

K.C.P. SUGAR AND INDUSTRIES CORPORATION LTD.

Regd. Office : "Ramakrishna Buildings", Post Box No. 727, No.239, (Old No.183), Anna Salai, Chennai - 600 006.
Ph : 044 2855 5171 to 5176 Fax : 044 2854 6617 E-mail : general@kcpsugar.com, finance@kcpsugar.com

CIN - L15421TN1995PLC033198

February 10, 2022

To

National Stock Exchange of India Ltd

BSE Limited

Symbol: KCPSUGIND

Scrip Code: 533192

Dear Sir / Madam,

Sub: Outcome of Board Meeting dated 10/02/2022

Pursuant to Regulation 30 (2) read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby disclosed that the Board Meeting of the Company held today (10/02/2022; Thursday) through Video Conferencing commenced at **3.45 PM** and concluded at **5.30 PM**. In the said Board Meeting, the Board of Directors of the Company, inter alia, considered and approved the financial results of the Company for the Third Quarter / Nine Months ended 31/12/2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the following:

- (i) Unaudited Standalone and Consolidated Financial Results of the Company together with Segmental Reporting for the Third Quarter / Nine Months ended 31/12/2021; and
- (ii) Limited Review Report, as placed before the Board of Directors.

Please take on record.

Thanking You,

Yours Truly,

For **K.C.P.Sugar and Industries Corporation Limited**

S.Jeba Elavarasi

Company Secretary and Manager – Legal

Encl: A/M

◇ Leading Manufacturers of Premium Grade Sugars, Rectified Spirit, Anhydrous Alcohol, Extranatural Alcohol, Co2, Calcium Lactate, Bio-Fertilizers, Bio-Compost and Mycorrhiza Inoculum.

Factories at	- Vuyyuru,	Krishna Dist., A.P. - 521 165.	Tel : 08676 232001/02	Fax : 08676 232640
	- Lakshmipuram	Krishna Dist., A.P. - 521 131.	Tel : 08671 222046	Fax : 08671 222640
Engineering Division - Trichy		Tamil Nadu - 620 015.	Tel : 0431 - 2501201	

K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED
REGD OFFICE : "RAMAKRISHNA BUILDINGS", NO.239,ANNA SALAI, CHENNAI 600 006
CIN: L15421TN1995PLC033198

