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BANNARI AMMAN SPINNING MILLS LIMITED

Regd. Office: 252, Mettupalayam Road, Coimbatore - 641 043, Tamilnadu INDIA

Website: www.bannarimills.com CIN: L17111TZ1989PLC002476 GSTRN: 33AAACB8513A1ZE

BASML/SEC/212/NSE & BSE/2021-22

31.5.2021

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza"
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051

Scrip Code: 532674

Phiroze Jeejeebhoy Towers

BSE Limited

Dalal Street Mumbai 400 001

Floor25

Scrip Code: BASML

Dear Sir,

Sub: Audited Financial Results for the year ended 31.3.2021 and outcome of the Board Meeting.

The Board of Directors at the meeting held on 31.5.2021 have approved inter-alia the Audited Financial Results for the year ended 31.3.2021. Further the Board of Directors have not recommended any dividend for the Financial Year ended 31.3.2021.

The text of the Audited Financial Results for the aforesaid period along with Auditors Report thereon pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith.

We declare that the Auditors Report issued by M/s. Deloitte Haskins & Sells LLP, Chartered Accountants, Statutory Auditors for both Standalone as well as Consolidated Audited Financial Results of the Company for the year ended 31.3.2021 are with unmodified opinion.

The Board of Directors have considered and approved the partial modification of the remuneration payable to Sri S V Arumugam, Managing Director with effect from 27.6.2021 to 26.6.2023, for the remaining period of tenure, as recommended by the Nomination and Remuneration Committee, subject to approval of shareholders at the ensuing Annual General Meeting.

The Board Meeting commenced at 11.30 AM and concluded at 1.45 P.M

Kindly take on record the above information.

Thanking you,

Yours faithfully,

For BANNARI AMMAN SPINNING MILLS LIMITED

N KRISHNARAJ COMPANY SECRETARY

GKS\Server:\Listed Companies\BASML\Letters to NSE BSE



BANNARI AMMAN SPINNING MILLS LIMITED

Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
CIN: L17111TZ1989PLC002476 Website: www.bannarimills.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2021

[Rs. in Lakhs except earnings per equity share data]

| | | Quarter ended Year ended | | | | | |
|-------|--|--------------------------|-------------|----------------|------------|------------|--|
| CNG | Doublandon | Quarter ended | | | | | |
| S.No. | Particulars | 31.03.2021 | 31.12.2020 | 31.03.2020 | 31.03.2021 | | |
| | | (Refer Note 6) | (Unaudited) | (Refer Note 6) | (Audited) | (Audited) | |
| Ι. | De la constanta de la constant | 36 004 40 | 25 200 42 | 22.604.02 | 05 063 70 | 02.407.20 | |
| l | Revenue from operations | 26,891.40 | 25,309.12 | 23,684.83 | 85,963.70 | 92,497.28 | |
