

## LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2023-2024

February 12, 2024

BSE Limited, Floor 25 Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

SECURITY ID : LAKSELEC SECURITY CODE: 504258

Dear Sir / Madam,

Sub: Unaudited Financial Results for the period ended 31<sup>st</sup> December 2023 – Reg.

We are enclosing herewith the Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December 2023. The results were duly approved by the Board of Directors at their meeting held on 12<sup>th</sup> February 2024.

We also enclose herewith a copy of the Limited Review Report given by the Statutory Auditors for the said financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 10.25 AM.

The Board Meeting concluded at 11, 35 A17.

Thanking you,

For Lakshmi Electrical Control Systems Limited

S. Sathyanarayanan Company Secretary



ADMN. OFFICE & WORKS : Arasur - 641 407, Coimbatore Dist,India. Phone : +91 422 6616500, Fax : +91 422 6616555. E-Mail : contact@lecsindia.com REGISTERED OFFICE : 504, Avinashi Road, Peelamedu Post, Coimbatore - 641 004 CIN No. : L31200TZ1981PLC001124, Website : www.lecsindia.com GSTIN : 33AAACL3737E1ZW

## LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Regd. Office : 504, Avinashi Road, Peelamedu Post, Coimbatore-641 004

CIN: L31200TZ1981PLC001124

Website : www.lecsindia.com E-mail : contact@lecsindia.com

( ₹ in Lakhs)

