AMBIKA COTTON MILLS LIMITED

REGD OFF. 9A, VALLUVAR STREET, SIVANANDHA COLONY, COIMBATORE- 641012 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

art	STATEMENT OF UNAUDITED FINANCIAL R	: L17115TZ198				(Rs in Lak	ths)
.No	PARTICULARS		Quarter Ende	d	Half Yea	r Ended	ear Ended
140	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
10		(Unaudited)		(Unaudited)		(Unaudited)	(Audited)
_	Davidania from Operations	21909	25375	22050	47284	40803	92052
1	Revenue from Operations	309	304	71	613	83	496
11	Other income	22218	25679	22121	47897	40886	92548
111	Total Income (I + II)	22210					
IV	Expenses Control Materials Consumed	16799	17887	11639	34686	22421	52990
	Cost of Materials Consumed	0	0	0	0	0	(
-	Purchase of Stock in trade Changes in inventories of finished goods, Stock in trade						
		-3752	-2712	-369	-6464	-1262	-222
	and Work-in-progress	1258	1241	1163	2499	2269	457
	Employee benefits expense	76	63	25	139	58	12
_	Finance Costs	746	743	729	1489	1466	293
-	Depreciation and amortisation expense	3286		2775	6439	4899	974
-	Other Expenses	18413		15962	38788	29851	6814
	Total Expenses (IV)			6159	9109	11035	2439
٧	Profit / (loss) before exceptional items and tax (I-IV)	3805	77-2	0137	0	0	2.107
VI	Exceptional Items			6159	9109	11035	2439
VII	Profit / (loss) before tax (V-VI)	3805	5304	6137	7107	11000	2.101
VIII	Tax Expense :	1050	1.401	1,701	2400	2926	646
	(1)Current Tax	1058		1621	2489		-5
	(2)Deferred Tax	-61	-14				1798
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	2808		4550	0		1/70
X	Profit/(loss) from discontinued operations	0					
ΧI	Tax expense of discontinued operations	0					
XII	Profit/(loss) from discontinued operations (after tax)(X- XI)	C		1			1700
XIII	Profit/ (loss) for the period (IX + XII)	2808	3887	4550			1798
XIV	Other Comprehensive Income	C	0	0			-
ΧV	Total Comprehensive income for the period (XIII+ XIV)	2808	3887	4550	6695	8134	1797
XVI	Reserves (excluding Revaluation Reserve)						719
	Earnings per equity share (of Rs. 10 each/-)						
	(1) Basic	49.05	67.90	79.48	116.94	142.08	314.2
	(2) Diluted	49.05	67.90	79.48	116.94	142.08	314.
	(2) 5110.155						
	Weighted average no of shares for calculation of EPS	5725000	5725000	5725000	5725000	5725000	572500
	Weighted dvoldge no or stidies for edicataments.						
	SELEC	CT INFORMATIO	N FOR THE QUAR	TER ENDED 30.0	9.2022		
	A. PARTICULARS OF SHAREHOLDING	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.202
	A. FARICOLARS OF SHAREHOLDING						
	1. Public Shareholding						
	Number of Shares	2852650	2852650	2852650	2852650	2852650	28526
-	1997	49.83				49.83	49.
	Percentage of Shareholding	17,0	1				
-	2. Promoters and Promoter Group Shareholding	N	il N	il Ni	I N	II Nil	
	a) Pledged/Encumbered	IN	TN.	1	1,		
	b) Non-Encumbered	007025	0 2872350	2872350	2872350	2872350	28723
	Number of Shares	287235	20/2330	20/2000	20/200	20, 2000	20, 20
_	· · · · · · · · · · · · · · · · · · ·	1				4	
	Percentage of Shares (as a % of the total shareholding		7	7	7 50 1	7 50 17	50
	of promoter and promoter group) Percentage of shares (as a % of the total shareholding) Percentage of shares (as a % of the total share	50.1	7 50.17	50.17	50.1	7 50.17	50.

For AMBIKA COTTON MILES LTD.