| | Other income | 31.62 | 30.63 | 410.52 | 576.08 | 1,847.31 | |
| | Total income (I + II) | 26,923.02 | 25,339.75 | 24,095.35 | 86,539.78 | 94,344.59 | |
| l IV | Expenses | | | | | | |
| '' | a) Cost of materials consumed | 17,035.99 | 15,378.38 | 13,086.93 | 53,915.96 | 65,750.09 | |
| | b) Purchases of stock-in-trade | 46.82 | 4.30 | 13,000.55 | 51.12 | 217.47 | |
| | c) Changes in inventories of finished goods, stock-in-trade and | 532.50 | 1,420.88 | 4,836.70 | 5,496.98 | (1,009.50) | |
| | work-in-progress | 332.30 | 1,420.00 | 4,030.70 | 3,430.30 | (1,003.30) | |
| | d) Employee benefits expense | 2,394.16 | 2,200.89 | 2,089.29 | 7,913.10 | 8,774.01 | |
| | e) Finance costs | 1,306.35 | 1,412.48 | 1,600.98 | 5,675.63 | 6,495.71 | |
| | f) Depreciation and amortization expenses | 689.19 | 706.97 | 340.89 | 2,809.11 | 2,831.16 | |
| | g) Other expenses | 3,541.48 | 3,214.57 | 3,132.88 | 11,923.22 | 11,262.16 | |
| | Total expenses | 25,546.49 | 24,338.47 | 25,087.67 | 87,785.12 | 94,321.10 | |
| l v | Profit/(Loss) before tax (III - IV) | 1,376.53 | 1,001.28 | (992.32) | (1,245.34) | | |
| | Tax expenses / (income) | · | · | , , | | | |
| " | Current tax | _ | _ | _ | _ | _ | |
| | Deferred tax | 210.33 | 152.99 | (227.93) | (190.29) | 3.59 | |
| | Total tax expenses / (income) | 210.33 | 152.99 | (227.93) | (190.29) | | |
| VII | Profit/(Loss) after tax (V-VI) | 1,166.20 | 848.29 | (764.39) | 1 ' ' | | |
| | Other comprehensive income / (loss) | | 0.0.23 | (, 005) | (2,000.00) | 15.50 | |
| | Item that will not be reclassified to profit or loss | | | | | | |
| | i) Remeasurements of the defined benefit plans | 67.00 | _ | 83.28 | 67.00 | 83.28 | |
| | ii) Gain/(loss) on equity instruments designated at FVTOCI | - | _ | - | - | - | |
| | in cam, (1995) on equity motivamenta accignates at 1.1.00. | | | | | | |
| | iii) Income tax relating to items that will not be reclassified to | (20.90) | _ | (25.98) | (20.90) | (25.98) | |
| | profit or loss | (====, | | (=====, | (====, | (=====, | |
| l ıx | Total comprehensive income/(loss) for the period (VII+VIII) | 1,212.30 | 848.29 | (707.09) | (1,008.95) | 77.20 | |
| | , | , , | | , , , | ,,,,,,, | | |
| | Paid-up equity share capital (Face value of Rs.5/- per share) | 1,575.43 | 1,575.43 | 1,575.43 | 1,575.43 | 1,575.43 | |
| ^ | raid-up equity share capital (race value of ks.5/- per share) | 1,575.45 | 1,575.45 | 1,575.45 | 1,575.45 | 1,5/5.45 | |
| хі | Reserves (excluding revaluation reserve) as shown in the audited | - | - | - | 28,087.79 | 29,096.74 | |
| | balance sheet | | | | | | |
| XII | Earnings per share (EPS) (of Rs.5/- each) (not annualised for | | | | | | |
| | quarters) | | | | | | |
| | Basic and Diluted | 3.70 | 2.69 | (2.43) | (3.35) | 0.06 | |

