

VEEJAY LAKSHMI ENGINEERING WORKS LIMITED

Regd. Office: Sengalipalayam, NGGO Colony P.O., Coimbatore 641022

CIN NO.L29191TZ1974PLC000705

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS PERIOD ENDED 31/12/2024

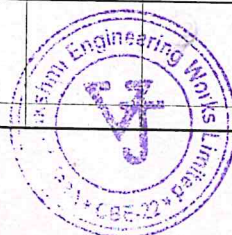
SL.NO	PARTICULARS	(Rs. In Lakhs)					
		Quarter ended			Year to date upto	Year to date upto	Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited
	Income						
I	Revenue from operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10
II	Other Income	138.90	47.61	39.54	219.27	108.17	343.38
	Total Income (I+II)	2426.63	2336.12	2168.12	6394.39	6606.07	9052.48
III	Expenses						
	a. Cost of Materials Consumed	1595.58	1929.53	1697.30	4760.74	4850.16	6454.74
	b. Purchase of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock in trade	149.41	-281.62	-85.96	-204.06	168.18	257.72
	d. Employee benefits expenses	284.46	297.00	293.30	832.70	888.01	1164.80
	e. Finance Cost	28.86	71.06	54.16	161.34	174.79	237.22
	f. Depreciation and amortisation expense	60.55	60.52	61.89	181.61	184.94	243.72
	g. Other expenses	283.54	298.02	277.58	853.31	869.49	1173.11
	Total Expenses (a) to (g)	2402.40	2374.51	2298.27	6585.64	7135.57	9531.31
IV	Profit/(loss) before exceptional items and tax (I+II-III)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
V	Exceptional Items (Income+)/Expenses(-)	0.00	0.00	0.00	0.00	0.00	0.00
VI	Profit (+)/Loss (-) before tax (IV-V)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
VII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Profit (+)/Loss (-) before tax (VI-VII)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
IX	Tax Expenses						
	a. Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	b. Current tax for prior period	0.00	0.00	0.00	0.00	0.00	0.00
	c. Deferred Tax	5.23	-5.51	3.16	-9.31	-16.77	-23.29
	Total	5.23	-5.51	3.16	-9.31	-16.77	-23.29
X	Net Profit (+)/Loss (-) for the period from continuing operations (VIII-IX)	19.00	-32.88	-133.31	-181.94	-512.73	-455.54
XI	Other comprehensive Income, net of Income-tax						
	(a) Items that will not be reclassified to Profit or Loss	-9.50	14.29	-8.21	28.22	43.51	61.79
	(b) Items that will be reclassified to Profit or Loss	-4.08	0.00	0.00	-4.08	0.00	-1.36
	Total other comprehensive income, net of Income-tax	-13.58	14.29	-8.21	24.14	43.51	60.43
XII	Total comprehensive Income for the period (X+XI)	5.42	-18.59	-141.52	-157.80	-469.22	-395.11
XIII	Paid up equity Share Capital (Face Value Rs.10/-)	507.19	507.19	507.19	507.19	507.19	507.19
XIV	Other equity as shown in the audited balance sheet						1343.39
	Earnings per share-Value in Rs.						
	Basic	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
	Diluted	0.37	-0.65	-2.63	-3.59	-10.11	-8.98



