



# PONNI SUGARS (ERODE) LIMITED

CIN : L15422 TN1996 PLC037200  
 Regd. Office: ESVIN House, No.13, Rajiv Gandhi Salai (OMR)  
 Perungudi, Chennai 600 096.  
 Phone : 044 - 24961920, 24960156  
 E-mail : admin@ponnisugars.com Website : www.ponnisugars.com



( ₹ Lakhs )

## Statement of audited Financial Results for the Quarter and Year ended 31-03-2026

SI. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Note -3)	(Unaudited)	(Audited) (Note -3)	(Audited)	(Audited)
<b>1. Income</b>						
a)	Revenue from Operations	8954	15135	9445	41499	35946
b)	Other Income (Note 4)	646	368	181	1447	1195
	<b>Total Income</b>	<b>9600</b>	<b>15503</b>	<b>9626</b>	<b>42946</b>	<b>37141</b>
<b>2. Expenses</b>						
a)	Cost of Materials Consumed	9631	7806	7452	28511	25351
b)	Changes in Inventories of Finished Goods and Work-in-Progress	(5587)	3891	(2417)	(1417)	(2278)
c)	Power & Fuel	1597	1235	1751	5790	5290
d)	Employee Benefits Expense	626	659	512	2543	2389
e)	Finance Costs	54	-	3	60	5
f)	Depreciation and Amortisation Expense	296	272	290	1100	1008
g)	Other Expenses	898	613	963	2498	2572
	<b>Total Expenses</b>	<b>7515</b>	<b>14476</b>	<b>8554</b>	<b>39085</b>	<b>34337</b>
<b>3. Profit before exceptional items and taxes (1-2)</b>		<b>2085</b>	<b>1027</b>	<b>1072</b>	<b>3861</b>	<b>2804</b>
<b>4. Exceptional Items - Gain/(Loss) (Note 5)</b>		<b>4523</b>	<b>-</b>	<b>-</b>	<b>5164</b>	<b>-</b>
<b>5 Profit Before Tax (3+4)</b>		<b>6608</b>	<b>1027</b>	<b>1072</b>	<b>9025</b>	<b>2804</b>
<b>6. Tax Expenses</b>						
	Current Tax	1166	179	190	1588	491
	Deferred Tax	87	(99)	457	(53)	413
	Tax relating to earlier years	2687	-	(28)	2687	(28)
	<b>Total Tax Expenses</b>	<b>3940</b>	<b>80</b>	<b>619</b>	<b>4222</b>	<b>876</b>
<b>7. Profit for the period (5-6)</b>		<b>2668</b>	<b>947</b>	<b>453</b>	<b>4803</b>	<b>1928</b>
<b>8. Other Comprehensive Income (OCI)</b>						
i. Item that will not be reclassified to profit or loss						
a. Effect of measuring Investments at fair value		529	(1037)	(4516)	(1116)	(3518)
b. Actuarial gain on employee defined benefit obligation		13	-	24	13	24
ii. Income tax relating to items that will not be reclassified to profit or loss		(82)	151	648	158	189
	<b>Total OCI</b>	<b>460</b>	<b>(886)</b>	<b>(3844)</b>	<b>(945)</b>	<b>(3305)</b>
<b>9. Total Comprehensive Income for the period (7+8)</b>		<b>3128</b>	<b>61</b>	<b>(3391)</b>	<b>3858</b>	<b>(1377)</b>
<b>10. Earnings Per Share (Face Value : ₹10/- per share)</b>						
A) Basic ( ₹ )		31.02	11.01	5.27	55.85	22.42
B) Diluted ( ₹ )		31.02	11.01	5.27	55.85	22.42
<b>11. Paid up Equity Share Capital (Face Value : ₹10/- per share)</b>		<b>860</b>	<b>860</b>	<b>860</b>	<b>860</b>	<b>860</b>
<b>12. Other Equity (excluding Revaluation Reserve) as at balance sheet date</b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>55953</b>	<b>52353</b>





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## Segment wise Revenue, Results and Capital Employed (Audited)

( ₹ Lakhs )

