



REF: HSL/SEC/2025/12

February 12, 2025

To The Deputy Manager Department of Corporate Services BSE Limited PJ Towers, Dalal Street Mumbai -400001 Scrip Code: 514043	To The Manager National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block Bandra-Kurla Complex, Bandra (E), Mumbai 400051 Symbol: HIMATSEIDE
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Dear Sir/ Madam,

Sub: Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For Himatsingka Seide Limited

Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103

Himatsingka Seide Limited

Registered Office: No.4/1-2, Crescent Road,

Bangalore – 560001, Karnataka, India

T +91 80 2237 8000, F +91 80 4147 9384

E hslblr@himatsingka.com

CIN L17112KA1985PLC006647

www.himatsingka.com

A. Financial Results	Enclosed as Annexure-A
B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc	Applicable - Annexure B
C. Format for disclosing outstanding default on loans and debt securities	Not Applicable
D. Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter).	Not Applicable
E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable

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ANNEXURE-A
FINANCIAL RESULTS

Independent Auditor's Review Report on consolidated unaudited financial results of Himatsingka Seide Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Himatsingka Seide Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Himatsingka Seide Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') and its associate (refer paragraph 4 below) for the quarter ended December 31, 2024 and the year to-date results for the period from April 01, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1.	Himatsingka Wovens Private Limited	Subsidiary
2.	Himatsingka Holdings North America Inc.	Subsidiary
3.	Himatsingka America Inc.	Step down Subsidiary
4.	Twill & Oxford LLC (liquidated w.e.f. September 03, 2024)	Subsidiary
5.	AMP Energy C&I Twenty Four Private Limited	Associate



MSKA & Associates

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the financial results of two subsidiaries which have not been reviewed, whose financial results reflects total revenue of ₹ Nil and ₹ Nil, total net loss after tax of ₹ 18.17 lacs and ₹ 18.17 lacs and total comprehensive loss of ₹ 18.17 lacs and ₹ 18.17 lacs, for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024, respectively, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 11.36 lacs and ₹ 11.62 lacs and total comprehensive loss of ₹ 11.36 lacs and ₹ 11.62 lacs for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024, respectively, as considered in the Statement, in respect of one associate based on their interim financial results which has not been reviewed by their auditor. These financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries and associate is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results of the aforesaid subsidiaries and associate are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial results certified by the management.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Vikram Dhanania
Partner
Membership No.: 060568
UDIN: 25060568BMJJPS7914



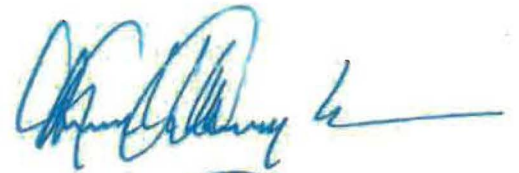
Place: Bengaluru
Date: February 12, 2025

