



VTM :CS:/Qtr 1

29.04.2021

**Corporate Relationship Dept. - CRD
Bombay Stock Exchange Limited (BSE)**

Regd. Office: Floor 25, PJ Towers,
Dalal Street,
MUMBAI – 400 001.

Dear Sir/s,

**Sub: Audited Financial Results for the Quarter,& Year ended
31.03.2021 - reg.**

- - -

We enclose the Audited results as per SEBI Circular No.CIR/CFD/FAC/62/2016 dated 6th July 2016. Also the Company has opted to submit unaudited/audited standalone financial results from the quarter ended 30th June 2017 onwards. We enclose herein Ind-AS compliant Audited financial results for the Quarter & year ended 31.03.2021 As already intimated we hereby inform you that the Company shall submit standalone financial results for the quarters ending on and after 30th June, 2017 as per above circular.

We also wish to inform you that as per the exchange circular dated March 30, 2017, filings for Financial Results (Regulation 33 / Regulation 52) in XBRL mode will be made within 24 hours of submission of results in PDF mode through CAFS.

Sir,Please also note that the Company **Does Not have any Subsidiary.**

This is for your kind information please.

Thanking you,

Yours faithfully,

for **VTM LIMITED**

S. PARAMASIVAM
Company Secretary

Chairman's Office : Thiagarajar Mills Premises, **KAPPALUR** - 625 008. Madurai, India.

Regd. Office : **SULAKARAI**, Virudhunagar - 626 003.

CIN No. : L17111TN1946PLC003270

GSTIN : 33AAACV3775E1ZG

PAN No. : AAACV3775E

Phone : 91-452-2482595 (4 lines)

: 91-4549-280591 / 280620

Fax : 91-452-2482590 / 2486085

E-mail : office@tmills.com

: vtac@vtmill.com

VTM Limited

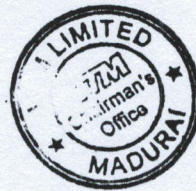
Regd. Office: Sulakarai, Virudhunagar

CIN: L17111TN1946PLC003270, Website: www.vtmill.com

Statement of Audited Financial Results for the quarter and year ended March 31, 2021

Rs.in Lakhs

S.No	Particulars	Quarter ended			Year ended	
		March 31, 2021 (Audited)	December 31, 2020 (Unaudited)	March 31, 2020 (Audited)	March 31, 2021 (Audited)	March 31, 2020 (Audited)
1	Income from Operations					
	(a) Net Sales / Income from operations	4,262.57	4,537.93	3,636.39	14,263.16	16,053.46
2	(b) Other Income (Net)	47.88	181.95	219.52	451.69	868.55
3	Total Income (1+2)	4,310.45	4,719.88	3,855.91	14,714.85	16,922.01
4	Expenses					
	a) Consumption of raw materials	2,830.17	2,877.26	2,598.78	9,429.92	10,982.20
	b) Changes in inventories of finished goods, work in progress and stock in trade	29.05	321.96	(245.39)	315.96	(104.93)
	c) Employees benefits expense	290.21	268.80	297.78	977.05	1,184.77
	d) Finance Cost	8.60	26.18	30.59	84.70	109.74
	e) Depreciation and amortisation expense	204.93	201.80	219.64	765.90	763.13
	f) Other expenses	669.84	444.04	655.98	1,906.48	2,350.35
	Total Expenses	4,032.80	4,140.04	3,557.38	13,480.01	15,285.26
5	Profit before exceptional items and tax (3-4)	277.65	579.84	298.53	1,234.84	1,636.75
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5+6)	277.65	579.84	298.53	1,234.84	1,636.75
8	Tax expense					
	Current tax	5.98	138.77	93.78	265.27	308.90
	Current Tax adjustment to earlier years	-	-	(19.67)	-	(19.67)
	Deferred tax	0.61	20.91	41.36	(9.20)	137.13
	Total Tax Expenses	6.59	159.68	115.47	256.07	426.36
9	Net profit for the period (7-8)	271.06	420.16	183.06	978.77	1,210.39
10	Other comprehensive income , net of income tax					
	a) (i) items that will not be reclassified to profit or loss	178.67	163.18	46.83	669.22	232.78
	(ii) income tax (charge)/ reversal relating to items that will not be reclassified to profit or loss	(19.25)	(19.24)	(6.98)	(77.11)	18.15
	b) (i) items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) income tax (charge)/ reversal relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of income tax	159.42	143.94	39.85	592.11	250.93
11	Total comprehensive income for the period (9+10)	430.48	564.10	222.91	1,570.88	1,461.32
12	Paid-up equity share capital	402.28	402.28	402.28	402.28	402.28
	Face value per share (Rs.)	1.00	1.00	1.00	1.00	1.00
13	Earning per share (Rs.) (not annualised)					
	- Basic	0.67	1.04	0.46	2.43	3.01
	- Diluted	0.67	1.04	0.46	2.43	3.01