| National | ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Right of use assets (c) Financial assets (i) Investments (e) Other non-current assets Total non-current assets (a) Investments (b) Right of use assets (c) Other non-current assets Total non-current assets 2 Current assets (a) Inventories (b) Financial assets (i) Trade receivables (A) Trade receivables - Credit impaired (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Other financial assets (d) Other current assets (e) Assets classified as held for sale Total current assets 1 Equity (a) Equity share capital (b) Other equity Total equity Liabilities 2 Non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Derrowings (ii) Lease liabilities (a) Financial liabilities (b) Deferred tax liabilities (i) Borrowings (ii) Lease liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (a) Financial liabilities (b) Deferred tax liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Corrent liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (ii) Trade payables (ii) Trade payables (iii) Total outstanding dues of micro and small enterprises (iii) Trade payables (iiii) Trade payables (iiiiiii) Trade payables (iiiiiiii) Trade payables (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii | [Rs. in Lakhs] | | |
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| (c) Financial assets | (c) Financial assets | 56,103.64 | 53,464.18 | (a) Property, plant and equipment |
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| (i) Borrowings 15,754.56 18,345.81 (ii) Lease liabilities 18.56 83.15 (b) Deferred tax liabilities (net) 2,530.52 2,699.91 (c) Other non-current liabilities 703.58 904.30 Total non - current liabilities (a) Financial liabilities 19,007.22 22,033.17 3 Current liabilities (i) Borrowings 29,092.70 37,995.46 (ii) Trade payables 1,738.88 809.51 (B) Total outstanding dues of micro and small enterprises 1,738.88 809.51 (B) Total outstanding dues of creditors other than micro and small enterprises 7,783.01 10,482.05 (iii) Lease liabilities 61.72 80.28 (iv) Other financial liabilities 5,590.44 6,237.22 | (i) Borrowings (ii) Lease liabilities (b) Deferred tax liabilities (net) (c) Other non-current liabilities Total non - current liabilities 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 15,754.56 18.56 19.754.56 19.75 | | | |
| (ii) Lease liabilities (b) Deferred tax liabilities (net) (c) Other non-current liabilities Total non - current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iii) Lease liabilities (iii) Cother financial liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iv) Other financial liabilities | (ii) Lease liabilities (b) Deferred tax liabilities (net) (c) Other non-current liabilities Total non - current liabilities 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | 10 245 04 | 45.754.56 | • • |
| (b) Deferred tax liabilities (net) (c) Other non-current liabilities Total non - current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (5) Deferred tax liabilities (703.58 (904.30 (19,007.22 (22,033.17 (29,092.70 (37,995.46 (37,995.46 (37,783.88 (39,951 (4) Total outstanding dues of creditors other than micro and small enterprises (61.72 (61. | (b) Deferred tax liabilities (net) (c) Other non-current liabilities Total non - current liabilities 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | | · | ., |
| (c) Other non-current liabilities Total non - current liabilities 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities 703.58 904.30 19,007.22 22,033.17 29,092.70 37,995.46 7,783.88 809.51 80.28 61.72 80.28 61.72 80.28 | (c) Other non-current liabilities 703.58 Total non - current liabilities 19,007.22 3 Current liabilities (a) Financial liabilities (i) Borrowings 29,092.70 (ii) Trade payables (A) Total outstanding dues of micro and small enterprises 1,738.88 (B) Total outstanding dues of creditors other than micro and 7,783.03 | | | |
| Total non - current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities 19,007.22 22,033.17 29,092.70 37,995.46 29,092.70 37,995.46 7,783.88 809.51 40,482.05 80.28 61.72 80.28 6237.22 | Total non - current liabilities 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | | , | |
| 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (a) Financial liabilities (29,092.70 37,995.46 (29,092.70 | 3 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | 1 | | · · |
| (a) Financial liabilities (i) Borrowings 29,092.70 37,995.46 (ii) Trade payables (A) Total outstanding dues of micro and small enterprises 1,738.88 809.51 (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities 5,590.44 6,237.22 | (a) Financial liabilities (i) Borrowings 29,092.70 (ii) Trade payables (A) Total outstanding dues of micro and small enterprises 1,738.88 (B) Total outstanding dues of creditors other than micro and 7,783.03 | 22,033.17 | 19,007.22 | Total non - current liabilities |
| (i) Borrowings (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities 29,092.70 37,995.46 809.51 1,738.88 809.51 10,482.05 80.28 61.72 80.28 | (i) Borrowings 29,092.70 (ii) Trade payables (A) Total outstanding dues of micro and small enterprises 1,738.88 (B) Total outstanding dues of creditors other than micro and 7,783.03 | | | |
| (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (iii) Trade payables (1,738.88 | (ii) Trade payables (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | 27 005 46 | 20 002 70 | |
| (A) Total outstanding dues of micro and small enterprises 1,738.88 809.51 (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities 61.72 80.28 (iv) Other financial liabilities 5,590.44 6,237.22 | (A) Total outstanding dues of micro and small enterprises (B) Total outstanding dues of creditors other than micro and 7,783.03 | 37,333.40 | 23,032.70 | |
| (B) Total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (B) Total outstanding dues of creditors other than micro and 5,783.01 (7,783.01 (10,482.05 (80.28 (10,10) (10,482.05 (10,482.05 (10,10) (10,482.05 (10,482.05 (10,10) (10,482.05 (10,482.05 (10,10) (10,482.05 (10,482.05 (10,10) (10,482.05 (1 | (B) Total outstanding dues of creditors other than micro and 7,783.03 | 000 51 | 1 720 00 | |
| small enterprises (iii) Lease liabilities (iv) Other financial liabilities 5,590.44 6,237.22 | | 809.51 | 1,/38.88 | (A) Total outstanding dues of micro and small enterprises |
| (iv) Other financial liabilities 5,590.44 6,237.22 | Sitial Circi prises | . 10,482.05 | 7,783.01 | |
| | (iii) Lease liabilities 61.77 | 80.28 | 61.72 | (iii) Lease liabilities |
| | (iv) Other financial liabilities 5,590.44 | 6,237.22 | 5,590.44 | (iv) Other financial liabilities |
| | | 1 | • | |
| (c) Other current liabilities 1,172.83 868.02 | · · | | | |
| Total current liabilities 45,678.58 56,607.87 | | | | |
| | · · · · · · · · · · · · · · · · · · · | | 94,349.02 | |

