment in joint venture and associate	0.07		7.87	
Loss recognised on disposal of subsidiary	0.99		-	
Gain recognised on divestment of shares held in associate	(0.01)		-	
Share of (profit) / loss of associates and joint ventures	(377.08)		(121.77)	
Gain recognised on fair valuation of net assets distributed pursuant to Scheme of Demerger of Hotels business	-		(15583.12)	
Net gain arising on financial instruments measured at amortised cost / fair value through profit or loss / fair value through other comprehensive income	(860.01)		(896.84)	
Foreign currency translations and transactions - Net	(25.57)	(433.19)	6.78	(15862.35)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		27600.20		26719.24
ADJUSTMENTS FOR :				
Trade receivables, advances and other assets	468.08		(1022.80)	
Inventories and biological assets other than bearer plants	(3306.25)		(2975.38)	
Trade payables, other liabilities and provisions	75.89	(2762.28)	1256.18	(2742.00)
CASH GENERATED FROM OPERATIONS		24837.92		23977.24
Income tax paid (net of refunds)		(6373.61)		(6350.20)
NET CASH FROM OPERATING ACTIVITIES		18464.31		17627.04
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment, Intangibles, ROU asset etc.	(2182.89)		(2278.70)	
Sale of property, plant and equipment	50.45		175.42	
Purchase of current investments	(65566.51)		(65999.55)	
Sale/redemption of current investments	62370.47		66919.64	
Investment in associates	(183.09)		(29.99)	
Divestment of shares held in associate	0.01		-	
Purchase of non-current investments	(2606.33)		(373.69)	
Sale/redemption of non-current investments	3366.19		390.91	
Payment towards business combination, including cash and cash equivalents assumed / acquired	(279.47)		(248.73)	
Dividend received from associates and joint venture	30.27		25.53	
Dividend received from others	15.16		12.14	
Interest received	917.01		1072.28	
Investment in bank deposits (original maturity more than 3 months)	(1449.33)		(6256.85)	
Redemption / maturity of bank deposits (original maturity more than 3 months)	3762.04		6931.16	
Investment in deposit with financial institution	(1768.50)		(1200.00)	
Maturity of deposit with financial institution	1200.00		500.00	
Loans given to employees	(9.53)		(17.55)	
Loans realised from employees	13.31		13.88	
NET CASH USED IN INVESTING ACTIVITIES		(2320.74)		(364.10)
C. Cash Flow from Financing Activities				
Proceeds from issue of share capital	404.85		797.33	
Proceeds from current borrowings	2060.50		89.50	
Repayment of current borrowings	(96.44)		(52.50)	
Proceeds from non-current borrowings	60.00		-	
Repayment of non-current borrowings	(8.87)		(1.52)	
Principal payment of lease liabilities	(68.24)		(65.52)	
Interest paid	(81.70)		(50.01)	
Acquisition of non-controlling interest	(154.22)		-	
Net increase in statutory restricted accounts balances	9.02		8.09	
Dividend paid	(18271.44)		(17782.22)	
Dividend distribution tax (paid) / refund received	(0.58)		19.45	
NET CASH USED IN FINANCING ACTIVITIES		(16147.12)		(17037.40)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS		(3.55)		225.54
OPENING CASH AND CASH EQUIVALENTS		622.38		596.58
LESS: ON DEMERGER OF HOTELS BUSINESS		-		199.74
CLOSING CASH AND CASH EQUIVALENTS		618.83		622.38

Notes :

1. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS 7 - Statement of Cash Flows.

	As at 31st March, 2026	As at 31st March, 2025
2. CASH AND CASH EQUIVALENTS :		
Cash and cash equivalents as per Balance Sheet	643.46	620.00
Less: Cash credit facilities	25.22	-
Less: Unrealised gain / (loss) on foreign currency cash and cash equivalents	(0.59)	(2.38)
Cash and cash equivalents as per Statement of Cash Flows	<u>618.83</u>	<u>622.38</u>

3. Net Cash Flow from Operating Activities includes an amount of ₹ 503.21 Crores (2025- ₹ 456.51 Crores) spent towards Corporate Social Responsibility.

Notes:

(1) The Group's corporate strategy aims at creating multiple drivers of growth anchored on its core competencies. The Group is currently focused on three business groups: FMCG, Paperboards, Paper & Packaging and Agri Business. The Group's organisational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them.

The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Corporate Management Committee, which is the Chief Operating Decision Maker.

(2) The business groups comprise the following :

FMCG	:	Cigarettes	-	Cigarettes, Cigars etc.
	:	Others	-	Branded Packaged Foods Businesses (Staples & Meals; Snacks; Dairy & Beverages; Biscuits & Cakes; Chocolates, Coffee & Confectionery); Education and Stationery Products; Personal Care Products; Safety Matches and Agarbattis.
Paperboards, Paper & Packaging			-	Paperboards, Paper including Specialty Paper & Packaging including Flexibles.
Agri Business			-	Agri commodities such as wheat, rice, spices, coffee, soya, leaf tobacco and potato.
Others			-	Information Technology services, ITC Grand Central Hotel, Mumbai, Fresh Food etc.

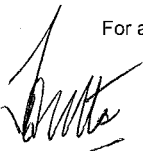
(3) Segment results of 'FMCG : Others' are after considering significant business development, brand building and gestation costs of Branded Packaged Foods businesses and Personal Care Products business.


(4) Figures for the previous periods are re-arranged, wherever necessary, to conform to the figures of the current period.

Registered Office :
Virginia House, 37 J.L. Nehru Road,
Kolkata 700 071, India

For and on behalf of the Board

Dated : 21st May, 2026
Place : Kolkata, India


Director & Chief Financial Officer
(DIN : 01804345)


Chairman & Managing Director
(DIN : 00280529)