SISL:CORP: 24-25
9th August 2024

BSE Limited
The Manager, Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai 400001

BSE SCRIP CODE: 523606
DEMAT ISIN: INE438E01016

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Madam/Sir,

This is with reference to our intimations dated 29th July 2024 and 1st August 2024.

The Board of Directors of the Company at its meeting held today, i.e., Friday, 9th August 2024, transacted, *inter-alia*, the following business:

1. Financial Results:

Approved the unaudited financial results (standalone and consolidated) for the quarter ended 30th June 2024, along with Limited review report from the statutory Auditor thereon. A copy of the same is enclosed herewith.

2. Annual Report and 38th Annual General Meeting:

a) Approved the Annual Report for the Financial Year 2024-25 including Notice, Director's Report and Additional Disclosure requirements in conformance with the Securities Exchange Board of India (SEBI) Regulations, 2015.

b) Pursuant to the relevant circulars issued by the Ministry of Corporate Affairs and SEBI from time to time, scheduled the 38th Annual General Meeting (AGM) of the Company on Friday, 20th September, 2024 through video conference (VC)/ other audio-visual means (OAVM) at the venue deemed to be at the registered office of the Company.

3. Book Closure and Dividend Record Date:

Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the:

a) Closure of the Register of Members and Share Transfer Books of the Company from Friday, 13th September 2024 to Friday, 20th September 2024 (both days inclusive) for taking record of the Members of the Company for the purpose of the AGM.

b) Record Date as Friday, the 6th of September 2024, for the dividend as recommended by the Board of Directors of the Company for the financial year ended 31st March 2024, if approved by the Shareholders at the 38th AGM.

4. Sub-division / Split of Equity Shares:

The Board considered the proposal for sub-division / split of 1 equity share of the Company having face value of ₹10/- each into 5 (Five) equity shares having face value of ₹2/- each, subject to regulatory/statutory approvals as may be required and the approval of the Shareholders of the Company.

SIKA INTERPLANT SYSTEMS LIMITED | CIN: L29190KA1985PLC007363 | www.sikaglobal.com
Corporate & Sales Office: 3 Gangadharchetty Road, Bangalore 560 042 (KA)
Tel: +91 (80) 49299144 | Fax: +91 (80) 25599501 | E-mail: comp.sec@sikagloabal.com
Manufacturing & MRO: Sika Technology Centre, Bommasandra, Bangalore

Further, the Board recommended consequential amendments in the Capital Clause of the Memorandum of Association (Clause V) of the Company, subject to approval of the Shareholders of the Company. The record date for the sub-division of equity shares shall be decided by the Board and will be intimated to the exchange.

The detailed disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 ("SEBI Circular") is enclosed herewith as Annexure A.

5. Appointment of Independent Directors

The Board, based on the recommendation of the Board Nomination & Remuneration Committee, has recommend for the approval of the Shareholders of the Company the following individuals as Independent Director for a term of five years commencing from the conclusion of the 38th AGM of the Company:

a) Mr. P Jayapal (DIN: 10589149).

b) Mr. Sushil Khanna (DIN: 01419591).

6. Appointment of Company Secretary & Compliance Officer:

Approved the appointment of Mr. Suraj Kumar Sahu as Company Secretary and Compliance Officer of the Company with effect from 9th August 2024.

The detailed disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular is enclosed herewith as Annexure B.

The Board meeting commenced at 4.00 p.m. (IST) and concluded at 7.25 p.m. (IST).

Kindly take the same on record.

Thanking you,

Yours faithfully,

For **Sika Interplant Systems Limited**

KENDAGANNA SWAMY SATHISH

Digitally signed by KENDAGANNA SWAMY SATHISH
Date: 2024.08.09 19:29:55 +05'30'

Sathish KS
Chief Financial Officer

Encl: As above

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Annexure - A

Disclosure with respect to Sub-division / Split of Equity Shares (item 4 of the accompanying letter):

