



RPP Infra Projects Ltd

REF.NO:184/SECT/STOCK EXCHANGE /2020-21

DATE: 14.02.2021

To,

| | |
|--|---|
| Corporate Relationship Department BSE Limited 1 st Floor, New Trading Ring, Rotunda Building, P.J.Towers, Dalal Street, Fort, Mumbai - 400001. Scrip Code: 533284 | The Manager, Listing Department National Stock Exchange of India Ltd Exchange Plaza, 5 th Floor, Plot no. C/1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400051. Scrip Code: RPPINFRA |
|--|---|

Dear Sirs,

Sub.: Standalone & Consolidated Unaudited Financial Results for the quarter ended 31st December 2020.

We would like to inform you that the Board of Directors of the Company at its Meeting held today (14.02.2021) inter alia have considered and approved the following transaction:

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the statement containing the Standalone and Consolidated Unaudited Financial Results of the Company, for the quarter ended 31st December, 2020, which has been approved at the Meeting of the Board of Directors, held today.

We also enclose a copy of the "Limited Review Report for the quarter and nine months ended 31st December 2020" issued by our Statutory Auditors in Annexure-A.

The Board Meeting commenced at 5.30 p.m. and concluded at 6.30 p.m.

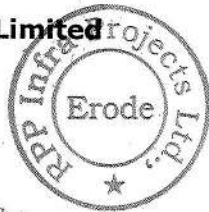
Kindly take note of the above compliances on your records

Thanking you,

Yours faithfully,

For **R.P.P. Infra Projects Limited**


Pradeep Kumar Nath
Company Secretary



Encl. as above

Regd Office :
S.F. No. 454, Raghupathyaikena Palayam,
Railway Colony (Post), Poondurai Road,
Erode - 638 002. Tamilnadu. India.

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CIN : L45201TZ1995PLC006113
PAN : AAACR9307E
Service Tax No. AAACR9307EST001
GSTIN No. : 33AAACR9307E1Z0

R.P.P. INFRA PROJECTS LIMITED

CIN : 145201Z1999PCC006113

Reg. Off: Sf No. 454, Raghupathynickan Palayam, Poondurai Main Road Email : secretary@rppl.com, website: www.rppl.com

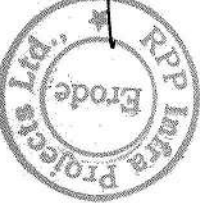
STATEMENT OF FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31ST DECEMBER 2020

