



Sakthi Sugars Limited

180, Race Course Road, Post Box No. 3775, Coimbatore - 641 018. Phone : + 91 422-2221551, 4322222
Fax : +91 422-4322488, 2220574 E-mail : info@sakthisugars.com CIN : L15421TZ1961PLC000396

SL/SE/21113/2024

12.11.2024

Dear Sirs,

Sub: Unaudited Financial Results (Standalone) for the quarter ended 30.9.2024.

Ref: Scrip Code: NSE – SAKHTISUG BSE - 507315

We wish to inform that the Board of Directors of the Company at its meeting held today (12.11.2024) has approved the Unaudited Statement of Financial Results of the Company for the quarter ended 30th September 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Unaudited Statement of Financial Results of the Company (Standalone) for the quarter ended 30th September 2024 together with Segment Results, Statement of Assets and Liabilities as at that date and Statement of Cash Flows for the half year ended on that date.
2. A copy of the Limited Review Report of the Statutory Auditors, M/s. P.N.Raghavendra Rao & Co., Coimbatore.

The Board Meeting commenced at 3.30 PM and concluded at 4.25 PM.

We request you to take the above on records.

Thanking you,

Yours faithfully
For SAKTHI SUGARS LIMITED

S. Venkatesh
Company Secretary

Encl: As above

To:

BSE Limited
Floor - 25,
P.J.Towers
Dalal Street, Fort
MUMBAI – 400 001

The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No.C/1,
G-Block, Bandra Kurla Complex,
Bandra (East)
MUMBAI – 400 051

SAKTHI SUGARS LIMITED
CIN : L15421TZ1961PLC000396
Regd Office: Sakthinagar PO - 638315, Erode District, Tamilnadu
(Phone: 0422 4322222, 2221551)
(E mail : shares@sakthisugars.com, Website : www.sakthisugars.com)
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30.09.2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Income						
Revenue from operations	7338.05	39358.92	24268.33	46696.97	61586.69	106928.12
Other Income	676.34	364.31	239.18	1040.65	600.91	1325.27
Total Income	8014.39	39723.23	24507.51	47737.62	62187.60	108253.39
2. Expenses						
Cost of material consumed	2666.12	20964.15	13764.44	23630.27	38559.69	71266.76
Purchase of stock in trade	696.57	1039.79	57.86	1736.36	103.51	352.11
Changes in inventories of finished goods, work-in-progress and stock in trade	2276.25	1740.12	2634.92	4016.37	2087.14	(1800.40)
Employee benefits expenses	1191.65	1539.32	1302.59	2730.97	3061.14	6219.24
Finance costs	2324.18	2717.25	2601.67	5041.43	5192.97	10876.06
Depreciation and amortization expense	930.48	921.77	930.14	1852.25	1848.41	3707.20