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited) (Note -3)	(Unaudited)	(Audited) (Note -3)	(Audited)	(Audited)
<b>1 Segment Revenue</b>					
a) Sugar	7148	14084	8299	36511	32602
b) Co-generation	4590	3605	3783	14043	12478
Sub total	11738	17689	12082	50554	45080
Less:Intersegmental Revenue	2784	2554	2637	9055	9134
<b>Sales / Income From Operations</b>	<b>8954</b>	<b>15135</b>	<b>9445</b>	<b>41499</b>	<b>35946</b>
<b>2 Segment Results</b>					
Profit before Tax and Interest from each segment					
a) Sugar	1043	8	753	1350	1217
b) Co-generation (Note 5)	5706	816	443	7563	1504
Sub total	6749	824	1196	8913	2721
Less:					
a) Finance Costs	54	-	3	60	5
b) Other Unallocable expenditure/(income)	87	(203)	121	(172)	(88)
<b>Total Profit Before Tax</b>	<b>6608</b>	<b>1027</b>	<b>1072</b>	<b>9025</b>	<b>2804</b>
<b>3 Segment Assets</b>					
a) Sugar	22355	16337	20109	22355	20109
b) Co-generation	13680	8831	9646	13680	9646
c) Unallocable	29155	33539	28239	29155	28239
<b>Total</b>	<b>65190</b>	<b>58707</b>	<b>57994</b>	<b>65190</b>	<b>57994</b>
<b>4 Segment Liabilities</b>					
a) Sugar	2790	3022	2191	2790	2191
b) Co-generation	327	175	602	327	602
c) Unallocable	5260	1825	1988	5260	1988
<b>Total</b>	<b>8377</b>	<b>5022</b>	<b>4781</b>	<b>8377</b>	<b>4781</b>





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## Statement of Assets and Liabilities (Audited)

( ₹ Lakhs )

S.No	Particulars	As at 31.03.2026	As at 31.03.2025
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	14,284	13,030
	(b) Capital Work-in-Progress	229	1,123
	(c) Intangible Assets	9	18
	(d) Financial Assets		
	(i) Investments	24,395	25,511
	(ii) Trade Receivables	-	388
	(iii) Other financial assets	5,180	22
	(e) Other Non-Current Assets	167	106
	<b>Total Non-Current Assets</b>	<b>44,264</b>	<b>40,198</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	12,907	11,491
	(b) Financial Assets		
	(i) Trade Receivables	2,195	3,062
	(ii) Cash and Cash Equivalents	173	524
	(iii) Bank balances other than (ii) above	4,587	2,119
	(iv) Others	150	
	(c) Current Tax Assets (Net)	-	85
	(d) Other Current Assets	914	515
	<b>Total Current Assets</b>	<b>20,926</b>	<b>17,796</b>
	<b>TOTAL ASSETS</b>	<b>65,190</b>	<b>57,994</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	860	860
	(b) Other Equity	55,953	52,353
	<b>Total Equity</b>	<b>56,813</b>	<b>53,213</b>
	<b>Liabilities</b>		
<b>2 (i)</b>	<b>Non-Current Liabilities</b>		
	(a) Provision for Income tax (Net)	971	79
	(b) Deferred Tax Liabilities (Net)	3,711	1,869
	<b>Total Non-Current Liabilities</b>	<b>4,682</b>	<b>1,948</b>
<b>2 (ii)</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Micro and Small enterprises	282	178
	- Others	1,886	1,409
	(ii) Other Financial Liabilities	563	548
	(b) Other Current Liabilities	398	681
	(c) Provisions	31	17
	(d) Current Tax Liabilities (Net)	535	-
	<b>Total Current Liabilities</b>	<b>3,695</b>	<b>2,833</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>65,190</b>	<b>57,994</b>