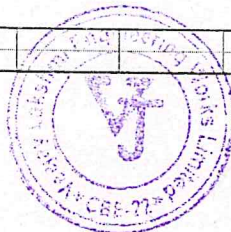
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VEEJAY LAKSHMI ENGINEERING WORKS LIMITED							
Regd. Office: Sengalipalayam, NGGO Colony P.O., Coimbatore 641022							
CIN NO.L29191TZ1974PLC000705							
STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR QUARTER/NINE MONTHS PERIOD ENDED 31/12/2024							
		(Rs. In Lakhs)					
		Quarter ended			Year to date upto	Year to date upto	Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited
1	Segment Revenue Including (Inter segment Revenue)						
	a) Engineering Division	446.17	598.75	391.15	1338.34	1757.86	2151.89
	b) Textile Division	1843.57	1689.76	1737.43	4838.79	4740.04	6566.76
	c) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	Total	2289.74	2288.51	2128.58	6177.13	6497.90	8718.65
	Less: Inter segment revenue	2.01	0.00	0.00	2.01	0.00	9.55
	Net Sales/Income from operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10
2	Segment Results						
	Profit/(Loss) before Interest and Tax						
	a) Engineering Division	0.14	65.46	-26.34	50.23	-112.73	-103.19
	b) Textile Division	-53.99	-50.42	-68.48	-225.75	-305.65	-416.07
	c) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	Total	-53.85	15.04	-94.82	-175.52	-418.38	-519.26
	Less: i) Interest	28.86	71.06	54.16	161.34	174.79	237.22
	ii) Other Un-Allocable Expenditure	15.44	14.00	11.41	38.71	28.07	37.78
	Add: iii) Un-allocable income	122.38	31.63	30.24	184.32	91.74	315.43
	Profit/(Loss) before tax	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
3	Segment Assets						
	- Engineering Division	1234.87	1414.53	1261.77	1234.87	1261.77	1113.78
	- Textile Division	4497.22	4621.33	4207.96	4497.22	4207.96	4306.09
	- Unallocated	661.63	687.42	583.75	661.63	583.75	636.89
	Total	6393.72	6723.28	6053.48	6393.72	6053.48	6056.76
4	Segment Liabilities						
	a) Engineering Division	996.12	1189.42	1037.97	996.12	1037.97	901.94
	b) Textile Division	3536.48	3723.58	3120.02	3536.48	3120.02	3183.72
	c) Unallocated	168.34	122.92	119.02	168.34	119.02	120.52
	Total	4700.94	5035.92	4277.01	4700.94	4277.01	4206.18
	Capital Employed (Segment Assets - Segment Liabilities)	1692.78	1687.36	1776.47	1692.78	1776.47	1850.58
	Notes: 1.The above Un-Audited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2025						
	2. Previous year/quarter figures have been regrouped/rearranged wherever necessary.				7-7		
Place: Coimbatore					J. Anand		
Date 13-02-2025					Managing Director		



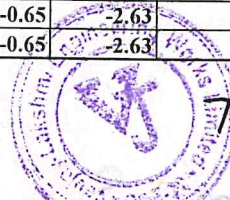
VEEJAY LAKSHMI ENGINEERING WORKS LIMITED							
Regd. Office: Sengallpalayam, NGGO Colony P.O., Coimbatore 641022							
Email Id: compsec@veejaylakshmi.com Website: www.veejaylakshmi.com							
CIN : L29191TZ1974PLC000705							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS PERIOD ENDED 31/12/2024							
(Rs. in Lakhs)							
	Quarter ended			Year to date upto	Year to date upto	Year ended	
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	
	Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited	
1	Total Revenue from Operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10
2	Net Profit/(Loss) before tax (before exceptional and/or extra ordinary items)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
3	Net Profit/(Loss) before tax (after exceptional and/or extra ordinary items)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
4	Net Profit/(Loss) for the period after tax (after exceptional and or extra ordinary items)	19.00	-32.88	-133.31	-181.94	-512.73	-455.54
5	Total Comprehensive income for the period [comprising Profit/(Loss) for the period (after tax) and other Comprehensive income (after tax)]	5.42	-18.59	-141.52	-157.80	-469.22	-395.11
6	Equity Share Capital (Face value of Rs.10/- per share)	507.19	507.19	507.19	507.19	507.19	507.19
7	Reserves (excluding revaluation reserves as shown in the Audited Balance sheet of previous year)	0.00	0.00	0.00	0.00	0.00	1343.39
8	Earnings per share (before extra ordinary items) (of Rs.10/-) each (Not annualised). Basic - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
	Diluted - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
9	Earnings per share (after extra ordinary items) (of Rs.10/-) each (Not annualised). Basic- Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
	Diluted - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
Note: The above is an extract of the detailed format of results for the quarter/Nine months period ended 31st December, 2024 filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results for the Quarter/Nine months period ended 31st December, 2024 is available on the Company website, www.veejaylakshmi.com and on the stock exchange website, www.bseindia.com							
For Veejay Lakshmi Engineering Works Limited							
Place: Coimbatore				J. Anand			
Date: 13-02-2025				Managing Director			



