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ISO 9001 : 2008 | GOTS-OE | OEKO TEX CERTIFIED
GST : 33AAFCA7082C1ZO

CIN: L17111TZ1987PLC002090

27.10.2021

To

BSE Limited,
Listing Dept. / Dept of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Script Code; 521097

Name: M/s. Amarjothi Spinning Mills Limited

Dear Sir,

Sub: Unaudited Financial Results & Limited Review Report for the quarter and half year ended 30TH September,2021

As per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, the Unaudited Financial Results for the quarter and half year ended 30th September,2021, Statement of Assets& Liabilities and Statement of Cash Flow as of 30th September,2021 as reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 27th October,2021 along with Limited Review Report issued by Statutory Auditors of the Company is enclosed.

Kindly take this information on record.

Thanking You,

Yours faithfully,

For M/s. Amarjothi Spinning Mills Limited


Mohana Priya.M
Company Secretary



AMARJOTHI SPINNING MILLS LTD.,
Regd. Office : 157 KUMARAN ROAD
TIRUPUR - 641 601.


Statement of Standalone Unaudited Financial Results for the Quarter ended September 30, 2021

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30/09/21	30/06/21	30/09/20	30/09/21	30/09/20	31/03/21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees In Lakhs)					
1	Income from operations						
	(a) Revenue from operations	7380.69	6120.84	3632.11	13501.53	5805.68	16730.80
	(b) Other income	42.95	36.34	679.20	79.29	700.49	757.00
	Total Income	7423.64	6157.18	4311.31	13580.82	6506.17	17487.80
2	Expenses						
	(a) Cost of materials consumed	3974.42	3943.72	2031.82	7918.14	2915.79	9781.26
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of FG, WIP and stock-in-trade	253.22	-84.84	7.57	168.38	-4.94	-102.03
	(d) Employee benefit expense	413.81	303.67	333.67	717.48	557.64	1302.88
	(e) Finance Costs	112.91	96.94	176.49	209.85	323.61	559.44
	(f) Depreciation and amortisation expense	259.76	307.54	377.60	567.30	760.96	1399.25
	(g) Other expenses	1758.88	1130.48	652.33	2889.36	1127.22	2901.66
	Total expenses	6773.00	5697.51	3579.48	12470.51	5680.28	15842.46
3	Profit/(Loss) before exceptional items and tax (1-2)	650.64	459.67	731.83	1110.31	825.89	1645.34
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax(3-4)	650.64	459.67	731.83	1110.31	825.89	1645.34
6	Tax expense						
	(a) Current Tax	114.68	81.02	148.59	195.70	167.69	290.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-276.08
	Total Tax Expenses						
7	Profit/(Loss) for the period from Continuing Operations (5-6)	535.96	378.65	583.24	914.61	658.20	1631.42
8	Profit (Loss) from discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from Discontinuing Operation (after Tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (I) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive income for the period	535.96	378.65	583.24	914.61	658.20	1631.42
13	Paid-up equity share capital (Face value of Rs.10/- each)	675.00	675.00	675.00	675.00	675.00	675.00
14	Reserves Excluding Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	13958.94
15	Other Equity	0.00	0.00	0.00	0.00	0.00	0.00
16	Earnings per share (before extraordinary Items) (not annualised):						
	a) Basic	7.94	5.61	8.64	13.55	9.75	24.17
	b) Diluted	7.94	5.61	8.64	13.55	9.75	24.17
17	Earnings per share (after extraordinary Items) (not annualised):						
	a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

AMARJOTHI SPINNING MILLS LTD.,
Regd. Office : 157 KUMARAN ROAD
TIRUPUR - 641 601.

Statement of Consolidated Unaudited Financial Results for the Quarter ended September 30, 2021