<table>
<tr><th>SN</th><th>Particulars</th><th>Details</th></tr>
<tr><td>a)</td><td>Split ratio</td><td>The Board considered the proposal for sub-division / split of 1 equity share of the Company having face value of ₹10/- each into 5 (Five) equity shares having face value of ₹2/- each, subject to regulatory/statutory approvals as may be required and the approval of the Shareholders of the Company.</td></tr>
<tr><td>b)</td><td>Rationale behind the split</td><td>To enhance the liquidity of the Company's equity shares, to widen shareholder base, and to make shares more affordable to smaller investors.</td></tr>
<tr><td>c)</td><td>Pre and post share capital – authorized, paid-up and subscribed</td><td>
<table>
<tr><th></th><th colspan="2">Authorized Capital Structure</th><th colspan="2">Paid-up Capital Structure</th></tr>
<tr><th></th><th>Pre-Split</th><th>Post-Split</th><th>Pre-Split</th><th>Post-Split</th></tr>
<tr><td>No. of Shares</td><td>50,00,000</td><td>2,50,00,000</td><td>42,40,175</td><td>2,12,00,875</td></tr>
<tr><td>Face value</td><td>₹10 per share</td><td>₹2 per share</td><td>₹10 per share</td><td>₹2 per share</td></tr>
<tr><td>Amount</td><td>₹5,00,00,000</td><td>₹5,00,00,000</td><td>₹4,24,01,750</td><td>₹ 4,24,01,750</td></tr>
</table>
</td></tr>
<tr><td>d)</td><td>Expected time of completion</td><td>Approximately 3-6 months from the date of shareholders’ approval.</td></tr>
<tr><td>e)</td><td>Class of shares which are sub-divided</td><td>There is only one class of Equity Shares.</td></tr>
<tr><td>f)</td><td>Number of shares of each class pre and post-split</td><td>Please refer para (c) above.</td></tr>
<tr><td>g)</td><td>Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding.</td><td>Not Applicable.</td></tr>
</table>

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Annexure - B

Disclosure with respect to Appointment of Company Secretary & Compliance Officer (item 6 of the accompanying letter):

Particulars	**Details**
Name of the Company Secretary and Compliance Officer	Mr. Suraj Kumar Sahu
Reason for change viz appointment~~, reappointment, resignation, removal, death or otherwise~~	Appointment of Mr. Suraj Kumar Sahu (ACS: 35855) as Company Secretary and Compliance Officer (Key Managerial Personnel)
Date of Appointment	9th August 2024
Brief Profile (In case of Appointment)	Mr. Suraj Kumar Sahu is an associate member of the Institute of Company Secretaries of India (ICSI). He has over 10 years of experience in dealing with Secretarial Compliances of Listed and Unlisted Companies. Apart from being a qualified Company Secretary, he holds B.Com and LL.B degrees.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable.

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SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042

Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June 2024

(Rs. In lakhs, except EPS)

		Standalone			
		3 Months Ended			Year Ended
Sl. No.	Particulars	30.06.2024 unaudited	31.03.2024 Audited	30.06.2023 unaudited	31.03.2024 Audited
1	**Income from Operations**				
	(a)Net Sales/Income from operations	3,042.19	3,716.27	2,461.99	10,603.37
	(b)Other Operating Income				
	(c) Other Income	114.66	124.15	98.38	536.06
	Total Income from Operations (Net)	**3,156.85**	**3,840.42**	**2,560.37**	**11,139.43**
2	**Expenses**				
	a) Cost of materials consumed	1,991.40	2,591.88	1,402.95	6,795.39
	b) Purchase of stock-in- Trade	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	52.98	(42.86)	373.63	329.09
	d) Employee benefit Expenses	241.98	213.65	146.39	765.97
	e) Finance cost	4.00	1.66	4.24	12.63
	f) Depreciation	19.09	24.65	21.36	78.57
	g) Other expenditure	140.86	290.41	132.06	718.87
	Total Expenses	**2,450.31**	**3,079.39**	**2,080.63**	**8,700.52**
3	Profit/(Loss) before exceptional & extraordinary items & tax	706.54	761.03	479.74	2,438.91
4	Exceptional items	-	-	-	117.41
5	Profit/(Loss) before extraordinary items & tax	706.54	761.03	479.74	2,556.32
6	Extraordinary items	-	-	-	-
7	**Profit/(Loss) before tax**	**706.54**	**761.03**	**479.74**	**2,556.32**
8	Tax Expense	177.82	151.01	120.74	601.33
9	Net Profit/(Loss) for the period	528.72	610.02	359.00	1,954.99
10	Other Comprehensive Income				
A	Items that will not be reclassified to Profit & Loss				
i	- Remeasurement of employee defined benefit plan	-	-	-	1.71
ii	Income tax on the above (i)	-	-	-	0.43
B	Items that will be reclassified to Profit & Loss				
	Total other Comprehensive Income	-	-	-	1.28
11	**Total Comprehensive Income**	**528.72**	**610.02**	**359.00**	**1,956.27**
14	Paid-up equity share capital (Face value Rs.10/-)	424.02	424.02	424.02	424.02
15	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-		-	9,913.14
16	Earnings Per Share (EPS)				
	Basic	12.47	14.39	8.47	46.11
	Diluted	12.47	14.39	8.47	46.11

Note:

1. The above unaudited standalone results for the quarter ended 30th June, 2024 were reviwed by the committee and then approved by the Board of Directors at their meeting held on 9th August 2024
2. The Company has only one business segment " Engineering products, Systems & Services", therefore n additional disclosure on segment is reporting required.
3. The financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.
4. The statutory auditors have carried out limited review of the standalone unaudited financial for the quarter ended 30 June 2024
5. Previous periods figures have been regrouped as necessary.