| S.N Particulars | Quarter ended | | | | | Year Ended 31.03.2020 (Audited) | Consolidated Quarter Ended | | | Consolidated Nine Month Ended | | | In Crore |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-------------------------|----------|
| | 31.12.2020 (Reviewed) | 30.09.2020 (Reviewed) | 31.12.2019 (Reviewed) | 31.12.2020 (Reviewed) | 31.12.2019 (Reviewed) | | 31.12.2020 (Reviewed) | 31.12.2019 (Reviewed) | 31.12.2020 (Reviewed) | 30.09.2020 (Reviewed) | 31.12.2019 (Reviewed) | 31.03.2020 (Audited) | |
| 1 Revenue from Operations | 127.05 | 88.36 | 137.76 | 289.08 | 402.82 | 575.69 | 135.41 | 157.82 | 315.30 | 179.89 | 422.88 | 600.02 | |
| (a) Revenue from Operations | 1.21 | 3.40 | 7.79 | 5.39 | 14.20 | 9.62 | 1.21 | 7.93 | 5.16 | 3.95 | 14.34 | 7.95 | |
| (b) Other Income | 125.84 | 84.96 | 130.00 | 283.69 | 388.62 | 566.07 | 134.20 | 150.89 | 310.14 | 175.94 | 408.54 | 592.07 | |
| Total Income from Operations (a+b) | 127.05 | 88.36 | 137.76 | 289.08 | 402.82 | 575.69 | 135.41 | 157.82 | 315.30 | 179.89 | 422.88 | 600.02 | |
| 2 Expenses | 128.26 | 91.76 | 145.55 | 294.47 | 417.02 | 585.31 | 136.62 | 165.75 | 320.47 | 183.84 | 437.22 | 607.86 | |
| (a) Cost of Materials Consumed | 40.28 | 18.85 | 37.20 | 74.76 | 121.97 | 155.81 | 40.28 | 37.20 | 74.76 | 34.48 | 121.97 | 155.81 | |
| (b) Construction Expenses | 7.25 | 10.14 | 37.10 | 41.15 | 79.57 | 94.50 | 7.25 | 55.70 | 41.15 | 33.90 | 98.17 | 117.06 | |
| (c) Sub Contractor Work bills | 61.25 | 45.67 | 46.49 | 128.50 | 134.39 | 229.17 | 69.62 | 46.49 | 154.33 | 84.72 | 134.39 | 229.17 | |
| (d) Employee benefit expense | 2.51 | 2.37 | 2.84 | 6.90 | 8.93 | 13.41 | 2.51 | 2.84 | 6.90 | 4.38 | 8.93 | 13.41 | |
| (e) Finance Cost | 4.96 | 4.28 | 3.77 | 12.80 | 16.06 | 22.68 | 4.96 | 3.78 | 13.92 | 8.96 | 16.07 | 22.68 | |
| (f) Depreciation and amortization expense | 1.71 | 1.71 | 1.92 | 4.92 | 5.12 | 7.16 | 1.76 | 1.93 | 4.92 | 3.15 | 5.13 | 7.16 | |
| (g) Other Expenses | 3.82 | 5.19 | 8.34 | 12.56 | 24.24 | 27.79 | 3.82 | 8.77 | 12.57 | 12.57 | 24.68 | 29.02 | |
| Total Expenses | 121.83 | 88.21 | 137.68 | 281.60 | 390.30 | 550.52 | 130.19 | 158.70 | 308.55 | 178.36 | 409.33 | 574.31 | |
| 3 Profit/(Loss) from operation before exceptional items and tax (1-2) | 6.43 | 3.55 | 7.87 | 12.88 | 26.72 | 34.79 | 6.43 | 9.05 | 11.91 | 5.48 | 27.89 | 33.45 | |
| 4 Exceptional Items (Net) | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 Profit / (Loss) after Exceptional before tax (3+4) | 6.43 | 3.55 | 7.87 | 12.88 | 26.72 | 34.79 | 6.43 | 9.05 | 11.91 | 5.48 | 27.89 | 33.45 | |
| Tax Expenses | | | | | | | | | | | | | |
| (a) Current Tax | 1.62 | 0.89 | 0.25 | 3.24 | 6.31 | 9.74 | 1.64 | 0.61 | 3.36 | 1.72 | 6.67 | 9.74 | |
| (b) Taxes of earlier years | 0.00 | 0.00 | 1.44 | 0.00 | 6.84 | 5.62 | 0.00 | 1.44 | 0.00 | 0.00 | 6.84 | 5.62 | |
| (c) Deferred tax liability/(asset) | 0.11 | 0.05 | 0.34 | 0.66 | 0.59 | 0.14 | 0.00 | 0.34 | 0.50 | 0.50 | 0.14 | 0.50 | |
| Total Tax expense | 1.73 | 0.94 | 2.03 | 3.90 | 13.74 | 15.49 | 1.63 | 2.39 | 3.86 | 2.22 | 14.10 | 15.50 | |
| 6 Net Profit/(Loss) after tax (5-6) | 4.70 | 2.61 | 5.84 | 8.98 | 12.98 | 19.30 | 4.80 | 6.66 | 8.05 | 3.26 | 13.79 | 18.16 | |
| 7 Other Comprehensive Income (net of tax) | | | | | | | | | | | | | |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods: | | | | | | | | | | | | | |
| Re-measurement gains/ (losses) on defined benefit plans | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.20 | |
| Income tax relating to the above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net change in fair values of investments in equity shares carried at fair value through OCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | |
| Income tax relating to the above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 | |
| Other comprehensive income to be reclassified to profit or loss in subsequent periods: | | | | | | | | | | | | | |
| Exchange differences on translation of Financial Statement of Foreign Companies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Income tax relating to the above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 Total Comprehensive Income for the period/year | 4.70 | 2.61 | 5.84 | 8.98 | 12.98 | 19.44 | 4.80 | 6.66 | 8.06 | 3.26 | 13.79 | 18.47 | |
| Shareholders of the Company | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.17 | |
| Non Controlling Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Paid up Equity Share Capital (face value Rs. 10/- Each) | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | 22.60 | |
| 11 Other Equity (Excluding Revaluation Reserve) Earnings Per Share (Face Value Rs. 10/- each) - not annualised | | | | | | 211.19 | | | | | | 236.74 | |
| (a) Basic & Diluted | | | | | | | | | | | | | |
| (b) Weighted Average no. of shares: (In nos) | 2,08 | 1,15 | 2,58 | 3,97 | 5,74 | 8,54 | 2,13 | 2,95 | 3,56 | 1,44 | 6,10 | 8,04 | |

Date : 14.02.2020
Place : Erode



On behalf of Board of Directors
For RPP Infra Projects Limited
A. Nithya
Whole Time Director
DIN: 00125357




