

CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
Statement of Unaudited Standalone Financial Results for the Quarter and Year ended 30th June 2025

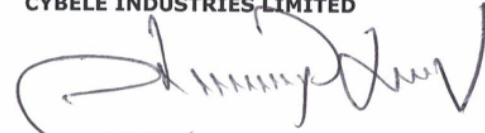
S.No.	Particulars	Rs in Lacs except Earning Per Share					
		3 Months Ended			Year ended		
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	(a) Revenue from operations	390.11	839.54	392.83	390.11	392.83	2,150.81
	(b) Other income	986.64	4.61	7.77	986.64	7.77	23.42
	Total income from operations (1(a)+1(b))	1,376.75	844.15	400.60	1,376.75	400.60	2,174.24
2	Expenses						
	(a) Cost of materials consumed	336.60	682.00	365.86	336.60	365.86	2,341.32
	(b) Purchases of stock-in-trade		-				-
	(c) Changes in inventories of finished goods,	92.45	88.13	163.80	92.45	163.80	213.12
	(d) Employee benefits expense	84.06	78.43	171.91	84.06	171.91	408.48
	e) Finance costs	42.08	48.86	29.91	42.08	29.91	129.85
	(f) Depreciation and amortisation expense	26.10	11.73	19.55	26.10	19.55	46.93
	(g) Other expenses	41.29	34.45	61.36	41.29	61.36	189.60
	Total expenses	622.58	943.60	812.39	622.58	812.39	3,329.30
3	Profit / (Loss) from operations before	754.17	(99.45)	(411.79)	754.17	(411.79)	(1,155.06)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 + 4)	754.17	(99.45)	(411.79)	754.17	(411.79)	(1,155.06)
6	Tax expense						
	(a) Current Tax	-	-	-	-	-	0.90
	(b) Deferred Tax	(2.97)	-	(0.05)	(2.97)	(0.05)	24.72
7	Net Profit/Loss for the period from continuing operations(5-6)	757.14	(99.45)	(411.74)	757.14	(411.74)	(1,180.68)
8	Net Profit/Loss from discontinued operations	-	-	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-	-	-
10	Net Profit/Loss from discontinued operations after tax (8-9)	-	-	-	-	-	-
11	Net Profit/Loss for the period (7+10)	757.14	(99.45)	(411.74)	757.14	(411.74)	(1,180.68)
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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						
13	Total Comprehensive Income for the period (11+12) Comprising Profit(loss) and other comprehensive income for the period)	757.14	(99.45)	(411.74)	757.14	(411.74)	(1,180.68)
14	Paid-up equity share capital	1,069.58	1,069.58	1,069.58	1,069.58	1,069.58	1,069.58
	(Face Value of the Share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
15	Other Equity						505.30
16	Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):						
	(a) Basic	7.08	(0.93)	(3.85)	7.08	(3.85)	(11.04)
	(b) Diluted	7.08	(0.93)	(3.85)	7.08	(3.85)	(11.04)
17	Earnings per share (after extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	7.08	(0.93)	(3.85)	7.08	(3.85)	(11.04)
	(b) Diluted	7.08	(0.93)	(3.85)	7.08	(3.85)	(11.04)

NOTES

- The above standalone financial results have been audited by the statutory auditors of the Company and reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on 12th August 2025
- The operations of the Company related to manufacture of Cables and Wires and Real Estate activities.
- Figures for the preceding quarters/period have been regrouped/recast, wherever necessary.
- For more details on results, visit Investor Relations section of our website at www.cybele.co.in and www.bseindia.com.

for and on behalf of the Board of Directors of
CYBELE INDUSTRIES LIMITED




THOMAS P JOY
MANAGING DIRECTOR

Place: Chennai
Date: 12/08/2025

CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Standalone Unaudited Statement of Assets and Liabilities for the quarter ended as at 30th June 2025