Image: section operations     Image: section operation operations     Image: section operation operations     Image: section operation operation operations     Image: section operation		Particulars	3 Months Ended			9 Months Ended		12 Months Ended
Inscente: Revenue from operations Other income     8,122.62 10,199.60     10,199.60     9,192.03 79.40     27,601.37 555,78     26,503.97       Total Income     8,231.61     10,397.62     9,271.43     28,157.16     26,724.46     3       II     Expenses: Cost of Materials consumed     6,580.42     8,308.22     7,599.22     22,641.86     21,331.90     2       Purchases of stock-in-trade     52.92     (26.83)     (176.61)     (297.63)     (229.83)       Employee benefits expense     735.50     800.72     691.23     2,243.64     1,990.86       Finance Costs     16.21     10.76     15.73     42.61     38.28       Depreciation and amortisation expense     513.37     611.33     1,676.71     1,718.3       I     Total Expenses     7,978.71     9,780.58     8,674.28     26,537.21     24,579.17     3       IV     Exceptional Items (I-I)     252.90     6617.04     597.15     1,665.95     2,143.29       V     Exceptional Items (I-I)     252.90     6603.04     597.15     1,665.95     2,145.29	No		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023 (Audited)
Revenue from operations     8,122.62     10,199.60     9,192.03     27,503.7     28,203.9     220.49       Total Income     8,231.61     10,899.62     9,21.03     28,157.16     26,732.46     3       II     Expanses: Cost of Materials consumed     6,580.42     8,308.22     7,599.22     22,641.86     21,331.90     2       Purchases of stock-in-trade     6,580.42     8,308.22     7,599.22     22,641.86     21,331.90     2       Changes in inventories of finished goods,work-in- progress and stock- in-trade     652.92     (26.83)     (17.651)     (297.63)     (229.83)       Depreciation and amortisation expense     80.29     765.2     60.81     227.98     176.13       Total Expenses     7.978.71     9,788.78     8,674.28     26,537.21     24,579.17     3       II     Profit / Loss/ from ordinary activities before     252.90     611.70     597.15     1,605.95     2,145.29       IV     Exceptional items     (10)     252.90     6633.04     597.15     1,605.95     2,145.29       IV     Exceptional items     2.1			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Total Income     8,231.61     10,397.62     9,271.43     28,157.16     26,724.46     3       II     Expenses: Cost of Materials consumed     6,580.42     8,308.22     7,599.22     22,641.86     21,331.90     2       Purchases of stock-in-trade Purchases of stock-in-trade     52.92     (26.83)     (176.61)     (297.63)     (229.83)       Finance Costs     61.21     10.76     57.57     42.61     38.28       Depreciation and amortisation expense     80.29     76.52     60.81     227.98     176.13       Other expenses     7.978.71     9,780.58     8,674.28     26,537.21     24,579.17     3       III     Profit / (Loss) from ordinary activities before exceptional items (1-11)     252.90     617.04     597.15     1,661.95     2,145.29       V     Exceptional items (1-11)     252.90     603.04     597.15     1,605.55     2,145.29       VI     Profit / (Loss) for the period (V-V1)     191.95     442.70     428.84     1,187.76     1,587.28       VII     Profit / (Loss) for the period (V-V1)     191.95     426.17.04 <td< td=""><td>.  </td><td>Revenue from operations</td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td><td></td><td>36,081.78 306.26</td></td<>	.	Revenue from operations	· · · · · · · · · · · · · · · · · · ·					36,081.78 306.26
Cost of Materials consumed     6,580.42     8,308.22     7,599.22     22,641.86     21,331.90     2       Purchases of stock-in-trade     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     <	-	Total Income	8,231.61	10,397.62	9,271.43	28,157.16	26,724.46	36,388.04
Changes in inventories of finished goods, work-in- progress and stock in -trade   52.92   (26.83)   (176.61)   (297.63)   (229.83)     Employee benefits expense   735.50   800.72   691.23   2,243.68   1,990.66     Finance Costs   16.21   10.76   15.73   42.61   38.28     Depreciation and amortisation expense   80.29   76.52   60.81   227.98   176.13     Total Expenses   7.978.71   9.780.58   8.674.28   26.537.21   2.45.79.17   3     II   Profit / Loss) from ordinary activities before exceptional items (-II)   252.90   617.04   597.15   1.619.95   2,145.29     V   Tax expense (1) Current Tax   37.96   134.19   154.46   390.77   562.89     (2) Defered tax   22.99   26.15   13.85   27.42   (4.88)     VII   Profit /(Loss) for the period (V-VI)   191.95   442.70   428.84   1,187.76   1,587.28     VIII   Profit /(Loss) for the period (V-VI)   191.95   442.70   428.84   1,187.76   1,587.28     VIII   Other comprehensive income/(Loss)[net of tax]   (19.95.72		Cost of Materials consumed	6,580.42	8,308.22	7,599.22	22,641.86	21,331.90	28,899.43