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

		(₹ Lacs except per share data)					
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	69,149.88	69,432.95	72,330.70	2,12,128.82	2,14,458.57	2,84,145.10
II	Other income	3,139.14	597.93	179.23	3,999.28	1,519.87	2,113.30
III	Total Income (I+II)	72,289.02	70,030.88	72,509.93	2,16,128.10	2,15,978.44	2,86,258.40
	Expenses						
IV	(a) Cost of raw materials and packing material consumed	32,866.03	32,686.51	28,398.88	97,128.37	97,779.62	1,30,521.11
	(b) Purchases of stock-in-trade	8,244.99	18.55	-	10,526.23	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,949.49)	648.72	3,306.68	(953.54)	(5,252.85)	(8,495.53)
	(d) Employee benefits expenses	6,528.25	7,008.22	7,482.28	20,626.41	22,836.87	30,759.15
	(e) Finance costs	7,801.68	8,073.60	7,485.49	24,058.64	21,361.79	29,646.60
	(f) Depreciation and amortisation expenses	3,814.76	3,805.57	3,826.01	11,384.15	12,046.41	15,810.36
	(g) Other expenses	13,308.15	15,214.03	17,482.68	45,164.78	53,936.18	71,740.47
	Total expenses (IV)	69,614.37	67,455.20	67,982.02	2,07,935.04	2,02,708.02	2,69,982.16
V	Profit before tax (III-IV)	2,674.65	2,575.68	4,527.91	8,193.06	13,270.42	16,276.24
VI	Tax expense						
	-Current tax charge	630.16	442.23	954.84	2,032.69	2,630.14	5,193.11
	-Deferred tax charge / (credit)	(150.68)	(36.83)	457.08	(260.85)	1,731.78	(199.09)
	Total tax expense (VI)	479.48	405.40	1,411.92	1,771.84	4,361.92	4,994.02
VII	Profit after tax before share of associates (V-VI)	2,195.17	2,170.28	3,115.99	6,421.22	8,908.50	11,282.22
VIII	Share of loss of associates	(11.36)	-	-	(11.62)	-	-
IX	Profit for the period / year (VII+VIII)	2,183.81	2,170.28	3,115.99	6,409.60	8,908.50	11,282.22
X	Other Comprehensive Income / (loss)						
i	Items that will not be reclassified to statement of profit or loss						
	- Remeasurements of employees defined benefit plan	35.39	35.38	(176.51)	106.15	(529.54)	(388.01)
	- Income tax on (i) above	(12.36)	(12.37)	61.68	(37.09)	184.78	135.59
ii	Items that may be reclassified to statement of profit or loss						
	- Exchange differences in translating the financial statements of foreign operations	1,302.57	437.30	318.39	1,745.65	(542.61)	(559.12)
	- Effective portion of gains and losses on designated portion of hedging instruments in cash flow hedge	(1,144.23)	(317.43)	308.78	(1,323.63)	799.97	803.68
	- Income tax on (ii) above	399.84	110.92	(107.90)	462.53	(279.67)	(280.84)
	Total other comprehensive income / (loss) for the period / year (X)	581.21	253.80	404.44	953.61	(367.07)	(288.70)
XI	Total comprehensive income for the period / year (IX+X)	2,765.02	2,424.08	3,520.43	7,363.21	8,541.43	10,993.52
XII	Paid up equity share capital (Face value of ₹ 5 per equity share)	6,287.11	4,922.86	4,922.86	6,287.11	4,922.86	4,922.86
XIII	Reserves (Other equity)						1,50,972.12
XIV	Earnings per equity share of ₹ 5:	not annualised	not annualised	not annualised	not annualised	not annualised	annualised
	(a) Basic	1.74	2.20	3.16	5.10	9.05	11.46
	(b) Diluted	1.71	2.15	3.11	5.03	8.87	11.03

See accompanying notes to the consolidated unaudited financial results

D. K. Himatsingka



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NOTES:

- 1 The above consolidated unaudited financial results ("the Statement") of Himatsingka Seide Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries collectively "the Group") and its associates are prepared in accordance with applicable accounting standards i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The consolidated results above includes figures for the following:
- Himatsingka Wovens Private Limited (subsidiary)
 - Himatsingka Holdings NA Inc. (subsidiary)
 - Himatsingka America Inc. (step down subsidiary)
 - Twills & Oxford LLC (subsidiary liquidated w.e.f. 03 September 2024)
 - AMP Energy C&I Twenty Four Private Limited (associate)

2 The Statement of the Holding Company for the quarter and nine months ended 31 December 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 12 February 2025.

3 The Statement for the quarter and nine months ended 31 December 2024 have been subjected to limited review by the Statutory Auditors of the Holding Company who have expressed an unmodified conclusion on the Statement. The review report of the Statutory Auditor is being filed with Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) and is also available on the Company's website at www.himatsingka.com.

4 Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Holding Company shall publish the consolidated unaudited financial results in the newspapers. However, the standalone unaudited financial results will be made available on the stock exchanges websites of BSE (www.bseindia.com) and NSE (www.nseindia.com) and on Company's website www.himatsingka.com.