		Rs. In Lacs.	
S.No.	Particulars	As at 30-06-2025 (Unaudited)	As at 30-06-2024 (Unaudited)
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	4,534.09	6,101.71
	(b) Goodwill on consolidation * (c) Non-current investments		
	(d) Deferred tax assets (net)		
	(e) Long-term loans and advances		
	(f) Other non-current assets	548.80	548.80
	Sub-total - Non-current assets	5,082.89	6,650.51
2	Current assets		
	(a) Current investments		-
	(b) Inventories	290.92	785.30
	(c) Trade receivables	308.71	144.49
	(d) Cash and cash equivalents	2,401.50	24.18
	(e) Short-term loans and advances	-	-
	(f) Other current assets	170.87	71.33
	Sub-total - Current assets	3,171.99	1,025.30
	TOTAL - ASSETS	8,254.89	7,675.80
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,069.58	1,069.58
	(b) Reserves and surplus	4,446.35	4,458.14
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds Share application money pending allotment Minority interest *	5,515.93	5,527.72
2	Non-current liabilities		
	(a) Long-term borrowings	2,450.04	804.62
	(b) Provisions	51.32	40.56
	(c) Deferred tax liabilities (net)	58.87	31.13
	Sub-total - Non-current liabilities	2,560.23	876.31
3	Current liabilities		
	(a) Short-term borrowings	119.18	1,022.34
	(b) Trade payables	11.09	189.72
	(c) Other current liabilities	42.03	53.28
	(d) Short-term provisions	6.43	6.43
	Sub-total - Current liabilities	178.73	1,271.77
	TOTAL - EQUITY AND LIABILITIES	8,254.89	7,675.80



for and on behalf of the Board of Directors
CYBELE INDUSTRIES LIMITED

Thomas P Joy
Managing Director

Place: Chennai
Date: 12/08/2025

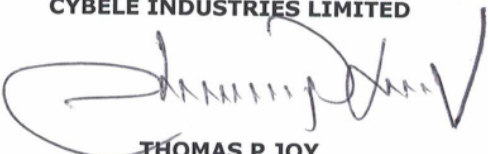
CYBELE INDUSTRIES LTD
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
CIN: L31300TN1993PLC025063

Standalone Segment wise Revenue, Results and Assets and Liabilities for the quarter ended on 30-06-2025

S.No	Particulars	3 Months Ended			(Rs. In lakhs)		
		30.06.2025	31.03.2025	30.06.2024	30.06.2025	30.06.2024	Year ended
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2025
							(Audited)
1	Segment Revenue						
	(Net Sales/ Income from each segment)						
	a) Cables	406.68	839.54	400.60	406.68	400.60	2174.24
	b) Real Estate	970.07	0.00	0.00	970.07	0.00	0.00
	Total	1376.75	839.54	400.60	1376.75	400.60	2174.24
2	Segment Results						
	(Profit before tax and interest)						
	a) Cables	-173.65	-68.15	-374.82	-173.65	-374.82	-973.96
	b) Real Estate	969.90	-6.70	-7.06	969.90	-7.06	-51.25
	Total	796.25	-74.85	-381.88	796.25	-381.88	-1025.21
	Less Finance cost	42.08	24.60	29.91	42.08	29.91	129.85
	Total profit before tax	754.17	-99.45	-411.79	754.17	-411.79	-1155.06
3	Segment Assets						
	a) Cables	1597.56	2183.20	1049.50	1597.56	1049.50	1999.64
	b) Real Estate	6657.33	5718.20	5601.00	6657.33	5601.00	5723.80
	Total	8254.89	7901.40	6650.50	8254.89	6650.50	7723.44
4	Segment Liabilities						
	a) Cables	2640.32	2703.23	2072.47	2640.32	2072.47	2907.47
	b) Real Estate	98.64	485.80	75.61	98.64	75.61	57.18
	Total	2738.96	3189.03	2148.08	2738.96	2148.08	2964.65
5	Capital Employed (Segment Asset Less Liabilities)						
	a) Cables	1574.93	-520.03	2005.28	1574.93	2005.28	-907.83
	b) Real Estate	3941.00	5232.40	3522.44	3941.00	3522.44	5666.62
	Total	5515.93	4712.37	5527.72	5515.93	5527.72	4758.79



CYBELE INDUSTRIES LIMITED



THOMAS P JOY
MANAGING DIRECTOR

Place: Chennai
Date: 12/08/2025

Auditor's Review Report on the Standalone Unaudited Financial Results for the Quarter & Three months ended June 2025 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Cybele Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Cybele Industries Limited (the "Company") for the quarter ended June 30, 2025 and year to date from April 01, 2025 to June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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.



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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 12.08.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants

Srikanth S

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Firm Reg No.001748S
CA.S.Srikanth
Partner
Membership No.026588
UDIN: 25026588BMIMYS6195



CYBELE INDUSTRIES LIMITED
CIN: L31300TN1993PLC025063
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Consolidated Unaudited Statement of Assets and Liabilities for the quarter ended as at 30th June 2025