Finance Costs   16.21   10.76   15.73   42.61   33.28     Depreciation and amortisation expense   80.29   76.52   60.81   227.98   176.13     Total Expenses   513.37   611.19   483.30   1,678.71   1,271.83     III   Profit / Loss) from ordinary activities before exceptional items (I-II)   7,978.71   9,780.58   8,674.28   26,537.21   24,579.17   3     VI   Exceptional items (I-II)   252.90   607.04   597.15   1,605.95   2,145.29   1     VI   Profit / Loss) before tax (III-V)   252.90   603.04   597.15   1,605.95   2,145.29   1     VI   Tax expense (1) Current Tax   37.96   134.19   154.46   390.77   562.89   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28   1,587.28		Changes in inventories of finished goods,work-in-	- 52.92	- (26.83)	- (176.61)	- (297.63)	- (229.83)	108.92
Depreciation and amortisation expense     80.29     76.52     60.81     227.98     176.13       Other expenses     513.37     611.19     483.90     1,678.71     1,271.83       Total Expenses     7,978.71     9,780.58     8,674.28     26,537.21     24,579.17     3       III     Profit / (Loss) from ordinary activities before exceptional items (I-II)     252.90     601.04     597.15     1,619.55     2,145.29     1       IV     Exceptional items (I-II)     252.90     603.04     597.15     1,605.95     2,145.29     1       IV     Exceptional items (I-II)     252.90     603.04     597.15     1,605.95     2,145.29     1       IV     Profit/(Loss) before tax (III-IV)     252.90     603.04     597.15     1,605.75     2,145.29     1       IV     Profit/(Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28     1       VIII     Other comprehensive income/(Loss)[net of tax]     (1,695.72     (208.66)     3,341.14     2,210.42       IVIII     Items that will not be reclassifif		Employee benefits expense	735.50	800.72	691.23	2,243.68	1,990.86	2,606.09
Other expenses     513.37     611.19     483.90     1,678.71     1,271.83       Total Expenses     7,978.71     9,780.58     8,674.28     26,537.21     24,579.17     3       III     Profit / (Loss) from ordinary activities before exceptional items (I-II)     252.90     617.04     597.15     1,619.95     2,145.29     1       IV     Exceptional items (I-II)     252.90     603.04     597.15     1,605.95     2,145.29     1       VI     Tax expense     14.00     -     14.00     -     14.00     -       (1) Current Tax     137.96     134.19     154.46     390.77     562.89     26.15     13.85     27.42     (4.88)       VII     Profit/(Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28     -       VIII     Other comprehensive income/(Loss)[net of tax]     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -		Finance Costs			15.73			54.00
Total Expenses     7,978.71     9,780.58     8,674.28     26,537.21     24,579.17     3       III     Profit / (Loss) from ordinary activities before exceptional items (I-II)     252.90     617.04     597.15     1,619.95     2,145.29       IV     Exceptional items (I-II)     252.90     603.04     597.15     1,605.95     2,145.29       V     Forfit / (Loss) before tax (III-IV)     252.90     603.04     597.15     1,605.95     2,145.29       VI     Tax expense (1) Current Tax     37.96     134.19     154.46     390.77     562.89       (2) Deferred tax     22.99     26.15     13.85     27.42     (4.88)       VIII     Profit / (Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28       VIII     Other comprehensive income/(Loss)[net of tax]     (759.27)     1,695.72     (208.66)     3,341.14     2,210.42       (ii) Income Tax relating to items that will not be reclassified to profit or loss     88.43     (197.07)     25.76     (388.72)     (254.09)       i) (ii) Income Tax relating to items that will be reclassified to profit or los	• .	Depreciation and amortisation expense						245.89
III     Profit / (Loss) from ordinary activities before exceptional items (I-II)     252.90     617.04     597.15     1,619.95     2,145.29       IV     Exceptional items     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     14.00     16.05.55     2,145.29     14.14     10.00     16.05.72     10.615.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.72     16.95.		Other expenses			483.90	1,678.71		1,754.34
