

6th August, 2021

To,

The Manager (Listing), The BSE Ltd. Mumbai	The Manager (Listing), National Stock Exchange of India Ltd. Mumbai
Company's Scrip Code: 505700	Company's Scrip Code: ELECON

Sub : Unaudited Financial Results for Quarter ended on 30th June, 2021

Ref : Regulations 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the subject referred regulations, the Standalone and Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2021, duly taken on record and approved by the Board of Directors of the Company at its Meeting held on Friday, 6th August, 2021 are enclosed with 'Limited Review Report' of the Statutory Auditors of the Company.

You are requested to take the same on your records.

Thanking you.

Yours faithfully,
For Elecon Engineering Company Limited,



Bharti Isarani
Company Secretary & Compliance Officer



Encl. : As above



Cranes



Rubber Industry



Marine Industry



Plastic Industry



Power Industry



Steel Industry



Sugar Industry



Mining



Cement Industry

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ELECON ENGINEERING COMPANY LIMITED					
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021					
(Amounts in INR Lakhs)					
Sr. No.	Particulars	Quarter Ended		Year ended	
		30 June 2021	31 March 2021	30 June 2020	31 March 2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		Refer Note 2			
1	Revenue from operations	21,929.23	27,346.80	8,981.47	79,636.37
2	Other income	245.66	239.82	108.21	1,079.06
3	Total Income (1+2)	22,174.89	27,586.62	9,089.68	80,715.43
4	Expenses				
	(a) Cost of materials consumed	11,490.05	10,841.90	2,245.08	31,963.54
	(b) Changes in inventories of finished goods and work-in-progress	(1,553.43)	1,803.48	893.15	4,358.86
	(c) Manufacturing expenses and erection charges	1,843.70	1,954.34	918.95	7,305.22
	(d) Employee benefits expense	1,524.40	1,916.24	1,805.80	6,367.93
	(e) Finance costs	1,189.97	1,257.36	1,455.56	5,426.89
	(f) Depreciation and amortisation expense	968.20	1,042.02	1,052.33	4,231.33
	(g) Other expenses	3,620.42	5,053.26	3,571.51	15,233.48
	Total Expenses	19,083.31	23,868.60	11,942.38	74,887.25
5	Profit / (Loss) before tax (3-4)	3,091.58	3,718.02	(2,852.70)	5,828.18
6	Tax expenses				
	Current tax	735.49	(3.17)	-	-
	Deferred tax	43.57	1,478.40	(978.75)	2,201.69
7	Net Profit / (Loss) for the period after tax (5-6)	2,312.52	2,242.79	(1,873.95)	3,626.49
8	Other comprehensive Income / (expenses) (net of tax)				
	Items that will not be reclassified to profit or loss	30.81	134.57	(7.38)	112.42
	Income tax related to items that will not be reclassified to profit or loss	(7.75)	(36.04)	2.58	(28.30)
9	Total comprehensive Income / (expense) for the period (7+8)	2,335.58	2,341.32	(1,878.75)	3,710.61
10	Paid-up equity share capital (Face value per equity share INR 2/-)	2,244.00	2,244.00	2,244.00	2,244.00
11	Other equity (including debenture redemption reserve)				79,692.54
13	Earnings per share (of INR 2/- each) (not annualised) (In Rupees)				
	(a) Basic	2.06	2.00	(1.67)	3.23
	(b) Diluted	2.06	2.00	(1.67)	3.23

Notes:

- The above unaudited standalone financial results for the quarter ended 30 June 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06 August 2021. The statutory auditors have expressed an unmodified conclusion on these standalone financial results. The review report has been filed with the stock exchange and is available on the Company's website.
- Figures for the quarter ended 31 March 2021 as reported in these unaudited standalone financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- As per Ind AS 108 - 'Operating Segments', the Company has reported segment information under two segments i.e. 1) Material Handling Equipment and 2) Transmission Equipment.
- Subsequent to outbreak of COVID-19 pandemic and consequent lock down across the country, the Company's operations have resumed post temporary suspension, as per the guidelines and norms prescribed by the Government authorities. The Company continues to monitor the impact of COVID-19 on its business including customers, supply-chain, employees/workers and logistics. The management has taken specific steps by way of negotiating better payment terms for new orders and cost rationalization initiatives to manage the cash flows and liquidity position. The Company has considered internal and external information while evaluating various estimates in relation to its financial results up to the date of its approval by the Board of Directors and has not identified any material impact on the carrying value of assets, liabilities or provisions.