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VTM Limited

Regd. Office: Sulakarai, Virudhunagar

CIN: L17111TN1946PLC003270, Website: www.vtmill.com

Statement of Audited Financial Results for the quarter and year ended March 31, 2021

Explanatory Notes to the Statement of Audited Financial Results for the quarter and year ended March 31, 2021

- 1 The above results for the quarter and year ended March 31, 2021 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on April 29, 2021. The statutory auditors of the company have expressed an unmodified audit opinion.
- 2 The Company has taken into account the possible impacts of COVID-19 in preparation of the financial results, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets and impact on revenues. The Company has considered internal and certain external sources of information including reliable credit reports, economic forecasts and industry reports upto the date of approval of the financial results and expects to recover the carrying amount of its assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19, which may be different from that estimated as at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising out of future economic conditions and impact on its business.
- 3 These results have been prepared in accordance with the Indian Accounting Standard 2015 (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- 5 The code of social Security 2020("Code") relating to employees benefit during employment and post employment received presidential asset in September 2020. The code has also been published in the official Gazette of India. However, the date on which the code will come into effect has not been notified. The company will assess the impact of the code will come into effect has not been notified. The company will assess the impact of the code when it comes into effect and will record any related impact in the period when the code becomes effective.
- 6 The company is engaged in the business of "textile" and therefore, has only one reportable segment in accordance with Ind AS 108 "Operating Segments".
- 7 Previous period figures have been regrouped/ reclassified, where necessary.
- 8 The figures for the quarter ended March 31, 2021 represents the balancing figure between the audited results for the year ended March 31, 2021 and the unaudited figures for the nine months ended December 31, 2020.

9 Statement of Assets and Liabilities

Particulars	As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	9,775.35	9,484.89
Capital work in progress	291.64	8.86
Right of use asset	145.08	109.70
Financial assets		
Investments	2,726.64	2,063.48
Loans	403.33	403.39
Other financial assets	80.98	147.73
Total non-current assets	13,423.02	12,218.05
Current assets		
Inventories	2,422.25	3,033.38
Financial assets		
Investments	5,793.31	5,830.74
Trade receivables	1,718.16	1,657.75
Cash and cash equivalents	165.74	71.90
Bank balances other than above	87.02	101.81
Loans and advances	812.32	558.22
Other current assets	212.77	56.13
Current tax assets	252.18	218.62
Total current assets	11,463.75	11,528.55
Total - Assets	24,886.77	23,746.60



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VTM Limited

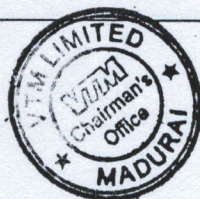
Regd. Office: Sulakarai, Virudhunagar
CIN: L17111TN1946PLC003270, Website: www.vtmill.com

Statement of Audited Financial Results for the quarter and year ended March 31, 2021

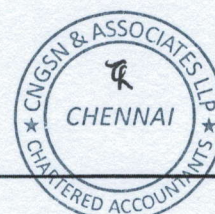
Particulars	As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
EQUITY AND LIABILITIES		
Equity		
Equity share capital	402.28	402.28
Other equity	21,507.03	19,936.15
Total equity	21,909.31	20,338.43
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	593.61	642.65
Lease Liability	31.59	-
Other financial liabilities	3.25	2.95
Deferred Tax Liabilities (net)	1,003.42	935.51
Long Term Provisions	110.61	113.80
Other non current liabilities	106.62	123.04
Total non-current liabilities	1,849.10	1,817.95
Current liabilities		
Financial liabilities		
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	0.03	6.82
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	171.33	871.02
Lease Liability	7.42	-
Other financial liabilities	2.18	2.18
Short Term Provisions	15.77	20.36
Other current liabilities	931.63	689.84
Total current liabilities	1,128.36	1,590.22
Total - Equity and Liabilities	24,886.77	23,746.60