Notes:

1. Figures for the previous periods have been regrouped to conform to the classification of the current period, wherever necessary.
2. The above standalone UnAudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2020. The above standalone Unaudited financial results have been Reviewed by the statutory auditors of the Company, except the financials of Bangladesh and Srilanka Branches. The standalone Unaudited financial results are in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules (as amended) issued thereunder and the other accounting principles generally accepted in India.
3. Estimation of uncertainties relating to the global health pandemic from COVID-19:
The SARS-CoV-2 virus responsible for COVID-19 continues to spread across the globe and India, which has contributed to a significant decline in global and local economic activities. The extent to which the COVID-19 pandemic will impact the company's results will depend on future developments, which are uncertain, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company.
4. The Company is primarily engaged in the business of Construction relating to infrastructure sector comprising of Roads and Bridges, Water pipe lines, Railways etc. Information reported to and evaluated regularly by the chief operating decision maker (CODM) for the purposes of resource allocation and assessing performance focuses on the business as a whole and accordingly, in the context of Operating Segment as defined under the Indian Accounting Standard 108 "Operating Segments", there is a single reportable segment.
5. The Company elected to exercise the option permitted under section 115BAA of the Income tax Act, 1961 as introduced by the Taxation Latest (Amendment) Ordinance, 2019. Accordingly, the Company has recognized Provision for Income Tax and re-measured its Deferred Tax Assets based on the rate prescribed in the said section.
6. Effective 1st Apr 2019, the company has adopted Ind AS 116 "Leases" and Right to Use asset (ROU) has been created. The transition was effected using modified retrospective method. The impact on the transition on the profit after tax for the quarter and Nine Month ended 31st December 2020 is not material.

Place: Erode
Date: 14.02.2020

On behalf of Board of Directors
For RPP Infra Projects Limited




A. Nithya
Whole Time Director
DIN: 00125357

Notes:

1. Figures for the previous periods have been regrouped to conform to the classification of the current period, wherever necessary.

2. The above consolidated Unaudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2020. The above consolidated Unaudited financial results have been Reviewed by the statutory auditors of the Companies/Entities in the Group, except M/s R.P.P Infra Projects (Lanka) Limited and R.P.P Infra Overseas PLC, Mauritius. The Consolidated audited financial results are in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules (as amended) issued thereunder and the other accounting principles generally accepted in India.

3. Estimation of uncertainties relating to the global health pandemic from COVID-19:

The SARS-CoV-2 virus responsible for COVID-19 continues to spread across the globe and India, which has contributed to a significant decline in global and local economic activities. The extent to which the COVID-19 pandemic will impact the company's results will depend on future developments, which are uncertain, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company.

4. A Group shall report separately information about an operating segment that meets any of the following quantitative thresholds:

(a) Its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments.

(b) The absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit

of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss.

(c) Its assets are 10 per cent or more of the combined assets of all operating segments.

5. The Group has entities that are engaged in businesses of Construction relating to infrastructure sector comprising of Roads and Bridges, Water pipe lines, Railways etc., Financing, Power Generation. Except the construction business, the other business activities are not active and hence information reported to and evaluated regularly by the chief operating decision maker (CODM) for the purposes of resource allocation and assessing performance focuses on the construction business alone and accordingly, in the context of Operating Segment as defined under the Indian Accounting Standard 108 "Operating Segments", there is a single reportable segment.

6. The Company elected to exercise the option permitted under section 115BAA of the Income tax Act, 1961 as introduced by the Taxation Latest (Amendment) Ordinance, 2019. Accordingly, the Company has recognized Provision for Income Tax and re-measured its Deferred Tax Assets based on the rate prescribed in the said section.

7. Effective 1st Apr 2019, the company has adopted Ind AS 116 "Leases" and Right to Use asset (ROU) has been created. The transition was effected using modified retrospective method. The impact on the transition on the profit after tax for the quarter and Nine Month ended 31st December 2020 is not material.

Place: Erode
Date: 14.02.2020

On behalf of Board of Directors
For RPP Infra Projects Limited



A. Nithya
A. Nithya
Whole Time Director
DIN: 00125357



Tel : 0424-2264488

Resi: 0424-2400188

CA.S.N. DURAISWAMY, B.Com., F.C.A.,
D.I.S.A., (ICAI),
CHARTERED ACCOUNTANT,
7, KANDAPPA LANE,
(NEAR ISWARIYAA HOTEL)
ERODE - 638 001.