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30/09/21	30/06/21	30/09/20	30/09/21	30/09/20	31/03/21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees In Lakhs)					
1	Income from operations						
	(a) Revenue from operations	7629.81	6499.33	4716.34	14129.14	6692.41	17957.12
	(b) Other income	42.95	36.34	682.65	79.29	704.07	796.86
	Total Income	7672.76	6535.67	5398.99	14208.43	7396.48	18753.98
2	Expenses						
	(a) Cost of materials consumed	3974.42	3943.72	2341.78	7918.14	2771.91	9786.73
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of FG, WIP and stock-in-trade	452.77	218.43	581.34	671.20	809.24	439.43
	(d) Employee benefit expense	436.63	307.10	333.67	743.73	557.64	1336.79
	(e) Finance Costs	105.81	104.04	176.49	209.85	323.61	1180.30
	(f) Depreciation and amortisation expense	259.76	307.54	377.60	567.30	760.96	1797.88
	(g) Other expenses	1790.74	1113.09	814.04	2903.83	1378.73	2830.41
	Total expenses	7020.13	5993.92	4624.92	13014.05	6602.09	17371.54
3	Profit/(Loss) before exceptional items and tax (1-2)	652.63	541.75	774.07	1194.38	794.39	1382.44
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax(3-4)	652.63	541.75	774.07	1194.38	794.39	1382.44
6	Tax expense						
	(a)Current Tax	115.03	95.49	157.17	210.52	161.29	290.00
	(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	-276.08
	Total Tax Expenses						
7	Profit/(Loss) for the period from Continuing Operations (5-6)	537.60	446.26	616.90	983.86	633.10	1368.52
8	Profit (Loss) from discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from Discontinuing Operation (after Tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
	Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	-226.41
	Share of profit of Associates and Joint Ventures	13.52	11.80	21.39	25.32	-31.50	20.47
11	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	1574.46
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (I) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
	Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Share of profit of Associates and Joint Ventures	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive income for the period	524.08	458.06	595.51	958.54	664.60	1574.46
13	Paid-up equity share capital (Face value of Rs.10/- each)	675.00	675.00	675.00	675.00	675.00	675.00
14	Reserves Excluding Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	14101.45
15	Other Equity	0.00	0.00	0.00	0.00	0.00	0.00
16	Earnings per share (before extraordinary Items) (not annualised):						
	a) Basic	7.76	6.79	8.82	14.20	9.85	23.33
	b) Diluted	7.76	6.79	8.82	14.20	9.85	23.33
17	Earnings per share (after extraordinary Items) (not annualised):						
	a) Basic	7.76	6.79	8.82	14.20	9.85	23.33
	b) Diluted	7.76	6.79	8.82	14.20	9.85	23.33

Standalone/Consolidated Statement of Assets and Liabilities		STAND ALONE		CONSOLIDATED		STAND ALONE	CONSOLIDATED
		As at 30.09.2021	As at 30.09.2020	As at 30.09.2021	As at 30.09.2020	As at 31.03.2021	As at 31.03.2021
Particulars		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
A	ASSETS						
1	Non-current assets						
a)	Property, Plant and Equipment	11418.13	9665.95	11418.13	15406.24	11951.85	13321.39
b)	Other Intangible assets	0.44	0.44	0.44	0.44	0.44	0.45
c)	Capital Work-in-progress	493.84	493.84	493.84	493.84	493.85	496.67
d)	Good Will	0.00	0.00	0.00	0.00	0.00	75.90
e)	Intangible assets under development	0.00	0.00	0.00	0.00	0.00	0.00
f)	Financial Assets :						
(i)	Investments	215.87	208.55	215.87	208.55	215.87	91.15
(ii)	Deferred tax assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Other Financial Assets	0.00	0.00	0.00	0.00	1335.58	1335.58
f)	Other non-current assets	0.00	0.00	0.00	0.00	183.96	588.00
	Sub-total - Non-current assets	12128.28	10368.78	12128.28	16109.07	14181.55	15909.14
2	Current assets						
a)	Inventories	1394.26	2882.19	1553.89	3290.24	5001.04	5678.45
b)	Financial Assets :						
(i)	Investments						
(ii)	Trade Receivables	4044.83	2365.34	4088.41	1977.27	3696.15	3092.34
(iii)	Cash and Cash equivalents	1.38	1.79	1.59	1.79	97.05	155.54
(iv)	Bank Balances	4092.73	2083.57	4105.07	2133.04	33.05	33.05
(v)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
c)	Current Tax Assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other current assets	1967.77	1772.71	1992.74	2152.96	736.54	459.31
	Sub-total - Current assets	11500.97	9105.60	11741.70	9555.30	9563.83	9418.69
	TOTAL - ASSETS	23629.25	19474.38	23869.98	25664.37	23745.38	25327.83
B	EQUITY AND LIABILITIES						
	Shareholders' funds						
(a)	Share capital	675.00	675.00	675.00	675.00	675.00	675.00
(b)	Other Equity	15098.90	13291.08	15308.98	13307.06	13958.95	14101.45
	Sub-total - Shareholders' funds	15773.90	13966.08	15983.98	13982.06	14633.95	14776.45
	Non-Controlling Interest	0.00	0.00	0.00	915.94	0.00	0.00
	Total Equity	15773.90	13966.08	15983.98	14898.00	14633.95	14776.45
1	Liabilities						
	Non-current Liabilities						
(a)	Financial Liabilities :	0	0	0		0	0
(i)	Borrowings	3660.21	2896.47	3660.21	8131.76	3420.64	4719.79
(b)	Deferred Tax Liabilities (Net)	1306.89	1582.97	1306.89	1582.97	1306.89	1306.89
(c)	Provisions	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Other Non - Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-total - Non-current liabilities	4967.10	4479.44	4967.10	9714.73	4727.53	6026.68
2	Current liabilities						
(a)	Financial Liabilities :	0	0	0	0	0	0
(i)	Borrowings	112.54	0	112.54	0	2738.09	2738.08
(ii)	Trade Payables	1455.16	605.04	1483.79	627.82	563.18	565.08
(iii)	Other Financial Liabilities	0.00	172.25	0.00	172.25	604.13	736.72
(b)	Provisions	1320.55	251.57	1322.57	251.57	463.19	463.22
(c)	Current tax Liabilities (Net)	0	0	0	0	15.31	21.60
	Sub-total - Current liabilities	2888.25	1028.86	2918.90	1051.64	4383.90	4524.70
	TOTAL - EQUITY AND LIABILITIES	23629.25	19474.38	23869.98	25664.37	23745.38	25327.83
Notes:	Total - Current liabilities	0.00	0.00	0.00	0.00	0.00	0.00
1	The above results after their review by the Audit Committee were taken on record by the Board of Directors in their meeting held on 27 th October, 2021.						
2	In accordance with the requirement of regulation 33 of SEBI (LODR) Regulations 2015 with the stock Exchanges, the financial result of the quarter ended 30 th September 2021 have been subject to Limited Review by the Statutory Auditors of the company.						
3	The Company is structured into two reportable segments namely "Textile division" and " Wind power division".The company is engaged mainly in the manufacture of yarn. The Company owns Twelve wind mills and the power generated from these wind mills is adjusted with the power cost of the yarn division and processing division.						
				(BY ORDER OF THE BOARD) For Amarjothi Spinning Mills Ltd.,			
				 R.JAICHANDER JOINT MANAGING DIRECTOR			
Place:	Tirupur						
Date:	27.10.2021						

