



CG-VAKTM
SOFTWARE AND EXPORTS LIMITED



13th November, 2024

To:
The Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sirs,

Sub: Outcome of Board Meeting held on 13.11.2024 - Reg.

We are pleased to inform the Exchange that the Meeting of Board of Directors of our Company was held today, the 13th November, 2024, inter-alia considered and approved the Unaudited Financial Results for the quarter and half-year ended 30th September, 2024.

We are enclosing herewith the Unaudited Financial Results along with the Limited Review Reports issued by our Statutory Auditors for the quarter and half-year ended 30th September, 2024.

The Board Meeting commenced at 11:00 AM and concluded at 12:00 PM.

Kindly acknowledge the receipt and take the same on your record.

Thank you.

Yours faithfully,
For **CG-VAK SOFTWARE AND EXPORTS LIMITED**

Harcharan. J
Company Secretary



Encl: As above.



Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30.09.2024

Rs. in lakhs

Sl.No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I	Revenue from operations	1,325.50	1,247.21	1,380.21	2,572.71	2,834.24	5,401.68
II	Other Income	29.43	21.65	37.83	51.08	48.65	156.35
III	Total Income(I+II)	1,354.93	1,268.86	1,418.04	2,623.79	2,882.89	5,558.03
IV	EXPENSES						
	a) Employee benefit expense	892.82	905.60	923.20	1,798.42	1,827.91	3,674.13
	b) Finance Costs	15.04	14.61	10.50	29.65	19.86	48.28
	c) Depreciation	40.99	40.85	39.84	81.84	86.84	167.41
	d) Other expenses	91.98	79.44	126.88	171.42	218.20	481.71
	Total expenses (IV)	1,040.83	1,040.50	1,100.42	2,081.33	2,152.81	4,371.53
V	Profit/(Loss) before exceptional items and tax (III-IV)	314.10	228.36	317.62	542.46	730.08	1,186.50
VI	Exceptional item	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary item and tax (V-VI)	314.10	228.36	317.62	542.46	730.08	1,186.50
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	314.10	228.36	317.62	542.46	730.08	1,186.50
X	Tax Expenses						
	a) Income Tax	84.61	60.34	76.27	144.95	184.33	305.29
	b) Deferred Tax	(7.15)	(2.92)	2.38	(10.07)	(1.87)	(3.22)
XI	Profit/(Loss) for the period after tax (IX - X)	236.64	170.94	238.97	407.58	547.62	884.43
XII	Other Comprehensive Income						
	a) Items that will not be reclassified to profit and loss						
	i) Fairvalue of quoted Investment	28.20	12.10	8.55	40.30	59.60	34.20
	ii) Income tax relating to the above	(7.09)	(3.05)	(2.15)	(10.14)	(15.00)	(8.61)
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	0.93	0.94	1.10	1.87	2.19	3.74
	iv) Income tax relating to the above	(0.23)	(0.24)	(0.28)	(0.47)	(0.55)	(0.94)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total comprehensive income for the period (XI + XII)	258.45	180.69	246.19	439.14	593.86	912.82
XIV	Paid up equity share capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding revaluation reserves)						4,594.20
XVI	Earnings per equity share:						
	(a) Basic	4.69	3.38	4.73	8.07	10.84	17.51
	(b) Diluted	4.69	3.38	4.73	8.07	10.84	17.51

For CG-VAK Software and Exports Limited

Managing Director



Rs. in lakhs

Standalone Balance Sheet as at September 30, 2024

Sl.No.	Particulars	As at 30.09.2024	As at 31.03.2024
A	ASSETS		
1	Non-current assets		
(a)	Property, Plant and Equipment	3,143.26	2,300.05
(b)	Right of Use Assets (Buildings)	269.80	294.29
(c)	Intangible Assets	10.43	12.17
(d)	Capital work-in-progress	-	-
	Non-current financial assets		
(e)	Financial Assets		
(i)	Investments	790.54	580.26
(ii)	Other financial assets	107.20	86.00
(f)	Deferred tax Assets (net)	26.10	26.64
(g)	Other non-current assets	-	8.26
	Total non-current assets	4,347.33	3,307.67
2	Current assets		
(a)	Financial Assets		
(i)	Investments	-	85.55
(ii)	Trade receivables	910.54	875.91
(iii)	Cash and Cash equivalents	452.65	949.01
(iv)	Bank balances other than cash and cash equivalents	345.81	376.94
(v)	Other financial assets	65.45	98.62
(b)	Other current assets	189.54	187.11
	Total Current Assets	1,963.99	2,573.14
	TOTAL ASSETS	6,311.32	5,880.81
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	505.02	505.02
(b)	Other Equity	4,982.85	4,594.20
	Total Equity	5,487.87	5,099.22
	LIABILITIES		
1	Non-current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	264.12	291.32
(b)	Provisions	31.60	31.60
	Total Non-current Liabilities	295.72	322.92
2	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	50.45	46.49
(iii)	Trade payables		
(1)	Total outstanding dues of micro enterprises and small enterprises	0.33	0.11
(2)	Total outstanding dues of creditors other than micro enterprises and small enterprises	29.22	36.34
(b)	Provisions	64.79	47.04
(c)	Other current Liabilities	329.21	319.52
(d)	Current tax Liabilities (net)	53.73	9.17
	Total current liabilities	527.73	458.67
	TOTAL EQUITY AND LIABILITIES	6,311.32	5,880.81

