

General Manager,
Department of Corporate Services,
BSE Ltd.
Phiroze Jeejeeboy Towers,
Dalal Street, Mumbai - 400 001

February 10, 2023

Security Code: **532957**
Security ID : **GOKAKTEX**

Subject : Outcome of Board Meeting held on February 10, 2023.

Compliance of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on February 10, 2023 has approved the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2022.

A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2022 along with Limited Review Report dated February 10, 2023 of M/s Batliboi & Purohit, Chartered Accountants, Statutory Auditors of the Company in respect of the said Financial Results is enclosed.

The Board Meeting commenced at 03.10 P.M. and concluded at 04.45 P.M.

Yours faithfully,
For Gokak Textiles Limited

Rakesh M. Nanwani
Company Secretary & Compliance Officer
Encl: As above

GOKAK TEXTILES LIMITED

Registered Office: #1, 2nd Floor, 12th Cross, Ideal Homes, Near Jayanna Circle,
Rajarajeshwari Nagar, Bengaluru - 560 098
Telephone No. : +91 80 29744077 / 29744078 / 29744066, www.gokakmills.com
GSTIN: 29AACCG8244P1ZX CIN: L17116KA2006PLC038839

Mill Address :
Gokak Falls - 591 308, Dist. Belagavi,
Karnataka, India
Tel. No. : +91-8332-285367
CIN : L17116KA2006PLC038839
GSTIN : 29AACCG8244P1ZX



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Gokak Textiles Limited
Statement of Unaudited Consolidated Financial Results for quarter and nine months ended on December 31, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter ended	Quarter ended	Quarter ended	Nine months Ended	Nine months Ended	Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	a) Revenue from operations	1,939.53	2,126.65	3,087.96	6,248.88	9,236.77	12,584.05
	b) Other Income	120.43	110.63	136.89	267.44	474.69	433.23
	Total Income	2,059.96	2,237.28	3,224.85	6,516.32	9,711.46	13,017.28
2	Expenses						
	a) Cost of materials consumed	1,433.47	1,114.31	1,970.42	3,883.76	5,765.83	7,703.83
		(122.79)	141.75	40.76	26.25	181.54	184.91
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
	c) Employee benefits expense	642.04	688.83	737.34	2,014.67	2,337.55	3,127.81
	d) Finance costs	489.76	451.47	563.60	1,491.40	1,638.97	2,151.11
	e) Depreciation and amortisation expense	149.30	150.95	156.44	450.47	494.45	645.32
	f) Power and Fuel Expenses	198.07	79.40	113.39	506.56	622.14	891.03
	g) Other expenses	251.45	233.22	383.49	737.23	1,140.12	1,461.84
	Total expenses	3,041.30	2,859.93	3,965.44	9,110.35	12,180.60	16,165.65
3	Profit/ (Loss) from Operations before Exceptional Items (1-2)	(981.34)	(622.64)	(740.79)	(2,594.03)	(2,469.14)	(3,148.37)
4	Exceptional Items (Insurance Claim received - Refer Note 3)	-	-	-	212.35	-	-
5	Profit/ (Loss) from Ordinary activities Before Tax (3-4)	(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,148.37)
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
6	Tax expense	-	-	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,148.37)
8	Other Comprehensive Income (Net of tax)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	33.70
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	33.70
	Other Comprehensive Income (Net of tax)	-	-	-	-	-	33.70
9	Total Comprehensive Income (7+8)	(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,114.67)
10	Profit for the year attributable to:						
	- Owners of the Company	(1,045.60)	(469.17)	(681.38)	(2,349.47)	(2,246.24)	(2,884.30)
	- Non-Controlling Interest	64.26	(153.47)	(59.41)	(32.20)	(222.90)	(264.07)
		(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,148.37)
11	Other comprehensive income for the year attributable to:						
	- Owners of the Company	-	-	-	-	-	30.76
	- Non-Controlling Interest	-	-	-	-	-	2.94
		-	-	-	-	-	33.70
12	Total comprehensive income for the year attributable to:						
	-Owners of the Company	(1,045.60)	(469.17)	(681.38)	(2,349.47)	(2,246.24)	(2,853.54)
	-Non Controlling Interest	64.26	(153.47)	(59.41)	(32.20)	(222.90)	(261.13)
		(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,114.67)
13	Paid-up equity share capital (Face Value of Rs. 10 each)	649.93	649.93	649.93	649.93	649.93	649.93
14	Basic and diluted Earnings per share (In Rupees per share)	(16.09)	(7.22)	(10.48)	(36.15)	(34.56)	(44.38)

See accompanying notes to the unaudited consolidated financial results.