Other expenses	2735.25	7536.70	5589.70	10271.95	12958.90	23491.58
Total Expenses	12820.50	36459.10	26881.32	49279.60	63811.76	114112.55
3. Profit/(Loss) before exceptional items and tax (1-2)	(4806.11)	3264.13	(2373.81)	(1541.98)	(1624.16)	(5859.16)
4. Exceptional Items	--	(3411.59)	--	(3411.59)	(10589.19)	(22482.42)
5. Profit/(Loss) before extraordinary items and tax (3-4)	(4806.11)	6675.72	(2373.81)	1869.61	8965.03	16623.26
6. Extraordinary Items	--	--	--	--	--	--
7. Profit/Loss before tax (5-6)	(4806.11)	6675.72	(2373.81)	1869.61	8965.03	16623.26
8. Tax expenses						
Current Tax	--	--	--	--	--	--
Deferred tax	(1908.18)	886.02	(883.11)	(1022.16)	2200.97	4441.73
	(1908.18)	886.02	(883.11)	(1022.16)	2200.97	4441.73
9. Profit/(Loss) for the period from continuing operations (7-8)	(2897.93)	5789.70	(1490.70)	2891.77	6764.06	12181.53
10. Profit/(Loss) before tax from Discontinued Operations	--	--	(72.23)	--	(336.52)	767.68
Tax Expense/(Credit) on Discontinued Operations	--	--	7.74	--	(57.74)	--
Profit/(Loss) for the Period from Discontinued Operations	--	--	(79.97)	--	(278.78)	767.68
11. Profit for the Period (9+10)	(2897.93)	5789.70	(1570.67)	2891.77	6485.28	12949.21
12. Other Comprehensive Income - Continuing Operations						
i) Items that will not be reclassified to Statement of Profit and Loss	(67.05)	225.17	(63.30)	158.12	(14.97)	(125.18)
ii) Income tax expenses on the above	16.88	(56.67)	15.93	(39.79)	20.86	52.40
	(50.17)	168.50	(47.37)	118.33	5.89	(72.78)
13. Other Comprehensive Income - Discontinued Operations						
i) Items that will not be reclassified to Statement of Profit and Loss	--	--	(0.15)	--	2.89	--
ii) Income tax expenses on the above	--	--	0.03	--	3.07	--
	--	--	(0.12)	--	5.96	--
Total Other Comprehensive Income for the year	(50.17)	168.50	(47.49)	118.33	11.85	(72.78)
14. Total Comprehensive Income	(2948.10)	5958.20	(1618.16)	3010.10	6497.13	12876.43
15. Paid-up equity share capital (Face Value of the Shares - Rs. 10 each)	11884.90	11884.90	11884.90	11884.90	11884.90	11884.90
16. Other Equity						(91.23)
17. Earnings per equity share (of Rs. 10 each) (in Rs.) (not annualised for quarterly figures)						
i) For Continuing Operations						
a. Basic	(2.44)	4.87	(1.25)	2.43	5.69	10.25
b. Diluted	(2.44)	4.87	(1.25)	2.43	5.69	10.25
ii) For Discontinued Operations						
a. Basic	--	--	(0.07)	--	(0.23)	0.65
b. Diluted	--	--	(0.07)	--	(0.23)	0.65
iii) For Continuing and Discontinued Operations						
a. Basic	(2.44)	4.87	(1.32)	2.43	5.46	10.90
b. Diluted	(2.44)	4.87	(1.32)	2.43	5.46	10.90