For CG-VAK Software and Exports Limited

Managing Director



Standalone Cash Flow Statement for the Half year ended September 30, 2024

Rs. In lakhs

Particulars	For the Half Year ended September 30, 2024	For the Year ended March 31, 2023
A. Cash flow from operating activities		
Profit before tax	542.46	1186.50
Adjustments for:		
Depreciation and amortisation expense	81.84	167.41
Net loss/(gain) on disposal of property, plant and equipment	(0.16)	2.69
Net Gain on Fair Value on Financial Assets	(3.58)	(8.50)
Interest income	(10.07)	(43.97)
Income Earned on Mutual Funds	(0.57)	(58.78)
Interest expense	29.65	48.28
Operating profit before working capital changes	639.57	1293.63
Adjustments for:		
(Increase)/decrease in trade receivables	(34.63)	(189.45)
(Increase)/decrease in Loans & other current financial	17.97	64.18
(Increase)/decrease in other current assets	(2.43)	(14.39)
(Increase)/decrease in Loans & other non-current financial	(21.20)	(16.18)
Increase/(decrease) in trade payables	(6.90)	27.62
Increase/(decrease) in provisions	18.72	11.07
Increase/(decrease) in other current liabilities	9.69	0.15
Cash generated from operations	620.79	1176.63
Net income tax (paid) / refunds	(91.22)	(306.15)
Net cash flow from operating activities (A)	529.57	870.48
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (including capital ac	(899.00)	(86.37)
Proceeds from sale of fixed assets	0.34	0.55
Sale/(Purchase) of investments	(80.85)	297.19
Bank balances other than cash and cash equivalents	31.13	(376.94)
Interest received	25.27	23.55
Income Earned on Mutual Funds	0.57	58.78
Net cash used in investing activities (B)	(922.54)	(83.24)
C. Cash flow from financing activities		
Borrowings (net)	-	-
Payment of Lease liabilities	(23.24)	(42.84)
Dividend and tax thereon paid	(50.50)	(50.50)
Finance costs	(29.65)	(48.28)
Net cash flow used in financing activities (C)	(103.39)	(141.62)
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	(496.36)	645.62
Cash and cash equivalents at the beginning of the year	949.01	303.39
Cash and cash equivalents at the end of the year	452.65	949.01

For CG-VAK Software and Exports Limited


Managing Director



CG-VAKTM
SOFTWARE AND EXPORTS LIMITED



Notes :

1. These Standalone Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13.11.2024.
2. **Segment Reporting:**
Managing Director & CEO of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.
3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Limited Review:
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September, 2024 which needs to be explained.
4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

Place **Coimbatore**
Date **13.11.2024**

For and on behalf of the Board
For **CG-VAK SOFTWARE AND EXPORTS LIMITED**


G Suresh
Managing Director & CEO



INDEPENDENT AUDITOR'S REPORT ON REVIEW OF UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 30TH SEPTEMBER 2024

To

BOARD OF DIRECTORS

CG VAK SOFTWARE AND EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. CG VAK SOFTWARE AND EXPORTS LTD** ("the company") for the quarter ended 30th September, 2024 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. This statement, which is the responsibility of Company's Management and approved by company's board of directors, has been prepared in accordance with recognition and measurement principles laid out in Indian Accounting standard 34- "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this statement based on our review.