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Statement of Cash flows		( ₹ Lakhs )	
S.No	Particulars	Year Ended	
		31.03.2026	31.03.2025
		(Audited)	(Audited)
<b>A.</b>	<b>Cash flow from Operating Activities:</b>		
	Profit before tax	9025	2804
	Adjustments for:		
	Depreciation and Amortisation expenses	1100	1008
	Interest income	(620)	(410)
	Dividend	(236)	(457)
	Finance costs	60	5
	Others	76	3
	Operating Profit before working capital changes	9405	2953
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	1255	1407
	(Increase) / Decrease in Inventories	(1416)	(2227)
	(Increase) / Decrease in Other assets	(5768)	27
	Increase / (Decrease) in Trade payables	581	(678)
	Increase / (Decrease) in Other liabilities and provisions	(286)	(4)
	Total	(5634)	(1475)
	<b>Cash generated from operations</b>	<b>3771</b>	<b>1478</b>
	Direct Tax paid net of refund	(691)	(515)
	<b>Net cash from operating activities (A)</b>	<b>3080</b>	<b>963</b>
<b>B.</b>	<b>Cash flow from Investing Activities:</b>		
	Purchase / Acquisition of Property , plant and equipment,intangibles, after adjusting capital Advances	(1544)	(2693)
	Value of retired property, plant and equipment	(36)	-
	Proceeds from Sale of property, plant and equipment	53	15
	(Increase)/Decrease in short term deposits	(2465)	1334
	Interest received	620	410
	Dividend received	236	457
	<b>Net cash used in investing activities (B)</b>	<b>(3136)</b>	<b>(477)</b>
<b>C.</b>	<b>Cash flow from Financing Activities:</b>		
	Finance cost Paid	(37)	(5)
	Dividend paid	(258)	(602)
	<b>Net cash used in financing activities ( C )</b>	<b>(295)</b>	<b>(607)</b>
	Net increase in cash and cash equivalents (A+B+C)	(351)	(121)
	Cash and cash equivalents at the beginning	524	645
	Cash and cash equivalents at the end	173	524





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## Notes:

- 1 The Board has recommended a dividend of ₹ 5.00 per Equity Share of Rs.10/- each for FY 2025-26 subject to approval of shareholders at the ensuing Annual General Meeting.
- 2 Sugar production being seasonal, performance of one quarter is not indicative of the trend for the whole year.
- 3 The figures for the quarter ended 31st March, 2026 and 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 4 Other income includes ₹ 357 lakhs on derecognition of excess liability pursuant to change in accounting estimate.
- 5 The Appellate Tribunal for Electricity (APTEL) delivered judgement in Sep'25 covering tariff revision for the period from 2012 in favour of the company. The Tamil Nadu Electricity Regulatory Commission (TNERC) on remand has initiated proceedings for revising the tariff, giving effect to APTEL judgement.

The company has been legally advised that its right to additional tariff and carrying cost has arisen from the APTEL judgement which is an enforceable right. The company following accrual basis of accounting has accordingly recognized the effect of APTEL judgement in the current quarter based on reasonable and reliable estimate to the best of its judgement in line with Ind AS-115.

Additional revenue in respect of tariff revision and carrying cost (interest) has been recognized in the current quarter as under:

(Rs. Lakhs)

	Upto 31.03.2025	For FY 2025-26	Total
Tariff Revision			
Revenue from operations		326	3301
Exceptional item	2975		
Carrying Cost			
Other Income		34	1582
Exceptional item	1548		

- 6 The company has been availing tax holiday under Section 80 IA of the Income Tax Act 1961 in respect of profits from Cogen business. Accordingly, the company was paying only Minimum Alternate Tax (MAT) since then. MAT so paid, being eligible for set off, was carried forward.





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The Tax Department during the year has initiated proceedings under transfer pricing provisions for certain years. The company expects this to get extended to more periods that will have the effect of nullifying the tax exemption. The company has taken steps to legally defend its position and is reasonably confident of its case.

The company however opted to reassess its tax liability based on prudence for the past periods, but not conceding, the transfer pricing norm of tax department. Pursuant to this, the company during the current quarter has written down Rs.2053 lakhs of 'MAT credit receivable' and made additional tax provision of Rs.634 lakhs relating to earlier years and Rs.483 lakhs for the current year.

- 7 The company does not have any subsidiary/associate/joint venture entity(ies) as on 31st March 2026.
- 8 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 11th May 2026.

Chennai  
11.05.2026



For Ponni Sugars ( Erode) Ltd

N Ramanathan  
Managing Director



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Phone: (044) 24961920, 24960156 Email: admin@ponnisugars.com

Investor Grievance ID: investor@ponnisugars.com Web: www.ponnisugars.com

**Audited Financial Results for the Quarter and Year ended 31st March 2026**

( ₹ Lakhs )

Particulars	Quarter ended	Quarter ended	Year ended	Year ended
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	(Audited)	(Audited)	(Audited)	(Audited)
Total Income from Operations	9600	9626	42946	37141
Net Profit for the period (before tax and exceptional items)	2085	1072	3861	2,804
Net Profit for the period before tax (after exceptional items)	6608	1072	9025	2804
Net Profit for the period after tax (after exceptional items)	2668	453	4803	1928
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	3128	(3391)	3858	(1377)
Equity Share Capital	860	860	860	860
Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet	-	-	55953	52353
Earnings Per Share (Face Value ₹ 10/- each)				
Basic:	31.02	5.27	55.85	22.42
Diluted:	31.02	5.27	55.85	22.42

Notes: 1. The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Full format of the Quarterly Annual Financial Results are available on the websites of the Company at [www.ponnisugars.com](http://www.ponnisugars.com) and Stock Exchanges - BSE ([www.bseindia.com](http://www.bseindia.com)) and NSE ([www.nseindia.com](http://www.nseindia.com))

2. The Board has recommended a dividend of ₹5.00 per Equity Share of ₹ 10/- each for FY 2025-26 subject to approval of shareholders at the ensuing Annual General Meeting.

