

LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF REFEX INDUSTRIES LIMITED.

Review Report to the Board of Directors of REFEX INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of REFEX INDUSTRIES LIMITED ("The Company") for the Quarter ended December 31, 2020 & year to date from April 01, 2020 to December 31, 2020 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review 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 we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

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 aforesaid Indian Accounting Standards ("Ind AS") and other recognized accounting practices and policies 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 modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M. Krishnakumar & Associates,
Chartered Accountants**

For M. KRISHNAKUMAR & ASSOCIATES
Chartered Accountants

M. KRISHNA KUMAR - M No : 203929
Proprietor



Proprietor
Membership No.: 203929
UDIN: 21203929AAAACC2230
Firm Registration No. with ICAI: 006853S
Place: Chennai
Date: 12.02.2021

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF REFEX INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Refex Industries Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended December 31,2020 and for the period from April 1, 2020 to December 31,2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2020 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: Vituza Solar Energy Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and 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 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.

6. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.0.19 Lakhs as at December 31,2020 and total revenues of Rs.0 and total net profit/(loss) after tax of Rs. (0.17) Lakhs and total comprehensive income /(loss) of Rs. (0.17) Lakhs, for the quarter ended December 31, 2020 and for the period from April 1, 2020 to December 31, 2020, respectively, and cash flows (net) of Rs. (0.06) Lakhs for the period from April 1, 2020 to December 31,2020, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have 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 these subsidiary is based solely on the reports 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 the above matters.

For M. Krishnakumar & Associates,
Chartered Accountants

For M. KRISHNAKUMAR & ASSOCIATES
Chartered Accountants
M. KRISHNA KUMAR - M No : 203929
Proprietor



Proprietor
Membership No.: 203929
UDIN: 21203929AAAACC2230
Firm Registration No. with ICAI: 006853S

Place: Chennai
Date: 12.02.2021



Refex Industries Limited

No.11th Floor , Bascon Futura IT Park New.No:10/2, Old No: 56 L, Venkat Narayan Road, T.Nagar, Chennai-600 017.
CIN No.L45200TN2002PLC049601

REFEX INDUSTRIES LIMITED STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER2020

Part-I		Standalone					(Rs. In Lacs)
S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2020	Sep 30,2020	Dec 31, 2019	Dec 31, 2020	Dec 31, 2019	March 31, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue From Operations	14,438.93	25,775.84	23,684.41	48,018.77	53,685.53	66,074.43
2	Other Income	1.07	49.89	1.43	57.08	272.42	479.09
	Total - Net Income from Operations	14,440.00	25,825.72	23,685.84	48,075.85	53,957.95	66,553.52
3	Expenses						
	Cost of Materials Consumed	4,169.25	10,065.29	14,999.16	14,331.72	34,302.90	43,010.87
	Purchase of Traded goods			-	-	-	-
	Purchase of stock in trade	7,172.45	11,976.08	3210.38	24740.95	9,694.36	12,293.90
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(15.67)	(53.93)	354.11	0.39	446.60	440.44
	Employee Benefits Expense	170.09	159.99	83.18	417.28	237.26	312.95
	Depreciation and Amortisation Expense	33.13	28.82	26.18	95.92	71.05	139.32
	Finance Costs	21.60	21.62	1.78	67.17	5.16	90.57
	Other expenses	1,337.65	1,402.75	2606.69	3931.46	4,308.51	4,881.35
	Total expenses	12,888.50	23,600.62	21,281.47	43,584.89	49,065.83	61,169.41
4	Profit / (Loss) from ordinary activities before Tax	1,551.50	2,225.10	2,404.37	4,490.96	4,892.12	5,384.12
5	Profit/(Loss) before exceptional items and extraordinary items and Tax	1,551.50	2,225.10	2,404.37	4,490.96	4,892.12	5,384.12
6	Exceptional items	-	-	-	-	-	(581.46)
7	Profit/(Loss) before Tax	1,551.50	2,225.10	2,404.37	4,490.96	4,892.12	4,802.66
8	Tax Expenses						
	Current tax expense for current year	322.58	623.66	420.09	1,336.68	854.75	767.56
	(Less): MAT credit (where applicable)	-	-	-	-	-	646.44
	Current tax expense relating to prior years	-	-	-	-	-	-
	Net current tax expense	-	-	-	-	-	-
	Deferred tax (Asset)	24.04	0.48	258.62	(180.21)	261.45	75.42
	Total Tax Expense	346.63	624.14	678.71	1,156.48	1,116.20	1,489.41
	Net Profit /Loss for the Period/Year	1,204.87	1,600.96	1,725.66	3,334.48	3,775.92	3,313.25
9	Profit/(Loss) for the period from continuing operations	1,204.87	1,600.96	1,725.66	3,334.48	3,775.92	3,313.25
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-	-
12	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
13	Other Comprehensive Income, net of income tax						
	a Items that will not be reclassified to Profit or loss account	-	-	-	-	-	-
	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-	-	(5.19)
14	Profit/(Loss) for the period/year	1,204.87	1,600.96	1,725.66	3,334.48	3,775.92	3,308.05
15	Paid-up Equity Capital (face value of share - Rs 10/- each)	2,100.20	2,100.20	1,547.52	2,100.20	1,547.52	1,547.52
16	Reserves excluding revaluation reserves	NA	NA	NA	NA	NA	6,038.01
17	Basic and Diluted Earning per share (before extraordinary items)	5.74	7.62	11.15	15.88	24.40	21.38
18	Basic and Diluted Earning per share (after extraordinary items)	5.74	7.62	11.15	15.88	24.40	21.38