Chairman and Managing Director

AMBIKA COTTON MILLS LIMITED

REGD OFF. 9A, VALLUVAR STREET, SIVANANDHA COLONY, COIMBATORE- 641012 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

CIN: L17115TZ1988PLC002269

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B.Particulars	Quarter Ended 30.09.2022		
Investor Complaints	*		
Pending at the beginning of the quarter	Nil		
Received during the quarter	Nil		
Disposed of during the quarter	Nil *		
Remaining Unresolved at the end of the quarter	Nil		

- 1 The Unaudited Financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 9th November 2022
- 2 Consumption of raw materials includes write down to net realisable value amounting to Rs. 19.05 Crores
- 3 Other expenditure includes Foreign Exchange Fluctuation loss for the quarter Rs. 6.06 Crore and for the half year ended Rs. 8.13 Crore (MTM Loss Rs.4.21 Crore) (Previous period Foreign Exchange Fluctuation Profit for the quarter Rs. 1.11 Crore and for the six months ended Rs. 3.03 Crore).
- 4 The unaudited results for the Quarter / Half Year ended 30th September 2022 have been subject to a limited review by Statutory Auditors of the Company.

5 Figures for the previous period have been regrouped / reclassified wherever necessary.

For AMBIKA COLTON MILLS LTD

Chairman and Managing Director

AMBIKA COTTON MILLS LIMITED
CIN: L17115TZ1988PLC002269

Total Equity & Liablities

STATEMENT OF ASSETS AND L'ABILITIES (Rs. In Lakhs As at As at **Particulars** 30.09.2022 31.03.2022 Unaudited Audited **ASSETS** Non-current assets: Property, Plant and Equipment 21888 22702 Capital Work in Progress Financial Assets -Other Financial Assets 930 760 Other non-current assets 129 19 Total - A 22947 23484 Current assets : 25404 22922 Inventories Financial Assets Investments 44 43 Trade receivables 7513 4587 Cash and cash equivalents 27956 30903 Other financial assets 641 2652 Current tax assets (Net) 147 147 Other current assets 4844 563 Total - B 69496 58870 TOTAL ASSETS (A+B) 92443 82354 **EQUITY AND LIABILITIES** C | Equity Equity Share Capital 572 572 78609 Other Equity 71914 Total - C 79181 72486 D Liabilities D1 Non-Current Liabilities :a. Other Financial Liabilities 720 671 b.Provisions 0 c.Deferred tax liabilites (Net) 1954 2029 d.Other non-current liabilities 0 0 Total-DT 2674 2700 Current liabilities Financial liablities Borrowings 0 0 0 0 Lease Liabilities Trade Payables Due to Micro and Small Enterprises 128 114 Others 9075 5897 Other financial Liablities 1269 926 Other Current Liablities 107 204 Current Tax Liablities (Net) 13 23 Total - Current Liablities 10588 7168