**SEGMENT WISE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED 30.09.2024**

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue:- (Sales/Income from Operations)						
a) Sugar	5660.26	31415.16	21471.72	37075.42	58551.97	101805.73
b) Industrial Alcohol	667.03	6379.16	4671.25	7046.19	10877.36	18206.38
c) Power	1093.75	10876.43	6204.46	11970.18	18254.33	30452.46
d) Soya Products	683.61	1311.61	541.17	1995.22	878.57	1555.91
	8104.65	49982.36	32888.60	58087.01	88562.23	152020.48
Less: Intersegment Revenue	766.60	10623.44	8620.27	11390.04	26975.54	45092.36
Total Segment Revenue	7338.05	39358.92	24268.33	46696.97	61586.69	106928.12
Discontinued Operation	--	--	3915.10	--	6797.70	14213.82
Sales/Income from Operations	7338.05	39358.92	28183.43	46696.97	68384.39	121141.94
2. Segment Results:- (Profit+)/Loss(-) before tax and Finance Cost)						
a) Sugar	(2203.09)	1134.80	(1473.69)	(1068.29)	(548.31)	(2709.39)
b) Industrial Alcohol	(116.82)	1472.23	959.70	1355.41	2201.90	3652.00
c) Power	(517.34)	3200.39	616.74	2683.05	1647.93	3315.41
d) Soya Products	33.38	60.57	80.02	93.95	104.07	166.75
	(2803.87)	5867.99	182.77	3064.12	3405.59	4424.77
Less: i) Finance Cost	2324.18	2717.25	2601.51	5041.43	5192.81	10876.06
ii) Other un-allocable expenditure	18.34	11.64	10.67	29.98	24.80	62.07
	(5146.39)	3139.10	(2429.41)	(2007.29)	(1812.02)	(6513.36)
Add: Un-allocable income	340.28	3536.62	55.60	3876.90	10777.05	23136.62
Profit before tax from Continuing Operations	(4806.11)	6675.72	(2373.81)	1869.61	8965.03	16623.26
Profit/ (Loss) before tax from Discontinuing Operations	--	--	(72.23)	--	(336.52)	767.68
Total Profit/Loss before tax	(4806.11)	6675.72	(2446.04)	1869.61	8628.51	17390.94
3. Segment Assets:-						
a) Sugar	83506.89	86893.28	84283.36	83506.89	84283.36	85305.76
b) Industrial Alcohol	6215.47	6751.73	7355.04	6215.47	7355.04	7424.83
c) Power	27309.06	27982.40	27940.71	27309.06	27940.71	28194.74
d) Soya Products	322.83	888.27	218.96	322.83	218.96	3443.08
e) Un-allocable Assets	18068.43	17755.40	15348.62	18068.43	15348.62	17561.36
f) Assets Classified as held for Sale	12862.13	12862.13	26368.15	12862.13	26368.15	12862.13
	148284.81	153133.21	161514.84	148284.81	161514.84	154791.90
4. Segment Liabilities:-						
a) Sugar	8499.21	13816.85	20748.63	8499.21	20748.63	20728.71
b) Industrial Alcohol	1845.56	2266.51	1860.52	1845.56	1860.52	2353.51
c) Power	12824.27	13647.16	13611.77	12824.27	13611.77	13586.24
d) Soya Products	268.45	691.18	114.89	268.45	114.89	19.40
e) Un-allocable Liabilities	106850.55	99841.58	118436.95	106850.55	118436.95	102135.00
f) Liabilities Directly Associated with Assets Classified as held for	--	--	1327.71	--	1327.71	--
	130288.04	130263.28	156100.47	130288.04	156100.47	138822.86

Notes to the Financial Results:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2024.
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended.



3. During the Financial year 2023-24, the company had sold its Soya unit at Pollachi for a consideration of Rs.12450.00 Lakhs, on slump sale basis and recognised Rs.1443.26 Lakhs as profit on disposal of Soya unit.

Results of this unit for all the periods presented have been disclosed as results from Discontinued Operations.

The details relating to the discontinued operations are furnished below

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2023
	Total Income	--	--	3915.61	--	6798.60
Total Expenses	--	--	3987.84	--	7135.12	14917.90
Profit/(Loss) Before Tax	--	--	(72.23)	--	(336.52)	767.68
Tax Expenses	--	--	7.74	--	(57.74)	--
Profit/(Loss) After Tax	--	--	(79.97)	--	(278.78)	767.68

(Rs. In Lakhs)

4. The Auditors have qualified their report for the quarter ended September 30, 2024, as under:

No provision for the expected credit loss/ impairment on interest receivable from an erstwhile associate company of Rs. 25219.69 lakhs have been recognized as per the requirement of Ind AS 109 "Financial Instruments". In view of non-recoveries, non-confirmations/reconciliation from the debtor company, initiation of legal action against the interest claim of the company and in absence of clear forward looking information regarding outcome of pending legal actions initiated and time frame and quantum of realisability of the interest receivable, we are unable to determine the amount of expected credit loss/ impairment as per the requirements of Ind-AS 109 "Financial Instruments" and its consequential impact on the financial results.

This matter was qualified by the auditors in their report on the financial statements for the years ended March 31, 2024 and March 31, 2023.

This matter was also qualified by the predecessor auditors in their report on the financial statements for the years ended March 31, 2020, March 31, 2021, and March 31, 2022.

Board of Directors have considered the qualification made by the Auditors and have addressed the same as under:

With reference to the statutory auditors remarks your directors wish to state that the Company is confident of obtaining favourable award and hence ECL is not provided.

5. Exceptional items, represent remission of interest liability on secured borrowings as per relevant agreement net off related expenditure.
6. The figures of previous periods/year have been re-grouped/ re-classified wherever necessary.

