

**MEYER APPAREL LIMITED**

Registered office: No. 3&4, Mustil No.19, Killa No.5,
Opposite Tata Consultancy N.H-8, Village Narsingh Pur,
Gurugram- 122004, (Haryana) India

CIN: L18101HR1993PLC032010

E-mail: cs.compliance@meyerapparel.com

Website: www.meyerapparel.com

MEYER/BSE/2024-25/Q1

23rd May, 2024

To,

BSE LIMITED

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 531613

Subject: Outcome of meeting of the Board of Directors held on 23rd May, 2024 under Regulation 30 of SEBI (LODR) Regulations, 2015

Ref: Submission of Audited Financial Results of the Company for the Quarter and year ended on 31st March, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Dear Sir,

With reference to the subject cited, it is hereby informed to you that the meeting of the Board of Directors of the Company has been held today i.e. on Thursday, 23rd May, 2024 commenced at 04:30 P.M. and concluded at 05:30 P.M.

In this connection, we enclose herewith the following:

1. Approved the Audited Financial Results for the quarter and year ended 31st March, 2024.
2. Approved the Audit Report submitted by M/s Khandelwal Jain & Co. Chartered Accountants, Statutory Auditors of the company.

We request you to kindly take note of the same and acknowledge receipt of the same.

Thanking you.

Yours Faithfully,

For MEYER APPAREL LIMITED

CHARU SHARMA
Digitally signed by
CHARU SHARMA
Date: 2024.05.23
17:51:21 +05'30'

Charu Sharma

Company Secretary and Compliance officer

Encl: As above

MEYER APPAREL LIMITED

CIN:L18101HR1993PLC032010

Regd. Office : 3 & 4, Mustil No. 19, Killa No.-5, opposite Tata Consultancy N.H.-8, Village Narsinghpur, Gurugram-122004 (Haryana) India

TEL: 91-9953696941, EMAIL: info@meyerapparel.com, WEBSITE: www.meyerapparel.com

EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Particulars	Quarter Ended			Year Ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Un-audited	Audited	Audited	Audited
1 Total income from operations	148.77	119.94	204.25	454.48	673.04
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
3 Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
4 Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and other Comprehensive income (after Tax)]	(36.07)	(37.10)	(69.35)	(183.02)	(168.82)
6 Paid up Equity share capital (Face Value of Rs. 3/- each)	2,426.67	2,426.67	2,426.67	2,426.67	2,426.67
7 Other Equity				(5,598.29)	(5,415.27)
8 Earnings Per Share (Rs. 3/- each)					
Basic	(0.04)	(0.05)	(0.09)	(0.23)	(0.21)
Diluted	(0.04)	(0.05)	(0.09)	(0.23)	(0.21)

NOTES:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The above financial results of the Company for the quarter and year ended March 31, 2024 has been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 23rd May, 2024.

2. The above is an extract of the detailed format of audited quarterly and yearly financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Full format of audited quarterly and yearly Financial Result is available on the Stock Exchange's website : www.bseindia.com and also on the Company's website, namely : www.meyerapparel.com.

Place : Gurugram
Dated: 23rd May 2024

For and on behalf of the


Gajender Kumar Sharma
CFO & Whole Time Director
DIN:08073521

MEYER APPAREL LIMITED
CIN: L18101HR1993PLC032010

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TEL: 91-9953696941, EMAIL: info@meyerapparel.com, WEBSITE: www.meyerapparel.com

Statement of Audited Financial Results for the quarter and year ended 31st March 2024

(Rs. In lakh)