Further impact of the COVID-19 pandemic, if any, may be different from estimated as at the date of approval of these financial results and the Company believes that no precise estimation can be made about the actual impact of the pandemic on the overall economy, specific industry sectors and the Company itself at this stage but is closely monitoring the emerging situation.
- The Indian Parliament has approved the Code on Social Security, 2020 ('Code') which may likely impact the contributions made by the Company towards Provident Fund and Gratuity. The Company will assess the impact and its evaluation once the corresponding rules are notified and will give appropriate impact in the financial statements in the period in which the Code becomes effective and the related rules are notified.
- Previous period figures have been regrouped / reclassified wherever necessary.



Cranes



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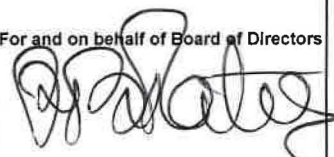


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UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30 JUNE 2021				
(Amounts in INR Lakhs)				
Particulars	Quarter Ended			Year ended
	30 June 2021	31 March 2021	30 June 2020	31 March 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		Refer Note 2		
1. SEGMENT REVENUE				
(a) Material Handling Equipment	2,959.34	5,528.37	2,057.95	13,924.65
(b) Transmission Equipment	18,969.89	21,818.43	6,923.52	65,711.72
Net Sales / Income from Operations	21,929.23	27,346.80	8,981.47	79,636.37
2. SEGMENT RESULTS PROFIT (+)/LOSS(-) BEFORE TAX & INTEREST				
(a) Material Handling Equipment	(32.89)	(1,508.11)	(1,741.95)	(5,043.30)
(b) Transmission Equipment	4,374.93	7,429.88	369.92	17,154.51
Total	4,342.04	5,921.77	(1,372.03)	12,111.21
Less:				
i) Finance Cost	1,189.97	1,257.36	1,455.56	5,426.89
ii) Other unallocated corporate overheads	151.99	981.37	80.52	1,484.08
iii) Unallocable income	(91.50)	(34.98)	(55.41)	(627.94)
Total Profit / (Loss) before Tax	3,091.58	3,718.02	(2,852.70)	5,828.18
3. SEGMENT ASSETS				
(a) Material Handling Equipment	39,859.62	43,240.68	45,643.50	43,240.68
(b) Transmission Equipment	1,01,302.99	1,09,016.93	1,07,077.15	1,09,016.93
(c) Unallocated	18,428.37	17,933.01	18,488.80	17,933.01
Total	1,59,590.98	1,70,190.62	1,71,209.45	1,70,190.62
4. SEGMENT LIABILITIES				
(a) Material Handling Equipment	21,850.70	29,601.18	37,735.68	29,601.18
(b) Transmission Equipment	47,077.16	53,155.59	53,984.38	53,155.59
(c) Unallocated	6,391.00	5,497.31	3,142.21	5,497.31
Total	75,318.86	88,254.08	94,862.27	88,254.08
5. NET CAPITAL EMPLOYED	84,272.12	81,936.54	76,347.18	81,936.54

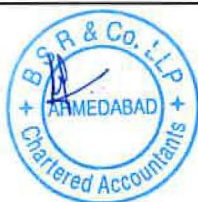
For and on behalf of Board of Directors

Prayasvin B. Patel

Chairman & Managing Director

DIN : 00037394

 Place : Vallabh Vidyanagar
 Date : 06 August, 2021


BSR & Co. LLP

Chartered Accountants

903 Commerce House V,
Near Vodafone House
Praladnagar, Corporate Road,
Ahmadabad 380 051
India

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Limited Review Report on Unaudited Quarterly Standalone Financial Results of Elecon Engineering Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Elecon Engineering Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Elecon Engineering Company Limited ('the Company') for the quarter ended 30 June 2021 ('the Statement') 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').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, 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 the 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2021 as reported in the accompanying Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies 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 BSR & Co. LLP
Chartered Accountants