FOR SAKTHI SUGARS LIMITED

(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053

COIMBATORE
12.11.2024



STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	As at	As at
	30.09.2024 (Unaudited)	31.03.2024 (Audited)
A. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	74841.37	76673.32
(b) Capital work-in-progress	3366.06	3224.13
(c) Right-of-use Assets	56.28	66.83
(d) Biological assets other than bearer plants	10.00	10.85
(e) Financial Assets		
i) Investments	16996.06	16545.16
ii) Loans	59.47	62.34
iii) Other financial assets	744.96	765.59
(f) Other Non-current Assets	3487.38	3446.22
Total Non-current Assets	99561.58	100794.44
2. CURRENT ASSETS		
(a) Inventories	2549.81	7515.89
(b) Biological Assets	9.85	5.62
(c) Financial Assets		
i) Trade receivables	615.55	706.72
ii) Cash and cash equivalents	282.05	605.51
iii) Bank Balances Other than Cash and cash equivalents	76.55	26.84
iv) Loans	28248.38	28094.13
v) Other Financial Assets	320.81	226.45
(d) Current tax assets (Net)	755.85	671.61
(e) Other current assets	3002.24	3282.55
(f) Assets Classified as held for Sale	12862.14	12862.14
Total Current Assets	48723.23	53997.46
TOTAL ASSETS (1 and 2)	148284.81	154791.90
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	11884.90	11884.90
(b) Other Equity	2918.87	(91.23)
Total Equity	14803.77	11793.67
2. LIABILITIES		
A. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
i) Borrowings	72675.03	67442.88
ii) Lease Liabilities	50.07	60.07
iii) Other Financial Liabilities	101.49	114.20
(b) Provisions	1564.91	1723.27
(c) Deferred tax liabilities (Net)	3193.00	4175.37
Total Non-Current Liabilities	77584.50	73515.79
B. CURRENT LIABILITIES		
(a) Financial Liabilities		
i) Borrowings	12022.05	9738.64
ii) Lease liabilities	20.25	20.25
iii) Trade Payable		
a) Total outstanding dues of micro and small enterprises	291.30	666.32
b) Total outstanding dues of other than (iii) (a) above	3280.88	12568.75
iv) Other Financial Liabilities	19762.28	23156.09
(b) Other current liabilities	20261.39	22881.16
(c) Provisions	258.39	451.23
Total Current Liabilities	55896.54	69482.44
Total Liabilities	133481.04	142998.23
TOTAL EQUITY AND LIABILITIES	148284.81	154791.90

FOR SAKTHI SUGARS LIMITED

COIMBATORE
12.11.2024

(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053


CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024

(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2024 (Unaudited)	Half Year Ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) before tax from Continuing Operations	1,869.61	8,965.03	16,623.26
Net Profit / (Loss) before tax from Discontinuing Operations	--	(336.52)	767.68
Adjustment for:			
Depreciation and amortization expense	1,852.25	2,019.98	4,050.22
Finance Costs	5,041.43	5,205.54	10,899.91
Remission of Interest/Liability	(3,411.59)	(10,589.19)	(22,482.42)
Provision for Expected credit loss	--	--	152.56
(Profit) / Loss on Sale / Redemption of Investments (Net)	--	(241.29)	(241.29)
(Profit) / Loss on Property, Plant and Equipment Sold / Discarded (Net)	--	(2.58)	(1,446.72)
(Gain) / Loss on Fair Valuation of Non Current Investment through Profit and Loss (Net)	(450.90)	(175.97)	(389.54)
Dividend Income	(9.97)	(3.10)	(14.17)
Interest Income	(313.88)	(61.98)	(131.92)
Operating Profit before Working Capital / Other Changes	4,576.95	4,779.92	7,787.57
Changes in Working Capital:			
Adjustments for (Increase) / Decrease in Operating Assets:			
Inventories/Biological Assets	4,962.70	3,412.92	3,732.30
Trade Receivables	(237.82)	(652.76)	148.58
Other Financial Assets	(73.73)	41.81	(56.38)
Other Current Assets	126.06	70.91	167.61
Other Non-current Assets	(38.29)	(138.08)	(6.78)
Adjustments for Increase / (Decrease) in Operating Liabilities:			
Trade Payables	(9,687.20)	(4,451.65)	1,613.64
Other Financial Liabilities	(272.37)	1,129.82	162.51
Other Current Liabilities	(2,884.38)	(1,558.83)	(1,709.17)
Other Long Term Liabilities	(0.24)	89.06	(340.20)
Cash Generated from Operations	(3,528.32)	2,723.12	11,499.68
Income Tax Paid (Net)	(84.24)	(48.33)	(112.06)
Net Cash from / (used in) Operating Activities (A)	(3,612.56)	2,674.79	11,387.62
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and Equipment	(163.67)	(239.38)	(1,250.27)
Proceeds from Disposal of Property, Plant and Equipment	12.00	3.99	8,224.09
Investment in Long Term Investments (Net)	--	1,108.31	1,108.31
Dividend received	9.97	3.10	14.17
Interest Income	313.88	61.98	131.92
Loans and Advances - Related Parties	--	--	(3,144.37)
Net Cash from / (used in) Investing Activities (B)	172.18	938.00	5,083.85