VEEJAY LAKSHMI ENGINEERING WORKS LIMITED
 Regd. Office: Sengalipalayam, NGGO Colony P.O., Coimbatore 641022
 CIN-NO.L29191TZ1974PLC000705

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS PERIOD ENDED 31/12/2024

SL.NO	PARTICULARS	(Rs. In Lakhs)					
		Quarter ended			Year to date upto	Year to date upto	Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited
	Income						
I	Revenue from operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10
II	Other Income	138.90	47.61	39.54	219.27	108.17	343.38
	Total Income (I+II)	2426.63	2336.12	2168.12	6394.39	6606.07	9052.48
III	Expenses						
	a. Cost of Materials Consumed	1595.58	1929.53	1697.30	4760.74	4850.16	6454.74
	b. Purchase of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock in trade	149.41	-281.62	-85.96	-204.06	168.18	257.72
	d. Employee benefits expenses	284.46	297.00	293.30	832.70	888.01	1164.80
	e. Finance Cost	28.86	71.06	54.16	161.34	174.79	237.22
	f. Depreciation and amortisation expense	60.55	60.52	61.89	181.61	184.94	243.72
	g. Other expenses	283.54	298.02	277.58	853.31	869.49	1173.11
	Total Expenses (a) to (g)	2402.40	2374.51	2298.27	6585.64	7135.57	9531.31
IV	Profit/(loss) before exceptional items and tax (I+II-III)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
V	Exceptional Items (Income+)/Expenses(-)	0.00	0.00	0.00	0.00	0.00	0.00
VI	Profit (+)/Loss (-) before tax (IV-V)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
VII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Profit (+)/Loss (-) before tax (VI-VII)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83
IX	Tax Expenses						
	a. Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	b. Current tax for prior period	0.00	0.00	0.00	0.00	0.00	0.00
	c. Deferred Tax	5.23	-5.51	3.16	-9.31	-16.77	-23.29
	Total	5.23	-5.51	3.16	-9.31	-16.77	-23.29
X	Net Profit (+)/Loss (-) for the period from continuing operations (VIII-IX)	19.00	-32.88	-133.31	-181.94	-512.73	-455.54
XI	Share of profit/(loss) of an associate	-5.03	3.51	-6.12	-5.19	-5.26	-2.06
XII	Other comprehensive Income, net of Income-tax						
	(a) Items that will not be reclassified to Profit or Loss	-9.50	14.29	-8.21	28.22	43.51	61.79
	Share of Other Comprehensive income in associates	2.19	2.91	3.01	7.95	5.99	7.39
	(b) Items that will be reclassified to Profit or Loss	-4.08	0.00	0.00	-4.08	0.00	-1.36
	Total other comprehensive income, net of Income-tax	-11.39	17.20	-5.20	32.09	49.50	67.82
XIII	Total comprehensive Income for the period (X+XI+XII)	2.58	-12.17	-144.63	-155.04	-468.49	-389.78
XIV	Paid up equity Share Capital (Face Value Rs.10/-)	507.19	507.19	507.19	507.19	507.19	507.19
XV	Other equity as shown in the audited balance sheet						1501.71
	Earnings per share-Value in Rs.						
	Basic	0.37	-0.65	-2.63	-3.59	-10.11	-8.98
	Diluted	0.37	-0.65	-2.63	-3.59	-10.11	-8.98



VEEJAY LAKSHMI ENGINEERING WORKS LIMITED						
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CIN NO.L29191TZ1974PLC000705						

STATEMENT OF CONSOLIDATED SEGMENTWISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR QUARTER/NINE MONTHS PERIOD ENDED 31/12/2024