Firm Registration Number: 101248W/W-100022



Rupen Shah
Partner

Place: Vallabh Vidyanagar
Date: 6 August 2021

Membership No.: 116240
ICAI UDIN: 21116240AAAABZ5614

ELECON ENGINEERING COMPANY LIMITED					
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021					
(Amounts in INR Lakhs)					
Sr. No.	Particulars	Quarter ended		Year ended	
		30 June 2021	31 March 2021	30 June 2020	31 March 2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		Refer Note 2			
1	Revenue from operations	29,254.46	35,013.24	13,478.20	1,04,470.65
2	Other income	176.17	98.32	117.41	572.73
3	Total Income (1+2)	29,430.63	35,111.56	13,595.61	1,05,043.38
4	Expenses				
	(a) Cost of materials consumed	15,206.77	14,638.36	4,331.78	43,910.33
	(b) Changes in inventories of finished goods and work-in-progress	(1,545.34)	1,930.18	943.48	4,625.73
	(c) Manufacturing expenses and erection charges	1,911.78	2,105.41	982.08	7,677.93
	(d) Employee benefits expense	3,301.34	3,482.99	3,241.42	11,793.91
	(e) Finance costs	1,353.10	1,444.08	1,648.54	5,980.63
	(f) Depreciation and amortisation expense	1,224.14	1,296.37	1,313.00	5,211.23
	(g) Other expenses	4,493.07	5,505.06	4,244.93	17,901.85
	Total Expenses	25,944.86	30,402.45	16,705.23	97,101.61
5	Profit / (Loss) before share in profit of associate and tax (3-4)	3,485.77	4,709.11	(3,109.62)	7,941.77
6	Share in profit of associate (net of tax)	28.97	4.20	84.43	187.39
7	Profit / (Loss) before tax (5+6)	3,514.74	4,713.31	(3,025.19)	8,129.16
8	Tax expenses				
	Current tax	744.32	42.31	16.02	134.28
	Adjustment of tax relating to earlier periods	-	30.09	-	30.09
	Deferred tax	43.57	1,478.40	(978.75)	2,201.69
9	Net Profit / (Loss) for the period after tax (7-8)	2,726.85	3,162.51	(2,062.46)	5,763.10
10	Non-controlling interest	-	-	-	-
11	Net Profit / (Loss) after tax and non controlling interest (9-10)	2,726.85	3,162.51	(2,062.46)	5,763.10
12	Other comprehensive income / (expense) (net of tax)				
	(i) Items that will not be reclassified to profit or loss	(34.18)	492.07	(123.27)	352.87
	Income tax related to items that will not be reclassified to profit or loss	(7.75)	(35.96)	(27.08)	(28.22)
	(ii) Items that will be reclassified to profit or loss	360.60	(4.23)	142.28	417.70
13	Total comprehensive income / (expense) for the period (11+12)	3,045.52	3,614.39	(2,070.53)	6,505.45
14	Paid-up equity share capital (Face value per equity share INR 2/-)	2,244.00	2,244.00	2,244.00	2,244.00
15	Other equity (including debenture redemption reserve)				89,680.83
16	Earnings per share (of INR 2/- each) (not annualised) (In Rupees)				
	(a) Basic	2.43	2.82	(1.84)	5.14
	(b) Diluted	2.43	2.82	(1.84)	5.14



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Notes:

- 1 The above unaudited consolidated financial results for the quarter ended 30 June 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06 August 2021. The statutory auditors have expressed an unmodified conclusion on these consolidated financial results. The review report has been filed with the stock exchange and is available on the Holding Company's website.
- 2 Figures for the quarter ended 31 March 2021 as reported in these unaudited consolidated financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- 3 As per Ind AS 108 - 'Operating Segments', the Group has reported segment information under two segments i.e. 1) Material Handling Equipment and 2) Transmission Equipment.
- 4 Subsequent to outbreak of COVID-19 pandemic and consequent lock down across the country, the Holding Company's operations have resumed post temporary suspension, as per the guidelines and norms prescribed by the Government authorities. However, the subsidiaries in United Kingdom and USA, which cater to the needs of essential services sector, continued to operate but at reduced levels adhering to guidelines issued by respective local authorities. Subsidiaries operating in other jurisdictions continued to operate as per the guidelines issued by respective local authorities.

The Group continues to monitor the impact of COVID-19 on its business including customers, supply-chain, employees/workers and logistics. The management has taken specific steps by way of negotiating better payment terms for new orders and cost rationalization initiatives to manage the cash flows and liquidity position. The Group has considered internal and external information while evaluating various estimates in relation to its financial results up to the date of its approval by the Board of Directors and has not identified any material impact on the carrying value of assets, liabilities or provisions.

Further impact of the COVID-19 pandemic, if any, may be different from estimated as at the date of approval of these financial results and the Group believes that no precise estimation can be made about the actual impact of the pandemic on the overall economy, specific industry sectors and the Group itself at this stage but is closely monitoring the emerging situation.
- 5 The Indian Parliament has approved the Code on Social Security, 2020 ('Code') which may likely impact the contributions made by the Holding Company towards Provident Fund and Gratuity. The Group will assess the impact and its evaluation once the corresponding rules are notified and will give appropriate impact in the financial statements in the period in which the Code becomes effective and the related rules are notified.
- 6 Previous period figures have been regrouped / reclassified wherever necessary.