		Rs. In Lacs.	
S.No.	Particulars	As at 30-06-2025 (Unaudited)	As at 30-06-2024 (Unaudited)
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	4,579.16	6,101.71
	(b) Goodwill on consolidation * (c) Non-current investments		
	(d) Deferred tax assets (net)		
	(e) Long-term loans and advances		
	(f) Other non-current assets	548.80	548.80
	Sub-total - Non-current assets	5,127.96	6,650.51
2	Current assets		
	(a) Current investments		-
	(b) Inventories	334.60	785.30
	(c) Trade receivables	389.82	144.49
	(d) Cash and cash equivalents	2,405.79	24.18
	(e) Short-term loans and advances	-	-
	(f) Other current assets	217.38	71.33
	Sub-total - Current assets	3,347.59	1,025.30
	TOTAL - ASSETS	8,475.55	7,675.80
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,069.58	1,069.58
	(b) Reserves and surplus	3,903.28	4,458.14
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds Share application money pending allotment Minority interest *	4,972.86	5,527.72
2	Non-current liabilities		
	(a) Long-term borrowings	2,684.76	804.62
	(b) Provisions	51.32	40.56
	(c) Deferred tax liabilities (net)	52.82	31.13
	Sub-total - Non-current liabilities	2,788.90	876.31
3	Current liabilities		
	(a) Short-term borrowings	119.18	1,022.34
	(b) Trade payables	459.27	189.72
	(c) Other current liabilities	128.91	53.28
	(d) Short-term provisions	6.43	6.43
	Sub-total - Current liabilities	713.78	1,271.77
	TOTAL - EQUITY AND LIABILITIES	8,475.54	7,675.80



for and on behalf of the Board of Directors
CYBELE INDUSTRIES LIMITED


Thomas P Joy
 Managing Director

Place: Chennai
Date: 12/08/2025

CYBELE INDUSTRIES LIMITED
CIN: L31300TN1993PLC025063

138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Statement of Unaudited Consolidated Financial Results for the Quarter and Year ended 30th June 2025

S.No.	Particulars	Rs in Lacs except Earning Per Share					
		3 Months Ended			Year ended		
		30.06.2025 (Unaudited) Consolidated	31.03.2025 (Audited) Consolidated	30.06.2024 (Unaudited) Standalone	30.06.2025 (Unaudited) Consolidated	30.06.2024 (Unaudited) Standalone	31.03.2025 (Audited) Consolidated
1	(a) Revenue from operations	462.15	626.47	392.83	462.15	392.83	2043.38
	(b) Other income	986.64	8.72	7.77	986.64	7.77	23.42
	Total income from operations (1(a)+1(b))	1,448.79	635.20	400.60	1,448.79	400.60	2,066.81
2	Expenses						
	(a) Cost of materials consumed	361.58	478.96	365.86	361.58	365.86	2232.85
	(b) Purchases of stock-in-trade		0.00				0.00
	(c) Changes in inventories of finished goods, work	282.30	66.47	163.80	282.30	163.80	113.54
	(d) Employee benefits expense	125.15	132.41	171.91	125.15	171.91	640.83
	e) Finance costs	42.08	48.90	29.91	42.08	29.91	129.85
	(f) Depreciation and amortisation expense	27.38	-12.39	19.55	27.38	19.55	47.90
	(g) Other expenses	55.66	-42.49	61.36	55.66	61.36	235.89
	Total expenses	894.14	671.85	812.39	894.14	812.39	3,400.85
3	Profit / (Loss) from operations before	554.65	(36.66)	(411.79)	554.65	(411.79)	(1,334.05)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 + 4)	554.65	(36.66)	(411.79)	554.65	(411.79)	(1,334.05)
6	Tax expense						
	(a) Current Tax	-	-	-	-	-	0.90
	(b) Deferred Tax	(3.79)	5.21	(0.05)	(3.79)	(0.05)	25.44
7	Net Profit/Loss for the period from continuing operations(5-6)	558.44	(41.87)	(411.74)	558.44	(411.74)	(1,360.39)
8	Net Profit/Loss from discontinued operations	-	-	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-	-	-
10	Net Profit/Loss from discontinued operations after tax (8-9)	-	-	-	-	-	-
11	Net Profit/Loss for the period (7+10)	558.44	(41.87)	(411.74)	558.44	(411.74)	(1,360.39)
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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						
13	Total Comprehensive Income for the period (11+12) Comprising Profit(loss) and other comprehensive income for the period)	558.44	(41.87)	(411.74)	558.44	(411.74)	(1,360.39)
14	Paid-up equity share capital	1,069.58	1,069.58	1,069.58	1,069.58	1,069.58	1,069.58
	(Face Value of the Share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
15	Other Equity						326.00
16	Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):						
	(a) Basic	5.22	(0.39)	(3.85)	5.22	(3.85)	(12.72)
	(b) Diluted	5.22	(0.39)	(3.85)	5.22	(3.85)	(12.72)
17	Earnings per share (after extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	5.22	(0.39)	(3.85)	5.22	(3.85)	(12.72)
	(b) Diluted	5.22	(0.39)	(3.85)	5.22	(3.85)	(12.72)

NOTES

- The above standalone financial results have been audited by the statutory auditors of the Company and reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on 12th August 2025
- The operations of the Company related to manufacture of Cables and Wires and Real Estate activities.
- Figures for the preceding quarters/period have been regrouped/recast, wherever necessary.
- For more details on results, visit Investor Relations section of our website at www.cybele.co.in and www.bseindia.com.



