



K.M. Sugar Mills Ltd.

Factory & Works: PO Motinagar-224201, Dist. Ayodhya(U.P)
Phone : 757 1000692, Email :- director@kmsugar.com
CIN No.115421UP1971PLC003492 GSTIN No.09AAACK5545P1ZZ

Date: 27.04.2026

National Stock Exchange Of India Limited. Exchange Plaza,C-1,Block-G, Bandra Kurla Complex ,Bandra (E), Mumbai-400051 Phone No.022-265981	BSE Limited, 25th Floor, Phiroz Jeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Phone no. 022-22728527
Scrip Code: KMSUGAR	Scrip Code:532673

Sub: Newspaper Advertisement for Meeting of the Equity Shareholders and Unsecured Creditors of K M Sugar Mills Limited (“the Company”) pursuant to order dated March 24, 2026 passed by Hon’ble National Company Law Tribunal, Allahabad Bench (“Hon’ble NCLT”) in the matter of the Scheme of Arrangement for Demerger between K M Sugar Mills Limited (“Demerged Company”/ “the Company”/ “KMSM”) and KM Spirits and Allied Industries Limited (“Resulting Company”/ “KMSAIL”) and their respective shareholders and creditors (“Scheme of Arrangement”).

Dear Sir / Ma’am,

This has reference to our letter dated 27.03.2026, wherein we had informed you about the meeting of the Equity Shareholders and Unsecured Creditors of the Company scheduled to be held on Saturday, May 30, 2026, pursuant to the directions of the Hon’ble NCLT vide an order dated March 24, 2026, in connection with the proposed Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013.

Please find enclosed herewith copies of the newspaper advertisements regarding the notice convening the meetings of the Equity Shareholders and Unsecured Creditors of the Company, published on 26.05.2026, in “Financial Express” (English) and “Jan Satta” (Hindi).

You are requested to kindly take the same on record.

**Yours faithfully,
For & on behalf of K M Sugar Mills Limited**

**Ritika Tandon
Company Secretary and Compliance Officer**

Encl: Copy of Newspaper Advertisements;

VISA SCARE IN THE US Bill moved in US Cong to halt H-1B visa for 3 years

Proposal aims at protecting domestic jobs

PRESS TRUST OF INDIA
Washington, April 25

A GROUP OF Republican lawmakers has introduced a bill in the US Congress for a three-year pause to the H-1B visa programme, contending that it has been hijacked to replace American workers with cheap foreign labour. Congressman Eli Crane from Arizona introduced the End H-1B Visa Abuse Act of 2026, which was co-sponsored by seven other Republican lawmakers. The bill proposes reforms to the H-1B programme that include reducing the annual cap from 65,000 to 25,000 with a minimum wage of \$2,00,000 per year and disallowing H-1B visa holders from bringing dependents to the US.

Congressmen Brian Babin, Brandon Gill, Wesley Hunt, Keith Self (all from Texas), Andy Ogles (Tennessee), Paul Gosar (Arizona) and Tom McClintock (California) have signed on as original cosponsors of the bill. The programme is used exten-

ON THE TABLE

■ To reduce the annual cap from 65,000-25,000 with a minimum wage of **\$2,00,000** per year

■ Disallow H-1B visa holders from bringing dependents to the US

■ H-1B visa is used by American tech companies to employ foreign workers. Indian professionals form one of the largest groups of H-1B visa holders



■ Fresh obstacle comes months after Trump announced a **\$1,00,000** fee on fresh applications in Sept 20, 2025 to discourage hiring of foreign labour

■ The changes suggested require non-immigrants to depart the United States before changing to another non-immigrant status

sively by American technology companies to employ foreign workers. Indian professionals, including technology workers and physicians, form one of the largest groups of H-1B visa holders. The bill seeks changes to the H-1B programme that include replacing the lottery system with a wage-based selection system; requiring employers to certify they cannot find a

qualified American worker and have not conducted layoffs; barring H-1B workers from holding multiple jobs; and prohibiting third-party staffing agencies from employing them. The bill seeks to prohibit federal agencies from sponsoring or employing non-immigrant workers; end Optional Practical Training (OPT); and ensure non-immigrant visas remain tempo-

rary by prohibiting H-1B holders from adjusting status to permanent residency.

The changes suggested require non-immigrants to depart the United States before changing to another non-immigrant status. Crane said, "The federal government should work for hardworking citizens, not the profit margins of massive corporations."