Standalone Statement of cashflows for the year ended March 31, 2021

| [Rs. in La For the year ended For the year ended | | | | | |
|---|----------------|------------|--------------------------------------|-----------|--|
| Particulars | _ | | For the year ended March 31, 2020 | | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | March 31, 2021 | | iviarch | 31, 2020 | |
| Profit / (loss) before tax | | (1,245.34) | | 23.49 | |
| Adjustments for: | | (1,243.34) | | 23.43 | |
| Depreciation and amortization expenses | 2,809.11 | | 2,831.16 | | |
| Profit on sale of property, plant and equipment | (380.55) | | (1,709.18) | | |
| Profit / (loss) on sale of investments | (500.55) | | 3.83 | | |
| Finance costs | 5,675.63 | | 6,495.71 | | |
| Interest income | (116.70) | | (138.13) | | |
| Allowance for doubtful trade receivables and bad debts written | 501.54 | | 159.57 | | |
| off | 301.54 | | 133.37 | | |
| Net unrealised exchange (gain) | (57.48) | | (278.01) | | |
| | | 8,431.55 | | 7,364.95 | |
| Operating profit before working capital changes | | 7,186.21 | | 7,388.44 | |
| Changes in working capital: | | | | | |
| Adjustments for increase / (decrease) in operating assets: | | | | | |
| Financial assets | | | | | |
| Trade receivables | 3,061.87 | | 1,160.75 | | |
| Loans | (12.40) | | 13.15 | | |
| Other financial assets | 665.60 | | 220.53 | | |
| Non-financial assets | | | | | |
| Inventories | 6,733.22 | | 661.38 | | |
| Other non-financial assets | 201.25 | | 698.89 | | |
| Adjustments for increase / (decrease) in operating liabilities: | | | 353.55 | | |
| Financial liabilities | | | | | |
| Trade payables | (1,769.67) | | 2,369.70 | | |
| Other financial liabilities | 32.49 | | (17.81) | | |
| Non-financial liabilities | | | , , | | |
| Provisions | 103.67 | | (108.64) | | |
| Other non-financial liabilities | 283.05 | | 114.15 | | |
| | | 9,299.08 | | 5,112.10 | |
| | | 16,485.29 | | 12,500.54 | |
| Net income tax paid | | 121.31 | | (170.99) | |
| Net cash flow from operating activities (A) | | 16,606.60 | | 12,329.55 | |
| | | | | | |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | | |
| Capital expenditure on property plant and equipment, including | (794.90) | | (1,752.77) | | |
| capital advances | | | | | |
| Margin money deposits | 164.00 | | 98.00 | | |
| Sales of other investments | (1.04) | | 58.66 | | |
| Proceeds from sale of property, plant and equipment | 1,072.17 | | 3,043.04 | | |
| Inter corporate deposit | (578.00) | | - | | |
| Interest received | 133.16 | | 124.43 | | |
| Net cash flow from / (used in) investing activities (B) | | (4.61) | | 1,571.36 | |

| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
|--|------------|-------------|------------|-------------|
| Proceeds from non-current borrowings | 1,700.00 | | 2,200.00 | |
| Repayment of non-current borrowings | (4,728.15) | | (4,663.85) | |
| Increase / (decrease) in working capital borrowings | (8,902.76) | | (2,200.87) | |
| Payment of dividend including tax thereon | - | | (304.20) | |
| Repayment of operating lease liabilities | (143.77) | | (101.55) | |
| Interest paid on lease liabilities | (22.08) | | (22.08) | |
| Finance costs paid | (6,284.19) | | (6,717.70) | |
| Net cash flow used in financing activities (C) | | (18,380.95) | | (11,810.25) |
| | | | | |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | | (1,778.96) | | 2,090.66 |
| Add: Cash and cash equivalents at the beginning of the year | | 2,656.94 | | 566.28 |
| Cash and cash equivalents at the end of the year * | | 877.98 | | 2,656.94 |
| * Comprises: | | | | |
| (a) Cash on hand | 3.74 | | 6.17 | |
| (b) Cheques/drafts on hand | 4.00 | | 3.50 | |
| (c) Balances with banks: | | | | |
| (i) In current accounts | 870.24 | | 617.27 | |
| (ii) In deposit accounts | - | | 2,030.00 | |
| Total | | 877.98 | | 2,656.94 |

BANNARI AMMAN SPINNING MILLS LIMITED

Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
CIN: L17111TZ1989PLC002476 Website: www.bannarimills.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2021