Particulars	Quarter Ended			Year Ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Un-audited	Audited	Audited	Audited
I. Revenue from operations	147.52	110.68	199.43	428.40	630.30
II. Other Revenue	1.25	9.26	4.82	26.08	42.74
III. Total Revenue	148.77	119.94	204.25	454.48	673.04
IV. Expenses					
(a) Cost of Material Consumed	20.48	6.22	29.96	73.93	119.80
(b) Purchases of stock-in-trade	-	70.31	50.93	124.67	279.09
(c) Change in inventories of finished goods, work-in progress and stock-in-trade-goods	119.78	14.10	76.60	131.52	26.44
(d) Manufacturing & Operating Costs	0.65	3.26	34.66	63.70	160.14
(e) Employee Benefits Expenses	12.20	38.93	41.33	139.65	148.20
(f) Finance Costs	0.39	0.88	1.90	2.55	3.80
(g) Depreciation, amortization and impairment expenses	0.62	0.62	0.49	2.41	1.69
(h) Other Expenses	30.45	22.93	37.67	99.54	102.26
Total Expenses	184.57	157.25	273.54	637.96	841.42
V. Profit / (Loss) from before exceptional items and tax (III-IV)	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
VI. Exceptional Items [(Gain)/Loss]					
VII. Profit / (Loss) from before tax (V-VI)	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
VIII. Tax Expense					
(1) Current Tax					
(2) Deferred Tax					
IX. Profit / (Loss) for the period	(35.80)	(37.31)	(69.29)	(183.48)	(168.38)
X. Other Comprehensive Income/(Loss) net of taxes					
1) Items that will not be reclassified to profit or loss	(0.27)	0.21	(0.06)	0.46	(0.44)
2) Items that will be reclassified to profit or loss					
XI. Total Comprehensive Income/(Loss) for the period	(36.07)	(37.10)	(69.35)	(183.02)	(168.82)
XII. Paid up Equity share capital (Face Value of Rs. 3/- each)	2,426.67	2,426.67	2,426.67	2,426.67	2,426.67
XIII. Other Equity				(5,598.29)	(5,415.27)
XIV. Earnings per equity share (Face Value of Rs. 3/- each):					
(1) Basic (in Rs.)	(0.04)	(0.05)	(0.09)	(0.23)	(0.21)
(2) Diluted (in Rs.)	(0.04)	(0.05)	(0.09)	(0.23)	(0.21)

Notes:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The above financial results of the Company for the quarter and for the year ended March 31, 2024 has been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 23rd May, 2024.

2. The Company is in appeal against the Customs duty demand for Rs.1282 lakh pertaining to the year 1994-95 before the Hon'ble Supreme Court and the matter is pending with the Hon'ble Supreme Court. The custom duty demand liability and interest liability thereon has been provided in the account books in the financial year 2015-16. Final liability would be determined on the disposal of the appeal by the Hon'ble Supreme Court.

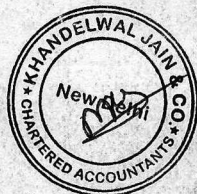
3. The Company has incurred loss of Rs. 36.07 lakh during the quarter and has accumulated losses of Rs.6111.29 Lakh (Previous year Rs. 5928.27 Lakh) as at March 31, 2024, resulting in erosion of its net worth, these factors raise doubts about going concern status of the company. The management in view of its continuing business operation and explore other avenues is confident of generating cash flows to fund the operating and capital requirements of the Company. Accordingly, these statements have been prepared on a going concern basis.

4. The Company's operating segments are established on the basis of those components of the Company that are evaluated regularly by the Chief Operating Decision Maker (as defined in Ind AS 108 - 'Operating Segments') in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of products and services, the differing risks and returns and the internal business reporting systems. The Company has only one operating and reporting segment, which is manufacturing and dealing in Readymade Garments/Textiles. Accordingly, the amounts appearing in these financial statements relate to this primary business segment. Further, the Company trade only in India and accordingly, no disclosures are required under secondary segment reporting.

5. Figures for the quarter ended 31st March,2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published figures upto the period ended 31st December 2023, which are subject to limited review by the statutory auditor.

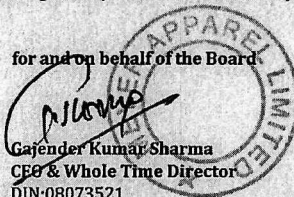
6. The figures for the corresponding period of the previous year have been regrouped/rearranged, and/or recast, wherever required.