Unaudited Standalone and Consolidated Financial Results for the Quarter ended 31.12.2021 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine Months ended		Year ended	Quarter ended			Nine Months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue from Operations	9460.03	6822.35	8158.94	21528.61	22388.10	29939.16	11429.45	7896.67	8946.67	25396.66	24087.17	32855.05
II	Other Income	247.41	455.10	1916.73	1833.68	3216.83	4476.24	271.62	487.01	1956.62	2170.94	3366.19	4766.85
III	Total Income (I + II)	9707.44	7077.45	10075.67	23362.29	25604.93	34415.40	11701.07	8383.68	10903.29	27567.60	27453.36	37621.90
IV	Expenses							0.00					
	Cost of Materials consumed	4127.95	97.17	3157.05	4288.36	3232.01	14853.60	5045.92	719.98	3507.24	6165.76	4081.31	16140.00
	Purchase of stock-in-trade						1,215.93	0.00	-	-	0.00	-	1,215.93
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3829.47	5113.18	4055.00	13946.84	16684.17	8874.82	3853.45	5031.48	3934.60	13835.67	16465.94	8714.07
	Employee Benefits Expense	633.34	134.23	822.38	887.45	1329.79	3199.14	817.84	300.65	997.67	1400.93	1804.31	3827.10
	Finance Costs	355.09	499.54	464.41	1416.87	1718.58	2387.32	371.34	509.11	468.97	1448.75	1741.01	2436.31
	Depreciation and amortisation expenses	117.35	44.83	147.51	197.55	267.29	588.50	125.38	52.59	158.09	221.14	298.47	636.26
	Other Expenses	1858.27	280.24	424.48	2344.16	1084.77	2139.70	2238.01	654.93	598.45	3433.43	1449.29	2940.87
	Total Expenses	10921.47	6169.19	9070.83	23081.23	24316.61	33259.01	12451.94	7268.74	9665.02	26506.68	25840.33	35910.53
V	Profit / (Loss) before Exceptional Items & Tax (III - IV)	-1214.03	908.26	1004.84	281.06	1288.32	1156.39	-750.87	1114.94	1238.27	1060.92	1613.03	1711.37
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V - VI)	-1214.03	908.26	1004.84	281.06	1288.32	1156.39	-750.87	1114.94	1238.27	1060.92	1613.03	1711.37
VIII	Tax Expense												
	Current Tax		0.00	-	0.00	-	0.00	112.95	50.60	58.26	190.19	81.63	125.00
	Deferred Tax (Asset)/Liability	-44.68	247.57	48.99	64.55	-98.65	-759.97	-41.66	244.10	48.99	57.26	-98.65	-743.81
	Reversal of excess provision for taxation relating to earlier years	-	-	-	0.00	-	-	-	-	0.00	-	-	-
IX	Profit / (Loss) for the period from continuing Operations (VII - VIII)	-1169.35	660.69	955.85	216.51	1386.97	1916.36	-822.16	820.24	1131.02	813.47	1630.05	2330.18
X	Profit / (Loss) from Discontinued Operations	(29.76)	36.10	-	55.10	-	-	(29.76)	36.10	-	55.10	-	-
XI	Tax Expense of Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XII	Profit / (Loss) from Discontinued Operations after Tax (X - XI)	(29.76)	36.10	-	55.10	-	-	(29.76)	36.10	-	55.10	-	-
XIII	Profit / (Loss) for the period (IX + XII)	-1199.11	696.79	955.85	271.61	1386.97	1916.36	-851.92	856.34	1131.02	868.57	1630.05	2330.18
XIV	Other Comprehensive Income												
	A. Items that will not be reclassified to Profit / (Loss)								0				
	(i) Remeasurement of defined benefit plan - Actuarial gains /	-	-	-	-	-	63.55	-	-	-	-	-	64.20
	(ii) Income Tax relating on above	-	-	-	-	-	-18.50	-	-	-	-	-	-18.66
	(iii) Equity instruments through other comprehensive income	-	-	-	-	-	-	(53.34)	10.36	79.17	24.98	110.69	144.98
	Other Comprehensive Income-Total	-	-	-	-	-	45.05	(53.34)	10.36	79.17	24.98	110.69	190.52
XV	Total comprehensive income (comprising profit and other comprehensive income for the period)	-1199.11	696.79	955.85	271.61	1386.97	1961.41	-905.26	866.70	1210.19	893.55	1740.74	2520.69
XVI	Paid up Equity Share Capital (Face Value Re.1/-)	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85
XVII	Other Equity excl. revaluation reserves as at previous balance sheet date	-	-	-	-	-	-	-	-	-	-	-	-
	Earnings per Share (EPS)												
	(a) Basic and diluted EPS from continuing operations	-1.03	0.58	0.84	0.19	1.22	1.73	-0.77	0.73	1.07	0.74	1.54	2.22
	(b) Basic and diluted EPS from discontinued operations	-0.03	0.03	0.00	0.05	0.00	0.00	-0.03	0.03	0.00	0.05	0.00	0.00
XVIII	(a) Basic and Diluted earnings (loss) before extraordinary items per share from continuing and discontinued operations	-1.06	0.61	0.84	0.24	1.22	1.73	-0.80	0.76	1.07	0.79	1.54	2.22
	(b) Basic and Diluted earnings (loss) after extraordinary items per share from continuing and discontinued operations	-1.06	0.61	0.84	0.24	1.22	1.73	-0.80	0.76	1.07	0.79	1.54	2.22

K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED
REGD OFFICE : "RAMAKRISHNA BUILDINGS"
NO.239,ANNA SALAI, CHENNAI 600 006