10 Statement of cash flows

Particulars	Year ended March 31, 2021 (Audited)	Year ended March 31, 2020 (Audited)
Cash Flow From Operating Activities		
Profit before income tax	1,234.84	1,636.75
Adjustments for		
Depreciation and amortisation expense	765.90	763.13
(Profit)/ Loss on sale of fixed asset	(24.94)	(226.30)
(Profit)/ Loss on sale of investment	(184.51)	(55.69)
Deferred Income recognised for government grant	(13.96)	(55.82)
Finance costs	84.70	109.74
Fair value changes of investments considered to profit and loss	(156.06)	(311.31)
Interest income	(44.60)	(84.99)
Dividend income	(0.02)	(93.30)
Allowance on expected credit loss	(2.41)	-
	1,658.94	1,682.21
Change in operating assets and liabilities		
(Increase)/ decrease in loans and advances	(254.04)	(87.64)
(Increase)/ decrease in other financial assets	66.75	(21.86)
(Increase)/ decrease in other assets	(154.23)	102.48
(Increase)/ decrease in inventories	611.13	(228.90)
(Increase)/ decrease in trade receivables	(60.41)	746.39
Increase/ (decrease) in provisions and other liabilities	260.58	93.78
Increase/ (decrease) in trade payables	(706.48)	695.71
Cash generated from operations	1,422.24	2,982.17
Less : Income taxes paid (net of refunds)	(289.02)	(473.48)
Net cash from operating activities (A)	1,133.22	2,508.69



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VTM Limited

Regd. Office: Sulakarai, Virudhunagar

CIN: L17111TN1946PLC003270, Website: www.vtmill.com

Statement of Audited Financial Results for the quarter and year ended March 31, 2021

Particulars	Year ended March 31, 2021 (Audited)	Year ended March 31, 2020 (Audited)
Cash Flows From Investing Activities		
Purchase of PPE (including changes in CWIP)	(1,398.25)	(1,640.27)
Sale proceeds of PPE (including changes in CWIP)	49.17	284.39
(Purchase)/ disposal proceeds of Investments (Non current)	(7.37)	-
(Purchase)/ disposal proceeds of Investments (current)	378.00	(772.43)
(Investments in)/ Maturity of fixed deposits with banks	14.79	(22.55)
Dividend income	0.02	93.30
Interest income	44.60	84.99
Net cash used in investing activities (B)	(919.04)	(1,972.57)
Cash Flows From Financing Activities		
Proceeds from/ (repayment of) long term borrowings	(18.24)	138.89
Proceeds from government grants	(38.35)	104.68
Finance costs	(63.75)	(109.74)
Dividend paid	-	(872.94)
Net cash from/ (used in) financing activities (C)	(120.34)	(739.11)
Net decrease in cash and cash equivalents (A+B+C)	93.84	(202.99)
Cash and cash equivalents at the beginning of the financial year	71.90	274.89
Cash and cash equivalents at end of the year	165.74	71.90

Place: Kappalur, Madurai.
Date: April 29, 2021

Initialed for identification purposes



for VTM Limited
(Signature)

T Kannan
Chairman & Managing Director





Ref: VT/CS

29.4.2021

**Corporate Relationship Dept. – CRD
Bombay Stock Exchange Limited**

Regd. Office: Floor 25, PJ Towers
Dalal Street
MUMBAI – 400 001.

Dear Sir/s,

Sub: Audited Financial Results for 2020-21 – **Book Closure -
Dividend** declared- reg.

Ref : Our SCRIP CODE: **532893**

With reference to the above, we wish to inform as under:

We hereby inform you that the Board of Directors of our company at its meeting held on 29.04.2021 have declared a dividend of Rs. **0.60 (Sixty Paise only) per equity share of Re.1/- each, for the financial year 2020-21**, subject to members approval at the ensuing AGM.

The Annual General Meeting is fixed on 23rd June 2021. Share Transfer books shall remain closed from 12.06.2021 to 21.06.2021.

We also inform that the dividend will be paid to the shareholders on or before 15.07.2021.

This is for your information and record.

Thanking you,

Yours faithfully,

for **VTM LIMITED**


S. PARAMASIVAM
Company Secretary

Chairman's Office : Thiagarajar Mills Premises, **KAPPALUR** - 625 008. Madurai, India.

Regd. Office : **SULAKARAI**, Virudhunagar - 626 003.

CIN No. : L17111TN1946PLC003270
TIN No. : 33495800034
CST No. : 493901 Dt. 05.10.1957
PAN No. : AAACV3775E

Phone : 91-452-2482595 (4 lines)
91-4549-280591 / 280620
Fax : 91-452-2482590 / 2486085
Email : office@tmills.com
vtac@vtmill.com



CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Flat No.6, First Floor, Vignesh Apartments, North Avenue,
Sri Nagar Colony, Little Mount, Chennai - 600 015.
Tel : +91-44-22301251 ; Fax : +91-44-4554 1482
Web : www.cngsn.com ; Email : cg@cngsn.com

Dr. C.N. GANGADARAN
B.Com., FCA, MBIM (Lond.), Ph.d.