Place: Gurugram
Dated: 23rd May 2024



for and on behalf of the Board

(Signature)
Gajender Kumar Sharma
CEO & Whole Time Director
DIN:08073521

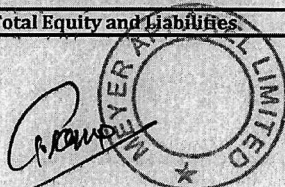
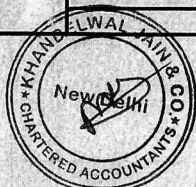


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Statement of Assets and Liabilities as at March 31, 2024			
			Rs. In Lakh
Sr. No	Particulars	As At 31-Mar-2024	As At 31-Mar-2023
		Audited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	11.43	12.45
	(b) Capital work-in-progress	-	-
	(c) Other Intangible assets	0.34	0.34
	(d) Right-of-use assets	-	-
	(e) Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others	-	-
	(f) Deferred tax assets (net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	11.77	12.79
2	Current Assets		
	(a) Inventories	113.78	300.48
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	2.68	20.84
	(iii) Cash and cash equivalents	2.17	4.35
	(iv) Bank balances other than (iii) above	1.66	1.57
	(v) Loans	3.20	4.25
	(vi) Others	0.22	5.47
	(c) Current Tax Assets (Net)	1.36	0.35
	(d) Other current assets	44.28	48.10
	Sub-total Current Assets	169.35	385.41
	Total Assets	181.12	398.20
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Share capital	2,426.67	2,426.67
	(b) Other Equity	(5,598.29)	(5,415.27)
	Total Equity	(3,171.62)	(2,988.60)
2	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(b) Provisions	6.26	11.18
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Sub-total Non-Current Liabilities	6.26	11.18
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	0.42	21.17
	(iii) Lease Liabilities	-	-
	(iv) Others Financial Liabilities	379.53	387.93
	(b) Provisions	2,966.53	2,966.51
	(c) Other current liabilities	-	-
	Sub-total Current Liabilities	3,346.48	3,375.61
	Total Equity and Liabilities	181.12	398.20



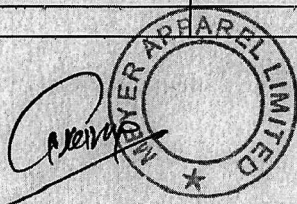
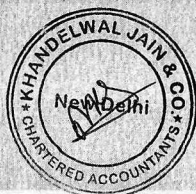
Statement of Cash Flow for the year ended 31st March 2024

(Rs in Lakh)

	Particulars	For the year ended	
		March 31, 2024	March 31, 2023
		Audited	Audited
I.	Cash flow from Operating Activities :		
	Profit/(Loss) Before Tax	(183.48)	(168.38)
	Adjustments for :		
	Depreciation, amortization and impairment expenses	2.41	1.69
	Profit on Sales of Investment	-	(25.00)
	Dividend and interest income classified as investing cash flow	(0.10)	(0.08)
	Finance costs	1.34	1.19
		(179.83)	(190.58)
	Change in operating assets and liabilities		
	(Increase)/decrease in Trade and other receivables	18.16	51.93
	(Increase)/decrease in Inventories	186.69	13.20
	Increase/(decrease) in Trade payables	(20.75)	18.32
	(Increase)/decrease in Loan & other financial assets	6.31	11.59
	(Increase)/decrease in other current assets	3.82	8.16
	Increase/(decrease) in provisions	(4.44)	2.11
	Increase/(decrease) in other current liabilities	(8.40)	1.46
		181.39	106.77
	Cash generated from operations	1.56	(83.81)
	Income taxes paid (Net of Refund)	(1.01)	0.64
	Net cash inflow from operating activities	0.55	(83.17)
II	Cash flow from Investing activities		
	Payments for property, plant and equipment	(1.39)	(3.26)
	Proceeds from sale of investments	-	87.04
	Proceeds from sale of property, plant and equipment	-	-
	Interest received	0.09	0.08
	Decrease/(Increase) in Term Deposits with Banks	(0.09)	(0.08)
	Net Cash flow from / (used) in investing activities	(1.39)	83.79
III	Cash flow from Financing Activities		
	Repayment of borrowings	-	-
	Interest paid (net)	(1.34)	(1.20)
	Payment of lease liabilities	-	-
	Net Cash flow from/ (used in) financing activities	(1.34)	(1.20)
IV	Net increase/(decrease) in cash & cash equivalents	(2.18)	(0.59)
V	Cash and cash equivalents at the beginning of the financial year	4.35	4.94
VI	Cash and cash equivalents at end of the year	2.17	4.35