[Rs. in Lakhs except earnings per equity share data]

| | [Rs. in Lakhs except earnings per equity share data] | | | | | | |
|-------|---|----------------|--------------------------|----------------|-------------|-------------|--|
| | | | Quarter ended Year ended | | | | |
| S.No. | Particulars | 31.03.2021 | 31.12.2020 | 31.03.2020 | 31.03.2021 | 31.03.2020 | |
| | | (Refer Note 6) | (Unaudited) | (Refer Note 6) | (Audited) | (Audited) | |
| | | | | | | | |
| - 1 | Revenue from operations | 30,863.75 | 29,733.61 | 27,861.67 | 1,01,853.73 | 1,13,387.67 | |
| II | Other income | 7.15 | 20.20 | 420.59 | 518.15 | 1,849.73 | |
| III | Total income (I + II) | 30,870.90 | 29,753.81 | 28,282.26 | 1,02,371.88 | 1,15,237.40 | |
| | | | | | | | |
| | Expenses | | | | | | |
| | a) Cost of materials consumed | 19,560.75 | 17,329.16 | 15,187.35 | 62,394.64 | 77,365.84 | |
| | b) Purchases of stock-in-trade | 69.05 | 72.18 | 5.50 | 129.57 | 230.08 | |
| ı | c) Changes in inventories of finished goods, stock-in-trade and work- | (355.27) | 2,019.58 | 4,507.90 | 5,778.25 | (1,479.14 | |
| | in-progress | | | | | | |
| | d) Employee benefits expense | 3,674.11 | 3,496.35 | 3,494.82 | 12,263.54 | 14,263.96 | |
| | e) Finance costs | 1,386.74 | 1,628.42 | 1,978.52 | 6,201.11 | 7,203.15 | |
| | f) Depreciation and amortization expenses | 808.81 | 821.87 | 448.28 | 3,274.38 | 3,262.83 | |
| | g) Other expenses | 4,205.15 | 3,437.01 | 3,647.80 | 13,533.37 | 13,387.16 | |
| | Total expenses | 29,349.34 | 28,804.57 | 29,270.17 | 1,03,574.86 | 1,14,233.88 | |
| V | Profit/(loss) before tax (III - IV) | 1,521.56 | 949.24 | (987.91) | (1,202.98) | 1,003.52 | |
| | | | | | | | |
| VI | Tax expenses / (income) | | | | | | |
| | Current tax | - | | | | - | |
| | Deferred tax | 250.13 | 145.46 | (128.73) | (164.63) | 413.03 | |
| | Total tax expenses / (income) | 250.13 | 145.46 | (128.73) | (164.63) | 413.03 | |
| | Profit/(loss) after tax (V-VI) | 1,271.43 | 803.78 | (859.18) | (1,038.35) | 590.49 | |
| VIII | Other comprehensive income / (loss) | | | | | | |
| | Item that will not be reclassified to profit or loss | | | | | | |
| | i) Remeasurements of the defined benefit plans | 96.45 | - | 113.94 | 96.45 | 113.94 | |
| | ii) Gain/(loss) on equity instruments designated at FVTOCI | - | - | - | - | - | |
| | iii) Income tax relating to items that will not be reclassified to profit or loss | (20.90) | - | (25.98) | (20.90) | (25.98 | |
| IX | Total comprehensive income /(loss) for the period (VII+VIII) | 1,346.98 | 803.78 | (771.22) | (962.80) | 678.45 | |
| | Profits / (loss) attributable to | | | | | | |
| | Non-controlling interest | 82.33 | (10.90) | (11.07) | 61.86 | 348.01 | |
| | Owners of the Company | 1,189.10 | 814.68 | (848.11) | (1,100.21) | 242.48 | |
| | | 1,103.10 | 014.00 | (070.11) | (1,100.21) | 272.40 | |
| | Other comprehensive income / (loss) attributable to | | | | | | |
| | Non-controlling interest | 14.33 | _ | 14.92 | 14.33 | 14.92 | |
| | Owners of the Company | 61.22 | _ | 73.04 | 61.22 | 73.04 | |
| | , | 02.22 | | 76.6 | 02.22 | 70.0 | |
| | Total comprehensive income / (loss) attributable to | | | | | | |
| | Non-controlling interest | 96.66 | (10.90) | 3.85 | 76.19 | 362.93 | |
| | Owners of the Company | 1,250.32 | 814.68 | (775.07) | (1,038.99) | 315.52 | |
| | , , | , | | , | , | | |
| х | Paid-up equity share capital (Face value of Rs.5/- per share) | 1,575.43 | 1,575.43 | 1,575.43 | 1,575.43 | 1,575.43 | |
| γı | Reserves (excluding revaluation reserve) as shown in the audited | | | | 28,619.22 | 29,658.21 | |
| ΛI | balance sheet | | | | 20,019.22 | 25,036.21 | |
| VII | | | | | | | |
| All | Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters) | | | | | | |
| | Basic and Diluted | 4.04 | 2.55 | (2.73) | (3.30) | 1 07 | |
| | שמוני מווע טווענכע | 4.04 | 2.55 | (2./3) | (3.30) | 1.87 | |