(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2024 (Unaudited)	Half Year Ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Finance Costs Paid	(3,730.70)	(2,191.04)	(4,170.54)
Principal Payment of Lease Liabilities	(10.00)	(8.10)	(16.45)
Interest Paid on Lease Liabilities	(5.62)	(6.77)	(13.55)
Proceeds from Long Term Borrowings	6,973.46	4,127.33	13,395.52
Repayment of Long Term Borrowings	(1,793.20)	(2,988.79)	(5,997.87)
Short Term Borrowings (Net)	1,952.16	(145.00)	909.00
Loans from Body corporate (Net)	(219.47)	(281.47)	(20,616.83)
Net Cash from / (used in) Financing Activities (C)	3,166.63	(1,493.84)	(16,510.72)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(273.75)	2,118.95	(39.25)
Cash and cash equivalents at the beginning of the year	632.35	671.60	671.60
Cash and cash equivalents at the end of the year	358.60	2,790.55	632.35
Cash and cash equivalents at the end of the year comprises of			
(a) Cash on hand	14.46	19.05	33.02
(b) Balances with banks:			
i) In Current Accounts	260.31	1,218.35	550.08
ii) Margin Money with banks / Security against borrowings	83.83	1,553.15	49.25
Cash and cash equivalents as at the end of the year	358.60	2,790.55	632.35

FOR SAKTHI SUGARS LIMITED

COIMBATORE
12.11.2024


(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IIInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Independent Auditor's Report on Review of Interim Financial Results for the quarter and six months ended on September 30, 2024

The Board of Directors of
Sakthi Sugars Limited

Report on the Statement of Unaudited Financial Results

1. We have reviewed the accompanying statement of unaudited Financial Results of Sakthi Sugars Limited ("the Company") for the quarter and six months ended on September 30, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

2. The preparation of the Statement 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

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.

Basis for Qualified Conclusion

4. No provision for the expected credit loss/ impairment on interest receivable from an erstwhile associate company of Rs. 25219.69 lakhs have been recognized as per the requirement of Ind AS 109 "Financial Instruments". In view of non-recoveries, non-confirmations/reconciliation from the debtor company, initiation of legal action against the



A handwritten signature in black ink, appearing to be "P.N. Raghavendra Rao".

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IIInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

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Ref. No.

Date :

interest claim of the company and in absence of clear forward looking information regarding outcome of pending legal actions initiated and time frame and quantum of realisability of the interest receivable, we are unable to determine the amount of expected credit loss/ impairment as per the requirements of Ind-AS 109 "Financial Instruments" and its consequential impact on the financial results. This matter had been qualified in our audit report for the years ended March 31, 2024 and March 31, 2023.

Qualified Conclusion

5. Based on our review, with the exception of the matter described in Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S




P.R. Vittel
Partner

Membership Number: 018111
UDIN: 24018111BKGEMS4158

Coimbatore
November 12, 2024