GOKAK™
TEXTILES LIMITED



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GSTIN : 29AACCG8244P1ZX

1) The above unaudited consolidated financial results for quarter and nine months ended December 31, 2022 ('the Results') of Gokak Textiles Limited ('the Company') and its subsidiary (collectively referred to as 'the Group') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on February 10, 2023. The consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have carried out limited review of these results and have expressed an unmodified conclusion.

2) The Group incurred net consolidated loss of Rs. 981.34 lakhs and a net consolidated loss of Rs. 2,381.67 lakhs, respectively, for the quarter and nine months ended December 31, 2022 and had accumulated losses of Rs. 41,360.87 lakhs as at December 31, 2022. Further, the Group's net worth is negative as at December 31, 2022.

The continuity of the operations of the Group is dependent upon the continued operational and financial support of the Parent Company. Currently, the Company does not have any external borrowings (outside the Parent Group). The Board of Directors of the Company has also approved a Composite Scheme of Arrangement (Refer Note 4) to improve the position of the Company. The Group is confident of meeting its working capital requirements from business operations and/ or financial support from the Parent Company to continue its business operation in the foreseeable future and accordingly, the financial results of the Group have been prepared on a going concern basis.

3) Gokak Power & Energy Ltd, the subsidiary company, had filed the full and final insurance claim on May 06, 2021 relating to the damages to its hydro power plant due to floods, in the year 2019-20. The said claim was approved and remaining final settlement amount of Rs. 212.35 lakhs has been received on June 28, 2022 in addition to Rs 100 lakhs already received by the Company on December 31, 2019.

4) The Board of Directors of the Company, at their Board Meeting held on November 12, 2021, has inter alia, approved the Composite Scheme of Arrangement ("the scheme") under Section 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder. The Scheme, inter alia, provides for:

a. Amalgamation by way of absorption of Suryoday One Energy Private Limited ("Suryoday") with and into the Company and;

b. Reduction of Share Capital and Re-organisation of reserves of the Company in a manner as set out in the Scheme.

The "Appointed Date" as per the scheme is April 01, 2021 or such other date as may be approved by the Honourable National Company Law Tribunal ("the NCLT"), for the purposes of this Scheme.

The Scheme has been approved by the shareholders of the Company in their meeting held on December 26, 2022. Subsequently, the petition has been admitted by the NCLT on February 06, 2022 which has directed notice to the statutory authorities and publication of the notice in newspapers. Next hearing of the petition will be on April 11, 2023. Pending the final approval of the Scheme, the Results of the Company have been prepared without giving any effect to the said Scheme.

5) Segment disclosures have been attached as an annexure to the Results.

6) The figures for the corresponding periods have been regrouped and rearranged, wherever necessary, to make them comparable.



Date: February 10, 2023
Place: Gokak



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Segment reporting under consolidated financial statements of the Company:

Operating segments are reported in a manner consistent with internal reporting provided to the chief operating decision maker. The managing director and chief executive
(Rs. in Lakhs)

Segment wise information:

No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 Audited
1	segment revenue						
	textile	1,969.92	1,929.86	3,070.94	5,979.41	9,282.19	12,411.53
	electricity and power	205.35	439.57	361.12	850.48	904.82	1,255.11
	inter segment	(115.30)	(132.15)	(207.41)	(313.57)	(475.55)	(649.36)
	Consolidated Revenue	2,059.97	2,237.28	3,224.65	6,516.32	9,711.46	13,017.28
2	segment result (Profit before tax)						
	textile	(965.49)	(841.26)	(838.79)	(2,760.82)	(2,489.62)	(3,258.59)
	electricity and power*	(15.85)	218.61	98.00	379.16	20.48	110.21
	Consolidated profit before tax	(981.34)	(622.64)	(740.79)	(2,381.67)	(2,469.14)	(3,148.37)
3	segment assets						
	textile	8,078.96	8,309.68	11,557.17	8,078.96	11,557.17	11,219.40
	electricity and power*	2,890.43	2,730.55	1,027.03	2,890.43	1,027.03	927.10
	inter segment	(391.17)	(211.99)	(1.40)	(391.17)	(1.40)	(172.47)
	Consolidated total assets	10,578.22	10,828.24	12,582.81	10,578.23	12,582.80	11,974.04
	<i>* after adjustment of revaluation of intersegment fixed assets.</i>						
4	segment liabilities						
	textile	20,946.70	20,161.27	20,838.38	20,946.70	20,838.38	21,241.74
	electricity and power	7,187.68	7,058.78	8,427.82	7,187.68	8,427.82	8,232.40
	inter segment	(392.10)	(212.99)	(1.40)	(392.10)	(1.40)	(172.47)
	Consolidated total liabilities	27,742.28	27,007.06	29,264.81	27,742.28	29,264.81	29,301.66
5	Capital employed*						
	textile	16,749.29	16,404.25	16,756.68	16,749.29	16,756.68	17,483.21
	electricity and power	4,900.00	4,900.00	6,459.44	4,900.00	6,459.44	6,134.89
6	Depreciation and amortisation						
	textile	122.87	124.51	130.29	371.46	416.26	540.74
	electricity and power	26.43	26.44	26.15	79.01	78.19	104.58
	Total depreciation and amortisation	149.30	150.95	156.44	450.47	494.45	645.32
	<i>*after adjustment of depreciation on inter segment assets.</i>						



