



BGR ENERGY SYSTEMS LIMITED

443 ANNA SALAI, TEYNAMPET, CHENNAI 600018 INDIA

TEL: 91 44 24301000 FAX: 91 44 24360576

E-mail: compliance@bgrenergy.com Web site: www.bgrcorp.com

BeSec/202/2022
February 14,2022

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai- 400051
NSE Symbol: BGREENERGY

BSE Limited
Department of Corporate Services
P J Towers, Dalal Street,
Fort, Mumbai- 400001
BSE Scrip: 532930.

Dear Sirs,

Sub: Outcome of the Board Meeting

The Board of Directors of the Company at its meeting held today (i.e) Monday, February 14,2022, inter-alia, considered and approved the Un-audited Standalone and Consolidated Financial Results for the quarter/nine months ended December 31,2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations,2015, we herewith enclose:

1. The Un-audited Standalone and Consolidated Financial Results for the quarter/nine months ended December 31,2021.
2. Limited Review Report Standalone and Consolidated on the above financial results.

The Board of Directors meeting commenced at 04:00 PM and concluded at 5.15 PM.

This is for your information and record.

Thanking You,

Yours truly,
For BGR Energy Systems Limited


R Ramesh Kumar
Director & Secretary

REGISTERED OFFICE:

A-5 PANNAMGADU INDUSTRIAL ESTATE, RAMAPURAM POST, SULURPET TALUK, NELLORE DISTRICT, ANDHRA PRADESH 524401 INDIA. TEL: 91 44 27948249

Corporate Identity Number: L40106AP1985PLC005318

BGR ENERGY SYSTEMS LIMITED

Reg Off : A-5 Pannamgadu Industrial Estate, Ramapuram Post. Sullurpet Taluk, Nellore District. Andhra Pradesh 524401

Corp.Off: 443, Anna Salai, Teynampet, Chennai 600018 Ph: +91 44 24301000, Fax: +91 44 24364656

Corporate Identity Number: L40106API985PLC005318 Email: compliance@bgrenergy.com website: www.bgrcorp.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Rs.Lakhs

| Particulars | | STANDALONE | | | | | |
|-------------|---|---------------|--------------|----------------|-------------------|----------------|----------------|
| | | 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 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| (a) | Revenue from operations | 25043 | 50888 | 35760 | 101372 | 75888 | 113972 |
| (b) | Other income | 220 | 440 | 428 | 684 | 436 | 601 |
| | Total Income | 25263 | 51328 | 36188 | 102056 | 76324 | 114573 |
| 2 | Expenses | | | | | | |
| (a) | Cost of raw materials and components consumed | 14215 | 31520 | 22777 | 62739 | 43752 | 67650 |
| (b) | Cost of manufacturing and construction | 3997 | 3618 | 6908 | 10740 | 19152 | 25174 |
| (c) | Other direct cost | 1386 | 932 | 991 | 3459 | 2500 | 3654 |
| (d) | Changes in inventories of finished goods, stock in trade and work in progress | - | 22 | 23 | 19 | (3) | (17) |
| (e) | Employee benefits expense | 3413 | 3378 | 3377 | 10332 | 9439 | 13521 |
| (f) | Depreciation and amortization expense | 605 | 626 | 739 | 1876 | 2340 | 3045 |
| (g) | Finance costs | 7702 | 7149 | 6731 | 21308 | 19375 | 26425 |
| (h) | Other expenses | 1652 | 3540 | 4950 | 6296 | 19933 | 22648 |
| | Total expenses | 32970 | 50785 | 46496 | 116769 | 116488 | 162100 |
| 3 | Profit/(Loss) before exceptional items and tax (1-2) | (7707) | 543 | (10308) | (14713) | (40164) | (47527) |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit / (Loss) from ordinary activities before tax (3+4) | (7707) | 543 | (10308) | (14713) | (40164) | (47527) |
| 6 | Tax expense | (1840) | 126 | (2579) | (3730) | (10145) | (11985) |
| 7 | Net Profit / (Loss) for the period (5-6) | (5867) | 417 | (7729) | (10983) | (30019) | (35542) |
| 8 | Other Comprehensive Income (OCI) | (357) | 313 | (218) | (294) | (358) | 131 |
| 9 | Total Comprehensive Income / (Loss) for the period (7+8) | (6224) | 730 | (7947) | (11277) | (30377) | (35411) |
| 10 | Paid -up equity share capital (Face value of the share Rs.10 each) | 7216 | 7216 | 7216 | 7216 | 7216 | 7216 |
| 11 | Reserves (excluding revaluation reserve) | | | | | | 99094 |
| 12 | Earnings per Share (EPS) (of Rs. 10 each) (not annualised) | | | | | | |
| | a) Basic | (8.13) | 0.58 | (10.71) | (15.22) | (41.60) | (49.25) |
| | b) Diluted | (8.13) | 0.58 | (10.71) | (15.22) | (41.60) | (49.25) |



SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Rs.Lakhs

| Particulars | STANDALONE | | | | | |
|---|---------------|---------------|----------------|-------------------|----------------|----------------|
| | 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 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1. Segment Revenue | | | | | | |
| a) Capital Goods | 4582 | 4973 | 4874 | 12672 | 12577 | 21358 |
| b) Construction and EPC Contracts | 20525 | 46103 | 30973 | 88952 | 63615 | 92948 |
| c) Unallocated | - | - | - | - | - | - |
| Total | 25107 | 51076 | 35847 | 101624 | 76192 | 114306 |
| Less: Inter Segment Revenue | 64 | 188 | 87 | 252 | 304 | 334 |
| Net Sales/Income from Operations | 25043 | 50888 | 35760 | 101372 | 75888 | 113972 |
| | | | | | | |
| 2. Segment Results Profit (+) / (Loss) (-) before tax and interest | | | | | | |
| a) Capital Goods | (28) | 305 | (160) | (132) | (219) | 418 |
| b) Construction and EPC Contracts | (197) | 6947 | (3845) | 6043 | (21006) | (22121) |
| c) Unallocated | 220 | 440 | 428 | 684 | 436 | 601 |
| Total | (5) | 7692 | (3577) | 6595 | (20789) | (21102) |
| Less: Interest | 7702 | 7149 | 6731 | 21308 | 19375 | 26425 |
| Total Profit / (Loss) Before Tax | (7707) | 543 | (10308) | (14713) | (40164) | (47527) |
| | | | | | | |
| 3. Segment Assets | | | | | | |
| a) Capital Goods | 26864 | 28290 | 29651 | 26864 | 29651 | 31772 |
| b) Construction and EPC Contracts | 472080 | 479678 | 480425 | 472080 | 480425 | 453329 |
| c) Unallocated | 42441 | 41902 | 43714 | 42441 | 43714 | 44543 |
| Total | 541385 | 549870 | 553790 | 541385 | 553790 | 529644 |
| | | | | | | |
| 4. Segment Liabilities | | | | | | |
| a) Capital Goods | 10078 | 11266 | 10029 | 10078 | 10029 | 12255 |
| b) Construction and EPC Contracts | 425994 | 425240 | 416687 | 425994 | 416687 | 397111 |
| c) Unallocated | 10280 | 12107 | 15730 | 10280 | 15730 | 13968 |
| Total | 446352 | 448613 | 442446 | 446352 | 442446 | 423334 |



Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on February 14, 2022.**
- 2 The financial results for the quarter and nine months ended December 31, 2021 of the company on standalone basis have been subjected to a "Limited Review" by the Statutory Auditors of the Company.**
- 3 These Standalone Financial results have been prepared in accordance with Companies (Indian Accounting Standards), Rules, 2015 (as amended) under section 133 of the Companies Act, 2013.**
- 4 The figures for the previous period have been regrouped/rearranged wherever necessary to conform to the current period of presentation.**

for BGR ENERGY SYSTEMS LIMITED

**Place : Chennai
Date : February 14, 2022**


ARJUN GOVIND RAGHUPATHY
Managing Director



BGR ENERGY SYSTEMS LIMITED

Reg Off : A-5 Pannamgadu Industrial Estate, Ramapuram Post. Sullurpet Taluk, Nellore District. Andhra Pradesh 524401

Corp.Off: 443, Anna Salai, Teynampet, Chennai 600018 Ph: +91 44 24301000, Fax: +91 44 24364656

Corporate Identity Number: L40106API985PLC005318 Email: compliance@bgrenergy.com website: www.bgrcorp.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Rs.Lakhs