Oracle data centre \$16-bn financing gets over the line

BLOOMBERG
April 25

A \$16 BILLION financing for a giant Oracle data centre in Michigan has wrapped after months of stop-and-start negotiations with investors.

Bank of America sold \$14 billion of bonds tied to the project, in a debt sale anchored by Pacific Investment Management, according to a statement by the data centre developer Related Digital. Pimco bought about \$10 billion of the bonds that priced Friday, while other investors bought the remainder of the debt, according to people with knowledge of the matter, who asked not to be identified because they're not authorised to speak publicly.

The debt is part of a larger \$16 billion financing package that will fund the data centre in Saline Township in southeast-

DEBT WOES



■ Bank of America sold **\$14 billion** of bonds tied to project, in a debt sale anchored by Pacific Investment Management

■ Pimco bought about **\$10 billion** of the bonds

ern Michigan. Oracle is the tenant and aims to use the campus to power applications for OpenAI, Bloomberg has reported. The

financing includes equity from Related Digital and funds affiliated with Blackstone. The latter contributed about \$2 billion of the equity, Bloomberg previously reported. The bonds were sold privately in a 144A offering, meaning they can only be bought by large institutional investors, the people said. The notes, which mature in 2045, were priced at 98.75 cents on the dollar and carry a 7.5% coupon, according to some of the people and Bloomberg-compiled data.

Related Digital, a venture of New York-based property developer Related, said the project will play a critical role in America's digital future. The protracted process involving the project in Michigan's Saline Township shows how Big Tech's debt-fueled AI splurge is running into more intense scrutiny from Wall Street.

EU weighs aiding West Asia energy infrastructure to bypass conflict zones

THE EUROPEAN UNION are looking hard into funding alternative energy routes in West Asia to circumvent hot spots like the Strait of Hormuz. European Commission President Ursula von der Leyen said Friday that the EU is ready to work with Persian Gulf countries for new projects conveying energy to global markets that wouldn't be held hostage to war or geopolitical strife. "The events of the past month have taught us a hard lesson," von der Leyen told a news conference at the end of a meeting of EU leaders in Nicosia, Cyprus. —AP

Musk drops fraud charges against OpenAI as trial looms

BLOOMBERG
April 25

ELON MUSK DROPPED his fraud claims against OpenAI and co-founders Sam Altman and Greg Brockman, narrowing the scope of his lawsuit against his business rivals on the eve of trial.

US District Judge Yvonne Gonzalez Rogers agreed to Musk's request to "streamline" the case, leaving just two claims to proceed to trial of the 26 included in his November 2024 complaint.

Jury selection is set for Monday in federal court in Oakland, California. Musk alleges the AI startup abandoned its founding mission as a nonprofit to benefit humanity when it took billions of dollars in backing from Microsoft and planned its restructuring as a for-profit business. Musk is seeking as much as \$134 billion in damages that he has asked be directed to OpenAI's charitable arm, if he wins at trial. He also wants a court order restoring the firm's status as a nonprofit research organisation and wants a judge to order that Altman and Brockman both be removed from their roles at OpenAI.

Altman is chief executive officer and Brockman serves as president. OpenAI complained to the judge two weeks ago that the remedies proposed by Musk were an 11th-hour surprise and accused the world's richest person of a "legal ambush" with the trial looming.

AI chip boom lifts Taiwan, Korea in equity rankings

BLOOMBERG
April 25

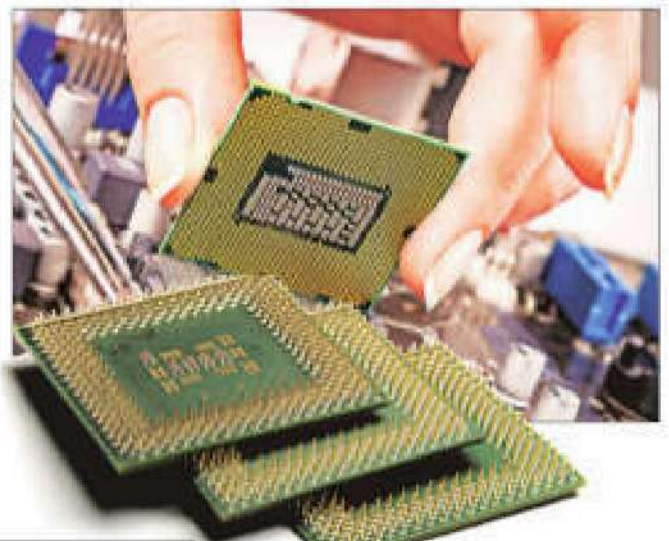
THE ARTIFICIAL INTELLIGENCE boom has triggered a seismic reshuffling of global equity markets, with Taiwan and South Korea muscling past European nations one by one.