BATLIBOI & PUROHIT

Chartered Accountants

Independent Auditor's Review Report on review of unaudited consolidated interim financial results

To the Board of Directors of Gokak Textiles Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Gokak Textiles Limited** (hereinafter referred to as the 'Holding Company') and its subsidiary (collectively referred to as 'the Group') for the quarter and nine months ended December 31, 2022 ('the Consolidated Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Consolidated Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company'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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.
3. We conducted our review of the Consolidated 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 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 Listing Regulations to the extent applicable.

4. This Consolidated Statement includes the results of Holding Company and its subsidiary i.e. Gokak Power & Energy Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 2 of the Statement which states that the Group has incurred net loss during the quarter and nine months ended December 31, 2022, it has accumulated losses and its net worth is negative as at December 31, 2022. The Management's statement in respect of going concern assessment is set out in the said Note of the Statement. Accordingly, the unaudited consolidated financial results have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.

7. We draw attention to Note 4 of the Statement in respect the Composite Scheme of Arrangement ('the Scheme') approved by the Board of Directors of the Holding Company on November 12, 2021 and subsequently, by the shareholders of the Holding Company on December 26, 2022, having proposed 'Appointed Date' of April 01, 2021 or any other date as approved by National Company law Tribunal ("NCLT"). Pending the approval of the Scheme by the NCLT, as stated in the said Note, the unaudited standalone financial results of the Group are prepared without giving effect to the said Scheme.

Our conclusion is not modified in respect of this matter.

For BATLIBOI & PUROHIT

Chartered Accountants

Firm Reg No. 101048W



N. S. Gaur

Membership No. 137138

Date: February 10, 2023

Place: Mumbai

ICAI UDIN: 23137138BGYKXM9970

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Gokak Textiles Limited**Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2022**

(Rs. in Lakhs)

Particulars	Quarter ended	Quarter ended	Quarter ended	Nine month ended	Nine month ended	Year ended
	31.12.2022	30.09.2022	31.12.2021	31-Dec-22	31-Dec-21	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
a) Revenue from operations	1,850.93	1,822.22	2,947.86	5,717.47	8,940.02	12,008.89
b) Other Income	118.99	107.69	123.08	261.94	342.17	402.64
Total Income	1,969.92	1,929.91	3,070.95	5,979.41	9,282.19	12,411.53
2 Expenses						
a) Cost of materials consumed	1,433.47	1,114.31	1,970.42	3,883.76	5,765.83	7,703.63
b) Changes in inventories of finished goods and work-in-progress	(122.79)	141.75	40.76	26.25	181.54	184.91
c) Employee benefits expense	622.00	668.84	718.99	1,956.67	2,280.84	3,050.16
d) Finance costs	357.65	320.03	382.77	1,070.20	1,103.65	1,452.25
e) Depreciation and amortisation expense	122.87	124.51	130.29	371.46	416.26	540.74
f) Power and Fuel Expenses	313.20	214.35	326.22	819.70	1,097.11	1,539.69
g) Other expenses	208.99	187.38	340.28	612.20	926.58	1,198.78
Total expenses	2,935.40	2,771.17	3,909.73	8,740.24	11,771.81	15,670.16
3 Profit/ (Loss) before Exceptional Items (1-2)	(965.49)	(841.26)	(838.78)	(2,760.83)	(2,489.62)	(3,258.63)
4 Exceptional Items	-	-	-	-	-	-
5 Profit/ (Loss) before Tax (3-4)	(965.49)	(841.26)	(838.78)	(2,760.83)	(2,489.62)	(3,258.63)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
6 Tax expense	-	-	-	-	-	-
7 Net Profit/(Loss) for the period/year (5-6)	(965.49)	(841.26)	(838.78)	(2,760.83)	(2,489.62)	(3,258.63)
8 Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	27.71
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income (Net of tax)	-	-	-	-	-	27.71
9 Total Comprehensive Income (7+8)	(965.49)	(841.26)	(838.78)	(2,760.83)	(2,489.62)	(3,230.92)
10 Paid-up equity share capital (Face Value of Rs. 10 each)	649.93	649.93	649.93	649.93	649.93	649.93
11 Other Equity	-	-	-	-	-	(10,672.19)
12 Basic and diluted Earnings per share (In Rupees per share)	(14.86)	(12.94)	(12.91)	(42.48)	(38.31)	(50.14)