| Particulars | | CONSOLIDATED | | | | | |
|-------------|---|---------------|--------------|----------------|-------------------|----------------|----------------|
| | | 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 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| (a) | Revenue from operations | 25043 | 50888 | 35760 | 101372 | 75888 | 113972 |
| (b) | Other income | 240 | 458 | 459 | 741 | 514 | 712 |
| | Total Income | 25283 | 51346 | 36219 | 102113 | 76402 | 114684 |
| 2 | Expenses | | | | | | |
| (a) | Cost of raw materials and components consumed | 14215 | 31520 | 22777 | 62739 | 43752 | 67604 |
| (b) | Cost of manufacturing and construction | 3997 | 3618 | 6908 | 10740 | 19152 | 25174 |
| (c) | Other direct cost | 1386 | 932 | 991 | 3459 | 2500 | 3654 |
| (d) | Changes in inventories of finished goods, stock in trade and work in progress | - | 22 | 23 | 19 | (3) | (17) |
| (e) | Employee benefits expense | 3508 | 3510 | 3515 | 10688 | 9808 | 14108 |
| (f) | Depreciation and amortization expense | 606 | 627 | 740 | 1879 | 2344 | 3052 |
| (g) | Finance costs | 7702 | 7149 | 6731 | 21308 | 19375 | 26425 |
| (h) | Other expenses | 1679 | 3577 | 4977 | 6371 | 20042 | 23426 |
| | Total expenses | 33093 | 50955 | 46662 | 117203 | 116970 | 163426 |
| 3 | Profit/(Loss) before exceptional items and tax (1-2) | (7810) | 391 | (10443) | (15090) | (40568) | (48742) |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit / (Loss) from ordinary activities before tax (3+4) | (7810) | 391 | (10443) | (15090) | (40568) | (48742) |
| 6 | Tax expense | (1840) | 126 | (2579) | (3730) | (10145) | (11911) |
| 7 | Net Profit / (Loss) for the period (5-6) | (5970) | 265 | (7864) | (11360) | (30423) | (36831) |
| 8 | Other Comprehensive Income (OCI) | (357) | 313 | (218) | (294) | (358) | 131 |
| 9 | Total Comprehensive Income / (Loss) for the period (7+8) | (6327) | 578 | (8082) | (11654) | (30781) | (36700) |
| 10 | Net Profit / (Loss) attributable to | | | | | | |
| | a) Owners of the Company | (5938) | 311 | (7822) | (11245) | (30299) | (36448) |
| | b) Non Controlling Interest | (32) | (46) | (42) | (115) | (124) | (383) |
| 11 | Other Comprehensive Income (OCI) attributable to | | | | | | |
| | a) Owners of the Company | (357) | 313 | (218) | (294) | (358) | 131 |
| | b) Non Controlling Interest | - | - | - | - | - | - |
| 12 | Total Comprehensive Income attributable to | | | | | | |
| | a) Owners of the Company | (6295) | 624 | (8040) | (11539) | (30657) | (36317) |
| | b) Non Controlling Interest | (32) | (46) | (42) | (115) | (124) | (383) |
| 13 | Paid -up equity share capital (Face value of the share Rs.10 each) | 7216 | 7216 | 7216 | 7216 | 7216 | 7216 |
| 14 | Reserves (excluding revaluation reserve) | | | | | | 69792 |
| 15 | Earnings per Share (EPS) (of Rs. 10 each) (not annualised) | | | | | | |
| | a) Basic | (8.23) | 0.44 | (10.85) | (15.58) | (42.02) | (50.51) |
| | b) Diluted | (8.23) | 0.44 | (10.85) | (15.58) | (42.02) | (50.51) |



SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Rs.Lakhs

| Particulars | CONSOLIDATED | | | | | |
|---|---------------|---------------|----------------|-------------------|----------------|----------------|
| | 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 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1. Segment Revenue | | | | | | |
| a) Capital Goods | 4582 | 4973 | 4874 | 12672 | 12577 | 21358 |
| b) Construction and EPC Contracts | 20525 | 46103 | 30973 | 88952 | 63615 | 92948 |
| c) Unallocated | - | - | - | - | - | - |
| Total | 25107 | 51076 | 35847 | 101624 | 76192 | 114306 |
| Less: Inter Segment Revenue | 64 | 188 | 87 | 252 | 304 | 334 |
| Net Sales/Income from Operations | 25043 | 50888 | 35760 | 101372 | 75888 | 113972 |
| | | | | | | |
| 2. Segment Results Profit (+) / (Loss) (-) before tax and interest | | | | | | |
| a) Capital Goods | (28) | 305 | (160) | (132) | (219) | 418 |
| b) Construction and EPC Contracts | (320) | 6777 | (4011) | 5609 | (21488) | (23447) |
| c) Unallocated | 240 | 458 | 459 | 741 | 514 | 712 |
| Total | (108) | 7540 | (3712) | 6218 | (21193) | (22317) |
| Less: Interest | 7702 | 7149 | 6731 | 21308 | 19375 | 26425 |
| Total Profit / (Loss) Before Tax | (7810) | 391 | (10443) | (15090) | (40568) | (48742) |
| | | | | | | |
| 3. Segment Assets | | | | | | |
| a) Capital Goods | 26864 | 28290 | 29651 | 26864 | 29651 | 31772 |
| b) Construction and EPC Contracts | 517463 | 525141 | 529295 | 517463 | 529295 | 498508 |
| c) Unallocated | 6548 | 6009 | 7821 | 6548 | 7821 | 8650 |
| Total | 550875 | 559440 | 566767 | 550875 | 566767 | 538930 |
| | | | | | | |
| 4. Segment Liabilities | | | | | | |
| a) Capital Goods | 10078 | 11266 | 10029 | 10078 | 10029 | 12255 |
| b) Construction and EPC Contracts | 468660 | 467883 | 455060 | 468660 | 455060 | 439196 |
| c) Unallocated | 10280 | 12107 | 15730 | 10280 | 15730 | 13968 |
| Total | 489018 | 491256 | 480819 | 489018 | 480819 | 465419 |



Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on February 14, 2022.
- 2 The financial results for the quarter and nine months ended December 31, 2021 of the company on consolidation basis have been subjected to a "Limited Review" by the Statutory Auditors of the Company.
- 3 The consolidated unaudited financial results include the interim financial information of three subsidiaries and one joint venture, which have not been reviewed by their auditors and are considered based on accounts certified by their respective management.
- 4 These Consolidated Financial results have been prepared in accordance with Companies (Indian Accounting Standards), Rules, 2015 (as amended) under section 133 of the Companies Act, 2013.
- 5 The figures for the previous period have been regrouped/rearranged wherever necessary to conform to the current period of presentation.

for BGR ENERGY SYSTEMS LIMITED

Place : Chennai
Date : February 14, 2022


ARJUN GOVIND RAGHUPATHY
Managing Director





N.R.Doraiswami & Co

Chartered Accountants

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

Phone : 0422 - 2223780 (3 Lines)
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Independent Auditor's Limited Review Report on the Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors of BGR Energy Systems Limited

We have reviewed the accompanying statement of standalone unaudited financial results of BGR Energy Systems Limited ("the Company") for the quarter ended December 31, 2021 and year to date results for the period from April 01, 2021 to December 31, 2021 ("the Statement") and 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Chennai Branch : No. 75 (3H), Third Floor, Prince Arcade
New No. 29, Old No. 22-A, Cathedral Road,
Chennai - 600 086.



N.R.Doraiswami & Co

Chartered Accountants

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

Phone : 0422 - 2223780 (3 Lines)
Mail Id : admin@srinrd.in
audit@srinrd.in

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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 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.

Place : Chennai
Date : 14.02.2022



For N.R. DORAISWAMI & CO
Chartered Accountants
Firm Registration No.: 000771S

SUGUNA RAVICHANDRAN

Partner

Membership No. : 207893
UDIN : 22207893ACAZE5281



N.R. Doraiswami & Co

Chartered Accountants

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Independent Auditor's Limited Review Report on the Consolidated Unaudited Quarterly and Half-yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors of BGR Energy Systems Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BGR Energy Systems Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates and joint ventures for the quarter ended December 31, 2021 and for the year to date results for the period from April 01, 2021 to December 31, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended December 31, 2020 and corresponding period from April 01, 2020 to December 31, 2020, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
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.



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

Parent Company

- 1) BGR Energy Systems Limited

Subsidiaries

- 1) Sravanaa Properties Limited
2) BGR Boilers Private Limited
3) BGR Turbines Company Private Limited

Joint Ventures

- 1) Mecon-GEA Energy Systems(India) Limited (JV)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial results as certified by the Management referred to in paragraph 6 below, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the interim financial results of three subsidiaries which have not been reviewed by their auditors and are based solely on management certified accounts, whose interim financial results reflect total assets of Rs. 85,875.82 lakhs as at December 31, 2021 and total revenue of Rs. 392.41 Lakhs and Rs.931.52 lakhs, total net (loss) after tax of Rs. (102.90) lakhs and Rs. (376.89) lakhs and total comprehensive loss of Rs. (102.90) lakhs and Rs. (376.89)lakhs for the quarter ended December 31, 2021and for the period from April 01, 2021 to December 31, 2021, respectivelyand cash outflow(net) of Rs. 306.59 lakhs for the period from April 01,2021 to December 31, 2021 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil and Rs. Nil and total comprehensive profit/(loss) of Rs. Nil and Rs. Nil for the quarter ended December 31, 2021and for the period from April 01, 2021 to December 31, 2021, respectivelyas considered in the consolidated unaudited financial results, in respect of one joint venture, based on their interim financial results which have not been reviewed by their auditors and solely based on management certified accounts. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Chennai Branch : No. 75 (3H), Third Floor, Prince Arcade
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Our conclusion on the Statement is not modified in respect of the above matter.

Place : Chennai
Date : 14.02.2022



For **N.R.DORAISWAMI & CO**
Chartered Accountants
Firm Registration No.: 000771S

SUGUNA RAVICHANDRAN
Partner

Membership No.: 207893
UDIN : 22207893ACAXAA1399