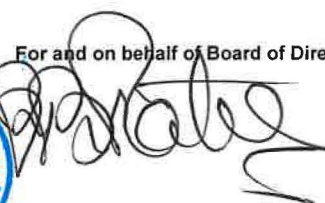


UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30 JUNE 2021

(Amounts in INR Lakhs)

Particulars	Quarter ended			Year ended
	30 June 2021	31 March 2021	30 June 2020	31 March 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		Refer Note 2		
1. SEGMENT REVENUE				
(a) Material Handling Equipment	2,959.34	5,528.37	2,057.95	13,924.65
(b) Transmission Equipment	26,295.12	29,484.87	11,420.25	90,546.00
Net Sales / Income from Operations	29,254.46	35,013.24	13,478.20	1,04,470.65
2. SEGMENT RESULTS(PROFIT)(+)/LOSS(-) BEFORE TAX & INTEREST FROM EACH SEGMENT				
(a) Material Handling Equipment	(32.89)	(1,508.11)	(1,741.95)	(5,043.30)
(b) Transmission Equipment	5,023.88	7,863.29	353.19	19,601.10
Total	4,990.99	6,355.18	(1,388.76)	14,557.80
Less:				
i) Finance costs	1,353.10	1,444.07	1,648.54	5,980.63
ii) Other unallocated corporate overheads	198.48	269.44	103.41	879.29
iii) Unallocable income	(75.33)	(71.64)	(115.52)	(431.28)
Total Profit / (Loss) before tax	3,514.74	4,713.31	(3,025.19)	8,129.16
3. SEGMENT ASSETS				
(a) Material Handling Equipment	39,859.62	43,240.68	45,643.50	43,240.68
(b) Transmission Equipment	1,42,698.42	1,50,817.53	1,48,243.80	1,50,817.53
(c) Unallocated	6,403.96	5,215.40	6,374.19	5,215.40
Total	1,88,962.00	1,99,273.61	2,00,261.49	1,99,273.61
4. SEGMENT LIABILITIES				
(a) Material Handling Equipment	21,850.70	29,601.18	37,735.68	29,601.18
(b) Transmission Equipment	65,578.72	72,079.65	76,010.67	72,079.65
(c) Unallocated	6,562.23	5,667.95	3,166.29	5,667.95
Total	93,991.65	1,07,348.78	1,16,912.64	1,07,348.78
5.NET CAPITAL EMPLOYED	94,970.35	91,924.83	83,348.85	91,924.83

For and on behalf of Board of Directors

Prayasvin B. Patel

Chairman & Managing Director

DIN : 00037394

Place : Vallabh Vidyanagar

Date : 06 August, 2021



BSR & Co. LLP

Chartered Accountants

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Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Elecon Engineering Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Elecon Engineering Company Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Elecon Engineering Company Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30 June 2021 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Elecon Engineering Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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4. The Statement includes the unaudited financial information / financial results of the following entities:

Sr.	Name of the Entity	Relationship
1	Radicon Transmission UK Limited (including its following Wholly Owned Step-down Subsidiaries): a) Benzlers Systems AB b) AB Benzlers c) Radicon Drive Systems Inc. d) Benzler Transmission A.S. e) Benzler TBA B.V. f) Benzler Antriebstechnik GmbH g) OY Benzler AB h) Benzlers Italia s.r.l	Wholly Owned Subsidiary
2	Elecon Singapore Pte Limited	Wholly Owned Subsidiary
3	Elecon Middle East FZE	Wholly Owned Subsidiary
4	Eimco (Elecon) India Limited	Associate
5	Elecon Eng. (Suzhou) Co. Limited	Associate
6	Elecon Africa Pty. Limited	Associate
7	Elecon Australia Pty. Limited	Associate

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2021 as reported in the accompanying Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
7. The Statement includes the Group's share of net profit after tax of INR 28.97 Lakhs and total comprehensive income of INR 28.97 Lakhs for the quarter ended 30 June 2021, as considered in the Statement in respect of 1 associate, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.



Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Elecon Engineering Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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8. The Statement includes the financial information of 2 subsidiaries which have not been reviewed, whose financial information reflects total revenue from operations of INR 1,446.33 Lakhs, total net profit after tax of INR 231.63 Lakhs and total comprehensive income of INR 231.63 Lakhs for the quarter ended 30 June 2021, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of INR Nil and total comprehensive income of INR Nil for the quarter ended 30 June 2021, as considered in the Statement, in respect of 3 associates based on their financial information which has not been reviewed. According to the information and explanations given to us by the Holding Company's management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of this matter.

For B S R & Co. LLP

Chartered Accountants

Firm Registration Number: 101248W/W-100022



Rupen Shah

Partner

Place: Vallabh Vidyanagar

Date: 6 August 2021

Membership No.: 116240

ICAI UDIN: 21116240AAAACA4648