| | | [Rs. in Lakhs] |
|--|----------------|---|
| Particulars | As at | As at |
| i di ficaldi 3 | March 31, 2021 | March 31, 2020 |
| ASSETS | | |
| 1 Non-current assets | | |
| (a) Property, plant and equipment | 60,064.95 | 63,100.68 |
| (b) Capital work-in-progress | 1,664.01 | 439.02 |
| (c) Right of use assets | 774.99 | 845.59 |
| (d) Other intangible assets | 488.01 | 9.37 |
| (e) Financial assets | | |
| (i) Investments | 26.42 | 25.38 |
| (f) Deferred tax asset | 20.86 | 0.80 |
| (g) Other non-current assets | 1,027.86 | 1,477.36 |
| Total non-current assets | 64,067.10 | 65,898.20 |
| | , | - |
| 2 Current assets | | |
| (a) Inventories | 25,914.31 | 32,655.76 |
| (b) Financial assets | | |
| (i) Trade receivables | | |
| (A) Trade receivable considered good - Unsecured | 13,144.46 | 15,843.13 |
| (B) Trade receivable - Credit impaired | 856.04 | 814.52 |
| (ii) Cash and cash equivalents | 879.47 | 3,424.40 |
| (iii) Bank balances other than (ii) above | 869.30 | 167.11 |
| (iv) Loans | 59.62 | 37.97 |
| (v) Other financial assets | 1,401.06 | 1,820.38 |
| (c) Current tax assets | 47.40 | 166.99 |
| (d) Other current assets | 4,167.94 | 3,825.20 |
| (e) Assets classified as held for sale | 56.72 | 56.72 |
| Total current assets | 47,396.32 | 58,812.18 |
| Total assets (1+2) | 1,11,463.42 | 1,24,710.38 |
| EQUITY AND LIABILITIES | | |
| 1 Equity | | |
| (a) Equity share capital | 1,575.43 | 1,575.43 |
| (b) Other equity | 28,619.22 | 29,658.21 |
| Equity attributable to the owners of the Holding Company | 30,194.65 | 31,233.64 |
| Non-controlling interest | 3,561.50 | 3,485.30 |
| Total equity | 33,756.15 | 34,718.94 |
| Liabilities | , | , |
| 2 Non-current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 18,687.39 | 19,616.95 |
| (ii) Lease liabilities | 41.01 | 176.13 |
| (b) Deferred tax liabilities | 3,152.88 | 3,274.52 |
| (c) Provisions | 241.29 | 231.21 |
| (d) Other non-current liabilities | | |
| Total non - current liabilities | 777.23 | 988.47 24,287.28 |
| Total non - current habilities | 22,899.80 | 24,207.20 |
| 3 Current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 33,734.06 | 42,010.52 |
| (ii) Trade payables | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| (A) Total outstanding dues of micro and small enterprises | 1,738.88 | 809.51 |
| (B) Total outstanding dues of creditors other than micro and | 11,090.41 | 13,922.97 |
| small enterprises | 11,000.71 | 15,522.57 |
| (iii) Lease liabilities | 87.11 | 80.28 |
| (iv) Other financial liabilities | 6,502.43 | 6,520.04 |
| (b) Provisions | 414.49 | 306.71 |
| (c) Other current liabilities | 1,240.09 | 2,054.13 |
| Total current liabilities | | |
| | 54,807.47 | 65,704.16 |
| Total equity and liabilities (1+2+3) | 1,11,463.42 | 1,24,710.38 |