See accompanying notes to the unaudited standalone financial results.

1) The above standalone unaudited financial results for quarter and Nine months ended December 31, 2023 ('the Results') of Gokak Textiles Limited ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and are subsequently, taken on record by the Board of Directors of the Company at their meeting held on February 10, 2023. The Results are in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have performed a limited review on the Results and have expressed an unmodified conclusion.

2) The Company incurred a net loss before tax of Rs. 965.49 lakhs and Rs. 2,760.83 lakhs for the quarter and nine months ended December 31, 2022 respectively and it has accumulated losses of Rs. 36,010.56 lakhs as at December 31, 2022. Further the Company's net worth is negative as at December 31, 2022.

The continuity of the operations of the Company is dependent upon the continued operational and financial support of the Parent Company. Currently, the Company does not have any external borrowings (outside the Parent Group). The Board of Directors of the Company has also approved a Composite Scheme of Arrangement (Refer Note 4) to improve the position of the Company. The Company is confident of meeting its working capital requirements from business operations and/ or financial support from the Parent Company to continue its business operation in the foreseeable future and accordingly, the financial results of the Company have been prepared on a going concern basis.

3) The Company operates in one segment only at standalone level, namely, Textiles.

4) The Board of Directors of the Company, at their Board Meeting held on November 12, 2021, has inter alia, approved the Composite Scheme of Arrangement ("the scheme") under Section 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder. The Scheme, inter alia, provides for:

a. Amalgamation by way of absorption of Suryoday One Energy Private Limited ("Suryoday") with and into the Company and;
b. Reduction of Share Capital and Re-organisation of reserves of the Company in a manner as set out in the Scheme.

The "Appointed Date" as per the scheme is April 01, 2021 or such other date as may be approved by the Honourable National Company Law Tribunal ("the NCLT"), for the purposes of this Scheme.

The Scheme has been approved by the shareholders of the Company in their meeting held on December 26, 2022. Subsequently, the petition has been admitted by the NCLT on February 06, 2022 which has directed notice to the statutory authorities and publication of the notice in newspapers. Next hearing of the petition will be on April 11, 2023. Pending the final approval of the Scheme, the Results of the Company have been prepared without giving any effect to the said Scheme.

5) The figures for the corresponding periods have been regrouped and rearranged, wherever necessary, to make them comparable.


R.R. Patil
(CEO & MD)
* (DIN: 07568951)

Place: Gokak

Date: February 10, 2023

BATLIBOI & PUROHIT

Chartered Accountants

Independent Auditor's Review Report on review of standalone unaudited interim financial results

To the Board of Directors of Gokak Textiles Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Gokak Textiles Limited** ('the Company') for the quarter and nine months ended December 31, 2022 ('the Statement') 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').
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 the recognition and measurement principles laid down in the aforesaid Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.
5. We draw attention to Note 2 of the Statement which states that the Company has incurred net loss during the quarter and nine months ended December 31, 2022, it has accumulated losses and its net worth is negative as at December 31, 2022. The Management's statement in respect of going concern assessment is set out in the said Note of the Statement. Accordingly, the Company's unaudited standalone financial results have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.

6. We draw attention to Note 4 of the Statement in respect the Composite Scheme of Arrangement ('the Scheme') approved by the Board of Directors of the Company on November 12, 2021 and subsequently, by the shareholders of the Company on December 26, 2022, having proposed 'Appointed Date' of April 01, 2021 or any other date as approved by National Company law Tribunal ("NCLT"). Pending the approval of the Scheme by the NCLT, as stated in the said Note, the unaudited standalone financial results of the Company are prepared without giving effect to the said Scheme.

Our conclusion is not modified in respect of this matter.

For BATLIBOI & PUROHIT

Chartered Accountants
Firm Reg No. 101048W



N. S. Gaur
Membership No. 137138
Date: February 10, 2023
Place: Mumbai
ICAI UDIN: 23137138BGYKXL7974