For Ponni Sugars (Erode) Limited

Chennai  
11.05.2026N Ramanathan  
Managing Director

**M/s. S.VISWANATHAN LLP**

CHARTERED ACCOUNTANTS

Regd. Off : 17, Bishop Wallers Avenue (West), Mylapore, Chennai - 600 004

Tel: 91-44-24991147, 24994423

email: adminchennai@sviswallp.in

Firm Registration No. 004770S / S200025 GSTIN: 33AAAFV0367K1Z7

**INDEPENDENT AUDITOR'S REPORT**

The Board of Directors  
 Ponni Sugars (Erode) Limited  
 Esvin House  
 13 Rajiv Gandhi Salai  
 Perungudi  
 Chennai 600096

**Report on the audit of the Standalone Financial Results****Opinion**

We have audited the accompanying standalone quarterly financial results of **Ponni Sugars (Erode) Limited** (the company) for the quarter ended 31.03.2026 and the year to date results for the period from 01.04.2025 to 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31.03.2026 as well as the year to date results for the period from 01.04.2025 to 31.03.2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the

**Branches:**27/34, 2nd Floor, Nandidurg Road, Jayamahal Extension, **Bangalore - 560 046**

Tel: 91-80-23530535 GSTIN: 29AAAFV0367K1ZW

4/5, Sri Krishna Villas, Kongu Nagar, Ramanathapuram, **Coimbatore - 641 045** Tel: 91-422-4367065

Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matters**

We draw attention to the following notes to standalone quarterly financial results

- a) Note 5 regarding the recognition of additional tariff revenue and carrying cost consequent to the judgement dated 03 September 2025 of the Appellate Tribunal for Electricity (APTEL), granting the Company an enforceable right to recover additional tariff and carrying cost from Tamil Nadu Power Distribution Corporation Limited (TNPDC).

The APTEL has remanded the matter to the Tamil Nadu Electricity Regulatory Commission (TNERC) for passing consequential orders, the amounts recognised being ₹2,975 lakhs and ₹1,548 lakhs as Exceptional Items pertaining to prior periods, and ₹326 lakhs and ₹34 lakhs as current year Revenue from Operations and Other Income respectively are based on a reasonable and reliable estimate after applying the variable consideration constraint under Ind AS 115. The actual amounts recoverable will be determined upon TNERC passing its consequential order, and any difference will be adjusted as a change in accounting estimate in that period.

Our opinion is not modified in respect of this matter.

- b) Note 6 regarding the reassessment of tax liability consequent to the Income Tax Department's proposal to substitute the regulatory price adopted by the Company for captive consumption of bagasse with market price data, thereby nullifying the



Section 80-IA deduction. While the Company remains confident of the correctness of its position and has contested the matter before the appropriate legal forum, on a prudent basis, the Company has reversed MAT credit entitlement of ₹2,053 lakhs carried forward as at 31<sup>st</sup> March 2025, and has made additional tax provisions of ₹634 lakhs for earlier years, based on management's best estimate computed by adopting the transfer pricing norms of the Income tax department.

Our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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.



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The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 SAs 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ❖ Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- ❖ 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,



**M/s. S. VISWANATHAN LLP**

Continuation Sheet No.....

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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 financial results 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.

- ❖ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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.

For M/s S Viswanathan LLP  
Chartered Accountant  
FRN No.004770S/S200025



*Handwritten signature*

Raghavendran Chella Krishnan  
Partner  
M.No.208562

Place : Chennai  
Date : 11.05.2026

UDIN: 26208562ESNJPP5392



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## DECLARATION

[Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company is with unmodified opinion.

This declaration is furnished in deference to the proviso to Clause (d) of sub-Regulation (3) of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

For Ponni Sugars (Erode) Limited



N Ramanathan  
Managing Director

Chennai  
11<sup>th</sup> May 2026