S. NEELAKANTAN
B.Com., FCA

R. THIRUMALMARUGAN
M.Com., FCA

B. RAMAKRISHNAN
B.Com., Grad. CWA, FCA

V. VIVEK ANAND
B.Com., FCA

CHINNSAMY GANESAN
B.Com., FCA, DISA (ICAI)

D. KALAIALAGAN
B.Com., FCA, DISA (ICAI)

K. PARTHASARATHY
B.Com., FCA

NYAPATHY SRILATHA
M.Com., FCA, PGDFM

E.K. SRIVATSAN
B.Com., FCA

Independent Auditors' Report
on quarter and year to date standalone financial results for the quarter and year ended March 31, 2021 of
M/s VTM Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015 as amended

The Board of Directors
VTM Limited
Kappalur, Madurai

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of VTM Limited (the "Company") for the quarter and the year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Act. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to the Note 2 of the financial results which describes the uncertainties and the impact of Covid-19 pandemic on the Company's operations and results as assessed by the management. Our opinion is not modified in respect of this matter.

Other Matters

Further to the continuous spreading of COVID -19 across India. This has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the major portion of the audit was carried out based on remote access of the data as provided the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are



considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

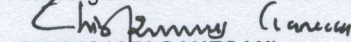
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.004915S/ S200036


(CHINNSAMY GANESAN)

Partner

Membership No. 027501

UDIN: 21027501AAAACL1050

Place: Chennai

Date: April 29, 2021





Ref: VTM :CS: Q4/21

29.04.2021

**Corporate Relationship Dept. - CRD
Bombay Stock Exchange Limited (BSE)**

Regd. Office: Floor 25, PJ Towers,
Dalal Street,

MUMBAI – 400 001.

Dear Sirs,

Sub: Declaration with respect to Auditor's report with unmodified opinion to the standalone Audited Financial Results for the Quarter ended 31.3.2021 - reg.

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations 2015 we do hereby confirm that the Statutory auditors of the Company M/s. CNGSN & Associates LLP, Chartered Accountants, (ICAI Firm Regn. No.004915S /S200036) have not expressed any modified opinion in Standalone Financial results of company for the Quarter and year ended 31.3.2021;

Thanking you,

Yours faithfully,

for **VTM LIMITED**

S. PARAMASIVAM
Company Secretary

Chairman's Office : Thiagarajar Mills Premises, **KAPPALUR** - 625 008. Madurai, India.

Regd. Office : **SULAKARAI**, Virudhunagar - 626 003.

CIN No. : L17111TN1946PLC003270

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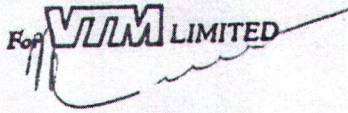
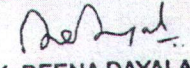
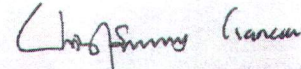
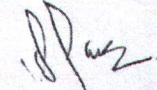
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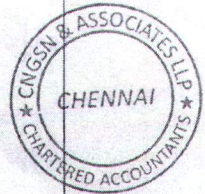
: vtac@vtmill.com

VTM LTD.

FORM A

Format of covering letter of the annual audit report to be Filed with the stock exchanges:

1.	Name of the Company	VTM LIMITED
2.	Annual financial statements for the year ended	31 st March 2021
3.	Type of Audit observation	Un modified & Unqualified opinion.
4.	Frequency of observation	Whether appeared first time . . / repetitive. - No Qualificatory remarks in Audit Report.
5.	To be signed by- <ul style="list-style-type: none"> • Chairman & Managing Director • CFO • Auditor of the Company • Audit Committee Chairman 	<p>For VTM LIMITED</p> <p> (T. Kannan) Chairman & Managing Director</p> <p>for VTM LIMITED</p> <p> K. DEENA DAYALAN Chief Financial Officer</p> <p> Chinnsamy Ganesan Partner M.No.027501</p> <p>for VTM LIMITED</p> <p> A. Ganesh</p>



Chairman's Office : Thiagarajar Mills Premises, KAPPALUR - 625 008, Madurai, India.
Regd. Office : SULAKARAI, Virudhunagar - 626 003.

CIN No. : L17111TN1946PLC003270
GSTIN : 33AAACV3775E1ZG
PAN No. : AAACV3775E

Phone : 91-452-2482595 (4 lines)
: 91-4549-280591 / 280620
Fax : 91-452-2482590 / 2486085
E-mail : office@tmmills.com
: vtac@vtmill.com