SEGMENT REPORT

STAND ALONE SEGMENT REVENUE UPTO SEP-2021		CONSOLIDATED SEGMENT REVENUE -UPTO SEP-2021	
SEGMENT REVENUE	(Rs.in lakhs) 30.09.2021	SEGMENT REVENUE	(Rs.in lakhs) 30.09.2021
TEXTILE DIVISION	13389.87	TEXTILE DIVISION	14129.14
WIND POWER DIVISION	1357.22	WIND POWER DIVISION	1357.22
TOTAL SEGMENT REVENUE	14747.09	TOTAL SEGMENT REVENUE	15486.36
LESS: INTER SEGMENT REVENUE	1245.57	LESS: INTER SEGMENT REVENUE	1245.57
INCOME FROM OPERATIONS	13501.52	INCOME FROM OPERATIONS	14240.79
SEGMENT PROFIT OR LOSS	30.09.2021	SEGMENT PROFIT OR LOSS	30.09.2021
TEXTILE DIVISION	1110.30	TEXTILE DIVISION	1194.38
WIND POWER DIVISION	1112.28	WIND POWER DIVISION	1112.28
TOTAL SEGMENT PROFIT	2222.58	TOTAL SEGMENT PROFIT	2306.66
LESS: INTER SEGMENT PROFIT	1177.59	LESS: INTER SEGMENT PROFIT	1177.59
TOTAL SEGMENT REVENUE	1044.99	TOTAL SEGMENT REVENUE	1129.07
SEGMENT ASSET	30.09.2021	SEGMENT ASSET	30.09.2021
TEXTILE DIVISION	18110.08	TEXTILE DIVISION	18110.08
WIND POWER DIVISION	11693.46	WIND POWER DIVISION	11693.46
TOTAL ASSETS	29803.54	TOTAL ASSETS	29803.54
SEGMENT LIABILITIES	30.09.2021	SEGMENT LIABILITIES	30.09.2021
TEXTILE DIVISION	5909.95	TEXTILE DIVISION	5940.6
WIND POWER DIVISION	638.51	WIND POWER DIVISION	638.51
TOTAL LIABILITIES	6548.46	TOTAL LIABILITIES	6579.11