	(Rs. In Lakhs)						
	Quarter ended			Year to date upto	Year to date upto	Year ended	
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	
	Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited	
1 Segment Revenue Including (Inter segment Revenue)							
a) Engineering Division	446.17	598.75	391.15	1338.34	1757.86	2151.89	
b) Textile Division	1843.57	1689.76	1737.43	4838.79	4740.04	6566.76	
c) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	
Total	2289.74	2288.51	2128.58	6177.13	6497.90	8718.65	
Less: Inter segment revenue	2.01	0.00	0.00	2.01	0.00	9.55	
Net Sales/Income from operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10	
2 Segment Results							
Profit/(Loss) before Interest and Tax							
a) Engineering Division	0.14	65.46	-26.34	50.23	-112.73	-103.19	
b) Textile Division	-53.99	-50.42	-68.48	-225.75	-305.65	-416.07	
c) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	
Total	-53.85	15.04	-94.82	-175.52	-418.38	-519.26	
Less: i) Interest	28.86	71.06	54.16	161.34	174.79	237.22	
ii) Other Un-Allocable Expenditure	15.44	14.00	11.41	38.71	28.07	37.78	
Add: iii) Un-allocable income	122.38	31.63	30.24	184.32	91.74	315.43	
Profit/(Loss) before tax	24.23	-38.39	-130.15	-191.25	-529.50	-478.83	
3 Segment Assets							
- Engineering Division	1234.87	1414.53	1261.77	1234.87	1261.77	1113.78	
- Textile Division	4497.22	4621.33	4207.96	4497.22	4207.96	4306.09	
- Unallocated	814.76	851.34	737.47	814.76	737.47	795.21	
Total	6546.85	6887.20	6207.20	6546.85	6207.20	6215.08	
4 Segment Liabilities							
a) Engineering Division	996.12	1189.42	1037.97	996.12	1037.97	901.94	
b) Textile Division	3536.48	3723.58	3120.02	3536.48	3120.02	3183.72	
c) Unallocated	168.34	122.92	119.02	168.34	119.02	120.52	
Total	4700.94	5035.92	4277.01	4700.94	4277.01	4206.18	
Capital Employed (Segment Assets - Segment Liabilities)	1845.91	1851.28	1930.19	1845.91	1930.19	2008.90	

Notes:

1.The above Un-Audited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2025

2.The Consolidated financial results of the company comprises the associate, M/s Veejay Sales and Services Limited . The Company has no subsidiaries.

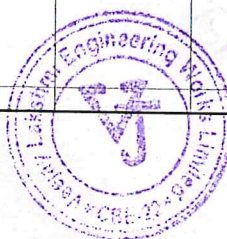
3. Previous year/quarter figures have been regrouped/rearranged wherever necessary.

Place: Coimbatore

Date 13-02-2025

J. Anand

Managing Director



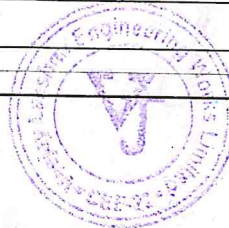
VEEJAY LAKSHMI ENGINEERING WORKS LIMITED						
Regd. Office: Sengalipalayam, NGGO Colony P.O., Coimbatore 641022						
Email Id:compsec@veejaylakshmi.com Website: www.veejaylakshmi.com						
CIN :L29191TZ1974PLC000705						

