

**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE QUARTERLY AND YEAR -TO-DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED**

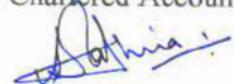
Review Report to  
The Board of Directors  
NATIONAL FITTINGS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of NATIONAL FITTINGS LIMITED ("the Company") for the quarter ended 30th September 2023 and six months ended for the period 1st April 2023 to 30th September 2023 ("the Statement") and 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. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company at their meeting held on 09th November 2023 and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other Accounting Principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the analytical and other review procedures and thus provides less assurance than an audit)tile have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies thereon, has not disclosed the information required to be disclosed in terms of 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.
5. The comparative financial results of the Company for the Quarter ended 30th June 2022, included in the unaudited financial results for the year-to-date ended 30th September 2022 and audited financial results for the year ended 31 March 2023, was carried out the predecessor auditors who had expressed an unmodified conclusion/opinion thereon as per their reports dated 28th July 2022, which has been furnished to us by the Management and has been relied upon by us for the purpose of our review of the Statement. In view of above, our conclusion is not modified in respect of this matter.

For Krishaan & Co.,  
Firm Reg. No.001453S  
Chartered Accountants

  
S Rathinamoorthy  
Partner

Membership No. 233449  
UDIN: 23233449BGPTYV1382



Date : 09<sup>th</sup> November 2023  
Place: Coimbatore