With its stock market now valued at nearly \$4.3 trillion, Taiwan surpassed the United Kingdom, Europe's biggest market, earlier this month, according to data compiled by Bloomberg. South Korea is about \$140 billion away from doing the same. The tech-heavy Asian markets have shot past Germany and France in the past seven months. The shift is largely down to massive gains in shares of three companies that provide essential hardware for AI: Taiwan Semiconductor Manufacturing, the world's largest chip foundry, and South Korea's leading memory makers Samsung Electronics and SK Hynix European stock markets, meanwhile, are more heavily weighted toward financial firms. "The rapid rise of Korea and Taiwan has been due to the long-term megatrend of semiconductors as 'the new oil' — the key input to economic activity — combined with the latest price-insensitive boom in AI investment," said Ian Samson, a portfolio manager at Fidelity International. It demonstrates "the oligopolistic nature of leading-edge semiconductor manufacturing." Asia has cemented its central place in the world's economy as AI develops and spreads, even amid concerns over the impact of tariffs and the Iran war. Taiwan's March export orders surged at the fastest pace in 16 years, while South Korea's exports rose more than 40% for a sec-

BIG PUSH

■ With its stock market now valued at nearly **\$4.3 trn**, Taiwan surpassed the United Kingdom, Europe's biggest market

■ Massive gains in shares of three companies: Taiwan Semiconductor Manufacturing, Samsung Electronics and SK Hynix



■ The rapid rise of Korea and Taiwan has been due to the long-term megatrend of semiconductors as the key input to economic activity

ond-straight month, both fuelled by robust chip shipments. Investors have become more cognizant of this role, with TSMC, Samsung and SK Hynix known as key suppliers to AI kingpin Nvidia Corp. TSMC shares have climbed more than 40% this year while the Korean duo have surged more than 80% each.

TSMC now ranks among the largest companies in the world, with its market capitalisation of \$1.8 trillion, and the Korean pair combined at \$1.5 trillion. Europe's largest company, chip-equipment maker ASML Holding, is smaller than all of them. In fact, the combined market cap of all technology stocks in the Stoxx Europe 600 Index stands at about \$1.4 trillion.

"This trend can broadly be viewed as a divergence between technology and non-technology sectors," said Eva Lee, head of Greater China equities at UBS Global Wealth Management. "While individual AI-

related stocks in Europe have also delivered strong gains year-to-date, the impact is more pronounced in Korea and Taiwan due to the higher concentration of technology stocks." While equity values have soared for the Asian chip powerhouses, their economies remain much smaller than Europe's largest nations'. The International Monetary Fund estimates South Korea's gross domestic product at \$1.9 trillion this year and Taiwan's at \$977 billion, well below the \$3 trillion-plus forecasts for Germany, the UK and France. To be sure, some investors have sounded caution about the outsized influence of tech stocks in Asia's markets, given their high weightings in local indexes. Samsung and SK Hynix account for a combined 42% of Korea's Kospi equity benchmark while TSMC makes up a similar proportion of Taiwan's Taixex on its own.

Zensar Technologies Limited

CIN No. L72200PN1963PLC012621
Registered Office: Zensar Knowledge Park, Plot No. 4, MIDC, Kharadi, Off Nagar Road, Pune - 411014
Tel. No.: 020 - 6605 7500
E-mail: investor@zensar.com Website: www.zensar.com

Zensar reports 19.2% YoY PAT growth for FY26.

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

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1 Total income	15,154	14,938	14,049	59,213	54,408
2 Profit before exceptional item and tax	2,754	2,904	2,298	10,466	8,577
3 Net profit before tax	2,759	2,650	2,298	10,217	8,577
4 Net profit after tax	2,106	1,998	1,764	7,746	6,498
5 Total comprehensive income	2,694	2,235	1,932	9,151	6,801
6 Equity share capital	453	453	454	453	454
7 Other equity (excluding revaluation reserve)				46,738	40,243
8 Earnings per share (Face value ₹ 2 each) (not annualised):					
a) Basic	9.29	8.80	7.77	34.12	28.65
b) Diluted	9.15	8.67	7.68	33.69	28.43

Notes:

- The above financial results were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on April 24, 2026.
- Standalone Financial Information:

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	7,418	7,014	5,811	27,388	22,261
Profit before exceptional item and tax	2,449	2,330	1,830	8,857	7,345
Profit before tax	2,453	2,091	1,830	8,622	7,345
Net profit for the period	1,992	1,622	1,467	6,860	5,948

- The Board of Directors at its meeting held on January 22, 2026 declared an interim dividend of ₹ 2.40 per equity share. The Board at its meeting held on April 24, 2026 has recommended a Final dividend of ₹ 12.60 per share (630%) of the face value of ₹ 2 each for the financial year ended March 31, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
- The Company has created Zensar Employees Welfare Trust (the 'ESOP Trust') for providing share-based payments, as a vehicle for distributing shares to employees under Employee Stock Option Scheme 2025. The Company has treated ESOP Trust as its extension. As at March 31, 2026, ESOP Trust has acquired 781,257 Equity shares from open market which are treated as Treasury Shares by the Company. The paid-up Equity Share Capital has been disclosed net of Treasury Shares and while computing the basic and diluted earnings per share, the weighted average number of equity shares held by trust have been reduced.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available and guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the consolidated statement of profit and loss for the year ended March 31, 2026. The incremental impact on provisions for employee benefits expenses of ₹ 249 Million primarily arises due to change in wage definition. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
- Figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the respective financial year.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the standalone and consolidated quarterly financial results are available on stock exchange websites (www.nseindia.com and www.bseindia.com) and on Company's website (www.zensar.com).

Scan this QR code to download Audited Financial Results for the Quarter and Year ended March 31, 2026

Mumbai
Date : April 24, 2026

For and on behalf of the Board

Manish Tandon
CEO and Managing Director
DIN : 07559939

FORM No. CAA-2
(Pursuant to Section 230 (3) and Rule 6 and 7)
BEFORE THE HONBLE NATIONAL COMPANY LAW TRIBUNAL BENCH,
AT ALLAHABAD,
COMPANY APPLICATION C.A. (CAA) NO.5/ALD/2026

In the matter of Section 230 - 232 of Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016.
And
IN THE MATTER OF
K M SUGAR MILLS LIMITED
Having its registered office at 76, Eldeco Greens, Gomtinagar, Lucknow, Uttar Pradesh - 226010. (Demerged Company/ Applicant Company 1)
AND
KM SPIRITS AND ALLIED INDUSTRIES LIMITED
Having its registered office at 76, Eldeco Greens, Gomtinagar, Lucknow, Uttar Pradesh - 226010. (Resulting Company/ Applicant Company 2)

ADVERTISEMENT OF NOTICE OF CONVENING MEETINGS OF THE EQUITY SHAREHOLDERS AND UNSECURED CREDITORS OF K M SUGAR MILLS LIMITED:

NOTICE is hereby given that by an order dated March 24, 2026 (Order) the Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"/Tribunal) has directed the meetings of the Equity Shareholders and Unsecured Creditors of the Demerged Company, to be held for the purpose of considering, and if thought fit, approving with or without modification(s), the arrangement embodied in the Scheme of Arrangement for Demerger between K M Sugar Mills Limited ("Demerged Company"/ "the Company") and KM Spirits And Allied Industries Limited ("Resulting Company") and their respective shareholders and creditors ("Scheme") under Section 230-232 of the Companies Act, 2013.

In pursuance of the said Order and as directed therein, in compliance with the applicable provisions of the Companies Act, 2013 and circulars issued thereunder, as amended from time to time and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, notice is hereby given that the separate meeting of the Equity Shareholders and Unsecured Creditors of the Demerged Company will be held only through Video Conferencing / Other Audio-Visual Means ("VC"/ "OAVM") as per the below mentioned schedule and the eligible participants are requested to attend their respective meetings at the scheduled time:

S.No.	Class of Meeting	Day & Date of Meeting	Time of Meeting	Place of Meeting	E-Voting Period
1.	Equity Shareholders	Saturday, May 30, 2026	11:00 A.M.	Registered Office, deemed venue of the meeting through VC/ OAVM	Remote E-Voting From: Wednesday, May 27, 2026 at 9:00 AM (IST) Till: Friday, May 29, 2026 at 5:00 PM (IST) E-Voting at Meeting During and 15 minutes after the conclusion of the meeting
2.	Unsecured Creditors	Saturday, May 30, 2026	12:30 P.M.	Registered Office, deemed venue of the meeting through VC/ OAVM	Remote E-Voting From: Wednesday, May 27, 2026 at 9:00 AM (IST) Till: Friday, May 29, 2026 at 5:00 PM (IST) E-Voting at Meeting During and 15 minutes after the conclusion of the meeting