UNAUDITED STANDALONE AND CONSOLIDATED QUARTERLY REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	SEGMENT WISE REVENUE												
a)	Sugar	8412.29	6020.00	7797.74	19384.89	21492.59	27607.17	8412.29	6020.00	7797.74	19384.89	21492.59	27607.17
b)	Chemicals	1062.79	915.56	955.02	2906.11	2357.36	3732.25	1062.79	915.56	955.02	2906.11	2357.36	3732.25
c)	Power & Fuel	666.94	39.15	564.10	706.09	568.35	2343.54	666.94	39.15	564.10	706.09	568.35	2343.54
d)	Engineering	113.21	58.81	172.02	172.02	500.03	671.2	2,082.20	1329.71	778.25	4032.38	1688.97	2905.14
e)	Others	138.17	181.62	160.38	466.16	500.03	671.2	138.06	185.04	159.51	473.85	500.03	681.95
f)	Unallocated	0.12	0.25	0.66	0.66	0.50	1402.52	0.66	0.00	10.60	0.66	10.60	1402.52
	TOTAL	10393.52	7215.14	9477.49	23635.93	24918.83	35756.68	12362.94	8489.46	10265.22	27503.98	26617.90	38672.57
	Less: Inter Segment Revenue	933.49	592.79	1318.55	2107.32	2530.73	5817.52	933.49	592.79	1318.55	2107.32	2530.73	5817.52
	Sales / Income from Operations	9460.03	6622.35	8158.94	21528.61	22388.10	29939.16	11429.45	7896.67	8946.67	25396.66	24087.17	32855.05
2	SEGMENT RESULT - PROFIT / LOSS BEFORE TAX AND INTEREST FROM EACH SEGMENT												
a)	Sugar	(366.42)	1121.22	(298.83)	611.00	183.52	-851.01	(366.42)	1121.22	-298.83	611.00	183.52	-851.01
b)	Chemicals	(92.77)	79.27	(20.14)	129.69	121.81	399.66	-92.77	79.27	-20.14	129.69	121.81	399.66
c)	Power & Fuel	109.81	37.89	18.79	146.54	(21.29)	256.8	109.81	37.89	18.79	146.54	-21.29	256.80
d)	Engineering	10.07	8.95	17.05	17.05	-	-	487.72	225.19	238.04	826.86	346.78	607.75
e)	Others	80.01	117.06	83.06	281.66	300.59	388.23	81.77	117.06	85.02	284.59	300.95	388.04
f)	Unallocated	-	-	-	-	-	-	-	-	-	-	0.00	-
	Sub Total	-259.30	1364.39	-217.12	1185.94	584.63	193.68	220.11	1580.63	20.88	1998.68	931.77	801.23
	Less: (1) Finance Cost	355.09	499.54	464.41	1416.87	1718.58	2387.32	371.34	509.11	468.97	1449.75	1741.01	2436.31
	(2) Other un-allocable expenditure net off unallocable Income	-599.64	-43.41	1686.36	511.99	2422.27	3350.03	-599.64	(43.42)	1686.36	511.99	2422.27	3346.45
	Sub Total	-954.73	456.13	1221.95	904.88	703.69	-962.71	-970.98	465.69	1217.39	-937.76	681.26	910.14
	Total Profit Before Tax	-1214.03	908.26	1004.83	281.06	1288.32	1156.39	-750.87	1114.94	1238.27	1060.92	1613.03	1711.37
	Tax	-44.68	247.57	48.99	64.55	-98.65	-759.97	71.29	284.70	107.25	247.45	-17.02	-181.81
	Profit After Tax	-1169.35	660.69	955.84	216.51	1386.97	1916.36	-822.16	820.24	1131.02	813.47	1630.05	2330.18
3	Segment Assets												
a)	Sugar	19537.27	24197.88	27006.11	19537.27	27006.11	32041.16	19537.27	24197.88	27006.11	19537.27	27006.11	32041.16
b)	Chemicals	2163.19	2191.14	2469.78	2163.19	2469.78	2384.81	2163.19	2191.14	2469.78	2163.19	2469.78	2384.81
c)	Power & Fuel	1736.54	1726.51	1848.55	1736.54	1848.55	1809.14	1736.54	1726.51	1848.55	1736.54	1848.55	1809.14
d)	Engineering	1,852.11	1,717.56	1,852.11	1,852.11	0	0	9360.72	8598.60	5699.96	9360.72	5699.96	6352.13
e)	Others	260.48	256.18	285.74	260.48	285.74	230.12	848.41	895.14	812.17	848.41	812.17	769.53
f)	Unallocated	21030.34	19703.71	17782.2	21030.34	17782.2	22275.33	20745.34	19418.71	17497.2	20745.34	17497.2	21990.33
	Total	46579.93	49792.98	49392.38	46579.93	49392.38	58740.36	54391.47	57027.98	55333.77	54391.47	55333.77	65366.90
	Segment Liabilities												
a)	Sugar	11256.72	14301.62	14969.03	11256.72	14969.03	23082.17	11256.72	14301.62	14969.03	11256.72	14969.03	23082.17
b)	Chemicals	296.51	236.25	284.67	296.51	284.67	249.77	296.51	236.25	284.67	296.51	284.67	249.77
c)	Power & Fuel	18.98	24.02	73.86	18.98	73.86	57.23	18.98	24.02	73.86	18.98	73.86	57.23
d)	Engineering	29.09	73.50	29.09	29.09	0	0	2924.99	2687.28	1,853.05	2924.99	1,853.05	2333.45
e)	Others	51.92	50.18	61.77	51.92	61.77	36.86	52.68	50.39	62.68	52.68	62.68	37.01
f)	Unallocated	7739.12	6607.32	7541.06	7739.12	7541.06	8277.90	7739.12	6607.319939	7541.06	7739.12	7541.06	8277.90
	Total	19392.34	21292.89	22930.39	19392.34	22930.39	31703.93	22289.00	23906.87994	24784.347	22289	24784.347	34037.53
4	CAPITAL EMPLOYED (Segment Assets - Liabilities)												
a)	Sugar	8280.55	9896.26	12037.08	8280.55	12037.08	8958.99	8280.55	9896.26	12037.08	8280.55	12037.08	8958.99
b)	Chemicals	1866.68	1954.89	2185.11	1866.68	2185.11	2134.84	1866.68	1954.89	2185.11	1866.68	2185.11	2134.84
c)	Power & Fuel	1717.56	1702.49	1774.69	1717.56	1774.69	1751.90	1717.56	1702.49	1774.69	1717.56	1774.69	1751.90
d)	Engineering	1823.02	1644.06	1823.02	1823.02	0	0	6435.73	5911.32	3846.91	6435.73	3846.91	4018.68
e)	Others	208.56	206.00	223.97	208.56	223.97	193.26	795.73	844.75	749.49	795.73	749.49	752.52
f)	Unallocated	13291.22	13096.39	10241.14	13291.22	10241.14	13997.43	13006.22	12811.39	9956.14	13006.22	9956.14	13712.43
	Total Capital Employed in Segments	27187.59	28500.09	26461.99	27187.59	26461.99	27036.43	32102.47	33121.10	30549.42	32102.47	30549.423	31329.37