**INDEPENDENT AUDITOR'S REVIEW REPORT ON LIMITED REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF R.P.P INFRA PROJECTS LIMITED

1. I have reviewed the accompanying statement of unaudited financial results of R.P.P Infra Projects Limited ("the Company) which includes two foreign branches and two jointly controlled operations for the period ended 31st December, 2020 ("the Statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, 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. My responsibility is to issue a report on this financial statement based on my review.

3. I conducted my 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 ("ICAI"). This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by SEBI under regulations 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of two foreign branches which are not reviewed by me.

5. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of 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.





6. I did not review the interim financial results of two branches and two jointly controlled operations included in the standalone unaudited interim financial results of the entities included in the Group, whose results reflect total revenues of Rs. 97.27 Cr, total net loss after tax of Rs. 2.51 Cr and total comprehensive income of Rs. Nil for the quarter ended 31st December, 2020 and for the period from 1st October, 2020 to 31st December, 2020, as considered in the respective standalone unaudited interim financial results of the entities included in the Group. My opinion on the statements, in so far as it relates to the amounts and disclosures included in respect of the two branches and two jointly controlled operations and my report in terms of sub-section (3) and (11) of section 143 of the Act in so far as it relates to the aforesaid branches and Jointly controlled operations is based solely on such unaudited financial statements and other unaudited information provided to me by the management of the Company.

Place: - Erode
Date: - 14th February, 2021



S.N.
CA S N Duraiswamy
Chartered Accountant
Membership No.026599

UDIN:- 21026599AAAA BM1820



Tel : 0424-2264488 Resi: 0424-2400188 e-mail : casndero@yahoo.co.in
Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

CA.S.N. DURAISWAMY, B.Com., F.C.A.,
D.I.S.A., (ICAI),
CHARTERED ACCOUNTANT,
7, KANDAPPA LANE,
(NEAR ISWARIYAA HOTEL)
ERODE - 638 001.

TO THE BOARD OF DIRECTORS OF R.P.P INFRA PROJECTS LIMITED

1. I have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of R.P.P INFRA PROJECTS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its five subsidiaries, two step down subsidiaries, two jointly controlled operations and one Associate for the quarter ended 31st December, 2020 and for the period from 1st October, 2020 to 31st December, 2020 ("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.

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. My responsibility is to express a conclusion on the Statement based on my review.

3. I conducted my 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I 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:

1. R.P.P Infra Overseas PLC – Mauritius
2. R.P.P Infra Projects (Lanka) Limited – Srilanka
3. RPP Infra Projects Limited, Srilanka
4. RPP Infra Projects Limited, Bangladesh
5. Sanskar Dealcom Private Limited- India
6. Greatful Mercantile Private Limited – India
7. Lunkar Finance Private Limited
8. R.P.P Energy Systems Private Limited – India
9. RPP-Annai (JV) Private Limited
10. RPP –P&C JV
11. RPP-RK-P&C-JV
12. R.P.P Infra Projects Myanmar Ltd





Chartered Accountant

CA.S.N. DURAISWAMY, B.Com., F.C.A.,
D.I.S.A., (ICAI),
CHARTERED ACCOUNTANT,
242, GANDHIJI ROAD,
(NEAR FIRE SERVICE)
ERODE - 638 001.

~~5. Based on my review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to my attention that causes me 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.~~

6. I did not review the interim financial results of two branches and two jointly controlled operations included in the standalone unaudited interim financial results of the entities included in the Group, whose results reflect total revenues of Rs. 97.27 Cr, total net loss after tax of Rs. 2.51 Cr and total comprehensive income of Rs. Nil for the quarter ended 31st December, 2020 and for the period from 1st October, 2020 to 31st December, 2020, as considered in the respective standalone unaudited interim financial results of the entities included in the Group. My opinion on the statements, in so far as it relates to the amounts and disclosures included in respect of the two branches and two jointly controlled operations and my report in terms of sub-section (3) and (11) of section 143 of the Act in so far as it relates to the aforesaid branches and Jointly controlled operations is based solely on such unaudited financial statements and other unaudited information provided to me by the management of the Company.


7. I did not review the interim financial results of seven subsidiaries and one associate included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 26.22 Cr, total net loss after tax of Rs. 1.08 Cr and total comprehensive income of Rs. Nil for the quarter ended 31st December, 2020 and for the period from 1st October, 2020 to 31st December, 2020, as considered in the consolidated unaudited financial results. These interim financial results have not been reviewed by other auditors whose reports have been furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the reports of the Management of the Company.

My conclusion on the Statement is not modified in respect of the above matters.

Place: - Erode

Date: - 14th February, 2021




CA S N Duraiswamy
Chartered Accountant
Membership No.026599

UDIN:- 21026599 AAAA BM 1820