5 The Group and its associate have evaluated its operating segments in accordance with Ind AS 108, and has concluded that it is engaged in a single operating segment viz. Textiles on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

6 On 30 October 2024, the Holding Company had raised funds by way of Qualified Institutional Placement ("QIP") in terms of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended) and the applicable provisions of the Companies Act, 2013, and allotted 2,72,85,129 equity shares of face value ₹ 5 each to the eligible qualified institutional buyers at a price of ₹ 146.60 per share (including a premium of ₹ 141.60 per share) aggregating to ₹ 40,000 lakhs.

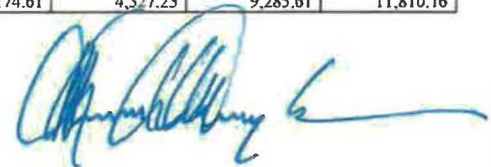
7 Additional information on standalone financial results :

(₹ Lacs)

Particulars	Quarter ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a. Revenue from operations	51,998.83	56,808.57	64,676.81	1,70,388.14	1,91,685.80	2,54,910.20
b. Profit before tax	2,239.02	1,596.41	4,492.66	6,758.18	13,426.39	16,416.78
c. Profit after tax	1,768.23	1,321.01	3,088.56	5,119.27	9,110.07	11,539.74
d. Total comprehensive income	1,046.87	1,137.51	3,174.61	4,327.23	9,285.61	11,810.16

Bengaluru
12 February 2025


Dinesh Himatsingka
Executive Chairman
DIN: 00139516


Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103

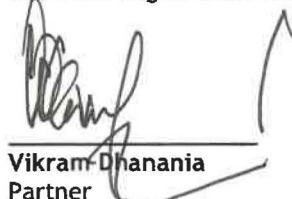


Independent Auditor's Review Report on standalone unaudited financial results of Himatsingka Seide Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Himatsingka Seide Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Himatsingka Seide Limited** (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W


Vikram Dhanania
Partner
Membership No.: 060568
UDIN: 25060568BMJJPR6487



Place: Bengaluru
Date: February 12, 2025

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(₹ Lacs except per share data)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	51,998.83	56,808.57	64,676.81	1,70,388.14	1,91,685.80	2,54,910.20
II	Other income	3,111.87	751.02	37.71	4,099.86	2,102.31	2,674.71
III	Total income (I+II)	55,110.70	57,559.59	64,714.52	1,74,488.00	1,93,788.11	2,57,584.91
	IV Expenses						
	(a) Cost of raw materials and packing material consumed	30,091.31	36,634.88	28,009.40	97,428.59	94,944.83	1,43,986.61
	(b) Changes in inventories of finished goods and work-in-progress	(2,797.99)	(6,512.98)	3,818.72	(8,888.18)	(748.38)	(18,660.13)
	(c) Employee benefits expenses	5,959.92	6,412.49	6,779.37	18,733.51	20,514.40	27,663.16
	(d) Finance costs	6,657.84	6,775.03	5,972.78	20,194.06	17,100.49	24,066.83
	(e) Depreciation and amortisation expenses	2,924.78	2,908.71	2,904.02	8,700.18	8,739.83	11,604.17
	(f) Other expenses	10,035.82	9,745.05	12,737.57	31,561.66	39,810.55	52,507.49
	Total expenses (IV)	52,871.68	55,963.18	60,221.86	1,67,729.82	1,80,361.72	2,41,168.13
V	Profit before tax (III-IV)	2,239.02	1,596.41	4,492.66	6,758.18	13,426.39	16,416.78
VI	Tax expense						
	-Current tax charge	621.00	311.75	946.28	1,884.00	2,567.30	5,058.00
	-Deferred tax charge / (credit)	(150.21)	(36.35)	457.82	(245.09)	1,749.02	(180.96)
	Total tax expense (VI)	470.79	275.40	1,404.10	1,638.91	4,316.32	4,877.04
VII	Profit for the period / year (V -VI)	1,768.23	1,321.01	3,088.56	5,119.27	9,110.07	11,539.74
VIII	Other comprehensive income / (loss)						
i	Items that will not be reclassified to statement of profit or loss						
	- Remeasurements of employees defined benefit plan	35.39	35.38	(176.51)	106.15	(529.54)	(388.01)
	- Income tax on (i) above	(12.36)	(12.37)	61.68	(37.09)	184.78	135.59
ii	Items that may be reclassified to statement of profit or loss						
	- Effective portion of gains and losses on designated portion of hedging instruments in cash flow hedge	(1,144.23)	(317.43)	308.78	(1,323.63)	799.97	803.68
	- Income tax on (ii) above	399.84	110.92	(107.90)	462.53	(279.67)	(280.84)
	Total other comprehensive income / (loss) for the period / year (VIII)	(721.36)	(183.50)	86.05	(792.04)	175.54	270.42
IX	Total comprehensive income for the period / year (VII+VIII)	1,046.87	1,137.51	3,174.61	4,327.23	9,285.61	11,810.16
X	Paid up equity share capital (Face value of ₹ 5 per equity share)	6,287.11	4,922.86	4,922.86	6,287.11	4,922.86	4,922.86
XI	Reserves (Other equity)						1,73,616.37
XII	Earnings per equity share of ₹ 5:	not annualised	not annualised	not annualised	not annualised	not annualised	annualised
	(a) Basic	1.41	1.34	3.14	4.07	9.25	11.72
	(b) Diluted	1.40	1.34	3.09	3.35	9.06	11.28