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(Rs. In Lakhs)							
	Quarter ended			Year to date upto	Year to date upto	Year ended	
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	Un Audited	Un Audited	Un Audited	Un Audited	Unaudited	Audited	
1 Total Revenue from Operations	2287.73	2288.51	2128.58	6175.12	6497.90	8709.10	
2 Net Profit/(Loss) before tax (before exceptional and/or extra ordinary items)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83	
3 Net Profit/(Loss) before tax (after exceptional and/or extra ordinary items)	24.23	-38.39	-130.15	-191.25	-529.50	-478.83	
4 Net Profit/(Loss) for the period after tax (after exceptional and or extra ordinary items)	19.00	-32.88	-133.31	-181.94	-512.73	-455.54	
5 Total Comprehensive income for the period [comprising Profit/(Loss) for the period (after tax) and other Comprehensive income (after tax)]	2.58	-12.17	-144.63	-155.04	-468.49	-389.78	
6 Equity Share Capital (Face value of Rs.10/- per share)	507.19	507.19	507.19	507.19	507.19	507.19	
7 Reserves (excluding revaluation reserves as shown in the Audited Balance sheet of previous year)	0.00	0.00	0.00	0.00	0.00	1501.71	
8 Earnings per share (before extra ordinary items) (of Rs.10/-) each (Not annualised). Basic - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98	
Diluted - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98	
9 Earnings per share (after extra ordinary items) (of Rs.10/-) each (Not annualised). Basic- Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98	
Diluted - Value in Rs.:	0.37	-0.65	-2.63	-3.59	-10.11	-8.98	

Note: The above is an extract of the detailed format of results for the quarter/Nine months period ended 31st December, 2024 filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results for the Quarter/Nine months period ended 31st December, 2024 is available on the Company website, www.veejaylakshmi.com and on the stock exchange website, www.bseindia.com

Place: Coimbatore
Date: 13-02-2025

J. Anand
Managing Director





N.R.D. Associates

Chartered Accountants

No. 48, "Manchillu",
Race Course
Coimbatore - 641 018.

Phone : 0422 - 2223780 (3 Lines)
Mail ID : nrdoff@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Quarterly Financial Results of VEEJAY LAKSHMI ENGINEERING WORKS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,
Veejay Lakshmi Engineering Works Limited,
Sengalipalayam,
NGGO Colony Post,
Coimbatore - 641 022.

We have reviewed the accompanying statement of unaudited Consolidated financial results of Veejay Lakshmi Engineering Works Limited ("the Company") and its associate for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024 ("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").

This Statement, which is the responsibility of Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 provide 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes results of the following entities :

- Veejay Lakshmi Engineering Works Limited (Company); and
- Veejay Sales and Services Limited (Associate Company)





N.R.D. Associates

Chartered Accountants

No. 48, "Manchillu",
Race Course
Coimbatore - 641 018.

Phone : 0422 - 2223780 (3 Lines)
Mail ID : nrdoff@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Quarterly and Financial Results of VEEJAY LAKSHMI ENGINEERING WORKS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
Veejay Lakshmi Engineering Works Limited,
Sengalipalayam,
NGGO Colony Post,
Coimbatore - 641 022.

We have reviewed the accompanying statement of unaudited standalone financial results of Veejay Lakshmi Engineering Works Limited ("the Company") for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024 ("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").

This Statement, which is the responsibility of Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 provide 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.R.D. ASSOCIATES
Chartered Accountants
(Firm Regn. No. : 005662S)

Malavika

(T M MALAVIKA)

Partner

Membership No. : 231017



Place : Coimbatore
Date : 13-02-2025
UDIN : 25231017BMLLSB6344



N.R.D. Associates

Chartered Accountants

No. 48, "Manchillu",
Race Course
Coimbatore - 641 018.

Phone : 0422 - 2223780 (3 Lines)
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The unaudited consolidated financial results include the group's share of net profit after tax Rs. (5.03) Lakhs and Rs. (5.19) Lakhs and other comprehensive income/(Loss) of Rs. 2.19 Lakhs and 7.95 Lakhs for the quarter and period ended December 31, 2024 respectively, as considered in the unaudited consolidated financial results, in respect of the associate, based on the interim financial information which have not been reviewed by their auditors and are solely based on management certified accounts.

For N.R.D. ASSOCIATES
Chartered Accountants
(Firm Regn. No. : 005662S)

Malavika

(T M MALAVIKA)

Partner

Membership No. : 231017



Place : Coimbatore
Date : 13-02-2025
UDIN : 25231017BMLLSA3928