3. We conducted our review of the statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by ICAI. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of Companies Act 2013 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 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains material misstatements

Place: Coimbatore

Date : 13-11-2024

UDIN: 24213598BKEOEZ2654

For S P P & Co
Chartered Accountants
(FRN 1011059S)



CA. S. PRABHU
Partner
(M. No : 213598)





Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30.09.2024

Rs. in lakhs

Sl.No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I	Revenue from operations	1,941.85	1,823.17	2,019.53	3,765.02	4,095.43	7,857.52
II	Other Income	47.90	32.80	45.51	80.70	68.40	206.96
III	Total Income(I + II)	1,989.75	1,855.97	2,065.04	3,845.72	4,163.83	8,064.48
IV	EXPENSES						
	a) Employee benefit expense	1,474.92	1,437.50	1,527.93	2,912.42	3,037.44	6,017.74
	b) Finance Costs	15.04	14.61	10.50	29.65	19.86	48.28
	c) Depreciation	40.99	40.85	39.84	81.84	86.84	167.41
	d) Other expenses	140.15	128.58	158.26	268.73	268.41	589.76
	Total expenses (IV)	1,671.10	1,621.54	1,736.53	3,292.64	3,412.55	6,823.19
V	Profit/ (Loss) before exceptional items and tax (III-IV)	318.65	234.43	328.51	553.08	751.28	1,241.29
VI	Exceptional item	-	-	-	-	-	-
VII	Profit /(Loss) before extraordinary item and tax (V-VI)	318.65	234.43	328.51	553.08	751.28	1,241.29
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit Before Tax (VII - VIII)	318.65	234.43	328.51	553.08	751.28	1,241.29
X	Tax Expenses						
	a) Income Tax	85.56	62.64	78.56	148.20	189.81	321.58
	b) Deferred Tax	(7.16)	(2.92)	2.38	(10.07)	(1.87)	(3.22)
XI	Profit /(Loss) for the period after tax (IX - X)	240.25	174.71	247.57	414.95	563.34	922.93
XII	Other Comprehensive Income						
	a)Items that will not be reclassified to profit and loss						
	i)Fairvalue of quoted Investment	28.20	12.10	8.55	40.30	59.60	34.20
	ii)Income tax relating to the above	(7.09)	(3.05)	(2.15)	(10.14)	(15.00)	(8.61)
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	0.93	0.94	1.09	1.87	2.18	3.74
	iv) Income tax relating to the above	(0.23)	(0.24)	(0.28)	(0.47)	(0.55)	(0.94)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total comprehensive income for the period (XI + XII)	262.06	184.46	254.78	446.51	609.57	951.32
XIV	Paid up equity share capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding revaluation reserves)						5,744.19
XVI	Earnings per equity share:						
	(a) Basic	4.76	3.46	4.90	8.22	11.15	18.28
	(b) Diluted	4.76	3.46	4.90	8.22	11.15	18.28

For CG-VAK Software and Exports Limited

Managing Director



Consolidated Balance Sheet as at September 30, 2024

		Rs. In lakhs	
Particulars		As at September 30, 2024	As at March 31, 2024
A	ASSETS		
1	Non-current assets		
(a)	Property, plant and equipment	3,143.26	2,300.05
(b)	Right of Use Assets(Buildings)	269.80	294.29
(c)	Intangible assets	10.43	12.17
(d)	Capital work-in-progress	-	-
	Non-current financial assets		
(e)	Financial assets		
(i)	Investments	1,071.24	826.65
(ii)	Other financial assets	112.15	90.91
(f)	Deferred tax assets (net)	26.10	26.64
(g)	Other non-current assets	8.99	17.18
	Total Non current assets	4,641.97	3,567.89
2	Current assets		
(a)	Financial assets		
(i)	Investments	389.33	471.83
(ii)	Trade receivables	1,361.64	1,217.05
(iii)	Cash and cash equivalents	544.21	1,169.23
(iv)	Bank balances other than cash and cash equivalents	345.81	376.94
(v)	Other financial assets	65.45	98.62
(b)	Other current assets	233.03	229.19
	Total current assets	2,939.47	3,562.86
	Total Assets	7,581.44	7,130.75
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	505.02	505.02
(b)	Other equity	6,151.98	5,744.19
	Total Equity	6,657.00	6,249.21
	Liabilities		
1	Non-current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	270.06	297.21
(b)	Provisions	31.60	31.60
	Total - Non-Current liabilities	301.66	328.81
2	Current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	53.51	49.52
(iii)	Trade payables	-	-
(1)	Total outstanding dues of micro enterprises and small enterprises	0.33	0.11
(2)	Total outstanding dues of creditors other than micro enterprises and small enterprises	33.90	35.89
(b)	Provisions	64.79	47.04
(c)	Other current Liabilities	413.25	394.33
(d)	Current tax Liabilities (net)	57.00	25.84
	Total - Current liabilities	622.78	552.73
	Total Equity And Liabilities	7,581.44	7,130.75