Notes:

1	The Statement of Cash flow has been prepared under the indirect method as set-out in the Ind AS - 7 "Statement of Cash Flow" issued by the Institute of Chartered Accountants of India.		
2	Figures in bracket indicate cash outflow.		
3	Cash and cash equivalents		
	Cash on hand	0.02	0.12
	Balances with Scheduled banks in		
	Current accounts	2.15	4.23
	Balances per statement of cash flows	2.17	4.35



KHANDELWAL JAIN & CO.

CHARTERED ACCOUNTANTS

BRANCH OFFICE :
GF- 8 & 9, HANS BHAWAN
1, BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110 002

Tel : 23370091, 23378795
23370892, 23378794
Web. : www.kjco.net
E-mail: delhi@kjco.net

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Meyer Apparel Limited

Report on Audit of the Financial Results

1. Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Meyer Apparel Limited** ("the Company"), for the quarter and year ended on 31st March 2024 (the "Statement") attached herewith, 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 Agreement").

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

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2024 and of the net loss and other comprehensive loss and other financial information of the Company for the year ended March 31, 2024.

2. Basis of Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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3. Material Uncertainty Related to Going Concern

We draw attention to note no. 3 of the statement, wherein the Company has incurred a net loss of Rs. 183.02 Lakhs during the year and the accumulated losses as at March 31, 2024 amounted to Rs. 6111.29 Lakhs, resulting in, the erosion of its net worth and has current liabilities in excess of current assets by Rs. 3177.12 Lakhs as at March 31, 2024. These factors raise doubts that the Company will not be able to continue as a going concern. The management is confident of generating cash flows from continue business operations to fund its operating and capital fund requirements. In view of the above, the financial statements have been prepared on a going concern basis. Our report is not qualified in respect of this matter.

4. Management's Responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

5. Auditor's Responsibility for audit of the financial results

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



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

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

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



6. Other Matter

The Statement includes the results for the Quarter ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter (read with note no. 5 of the Statement) of the current financial year, which are subject to limited review by us, as required under the Listing Regulations.

For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration No. 105049W


Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQK8887



Place: New Delhi
Dated: 23/05/2024

MEYER/BSE/2024

23rd May, 2024

To,

BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 531613

Subject: Declaration on Audit Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI(LODR) Regulations, 2015

Dear Sir


We hereby declare that the Statutory Auditors of the Company, M/s Khandelwal Jain & Co. Chartered Accountants, have issued Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2024.

The declaration is provided pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take the same on your records.

Thanking You,

Yours Faithfully


Gajender Kumar Sharma
(Whole-Time Director & CFO)
DIN: 08073521

**MEYER APPAREL LIMITED**

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Opposite Tata Consultancy N.H-8, Village Narsingh Pur,
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CIN: L18101HR1993PLC032010

E-mail: cs.compliance@meयरapparel.com

Website: www.meयरapparel.com

MEYER/BSE/2024-25

23rd May, 2024

To,

BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 531613

Subject: Disclosure in compliance with the provisions related to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023

Dear Sir,

With reference to the subject cited, we hereby affirm that, provisions of SEBI circular SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, with respect to Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings at the time of filing of annual financial results for the financial year ending March 2024, are as follows:

1. Outstanding Qualified Borrowings at the start of the financial year - NIL
2. Outstanding Qualified Borrowings at the end of the financial year - NIL
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support-built in- NA
4. Incremental borrowing done during the year (qualified borrowing)- NIL
5. Borrowings by way of issuance of debt securities during the year - NIL

We request you to kindly take note of the same and acknowledge receipt of the same.

Thanking you.

Yours Faithfully,

For MEYER APPAREL LIMITED

CHARU SHARMA
SHARMA

Digitally signed by
CHARU SHARMA
Date: 2024.05.23
17:41:11 +05'30'

Charu Sharma
Company Secretary and Compliance officer

Encl: As above