For AMBIKA COTTON MILLS LTD

82354

92443

(P.y. CHANDRAN)
Chairman and Managing Director

AMBIKA COTTON MILLS LIMITED

CIN: L17115TZ1988PLC002269

Cash Flow Statement for the Half Year Ended 30.09.2022

Particulars		(Rs. in Lakhs)		
ACASH FLOW FROM OPERATING ACTIVITIES Profit before Income tax Adjustments for Depreciation and amortisation expenses Finance Costs Increase in fair value of Investments For Increase in fair value of Investments Increase (-) Jidecrease(+) in operating assets Inventories Increase in fair value of Investments Increase in fair value of I	Particulars			
Profit before Income tax		30.09.2022	30.09.2021	
Adjustments for Depreciation and amortisation expenses 1489 1466 156 1469 1466 156 1469 146	A.CASH FLOW FROM OPERATING ACTIVITIES			
Adjustments for 1489		9109	11035	
Finance Costs 139 58 139 158 139 158 139 158 139 142 1			11000	
Finance Costs	Depreciation and amortisation expenses	1489	1466	
Increase in fair value of Investments		139		
Investments Income: Interest / Dividend Received		-1	-4	
Operating Profit Before Working Capital Changes		0	-12	
Adjustments for (increase (-))/decrease(+) in operating assets Inventories			-79	
Inventories		10124	12464	
Trade receivables				
Other financial assets - Non current Other Current assets - Non current Other Gurrent assets - Current Other financial assets - Current Other Bank Balances Other Bank Balances Other Current assets - Current Other Bank Balances Other Current assets - Current Adjustments for increase(+) /(decrease (-)) in operating liablities Trade Payables Other Financial Liablities Non- Current Other Financial Liablities Other Financial Liablities Other Financial Liablities Other Non Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liablities Other Current Liablities Other Current Liablities Other Current Liablities Other Current Liabilities Other Current Liabilitie		-2482	8257	
Other Current assets - Non current -110 202 Other financial assets - Current 2011 1700 Other Bank Balances 0 -13186 Other Current assets- Current -281 310 Adjustments for increase(+) /(decrease (-)) in operating liabilities 2166 7368 Trade Payables 3164 1169 Other Financial Liabilities Non- Current 49 132 Other Financial Liabilities 343 -7 Other Fonancial Liabilities 0 0 Other Current Liabilities 97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -97 -117 Cash used in / generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets -672 -665 Sale of Fixed assets 0 58 Interest and Dividend Received 612 79 Net cash used in investing activities -60 -528 C.CASH FLOW FROM FINANCING A		-2926	-2333	
Other financial assets - Current 2011 1700 Other Bank Balances 0 -13186 Other Current assets- Current -4281 310 Adjustments for increase(+) //(decrease (-)) in operating liabilities 2166 7368 Adjustments for increase(+) //(decrease (-)) in operating liabilities 3164 1169 Other Panacial Liabilities Non- Current 49 132 Other Financial Liabilities 343 -7 Other Non Current Liabilities 0 0 Other Current Liabilities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -97 -117 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets 0 58 Sale of Fixed Assets 0 58 nterest and Dividend Received 612 79 Net cash used in Investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES -139 -58		3	-46	
Other Bank Balances 0 -13186 Other Current assets- Current -4281 310 Adjustments for increase(+) /(decrease (-)) in operating liabilities 2166 7368 Trade Payables 3164 1169 Other Financial Liabilities Non- Current 49 132 Other Financial Liabilities 0 0 Other Non Current Liabilities 0 0 Other Current Liabilities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -97 -117 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets -672 -665 Sale of Fixed Assets 0 58 nterest and Dividend Received 612 79 Net cash used in Investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES -60 -528 Proceeds from Working Capital borrowings 0 -10 nterest Paid			202	
Other Current assets- Current -4281 310 Adjustments for increase(+) /(decrease (-)) in operating liablities 2166 7368 Trade Payables 3164 1169 Other Financial Liablities Non- Current 49 132 Other Financial Liablities 0 0 Other Non Current Liabilities 0 0 Other Current Liabilities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -2479 -2745 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Sale of Fixed Assets -672 -665 <td>Other financial assets - Current</td> <td>2011</td> <td>0.5000000000000000000000000000000000000</td>	Other financial assets - Current	2011	0.5000000000000000000000000000000000000	
Adjustments for increase(+) /(decrease (-)) in operating liabilities Trade Payables Other Financial Liabilities Non- Current Other Financial Liabilities Other Financial Liabilities Other Non Current Liabilities Other Non Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Cash used in / generated from operations Taxes paid For 2479 For 348 For 2479 For 349 For 3			-13186	
Adjustments for increase(+) /(decrease (-)) in operating liablities Trade Payables Other Financial Liablities Non- Current 49 132 Other Financial Liablities Other Non Current Liabilities Other Non Current Liabilities Other Current Liabilities Other Current Liablities Taxes paid Net Cash used in / generated from operations Taxes paid Net Cash used in /generated from operating activities Taxes paid Net Cash used in /generated from operating activities Text and Divident Received	Other Current assets- Current			
Trade Payables	Adicaharan La Farrica (A. M.)	2166	7368	
Other Financial Liablities Non- Current Other Financial Liablities Other Financial Liablities Other Non Current Liabilities Other Other Other Activities Other Current Liabilities Other Other Activities Other Current Liabilities Other Other Activities Other Current Liabilities Other Other Activities Other Other Other Activities Other Other Activities Other Other Other Activities Other Oth	Adjustments for increase(+) /(decrease (-)) in operating liablities			