**for and on behalf of the Board of Directors of
CYBELE INDUSTRIES LIMITED**

THOMAS P JOY
MANAGING DIRECTOR

Place: Chennai
Date: 12/08/2025

CYBELE INDUSTRIES LIMITED
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
CIN: L31300TN1993PLC025063
Consolidated Segment wise Revenue, Results and Assets and Liabilities for the quarter ended on 30-06-2025

S.No	Particulars	3 Months Ended			(Rs. In lakhs)		
		30.06.2025	31.03.2025	30.06.2024	30.06.2025	30.06.2024	Year ended 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		Consolidated	Consolidated	Standalone	Consolidated	Standalone	Consolidated
1	Segment Revenue						
	(Net Sales/ Income from each segment)						
	a) Cables	478.72	635.20	400.60	478.72	400.60	2066.81
	b) Real Estate	970.07	0.00	0.00	970.07	0.00	0.00
	Total	1448.79	635.20	400.60	1448.79	400.60	2066.81
2	Segment Results						
	(Profit before tax and interest)						
	a) Cables	-373.14	24.67	-374.82	-373.14	-374.82	-1152.95
	b) Real Estate	969.90	-12.43	-7.06	969.90	-7.06	-51.25
	Total	596.76	12.24	-381.88	596.76	-381.88	-1204.20
	Less Finance cost	42.08	48.90	29.91	42.08	29.91	129.85
	Total profit before tax	554.68	-36.66	-411.79	554.68	-411.79	-1334.05
3	Segment Assets						
	a) Cables	1818.22	2074.33	1049.50	1818.22	1049.50	2074.33
	b) Real Estate	6657.33	5723.80	5601.00	6657.33	5601.00	5723.80
	Total	8475.55	7798.13	6650.50	8475.55	6650.50	7798.13
4	Segment Liabilities						
	a) Cables	3404.04	3161.87	2072.47	3404.04	2072.47	3161.87
	b) Real Estate	98.64	57.18	75.61	98.64	75.61	57.18
	Total	3502.68	3219.05	2148.08	3502.68	2148.08	3219.05
5	Capital Employed (Segment Asset Less Liabilities)						
	a) Cables	1031.86	-1087.54	2005.28	1031.86	2005.28	-1087.54
	b) Real Estate	3941.00	5666.62	3522.44	3941.00	3522.44	5666.62
	Total	4972.86	4579.08	5527.72	4972.86	5527.72	4579.08

Place: Chennai
Date: 12/08/2025



CYBELE INDUSTRIES LIMITED

THOMAS P JOY
MANAGING DIRECTOR

12/08/25

Auditor's Review Report on the Consolidated Unaudited Financial Results for the Quarter & Three months ended June 2025 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Cybele Industries Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Cybele Industries Limited (the "Holding Company") and its subsidiaries for the quarter ended June 30, 2025 and year to date from April 01, 2025 to June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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

Name of the Entity	Relationship
Cybele Industries Limited	Holding Company
Cybele Electra Private Limited	Subsidiary Company
Cybele Electronics Private Limited	Subsidiary Company
Cybele Properties Limited	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review of financial results/information certified by the management referred to in paragraph 6 and 7 respectively, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

Three subsidiaries, whose unaudited interim financial results include total assets of Rs.383.51 lakhs as at June 30,2025, total revenue of Rs 174.92 lakhs, total net profit after tax of (Rs.18.99) lakhs and the period ended on that date as considered in the Statement which have been reviewed by us.

The financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report and procedures performed by us as stated in paragraph 3 above.



7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

Three subsidiaries, whose interim financial results and other financial information reflect total assets of Rs.383.51 lakhs as at June 30,2025, total revenue of Rs 174.92 lakhs, total net profit after tax of (Rs.18.99) lakhs and the period ended on that date respectively. The unaudited interim financial information/ financial results and other unaudited financial information of these subsidiaries have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

8. Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

Place: Chennai
Date: 12.08.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants

Srikanth S Digitally signed by Srikanth S
Date: 2025.08.12 19:13:05
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Firm Reg No.001748S
CA.S.Srikanth
Partner
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