| | | | | [Rs. in Lakhs] | |
|--|------------|----------------|--------------------|----------------|--|
| Particulars | For the ye | | For the year ended | | |
| | March 3 | March 31, 2021 | | 1, 2020 | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | | | |
| Profit before tax | | (1,202.98) | | 1,003.52 | |
| Adjustments for: | | | | | |
| Depreciation and amortization expenses | 3,274.38 | | 3,262.83 | | |
| Profit on sale of property, plant and equipment | (380.55) | | (1,709.18) | | |
| Profit / (loss) on sale of investments | - | | 3.83 | | |
| Finance costs | 6,201.11 | | 7,203.15 | | |
| Interest income | (44.60) | | (97.17) | | |
| Allowance for doubtful trade receivables and bad debts written off | 501.54 | | 159.57 | | |
| Net unrealised exchange (gain) | (57.48) | | (243.51) | | |
| | | 9,494.40 | | 8,579.52 | |
| Operating profit before working capital changes | | 8,291.42 | | 9,583.04 | |
| Changes in working capital: | | | | | |
| Adjustments for increase / (decrease) in operating assets: | | | | | |
| Financial Assets | | | | | |
| Trade receivables | 2,213.09 | | 2,141.71 | | |
| Loans | (21.65) | | 9.97 | | |
| Other financial assets | 637.97 | | 220.48 | | |
| Non-financial assets | | | | | |
| Inventories | 6,741.45 | | (856.65) | | |
| Other non-financial assets | 203.21 | | 628.69 | | |
| Adjustments for increase / (decrease) in operating liabilities: | | | | | |
| Financial liabilities | | | | | |
| Trade payables | (1,903.19) | | 3,501.68 | | |
| Other financial liabilities | 216.24 | | (445.91) | | |
| Non-financial liabilities | | | | | |
| Provisions | 117.86 | | (79.91) | | |
| Other non-financial liabilities | (846.31) | | (589.44) | | |
| | | 7,358.67 | | 4,530.62 | |
| | | 15,650.09 | | 14,113.66 | |
| Net income tax paid | | 121.62 | | (171.79) | |
| Net cash flow from operating activities (A) | | 15,771.71 | | 13,941.87 | |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | | |
| Capital expenditure on property plant and equipment, including | (2,520.56) | | (2,591.98) | | |
| capital advances | (=/525.56) | | (=,552.50) | | |
| Margin money deposits | 164.00 | | 98.00 | | |
| Sale of other investments | (1.04) | | 58.66 | | |
| Proceeds from sale of property, plant and equipment | 1,099.80 | | 3,043.04 | | |
| Interest received | 61.06 | | 83.47 | | |
| Net cash flow generated / (used in) investing activities (B) | | (1,196.74) | | 691.19 | |

| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
|--|------------|-------------|------------|-------------|
| Proceeds from non-current borrowings | 1,700.00 | . | 2,200.00 | ' |
| Repayment of non-current borrowings | (2,613.57) | | (4,225.04) | |
| Increase / (decrease) in working capital borrowings | (8,276.46) | | (2,367.26) | |
| Payment of dividend including tax thereon | - | . | (304.20) | ' |
| Repayment of operating lease liabilities | (188.91) | | (117.91) | |
| Interest paid on lease liabilities | (32.63) | . | (32.62) | |
| Finance costs paid | (6,841.63) | | (7,421.78) | |
| Net cash flow (used in) financing activities (C) | | (16,253.20) | | (12,268.81) |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | i | (1,678.23) | , Γ | 2,364.25 |
| Add: Cash and cash equivalents at the beginning of the year | i | 3,424.40 | Ĺ | 1,060.15 |
| Cash and cash equivalents at the end of the year * | <u> </u> | 1,746.17 | | 3,424.40 |
| * Comprises: | | | | |
| (a) Cash on hand | 5.23 | | 8.16 | |
| (b) Cheques/drafts on hand | 4.00 | . | 3.50 | |
| (c) Balances with banks: | 1 | | . | |
| (i) In current accounts | 1,106.03 | | 818.00 | |
| (ii) In deposit accounts | 630.91 | | 2,594.74 | |
| Total | | 1,746.17 | | 3,424.40 |

BANNARI AMMAN SPINNING MILLS LIMITED

Notes:

- The above standalone and consolidated financial results ('the statement') for the quarter and year ended March 31, 2021 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on May 31, 2021. The Statutory Auditors have audited the financial results for the year ended March 31, 2021 and reviewed / audited the financial results for the quarter ended March 31, 2021 and given unmodified opinion.
 - The Consolidated results include results of subsidiaries Young Brand Apparel Private Limited, Bannari Amman Retails Private Limited, Bannari Amman Trendz Private Limited, Accel Apparels Private Limited and Abirami Amman Designs Private Limited. The Company along with its subsidiaries is herein-after referred to as 'the Group'.
- The Group is primarily engaged in the manufacturing of Textile and related products, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.
- The outbreak of COVID-19 pandemic and the resultant lockdown measures enforced by the Central and State Governments has affected the Company's full year financial performance though the operations have significantly improved in the second half of the financial year 2020-21. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Property, plant and equipment, Intangibles, Inventories, Receivables and Other assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources on the expected future performance of the Company. The Company has evaluated its liquidity position, recoverability and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.
- The Company, in February 2021 made sub-division of face value of Equity Share into smaller amount (i.e) sub-division of 1 Equity Share of face value of Rs.10 each fully paid into Equity Shares of Rs.5 each fully paid up resulting in issuance of 2 Equity Shares of Rs.5 each fully paid up thereby keeping the Paid up Capital intact.
- The Statement of Assets and Liabilities as at March 31, 2021 is given as Annexure-A and Statement of Cash Flows for the year ended March 31, 2021 is given as Annexure-B.
- The figures for the quarter ended March 31, 2021 are the balancing figure between audited figures for the full financial year ended March 31, 2021 and published year to date figures up to the third quarter ended December 31, 2020.
- 7 Previous period figures have been regrouped / reclassified, wherever necessary.

For and on behalf of the Board of Directors

Place: Coimbatore Date: 31.05.2021

S.V. Arumugam Managing Director DIN: 00002458

Chartered Accountants Times square, 7th Floor Door No.62, A.T.T Colony Road Coimbatore – 641 018 Tamil Nadu, India

Tel: +91 422 664 6500

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF BANNARI AMMAN SPINNING MILLS LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2021 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2021 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2021" ("the Statement"), of **BANNARI AMMAN SPINNING MILLS LIMITED** ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2021:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2021

With respect to the Standalone Financial Results for the quarter ended March 31, 2021, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2021 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net profit/(loss) respectively and other comprehensive income / (loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2021 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the guarter ended March 31, 2021

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2021 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

Other Matters

• The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells LLP**Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Balaji M. N.

Partner (Membership No. 202094)

UDIN(UDIN:21202094AAAADM8146)

Place : Chennai Date : May 31, 2021

Chartered Accountants Times square, 7th Floor Door No.62, A.T.T Colony Road Coimbatore – 641 018 Tamil Nadu, India

Tel: +91 422 664 6500

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF BANNARI AMMAN SPINNING MILLS LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2021 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2021 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2021" ("the Statement") of **BANNARI AMMAN SPINNING MILLS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us the Consolidated Financial Results for the year ended March 31, 2021:

- (i) includes the results of the following entities:
 - Young Brand Apparel Private limited (Subsidiary)
 - Abirami Amman Designs Private Limited (formerly Abirami Amman Mills Private Limited) (Subsidiary)
 - Accel Apparels Private Limited (Subsidiary)
 - Bannari Amman Retails Private Limited (Subsidiary)
 - Bannari Amman Trendz Private Limited (Subsidiary)
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total comprehensive loss and other financial information of the Group for the year ended March 31, 2021.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2021

With respect to the Consolidated Financial Results for the quarter ended March 31, 2021, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2021, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31,2021 that give a true and fair view of the consolidated net profit/(loss) respectively and consolidated other comprehensive income/(loss) and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2021 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2021

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2021 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- We did not audit the financial statements of four subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 1,666.15 lakhs as at March 31, 2021 and total revenues of Rs. 57.19 lakhs and Rs. 197.87 lakhs for the quarter and year ended March 31, 2021 respectively, total net profit/(loss) after tax of Rs. 52.40 lakhs and Rs. (13.90) lakhs for the quarter and year ended March 31, 2021 respectively and total comprehensive income/(loss) is Rs. 52.40 lakhs and Rs. (13.90) lakhs for the quarter and year ended March 31, 2021 respectively and net cash outflows of Rs. 5.73 lakhs for the year ended March 31, 2021, as considered in the Statement. These financial statements are unaudited and have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements are not material to the Group

Our Conclusion on the Statement is not modified in respect of our reliance on the financial statements certified by the Management.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Balaji M. N.

Partner (Membership No. 202094) (UDIN: 21202094AAAADN2321)

Place : Chennai Date : 31, May 2021