Other Financial Liablities 343 -7 Other Non Current Liabilities 0 0 Other Current Liabilities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -2479 -2745 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets -672 -665 Sale of Fixed assets 0 58 nterest and Dividend Received 612 79 Net cash used in Investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES 0 -10 Proceeds from Working Capital borrowings 0 -10 nterest Paid -139 -58 Net Cash Used in Financing Activities -139 -68 Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) 2947 5204 Cash and Cash Equivalents at beginning of the period 27956 181				
Other Non Current Liabilities 0 0 Other Current Liabilities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -2479 -2745 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets -672 -665 Sale of Fixed assets 0 58 nterest and Dividend Received 612 79 Net cash used in investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES 0 -10 Proceeds from Working Capital borrowings 0 -10 nterest Paid -139 -58 Net Cash Used in Financing Activities -139 -68 Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) 2947 5204 Cash and Cash Equivalents at beginning of the period 27956 181				
Other Current Liablities -97 -117 Cash used in / generated from operations 5625 8545 Taxes paid -2479 -2745 Net Cash used in /generated from operating activities 3146 5800 B. CASH FLOW FROM INVESTING ACTIVITIES -672 -665 Purchase of Fixed Assets -672 -665 Sale of Fixed assets 0 58 nterest and Dividend Received 612 79 Net cash used in Investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES 0 -10 Proceeds from Working Capital borrowings 0 -139 -58 Out Cash Used in Financing Activities -139 -68 Net Cash Used in Financing Activities -139 -68 Net increase (+) //(decrease (-))in Cash and Cash Equival (A+B+C) 2947 5204 Cash and Cash Equivalents at beginning of the period 27956 181		343	-7	
Cash used in / generated from operations Taxes paid Net Cash used in /generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Sale of Fixed assets Interest and Dividend Received Net cash used in investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Interest Paid Net Cash Used in Financing Activities C.CASH Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period Cash and Cash Equivalents at beginning of the period Cash and Cash Equivalents at beginning of the period Cash and Cash Equivalents at beginning of the period Cash and Cash Equivalents at beginning of the period		1		
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Net Cash used in /generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Sale of Fixed assets O 58 Interest and Dividend Received Net cash used in Investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Onterest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid Net Cash Used in Financing Activities O 10 Interest Paid O 10	Taxes paid			
B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Sale of Fixed assets Sale of Fixed assets Interest and Dividend Received Set cash used in investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Interest Paid Set Cash Used in Financing Activities Set Cash Used in Financing Activities Set Cash Used in Financin				
Purchase of Fixed Assets Sale of Fixed assets Interest and Dividend Received Net cash used in investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Interest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period -672 -685 -685 -685 -685 -685 -6865 -68	Net Cash used in /generated from operating activities	3146	5800	
Purchase of Fixed Assets Sale of Fixed assets Interest and Dividend Received Net cash used in investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Interest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period -672 -685 -685 -685 -685 -685 -6865 -68	B CASH ELOW EDOM INIVESTING ACTIVITIES			
Sale of Fixed assets Interest and Dividend Received Net cash used in Investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings Interest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 10 15 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18		270		
nterest and Dividend Received Net cash used in Investing activities C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings nterest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 10 12 79 1528 10 10 11 12 17 18 18 18 18 18 18 18 18 18 18 18 18 18		120		
Net cash used in Investing activities -60 -528 C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings nterest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period -60 -528 -10 -139 -58 -68 -139 -68 -139 -68 -139 -68 -139				
C.CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Working Capital borrowings				
Proceeds from Working Capital borrowings nterest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 27956 181	The dash does in investing astivities	-60	-528	
Proceeds from Working Capital borrowings nterest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 27956 181	C.CASH FLOW FROM FINANCING ACTIVITIES	1		
nterest Paid Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 27956 181	Proceeds from Working Capital horrowings	0	40	
Net Cash Used in Financing Activities Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) Cash and Cash Equivalents at beginning of the period 27956 181				
Net increase (+) /(decrease (-))in Cash and Cash Equival (A+B+C) 2947 5204 Cash and Cash Equivalents at beginning of the period 27956 181				
Cash and Cash Equivalents at beginning of the period 27956 181				
	(A'D'O)	2341	5204	
	Cash and Cash Equivalents at beginning of the period	27056	101	
5505	Cash and Cash Equivalents at end of the period			
	The state of the policy	30303	3303	

For AMBIKA COTTON MILLS LTD.,

(P.V. CHANDRAN)

Chairman and Managing Director

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

THE RESIDENCE PARTY., AMERICA

B. KRISHNAMOORTHI F.C.A.

V. INDIRA F.C.A.

'Kanapathy Towers' III Floor No. 1391/A-1, Sathy Road Ganapathy, Coimbatore 641 006 Phone: 0422 4039900 E-mail: skmcoca@skmcoca.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Ambika Cotton Mills Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Ambika Cotton Mills Limited ("the Company") for the quarter ended September 30,2022 and year to date from April 01 2022 to September 30 2022 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

F.R. No.: 001496S Chartered Accountants

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V. INDIRA Partner

Membership No.: 200817

CHARTERED ACCOUNTANTS UDIN: 22200817BCOPHZ7825

Place: Coimbatore Date: 09.11.2022