Note:

- The above statement has been prepared to the extent applicable, in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company.
- Sugar industry being a seasonal industry and of a predominantly cyclical nature, the above results can neither be construed as an indicator of the overall annual operations and profitability of the company nor for inter-period comparison between the quarters within a financial year.
- The above Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 10th Feb' 2022.
- The Statutory Auditor of the Company have carried out a Limited Review of the above Standalone and Consolidated Financial Results for the Quarter ended 31.12.2021 and their report were placed before the Board.

// BY ORDER OF THE BOARD //


IRMGARD VELAGAPUDI
MANAGING DIRECTOR

Place: Chennai
Date: 10.02.2022

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE BOARD OF DIRECTORS OF
K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED** ('the Company') for the period and quarter ended 31stDecember 2021('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. The financial statement has been prepared in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. *In respect of the company's Sugar unit, the incidental Co-generation unit attached to the Sugar unit and Research and Development unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 31 December 2021 only to the extent they are relatable to the production of sugar manufactured and electric energy generated during the said quarter. In the opinion of the Company's Management, the remaining expenses are relatable to the sugar to be produced and electric energy to be generated in the remaining period of the current sugar season and will be absorbed at the end of the last quarter. The expenses so deferred are as follows.*



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Rupees in Lakhs.

i) Other Expenditure	2388.88
ii) Depreciation	130.75

4. *It has been explained to us by the Company's Management that, the Sugar Industry and the incidental co-generation activity being seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, the consistent practice followed by the company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.*
5. Based on our review conducted as explained in paragraph 2 above and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suri & Siva
Chartered Accountants
FRN: 004284S



V.Sivakumar
Partner
M.No.022379
UDIN: 22022379ABDJDV7947
Date: 10-02-2022
Place: Chennai



Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

TO THE BOARD OF DIRECTORS OF K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **K.C.P Sugar and Industries Corporation Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the period and quarter ended 31STDecember 2021 ("the Statement"), being submitted by the Parent company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- a) K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED
- b) THE EIMCO-KCP LTD
- c) KCP Sugars Agricultural Research Farms Limited

5. In respect of the company's Sugar unit, the incidental Co-generation unit attached to the Sugar unit and Research and Development unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 31st December 2021 only to the extent they are relatable to the production of sugar manufactured and electric energy generated during the said period and quarter. In the opinion of the Company's Management, the remaining expenses are relatable to the sugar to be produced and electric energy to be generated in the remaining period of the current sugar season and will be absorbed at the end of the last quarter. The expenses so deferred are as follows.


	<u>Rupees in Lakhs</u>
i) Other Expenditure	2388.88
ii) Depreciation	130.75

6. It has been explained to us by the Company's Management that, the Sugar Industry and the incidental co-generation activity being a seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, the consistent practice followed by the company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.

7. Based on our review conducted and procedures performed as stated in paragraph 3 above, and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 5 and 6 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suri & Siva
Chartered Accountants
FRN: 004284S




V. Sivakumar
Partner
M.No.022379
UDIN: 22022379ABDMPX2454
Date: 10-02-2022
Place: Chennai.