See accompanying notes to the standalone unaudited financial results



NOTES:

- 1 The above standalone unaudited financial results ("the Statement") of Himatsingka Seide Limited ("the Company") have been prepared in accordance with applicable accounting standards i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Statement of the Company for the quarter and nine months period ended 31 December 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 12 February 2025.
- 3 The Statement for the quarter and nine months ended 31 December 2024 have been subjected to limited review by the Statutory Auditors of the Company who have expressed an unmodified conclusion on the Statement. The review report of the Statutory Auditor is being filed with Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) and is also available on the Company's website at www.himatsingka.com.
- 4 Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company shall publish the consolidated unaudited financial results in the newspapers. However, the standalone unaudited financial results will be made available on the stock exchanges websites of BSE (www.bseindia.com) and NSE (www.nseindia.com) and on Company's website www.himatsingka.com.
- 5 The Company has evaluated its operating segments in accordance with Ind AS 108, and has concluded that it is engaged in a single operating segment viz. Textiles on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.
- 6 On 30 October 2024, the Company had raised funds by way of Qualified Institutional Placement ("QIP") in terms of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended) and the applicable provisions of the Companies Act, 2013, and allotted 2,72,85,129 equity shares of face value ₹ 5 each to the eligible qualified institutional buyers at a price of ₹ 146.60 per share (including a premium of ₹ 141.60 per share) aggregating to ₹ 40,000 lakhs.

Bengaluru
12 February 2025


Dinesh Himatsingka
Executive Chairman
DIN: 00139516


Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103



ANNEXURE-B

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	Himatsingka Seide Limited					
Mode of Fund Raising	Qualified Institutions Placement					
Date of Raising Funds	October 30, 2024					
Amount Raised	Rs.400.00 crores					
Report filed for Quarter ended	December 31, 2024					
Monitoring Agency	Applicable					
Monitoring Agency Name, if applicable	CARE Ratings Limited					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Nil					
Comments of the auditors, if any	Nil					
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation (Amount utilized in Rs. Crore)	Modified Allocation, if any	Funds Utilized	Amount of Deviation/ Variation for the quarter according to Applicable object	Remarks if
Not Applicable as there is no deviation/ variation						

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Himatsingka Seide Limited

Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103

Himatsingka Seide Limited
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