Place:Bangalore
Dated:09th August 2024

Kunal Sikka (DIN:05240807)
Managing Director & CEO

Sika Interplant Systems Ltd. Bangalore

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

STANDALONE BALANCE SHEET FOR THE QUARTER ENDED 30TH JUNE 2024

Particulars	**45,473.00**
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,191.01
(b)Capital work-in-progress	28.58
(c)Investment Property	-
(d)Goodwill	-
(c)Other Intangible assets	1.74
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(d)Financial Assets	-
i.Investments	3,164.84
ii.Trade receivables	-
ii.Loans	128.80
iv.Others	-
(i)Deferred tax assets (net)	27.02
(e)Other non-current assets	54.55
	-
Current assets	-
(a)Inventories	185.86
(b)Financials Assets	-
i.Investments	-
i.Trade receivables	2,928.55
ii.Cash and Cash equivalents	101.68
iii.Bank balances other than (ii) above	2,238.57
v. Loans	-
iv.others	331.73
(c)Current Tax Assets(Net)	-
(d)Other current assets	115.61
Total Assets	**13,498.54**
EQUITY AND LIABILITIES	
Equity	
(a)Equity Share Capital	424.02
(b)Other Equity	10,441.86
	-
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	344.49
(c)Deffered tax Liabilties(Net)	-
(d)Other non-current liabilities	16.70
	-
Current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	1,234.66
(A) total outstanding dues of micro enterprises and small enterprises; and	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-
iii.Other financial Liabilities	-
(b)Other current Liabilities	801.81
(c)Provisions	57.18
(d)Current Tax Liabilities(Net)	177.82
Total Equity and Liabilities	**13,498.54**



SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042
Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Consolidation Financial Results for the Quarter ended 30th June 2024

(Rs. In lakhs, except EPS)

		3 Months Ended			Year ended
Sl. No.	Particulars	30.06.2024 Unaudited	31.03.2024 Audited	30.06.2023 Unaudited	31.03.2024 Audited
1	**Income from Operations**				
	(a)Net Sales/Income from operations	3,042.19	3,716.27	2,461.99	10,603.37
	(b)Other Operating Income				
	(c) Other Income	114.83	124.42	98.57	536.87
	Total Income from Operations (Net)	**3,157.02**	**3,840.69**	**2,560.56**	**11,140.24**
2	**Expenses**				
	a) Cost of materials consumed	1,991.40	2,591.87	1,402.95	6,795.39
	b) Purchase of stock-in- Trade	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	52.97	(42.85)	373.63	329.09
	d) Employee benefit Expenses	241.98	213.65	146.39	765.97
	e) Finance cost	4.00	6.49	4.24	20.47
	f) Depreciation	21.20	21.30	23.46	86.96
	g) Other expenditure	141.00	294.18	132.10	722.65
	Total Expenses	**2,452.55**	**3,084.64**	**2,082.77**	**8,720.53**
3	Profit/(Loss) before exceptional & extraordinary items & tax	704.47	756.05	477.79	2,419.71
4	Exceptional items	-	-	-	117.41
5	Profit/(Loss) before extraordinary items & tax	704.47	756.05	477.79	2,537.12
6	Extraordinary items	-	-	-	-
7	**Profit/(Loss) before tax**	**704.47**	**756.05**	**477.79**	**2,537.12**
8	Tax Expense	177.82	151.46	120.73	601.33
9	Net Profit/(Loss) for the period	526.65	604.59	357.06	1,935.79
10	Other Comprehensive Income				
A	Items that will not be reclassified to Profit & Loss				
i	- Remeasurement of employee defined benefit plan	-	-	-	1.71
ii	Income tax on the above (i)	-	-	-	(0.43)
B	Items that will be reclassified to Profit & Loss				
	Total other Comprehensive Income	-	-	-	1.28
11	**Total Comprehensive Income**	**526.65**	**604.59**	**357.06**	**1,937.07**
12	Owners of the Company	-	-	-	-
13	Non-controlling interest	1.05	-	1.05	**9.27**
		527.70	**604.59**	**358.11**	**1,946.34**
14	Paid-up equity share capital (Face value Rs.10/-)	424.02	424.02	424.02	424.02
15	Reserve excluding revaluation reserves as per balance sheet of previous accounting year				10,340.01
16	Earnings Per Share (EPS)				
	Basic	12.42	14.26	8.42	45.66
	Diluted	12.42	14.26	8.42	45.66

Note:

1 The above Audited consolidated results for the quarter ended 30th June ,2024, were reviewed by the Audit Committee and then approved by the Board of Directors at their Meeting held on 09th August 2024.

2 The Company has only one business segment "Engineering Products, Systems & Services", therefore no additional disclosure on segment is reporting required.