(BY ORDER OF THE BOARD)
For Amarjothi Spinning Mills Ltd.,


R.JAICHANDER
JOINT MANAGING DIRECTOR

Place: Tirupur
Date: 27.10.2021

AMARJOTHI SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30/09/2021

Rupees in Lakhs				
	STAND ALONE		CONSOLIDATED	
	30.09.2021		30.09.2021	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
NET Profit before Taxation		1110.31		1194.38
Adjustments for:				
Depreciation and amortisation	567.30		760.96	
Loss /(Profit) on Sale of Assets	0.00		0.00	
Interest Income	-10.39		-10.39	
Finance costs	209.85		209.85	
		766.76		960.42
Operating Profit before Working Capital Changes		1877.07		2154.80
Adjustments for:				
Trade & other Receivables	5639.59		6601.52	
Inventories	-3606.78		-4124.56	
Trade Payable & Other Liabilities	1094.08	3126.89	1224.94	3701.90
Cash Generated from Operations		5003.96		5856.70
Direct Taxes provisions / paid		167.69		161.29
Net Cash from Operating activities	A	5171.65		6017.99
B. CASH FLOW FROM INVESTMENT ACTIVITIES:				
Purchase of Fixed Assets		0.00		0.00
Sale of Fixed Assets		0.00		0.00
Payment for Capital Projects in Progress		0.01		2.83
Investments made		0.00		0.00
Adjustments for other non current assets		1519.54		1923.58
Interest Received		10.39		10.39
Net Cash from Investment activities	B	1529.94		1936.80
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Borrowings (net)		-2385.98		-3685.12
Dividend paid including tax		-141.75		-141.75
Finance costs		-209.85		-209.85
Net Cash from Financing Activities	C	-2737.58		-4036.72
Net Increase/ (Decrease) in cash and cash equivalents	(A+B+C)	3964.01		3918.07
Cash and Cash Equivalents as at the beginning of the period		130.10		188.59
Cash and Cash Equivalents as at the end of the period		4094.11		4106.66
On behalf of the Board of Directors				
For Amarjothi Spinning Mills Ltd				
<div> <div>Place : Tirupur</div> <div>Date : 27.10.2021</div> </div> <div> <div></div> <div>R.JAICHANDER</div> <div>Joint Managing Director</div> </div> <div> <div></div> </div>				



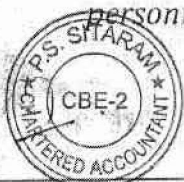
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors Of
M/s AMARJOTHI SPINNING MILLS LTD.

I have reviewed the accompanying Statement of Unaudited Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Company") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("the Regulation") as amended (the "Listing Regulations").

This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to issue a report on the Statement based on my review.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides



OFFICE : 77, PONNURANGAM ROAD (W), R.S. PURAM, COIMBATORE - 641 002.

RESIDENCE : NO.2A, II FLOOR, "MASTERPIECE HARAN", 21A VENKATASAMY ROAD (E), R.S.PURAM, COIMBATORE - 641 002.

less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

P. S. Sitaran.

CHARTERED ACCOUNTANT

Membership No: 023033

UDIN:21023033AAAABU6454

Dated:27.10.2021

Place: Coimbatore.





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

Review Report to
The Board of Directors Of
M/s AMARJOTHI SPINNING MILLS LTD.

I have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Parent") and its associates and subsidiaries, (collectively referred to as "the Group") and its share of the net profit/(loss) after tax from associate and total comprehensive income / loss of its subsidiary for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2021 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been compiled from the related interim consolidated financial results / interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34

"Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.



OFFICE : 77, PONNURANGAM ROAD (W), R.S. PURAM, COIMBATORE - 641 002.

RESIDENCE : NO.2A, II FLOOR, "MASTERPIECE HARAN", 21A VENKATASAMY ROAD (E), R.S.PURAM, COIMBATORE - 641 002.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

I 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.

This statement includes the results of the following entities:-

Parent Company:

Amarjothi Spinning Mills Limited

Subsidiaries

RPJ Textiles Limited

Associates:

Kanagathara Wind Farms

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



I have not conducted review of One subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total assets of Rs.210.08 Lakhs, total revenue of Rs.2214.46 Lakhs, total net profit /(loss) after tax of Rs.177.86 Lakhs, total comprehensive income/(loss) of Rs.84.07 and total cash flows (net) of Rs.84.07 Lakhs for the quarter ended 30th September, 2021 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors. The Consolidated financial results also include the group's share of total net profit / (Loss) of Rs. nil Lakhs for the quarter ended 30th September, 2021 as considered in the consolidated unaudited financial results in respect of One associate, based on its financial statements / information /results which has not been reviewed or audited by its auditor. These unaudited financial results and other unaudited financial information have been approved and furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate are based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to me by the Management, these interim financial results are not material to the group.

My Conclusion on the statement is not modified in respect of the above matters.

P.S. Sitaram.

CHARTERED ACCOUNTANT

Membership No: 023033

UDIN:21023033AAAABU6454

Dated:27.10.2021

Place: Coimbatore.