III     exceptional items (I-II)     252.30     617.04     597.15     1,619.95     2,145.29       IV     Exceptional items     -     14.00     -     14.00     -       V     Profit/(Loss) before tax (III-IV)     252.90     603.04     597.15     1,605.95     2,145.29       VI     Tax expense (1) Current Tax     37.96     134.19     154.46     390.77     562.89       VII     Profit/(Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28       VII     Other comprehensive income/(Loss)[net of tax] profit or loss     (759.27)     1,695.72     (208.66)     3,341.14     2,210.42       (II) Income Tax relating to items that will not be reclassified to profit or loss     88.43     (197.07)     25.76     (388.72)     (254.09)       IVII     Income Tax relating to items that will be reclassified to profit or loss     -     -     -     -       IVII     Income Tax relating to items that will be reclassified to profit or loss     (670.84)     1,498.65     (182.90)     2,952.42     1,956.33       IVI     Total Other Comprehensive in	- I		7,978.71	9,780.58	8,674.28	26,537.21	24,579.17	33,668.67
V     Profit/Loss) before tax (III-IV)     252.90     603.04     597.15     1,605.95     2,145.29       VI     Tax expense (1) Current Tax (2) Deferred tax     37.96     134.19     154.46     390.77     562.89       VIII     Profit/Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28       VIII     Other comprehensive income/(Loss)[net of tax] profit or loss     (759.27)     1,695.72     (208.66)     3,341.14     2,210.42       VIII     Other comprehensive income/(Loss)[net of tax] profit or loss     88.43     (197.07)     25.76     (388.72)     (254.09)       B)(i) Items that will be reclassified to profit or loss     670.04     1,498.65     (182.90)     2,952.42     1,956.33       X     Total Other Comprehensive income/(loss) (VII + VIII)     (478.89)     1,941.35     245.80     245.80     245.80     245.80     245.80       XII     Other Equity share capital (Face Value of Rs. 10/- each)     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80			252.90	617.04	597.15	1,619.95	2,145.29	2,719.37
VI     Tax expense (1) Current Tax (2) Deferred tax     37.96 22.99     134.19 26.15     154.46 390.77     390.77 562.89 27.42     562.89 (4.88)       VII     Profit/(Loss) for the period (V-VI)     191.95     442.70     428.84     1,187.76     1,587.28       VIII     Other comprehensive income/(Loss)[net of tax] profit or loss     (759.27)     1,695.72     (208.66)     3,341.14     2,210.42       (ii) Income Tax relating to items that will not be reclassified to profit or loss     88.43     (197.07)     25.76     (388.72)     (254.09)       B)(i) Items that will be reclassified to profit or loss             WII     Total Other Comprehensive Income/(loss) [VII + VIII)     (670.84)     1,498.65     (182.90)     2,952.42     1,956.33       X     Total Comprehensive Income/(loss) for the period (VIII + X)     (478.89)     1,941.35     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80     245.80	<b>v</b> .	Exceptional items		14.00		14.00	-	
(1) Current Tax   37.96   134.19   154.46   390.77   562.89     (2) Deferred tax   22.99   26.15   13.85   27.42   (4.88)     VII   Profit/(Loss) for the period (V-VI)   191.95   442.70   428.84   1,187.76   1,587.28     VIII   Other comprehensive income/(Loss)[net of tax]   7.759.27)   1,695.72   (208.66)   3,341.14   2,210.42     A)(i) Items that will not be reclassified to profit or loss   88.43   (197.07)   25.76   (388.72)   (254.09)     B)(i) Items that will be reclassified to profit or loss   88.43   (197.07)   25.76   (388.72)   (254.09)     K   Total Other Comprehensive Income/(loss) (VII   670.84   1,498.65   (182.90)   2,952.42   1,956.33     X   Total Other Comprehensive Income/(loss) for the period (VIII +X)   (478.89)   1,941.35   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80   245.80 <t< td=""><td>1</td><td>Profit/(Loss) before tax (III-IV)</td><td>252.90</td><td>603.04</td><td>597.15</td><td>1,605.95</td><td>2,145.29</td><td>2,719.37</td></t<>	1	Profit/(Loss) before tax (III-IV)	252.90	603.04	597.15	1,605.95	2,145.29	2,719.37
VIIProfit/(Loss) for the period (V-VI)191.95442.70428.841,187.761,587.28VIIIOther comprehensive income/(Loss)[net of tax] profit or loss(759.27)1,695.72(208.66)3,341.142,210.42A)(i) Items that will not be reclassified to profit or loss(759.27)1,695.72(208.66)3,341.142,210.42(ii) Income Tax relating to items that will not be reclassified to profit or loss88.43(197.07)25.76(388.72)(254.09)B)(i) Items that will be reclassified to profit or lossB)(i) Income Tax relating to items that will be reclassified to profit or lossB)(i) Income Tax relating to items that will be reclassified to profit or loss <t< td=""><td></td><td>(1) Current Tax</td><td></td><td></td><td></td><td></td><td></td><td>696.59 30.08</td></t<>		(1) Current Tax						696.59 30.08