For CG-VAK Software and Exports Limited


Managing Director



Consolidated Cash Flow Statement for the Half year ended September 30,2024

(Rs. In Lakhs)

Particulars	For the Half Year ended September 30, 2024	For the Year ended March 31, 2024
A. Cash flow from operating activities		
Profit before tax	553.08	1241.29
Adjustments for:		
Foreign currency translation for the year	11.77	5.74
Depreciation and amortisation expense	81.84	167.41
Net loss/(gain) on disposal of property, plant and equipment	(0.16)	2.69
Net Gain on Fair Value on Financial Asset	(3.58)	(8.50)
Interest income	(39.69)	(94.58)
Income Earned on Mutual Funds	(0.57)	(58.78)
Interest expense	29.65	48.28
Operating profit before working capital changes	632.34	1303.55
Adjustments for:		
(Increase)/decrease in trade receivables	(144.59)	(151.56)
(Increase)/decrease in Loans & other current financial assets	17.97	64.18
(Increase)/decrease in other current assets	(3.84)	27.15
(Increase)/decrease in Loans & other non-current financial assets	(21.24)	(16.20)
(Increase)/decrease in other non-current assets	(0.07)	(8.92)
Increase/(decrease) in trade payables	(1.77)	12.34
Increase/(decrease) in provisions	18.74	11.07
Increase/(decrease) in other current liabilities	18.92	6.38
Cash generated from operations	516.46	1247.99
Net income tax (paid) / refunds	(107.88)	(316.88)
Net cash flow from operating activities (A)	408.57	931.11
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (including capital advances)	(899.00)	(86.37)
Proceeds from sale of fixed assets	0.34	0.55
Sale/(Purchase) of Investments	(118.20)	(666.48)
Bank balances other than cash and cash equivalents	31.13	532.70
Interest received	54.89	74.16
Income Earned on Mutual Funds	0.57	58.78
Net cash used in investing activities (B)	(930.27)	(86.66)
C. Cash flow from financing activities		
Borrowings (net)	-	-
Payment of Lease liabilities	(23.17)	(33.93)
Dividend and tax thereon paid	(50.50)	(50.50)
Finance costs	(29.65)	(48.28)
Net cash flow used in financing activities (C)	(103.32)	(132.71)
Net increase in Cash and cash equivalents (A+B+C)	(625.02)	711.74
Cash and cash equivalents at the beginning of the year	1169.23	457.49
Cash and cash equivalents at the end of the year	544.22	1169.23

For CG-VAK Software and Exports Limited

Managing Director



CG-VAKTM
SOFTWARE AND EXPORTS LIMITED



Notes :

1. These Consolidated Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13.11.2024.
2. **Segment Reporting:**
Managing Director & CEO of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.
3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Limited Review:
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September, 2024 which needs to be explained.
4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

Place Coimbatore
Date 13.11.2024

For and on behalf of the Board
For CG-VAK SOFTWARE AND EXPORTS LIMITED

G Suresh
Managing Director & CEO



**INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONSOLIDATED
FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2024**

TO

BOARD OF DIRECTORS

CG VAK SOFTWARE AND EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. CG-VAK Software and Exports Limited** ("the Company") ('the Holding Company') and its subsidiary **M/s. CG-VAK Software USA Inc**, (the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter ended 30th September 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 the Company's personnel 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 Companies Act, 2013 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



4. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.**, included in the statement reflects total assets of **Rs. 1,609.21 Lakhs** as at 30th September 2024, total Income of **Rs. 634.83 lakhs** for the quarter ended 30th September 2024, total net profit of **Rs. 3.60 Lakhs** for the quarter ended 30th September 2024. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.**, as considered in the consolidated unaudited financial results have been prepared by the company's management in accordance with the accounting principles generally accepted in USA. The company's management has converted the financial results and other financial information of the said subsidiary from the accounting principles generally accepted in USA to the accounting principles generally accepted in India' The unaudited financial results and other financial information for the foreign subsidiary, **M/s. CG-VAK software USA Inc.**, are not required to be audited under the relevant foreign laws. we have performed the procedures as stated in paragraph 3 above.

5. 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 the aforesaid Indian Accounting Standards 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.

Place: Coimbatore

Date: 13-11-2024

UDIN: 24213598BKEOFA4131

For S P P & Co
Chartered Accountants
(FRN : 11059S)



CA. S. PRABHU
Partner
(M. No : 213598)