3 The financial have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.

4 The statutory auditors have carried out limited review of the consolidated unaudited financial for the quarter ended 30 June 2024

5 Previous periods figures have been regrouped as necessary.

Kunal Sikka
Managing Director & CEO
DIN:05240807

Sika Interplant Systems Ltd. Bangalore

Place:Bangalore
Date:09.08.2024

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042
CONSOLIDATED BALANCE SHEET FOR THE QUARTER ENDED 30TH JUNE 2024

Particulars	
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,247.17
(b)Capital work-in-progress	28.58
(c)Investment Property	-
(d)Goodwill	34.73
(c)Other Intangible assets	1.74
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(d)Financial Assets	-
i.Investments	2,996.92
ii.Trade receivables	-
ii.Loans	-
iv.Others	-
(i)Deferred tax assets (net)	27.01
(e)Other non-current assets	10.03
	-
Current assets	-
(a)Inventories	460.52
(b)Financials Assets	-
i.Investments	-
i.Trade receivables	2,928.55
ii.Cash and Cash equivalents	106.46
iii.Bank balances other than (ii) above	2,238.57
v. Loans	-
iv.others	345.31
(c)Current Tax Assets(Net)	-
(d)Other current assets	115.61
Total Assets	**13,541.19**
EQUITY AND LIABILITIES	-
	-
Equity	-
(a)Equity Share Capital	424.02
(b)Other Equity	10,414.22
Total Equity attributable to equity share holders	10,838.24
Non Controlling Interest	28.43
Total Equity	10,866.67
	-
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	344.49
(c)Deffered tax Liabilties(Net)	-
(d)Other non-current liabilities	16.70
	-
Current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
(A) total outstanding dues of micro enterprises and small enterprises; and	25.47
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1,234.66
iii.Other financial Liabilities	-
(b)Other current Liabilities	818.19
(c)Provisions	57.19
(d)Current Tax Liabilities(Net)	177.82
Total Equity and Liabilities	**13,541.19**

Sika Interplant Systems Ltd. * Bangalore *

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru - 560 001.
e-mail : info@raoemmar.com | Ph. No. 80500 78815

Independent Auditors' Review Report on the Statement of Unaudited Consolidated Financial Results

To
The Board of Directors
SIKA Interplant Systems Limited,
No.3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Consolidated Financial Results of **SIKA Interplant Systems Limited** (the "Parent") and its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") for the quarter ended June 30, 2024, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter ended June 30,2024 and the 'Unaudited Consolidated Statement of Assets and Liabilities as on that date (together the "Consolidated Statement"). The Consolidated Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations 2015").

2. This Consolidated Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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 Consolidated Statement is 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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e-mail : info@raoemmar.com | Ph. No. 80500 78815

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

   a) Aerotek Sika Aviosystem Private Limited
   b) Emsac Engineering Pvt Ltd
   c) Sikka N Sikka Engineers Private Limited
   d) Sika Tourism Private 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 has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results includes the financial results of 4 subsidiaries which have not been reviewed by their auditors and whose financial results reflect total assets of Rs. 4.63 Crs and net assets of Rs. 27.63 Lakhs as at June 30, 2024, total revenue of Rs. 0.17 Lakhs, total net profit/(loss) after tax of Rs. (2.06) Lakhs for the period ended June 30, 2024 respectively. According to the information and explanations given to us by the Management, the financial information of the aforesaid subsidiaries is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

SHIMOGA BHAVANI SHANKAR SUBHASH
Digitally signed by SHIMOGA BHAVANI SHANKAR SUBHASH

S B Subhash
Partner,
M.No. 212948
UDIN: 24212948BKAQVO4800
Date: 09th August, 2024
Place: Bengaluru

RAO & EMMAR
CHARTERED ACCOUNTANTS

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru - 560 001.
e-mail : info@raoemmar.com | Ph. No. 80500 78815

Independent Auditors' Review Report on the Statement of Unaudited Standalone Financial Results

To
The Board of Directors,
SIKA Interplant Systems Limited
No. 3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Standalone Financial Results of SIKA Interplant Systems Limited having it's registered office at No. 3, Gangadhar Chetty Road, Bangalore 560042 (the "Company") for the quarter June 30, 2024, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and nine months period ended June 30, 2024' and the 'Unaudited Standalone Statement of Assets and Liabilities' as of that date (together the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

2. This Standalone Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Statement based on our review.

3. We conducted our review of the Standalone Statement in accordance with the Standard on Review Engagements (SRE) 410, "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 Standalone Statement is 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.

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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

SHIMOGA BHAVANI SHANKAR SUBHASH
Digitally signed by SHIMOGA BHAVANI SHANKAR SUBHASH

S B Subhash
Partner,
M.No. 212948
UDIN: 24212948BKAQVP5146
Date: 09th August, 2024
Place: Bengaluru