VIIIOther comprehensive income/(Loss)[net of tax] profit or loss(759.27)1,695.72(208.66)3,341.142,210.42A)(i) Items that will not be reclassified to profit or loss(759.27)1,695.72(208.66)3,341.142,210.42(ii) Income Tax relating to items that will not be reclassified to profit or loss88.43(197.07)25.76(388.72)(254.09)B)(i) Items that will be reclassified to profit or loss(ii) Income Tax relating to items that will be reclassified to profit or lossIXTotal Other Comprehensive Income/(loss) (VII + VIII)(670.84)1,498.65(182.90)2,952.421,956.33XTotal comprehensive income/(loss) for the period (VIII + X)(478.89)1,941.35245.944,140.183,543.61XIPaid-up equity share capital (Face Value of Rs. 10/- each)245.80245.80245.80245.80245.80XIIIOther Equity excluding Revaluation ReserveXIIIEarnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)								1,992.70
Image: Second system   (759.27)   1,695.72   (208.66)   3,341.14   2,210.42     (ii) Income Tax relating to items that will not be reclassified to profit or loss   88.43   (197.07)   25.76   (388.72)   (254.09)     B)(i) Items that will be reclassified to profit or loss   88.43   (197.07)   25.76   (388.72)   (254.09)     B)(i) Items that will be reclassified to profit or loss   -   -   -   -   -     IX   Total Other Comprehensive Income/(loss) (VII + VIII)   (670.84)   1,498.65   (182.90)   2,952.42   1,956.33     X   Total comprehensive income/(loss) for the period (VIII + X)   (478.89)   1,941.35   245.94   4,140.18   3,543.61     XI   Paid-up equity share capital (Face Value of Rs. 245.80   245.80   245.80   245.80   245.80   245.80     XII   Other Equity excluding Revaluation Reserve   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -	†							
be reclassified to profit or loss88.43(197.07)25.76(388.72)(254.09)B)(i) Items that will be reclassified to profit or loss(ii) Income Tax relating to items that will be reclassified to profit or loss </td <td></td> <td></td> <td>(759.27)</td> <td>1,695.72</td> <td>(208.66)</td> <td>3,341.14</td> <td>2,210.42</td> <td>311.84</td>			(759.27)	1,695.72	(208.66)	3,341.14	2,210.42	311.84
or loss (ii) Income Tax relating to items that will be reclassified to profit or lossImage: Comprehensive income/(loss)Image: Comprehensive income/(loss) </td <td></td> <td></td> <td>88.43</td> <td>(197.07)</td> <td>25.76</td> <td>(388.72)</td> <td>(254.09)</td> <td>(35.38</td>			88.43	(197.07)	25.76	(388.72)	(254.09)	(35.38
reclassified to profit or lossImage: constraint of the comprehensive income/(loss) (VII + VIII)Image: constraint of the comprehensive income/(loss) for the comprehensive income/(loss) for the comprehensive income/(loss) for the period (VIII + IX)Image: constraint of the comprehensive income/(loss) for the compre		or loss				-	•	
IX+ VIII)(670.84)1,498.65(182.90)2,952.421,956.33XTotal comprehensive income/(loss) for the period (VIII +IX)(478.89)1,941.35245.944,140.183,543.61XIPaid-up equity share capital (Face Value of Rs. 10/- each)245.80245.80245.80245.80245.80XIIOther Equity excluding Revaluation ReserveXIIIEarnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)Earning for equity share (EPS) (of Rs. 10/-each)		reclassified to profit or loss			-	-	-	· · · ·
Xperiod (VIII +IX)(478.89)1,941.35245.944,140.183,543.61XIPaid-up equity share capital (Face Value of Rs. 10/-each)245.80245.80245.80245.80245.80XIIOther Equity excluding Revaluation ReserveXIIIEarnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)Image: Comparison of the second secon	x		(670.84)	1,498.65	(182.90)	2,952.42	1,956.33	276.4
XI 10/- each) 245.80 245.80 245.80 245.80 245.80   XII Other Equity excluding Revaluation Reserve - - - - -   XIII Earnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised) Image: Comparison of the second			(478.89)	1,941.35	245.94	4,140.18	3,543.61	2,269.10
XIII Earnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)			245.80	245.80	245.80	245.80	245.80	245.80
XIII (Not Annualised)	11	Other Equity excluding Revaluation Reserve	-	-	-		•	22,952.0
(a) Basic   7.81 18.01   17.45   48.32   64.58		· · · · · · · · · · · · · · · · · · ·	7.81	18.01	17.45	48.32	64.58	81.0





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

Review Report to The Board of Directors of Lakshmi Electrical Control Systems Limited

- We have reviewed the accompanying statement of Unaudited financial results of LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED, COIMBATORE-641018 for the Quarter and Nine months ended 31<sup>st</sup> December 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
- 2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (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 Standards (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.

Place: Coimbatore Date: 12/02/2024



For SUBBACHAR & SRINIVASAN CHARTERED ACCOUNTANTS Firm Regn. No: 004083S

PARTNER, T.S. ANANDATHIRTHAN Membership No: 230192

UDIN: 24230192 BKC ROT 4486