

CBSE announces digital marking for Class 12 exams

SANKET KOUL
New Delhi, 10 February



The Central Board of Secondary Education (CBSE) on Tuesday announced the introduction of on-screen marking (OSM) for the evaluation of Class 12 board examinations, scheduled to begin on February 17.

In a letter to the principals and heads of all CBSE-affiliated schools, issued on Tuesday, Controller of Examinations Sanyam Bhardwaj said that the move was being undertaken as part of the board's continuous effort to enhance efficiency and transparency.

He added the new system will lead to savings in transportation time and costs and enable teachers to "remain in their schools and continue regular duties".

Officials in the know told *Business Standard* that schools have been asked to ensure readiness of computer labs with public static internet protocol (IP) addresses, along with desktops and laptops with Windows OS 8 or above, a 4 gigabyte (GB) or higher RAM and 1 GB free space on the C-drive, and uninterrupted powersupply. "To facilitate smooth imple-

mentation, CBSE will allow all teachers with the Online Affiliated School Information System (OASIS) IDs to log in and familiarise themselves with the system," an official said.

Bhardwaj said that with OSM, post-result verification of marks will no longer be required. The system will also provide an opportunity for all schools to contribute to the evaluation process and involve teachers from all affiliated schools globally, apart from reducing the manpower required for verification.

The CBSE will conduct multiple dry

Screening tests

- CBSE says transition to digital marking will enhance efficiency and transparency
- Move also aimed at better utilisation of manpower and time
- Board to conduct dry runs for practise and organise training programmes
- Schools asked to provide uninterrupted power supply and reliable internet connectivity, along with other tech requirements

runs for practice, organise training programmes to explain the system and release instructional videos for better understanding. It will also establish a call centre for issue resolution.

The board added that all teachers of Classes 11 and 12 will be deployed for OSM evaluation for timely completion of the evaluation work and declaration of results. "For this purpose they will be assigned the log-in credentials to gain access to the OSM portal," a CBSE communication stated.

The evaluation of Class 10 answer books will continue in physical mode.

Inviting applications for the 2026 edition of the *Business Standard*-Rahul Khullar internships

This is the fourth edition of a programme instituted jointly by *Business Standard* and the family of late Mr. Rahul Khullar, a well-regarded administrator who influenced and steered government policy in several critical areas.

The one-month internship will provide six young journalists the opportunity to work at our New Delhi office during **June 2026**, covering economic policy and governance issues. Each will earn a stipend of ₹30,000.



Students who are about to complete or have just completed their course from top journalism institutes can apply by writing to bsrki@bmail.in with their profile and a 500-word statement of purpose (SOP). An internal committee of *Business Standard*

will vet the applications.

Business Standard will award a certificate to the interns, and may decide – on the basis of merit, need, and performance – to offer them jobs. The last date for accepting applications is 31 March 2026.

Please note: The application will be considered only if it is accompanied by a SOP. This is not an online or hybrid opportunity. Only those who can complete the internship in person for the entire month of June at the *Business Standard* Delhi office need apply.



HEALTH CONCERNS OVER PACKAGED FOODS

Apex court nudges FSSAI to 'seriously' consider front-of-pack warning labels

BHAVINI MISHRA
New Delhi, 10 February

The Supreme Court on Tuesday asked the Food Safety and Standards Authority of India (FSSAI) to seriously evaluate the introduction of front-of-pack warning labels on packaged foods, citing concerns over excessive sugar, saturated fat and sodium content.

The Bench comprising Justices JB Pardiwala and KV Viswanathan, while hearing a public interest litigation (PIL) that sought mandatory front-facing warnings, said that a prima facie case had been made for such disclosures advancing the public-health objectives.

SUPREME COURT SAID RESISTANCE FROM FOOD COMPANIES COULD NOT OUTWEIGH REGULATOR'S DUTY TO PROTECT CONSUMER HEALTH

The Court noted that resistance from food companies could not outweigh the regulator's obligation to protect consumer health, and cautioned that continued inaction by FSSAI may invite judicial intervention. It directed the FSSAI to place its response on record within four weeks.

The PIL said that nutrition information displayed on the back of packages is inadequate

for informed consumer decision-making, especially considering the rising trend of packaged food consumption.

The apex court's remarks come amid closer regulatory scrutiny of food labelling practices. The matter will be taken up again after the regulator files its response.

In recent months, the FSSAI has flagged misleading or insufficiently substantiated health and nutrition claims across multiple packaged food segments, issuing advisories and intensifying checks on products such as edible oils, honey, beverages, nutraceuticals and ready-to-eat foods.

An independent study by

digital food labelling solutions platform LabelBlind Solutions found that nearly one-third of labelling claims across packaged food products were either non-compliant or lacked adequate regulatory substantiation. Higher levels of non-compliance were observed in staples such as honey, ghee, edible oils and tea, while newer categories like plant-based beverages and ready-to-eat meals also showed significant gaps.

Products commonly found in Indian households are among the most affected. According to the study, 80 per cent of health claims on honey and 65.5 per cent on ghee failed compliance checks.