The notice of the aforesaid meetings along with the explanatory statements and requisite annexures have been sent to all the Equity Shareholders of the Demerged Company whose names appear in the register of members / register of beneficial owners maintained by the depositories / Registrar and Transfer Agent as on April 17, 2025 and Unsecured Creditors of the Demerged Company as on October 31, 2025. The Notices have been sent via email or registered post/speed post (whose email id was not registered with the Company/Depository) on 25.04.2026. If so necessitated, and for the purpose of enabling dissemination of further information, the Equity Shareholders/Unsecured Creditors may update their email address by sending an email at the details given below:

Name of the Company	E Mail Address
K M Sugar Mills Limited	cs@kmsugar.in

In case the Email id of any Shareholders/Unsecured Creditors of the Company is not updated, they may also contact the RTA of the Company at delhi@linkintime.co.in for updating their email ids for receiving further updates.

For the purpose of the above-mentioned meetings, the Company has engaged MUFG Intime India Pvt. Ltd. for facilitating voting by electronic means, as the authorised agency. The facility of voting by the Equity Shareholders and Unsecured Creditors using voting by electronic means will be provided prior to the respective meeting (remote e-voting facility) as well as at the time of respective meetings (e-voting facility). However, the facility of Remote E-voting before the meeting or E-voting during the meeting will only be available to a) Equity Shareholders whose names are recorded in the register of members or in the register of beneficial owners maintained by the depositories as of the cut-off date i.e. Saturday May 23, 2026; b) Unsecured Creditors of the Company existing on the cut-off date i.e., Friday, October 31, 2025. An Equity Shareholder/Unsecured Creditor who has cast the vote prior to the meeting may also attend the meeting through VC/ OAVM but shall not be entitled to vote again during the respective meetings. The detailed instructions pertaining to (a) remote e-voting, (b) e-voting on the date of the meeting, (c) attending the meeting through VC/ OAVM, and, (d) for obtaining user the ID - password are provided in the notice of the meetings and also available on the website of the Company viz. <https://www.kmsugar.com/>. Copies of the said Notices, Explanatory Statement and the Scheme of arrangement along with other annexures, under Sections 230-232 of the Companies Act, 2013 read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 can be obtained free of cost at the registered office of the Company between 09:00 AM (IST) and 05:00 PM (IST) on all working days up to the date of the meeting and the same are also available on the website of the company at: <https://www.kmsugar.com/>. Further, the notices of the aforementioned meetings are additionally available on the website of BSE Limited at www.bseindia.com, on the website of NSE Limited at www.nseindia.com and on the website of MUFG Intime India Pvt. Ltd. (agency for providing the Remote E-Voting facility) at www.in.mpmis.mufg.com. In case the meetings of the Equity Shareholders and Unsecured Creditors of the Company are being held through VC/ OAVM, there will not be any physical attendance of Equity Shareholders and Unsecured Creditors. Accordingly, the facility for appointment of proxies will not be available for the Meeting. In case of any query or grievance pertaining to remote e-voting/ e-voting and attending the meeting through VC, the Members may contact Mr. Sunil Mishra, Team Head, Contact +91 7838186068, MUFG Intime India Pvt. Ltd. - A - 40, 2nd Floor, Naraina Industrial Area, Phase - II, Near Batra Banquet Hall, New Delhi - 110028, CIN: U67190MH1999PTC118368, Tel. No.: 011 - 41410592, Fax: 011 - 41410591, Email: delhi@linkintime.co.in.

The Hon'ble Tribunal has appointed Sh. Sri Harnam Singh Thakur, Former Judicial Member, NCLT Chandigarh as the Chairperson, Mr. Deependra Mohan as the Alternate Chairperson and Mr. Ankit Kumar Singh as the Scrutinizer for all the aforementioned meetings. The Scheme, if approved in the aforesaid meetings, will be subject to the subsequent approval of the Hon'ble NCLT.

Sd/-
Sri Harnam Singh Thakur, Former Judicial Member, NCLT Chandigarh
Chairperson appointed vide NCLT Order for the Meeting of
Equity Shareholders & Unsecured Creditors of K M Sugar Mills Limited

Date : 25.04.2026