Sr. No.		Quarter Ended		Nine Months Ended		Year Ended	
		31/12/2025 Unaudited	30/09/2025 Unaudited	31/12/2024 Unaudited	31/12/2024 Unaudited		31/03/2025 Audited
1	Total Income from Operation	11677.49	12706.33	11443.78	36110.06	29836.03	42447.24
2	Profit from ordinary activities before Income Tax	56.17	441.30	501.32	876.84	597.61	1298.21
3	Net Profit from ordinary activities after Tax	56.17	439.66	501.32	875.20	597.61	973.72
4	Net comprehensive income for the period	6.96	212.50	378.70	925.74	674.22	828.41
5	Paid up equity share capital (Face value per share Rs. 10/- each)	1900.00	1900.00	1900.00	1900.00	1900.00	1900.00
6	Earnings per Share (of Rs. 10 Each) Basic & Diluted Earning per Share (in Rs.)	0.30	2.31	2.64	4.61	3.15	5.12

Notes:
1. 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 and Other Disclosures Requirements) Regulations, 2015. The full financial of the Quarterly Financial Result are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.nathindustries.com).
2. The financial results of the Company for the quarter/nine month ended 31st December 2025 were reviewed by the audit committee and were thereafter approved by the Board of Directors of the Company at their respective meeting held on 10.02.2026. The statutory auditors of the Company have carried out the limited review of the same.

For Nath Industries Limited,
Akash Kagiwal
Managing Director

Place: Mumbai
Date: 10/02/2026

Particulars		Quarter Ended		Nine Months Ended		Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	
Total Income from Operations	1,931.44	1,697.12	1,374.89	6,295.43	6,912.72	8,407.91
Net Profit / (Loss) for the period (before Tax and Exceptional Items)	422.12	38.54	(275.75)	1,484.80	1,675.74	1,440.68
Net Profit / (Loss) for the period before tax (after Exceptional Items)	422.12	38.54	(275.75)	1,484.80	1,675.74	1,440.68
Net Profit / (Loss) for the period after tax (after Exceptional Items)	342.51	21.85	(250.55)	1,231.53	1,305.11	1,066.37
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	331.04	22.28	(248.93)	1,215.52	1,303.91	1,042.72
Net Total Comprehensive Income/ (Loss) for the period	331.04	22.28	(248.93)	1,215.52	1,303.91	1,042.72
Paid-up Equity Share Capital (of ₹ 10/- each)	916.36	916.36	916.36	916.36	916.36	916.36
Earnings per share (of ₹ 10/- each) (not annualised for the quarters)						
Basic (in ₹) :	3.74	0.24	(2.73)	13.44	14.24	11.64
Diluted (in ₹) :	3.74	0.24	(2.73)	13.44	14.24	11.64

Notes:
1. The above unaudited standalone financial results for the quarter & nine months ended 31st December, 2025 were reviewed by the Audit Committee of the Board on 10th February, 2026 and thereafter approved by the Board of Directors of the Company at their meeting held on 10th February, 2026.
2. The above unaudited standalone financial results for the quarter & nine months ended 31st December, 2025 were reviewed by the Statutory Auditor of the Company, under Regulation 33 of Securities & Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. An unqualified limited review report was issued by them thereon.
3. The above is an extract of the detailed format of the financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the quarterly financial results are available on the Stock Exchange website (www.bseindia.com) and on the Company's website on <https://www.rishiroop.in/investors/financials/>. The same can also be accessed by scanning the QR code provided below.

By Order of the Board of Directors
Sd/-
Aditya Kapoor
DIN : 00003019
Managing Director

Place: Mumbai
Date: 10th February, 2026

TO WHOMSOEVER IT MAY CONCERN

Mr. Vasant Baburao Nagare ("Deceased") a member of Samarth SRA C. H. S. Ltd. ("Society") and holding Flat No. 402, Wing B, Samarth SRA C.H.S. Ltd., Jivlapada, Thakur Village, Kandivali E, Mumbai 400101, constructed on the lands and grounds bearing CTS No. 805A, 805B & 805C, situate, lying and being at Village Poisar, Taluka Borivali in the registration District and Sub District of Mumbai Suburban ("Premises") died intestate on 05/08/2024 at Mumbai. The Legal Heirs of the Deceased vide Deed of Release dated 03/04/2025 registered under serial no. MB/20/5677/2025 have released their rights in the said Premises / capital/property of the Society in favor of Mrs. Anita Vasant Nagare. I hereby invite claims or objections to the transfer of the share and interest of the Deceased in the said Premises and the capital/property of the Society in favor of Mrs. Anita Vasant Nagare within 14 (fourteen) days from the publication of this notice, with copies of such documents and other proofs in support of his/her/their claims/objections for transfer of shares and interest of the deceased in the said Premises and the capital/ property of the Society. If no claims/ objections are received within the period prescribed above, I shall issue the required letter of no claim without reference to such claims/objections and the claims/objections, if any, shall be treated as waived and not binding whatsoever. The Society shall be free to deal with the shares and interest of the deceased member in the capital/ property of the society in such manner as is provided under the bye-laws of the society.

Anil D. Pandey - Advocate
Kamdhenu Associates - Advocates & Legal Advisers
Flat No. C-103, 1st Floor, Gokul Horizon, Opp. Gundecha's Trillium, Thakur Village, Kandivali (East), Mumbai 400101

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Sr. No.		Particulars	Quarter Ended (Unaudited)		Nine Months Ended (Unaudited)		Year Ended (Audited)
			31.12.2025	30.09.2025	31.12.2024	31.12.2024	
1.	Total Income from Operations	899.38	2182.50	1770.05	5281.48	7657.76	11367.29
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or extraordinary items)	116.48	93.57	175.98	1300.68	1926.12	1973.29
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or extraordinary items)	116.48	93.57	175.98	1300.68	1926.12	1973.29
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or extraordinary items)	84.60	93.57	175.98	946.15	1564.57	1595.35
5.	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	84.60	93.57	175.98	946.15	1564.57	1595.35
6.	Equity Share Capital	2007.14	2007.14	2007.14	2007.14	2007.14	2007.14
7.	Reserves (excluding Revaluation Reserve)	-	-	-	-	-	8475.37
8.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -						
	1. Basic (Rs.)	0.42	0.47	0.97	4.71	8.64	8.81
	2. Diluted (Rs.)	0.36	0.40	0.82	4.05	7.31	7.45

Notes:
1. The above unaudited financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on 10th February, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended).
2. The above results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
3. The Company has transferred unclaimed / unpaid dividend amount of Rs. 2,02,491/- and 1,66,589 equity shares to Investor Protection Fund (IEPF) during the period in accordance with the provision of the companies Act, 2013
4. The above is an extract of the detailed format of Quarterly financial results filed with BSE Ltd. under Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations 2015. The full format of Quarterly results is available on the website of the Stock Exchange i.e. www.bseindia.com and on the website of the company i.e. www.upsurgeinvestment.com.

Place: Mumbai
Date: 10th February 2026

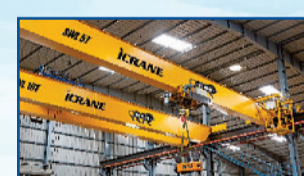


By order of the Board
For Upsurge Investment & Finance Limited
Sd/-
Dayakrishna Goyal
Managing Director
DIN: 00398539



INDEF MANUFACTURING LIMITED

Corporate Office: 501-504, Shelton Cubix, Sector 15, Plot 87, CBD Belapur, Navi Mumbai 400 614.
Registered Office: Bajaj Bhavan, 2nd Floor, 226, Nariman Point, Mumbai-400021.
Ph: 022-69424200 Email: cs1@indef.com
URL: www.indef.com CIN: L29308MH2022PLC390286



Extract of Un-audited Financial Results for the Quarter and Nine Months ended 31-12-2025

SN	Particulars	STANDALONE						Consolidated					
		Quarter ended		Nine Month Ended		Year ended	Quarter ended		Nine Months		Year ended		
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25		31-Dec-24	31-Mar-25	30-Sep-25	31-Dec-24		31-Dec-25	31-Mar-25
1	Total Income from operations	5,338.29	5,064.89	4,752.27	14,748.29	13,780.68	13,369.43	5,522.26	5,200.68	4,804.18	15,223.05	13,832.59	19,559.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	870.38	805.24	940.01	2,457.73	2,945.40	4,204.68	718.29	742.23	934.04	2,217.48	2,855.87	4,195.05
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	831.70	805.24	940.01	2,419.05	2,945.40	4,204.68	679.40	742.23	934.04	2,178.59	2,855.87	4,195.05
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	619.65	670.07	706.42	1,876.17	2,410.36	3,423.92	482.06	622.45	701.95	1,669.73	2,403.23	3,416.03
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	611.78	668.20	702.78	1,864.57	2,399.40	3,427.38	485.35	624.08	698.30	1,672.77	2,392.26	3,419.50
6	Equity Share Capital	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
7	Other Equity						24,978.21						24,970.33
8	Earnings Per Share (of Rs. 1.00 each) (for continuing and discontinued operations) - Basic & Diluted:	1.94	2.09	2.21	5.86	7.53	10.70	1.53	1.96	2.19	5.25	7.51	10.68

Notes:
1. The above is an extract of the detailed format of Quarterly/year ended Audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the standalone/consolidated Quarterly/year ended Audited Financial Results are available on the websites of www.bseindia.com, www.nseindia.com and also on Company's website at www.indef.com and can be accessed by scanning the below Quick Response (QR) Code.
2. The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 10, 2026
3. Previous quarter / year figures have been appropriately regrouped, recasted and reclassified wherever necessary to conform to the current year presentations.

Place: Mumbai
Date: 10-02-2026



On behalf of Board of Directors
of Indef Manufacturing Limited
Sd/-
Shekhar Bajaj
Chairman
DIN-00089358