Part-II Segment wise Revenue, Results and Capital Employed Under Regulation 33 (3) (f) of SEBI (LODR), Regulations 2015							
			Standalone (Rs. In Lacs)				
			Quarter Ended		Nine Months Ended		Year Ended
S. No.	Particulars	Dec 31, 2020	Sep 30, 2020	Dec 31, 2019	Dec 31, 2020	Dec 31, 2019	March 31, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)

1 Segment Revenue (Net Sales/Income)							
	Coal & Ash Handling Business	12,216.87	22,517.70	22,142.00	39,915.74	47,494.38	58,905.59
	Solar Power - Generation and Related Activities	302.02	274.08	288.93	930.57	1,166.79	1,485.27
	Refrigerant Gas- Manufacturing(Refilling) and Sales	458.13	412.19	382.66	1,129.85	1,568.76	2,010.81
	Sale Of Service	1,461.91	2,571.86	870.82	6,042.61	3,455.60	3,672.77
	Total	14,438.93	25,775.84	23,684.41	48,018.77	53,685.53	66,074.43
2 Segment Results							
	(Profit /Loss before Interest and Tax)						
	Coal & Ash Handling Business	1,125.99	2,257.85	1,724.50	3,973.33	3,447.24	4,013.31
	Solar Power - Generation and Related Activities	(6.63)	(31.73)	(99.58)	22.36	(203.64)	(212.53)
	Refrigerant Gas- Manufacturing(Refilling) and Sales	97.67	20.47	(12.56)	160.57	(85.30)	(141.00)
	Sale Of Service	527.80	850.79	867.91	2,312.10	1,778.38	1,825.93
	Corporate	(192.95)	(920.94)	(75.66)	(2,031.15)	(311.94)	(1,135.06)
	Total	1,551.89	2,176.43	2,404.60	4,437.21	4,624.73	4,350.65
Less:	Finance Cost	1.47	1.21	1.66	3.33	5.04	7.45
Add:	Other Income	1.08	49.89	1.43	57.08	272.42	459.46
	Profit /Loss before Tax	1,551.50	2,225.10	2,404.37	4,490.96	4,892.12	4,802.66
3 Segment Assets							
	Coal & Ash Handling Business	5,866.06	11,884.21	3,046.18	5,866.06	3,046.18	1,378.89
	Solar Power - Generation and Related Activities	117.41	88.46	101.69	117.41	101.69	833.17
	Refrigerant Gas- Manufacturing(Refilling) and Sales	2,353.71	2,459.58	2,841.85	2,353.71	2,841.85	2,836.26
	Sale Of Service	-	-	-	-	-	-
	Corporate	13,911.66	14,309.33	6,448.77	13,911.66	6,448.77	8,748.57
	Total- Segment Assets	22,248.85	28,741.58	12,438.49	22,248.85	12,438.49	13,796.88
4 Segment Liabilities							
	Coal & Ash Handling Business	2,323.90	11,628.62	-	2,323.90	-	2,495.59
	Solar Power - Generation and Related Activities	975.20	946.83	214.16	975.20	214.16	994.71
	Refrigerant Gas- Manufacturing(Refilling) and Sales	214.54	169.06	91.72	214.54	91.72	215.10
	Sale Of Service	1,900.75	1,460.90	1,437.91	1,900.75	1,437.91	1,107.91
	Corporate	16,834.46	14,536.17	10,694.70	16,834.46	10,694.70	8,983.56
	Total-Segment Liabilities	22,248.85	28,741.58	12,438.49	22,248.85	12,438.49	13,796.88

Notes:

- The above Standalone Unaudited financial results of the Company for the Nine months ended 31st December 2020 have been reviewed by the Audit Committee and approved by the Board at their meeting held on 12th February 2021. The Statutory Auditors of the company have Carried out the Limited Review of the above results.
- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (INDAS) as prescribed under sec 133 of the Companies Act 2013.
- The company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961. The company has accordingly recognized provision for Income Tax and Deferred tax.
- COVID-19 has caused significant disruptions to businesses across India. The management has considered the possible effects, if any, that may impact the carrying amounts of inventories, receivables and intangibles. In making the assumptions and estimates relating to the uncertainties as at the balance sheet date in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financials results. The management expects no impairment to the carrying amounts of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on the operations.
- The Company's business activities falls into the following segments Coal & Ash Handling Business, Solar Power - Generation and Related Activities, Refrigerant Gases- Manufacturing (Refilling) and Sale of Service
- Figures have been re-grouped/re-classified to make them comparable to the figures wherever necessary.

Place : Chennai
Date: 12th February 2021



 T. Anil Jain
 Managing Director
 (DIN: 00181960)



Reflex Industries Limited

No.11th Floor , Bascon Futura IT Park New.No:10/2, Old No: 56 L, Venkat Narayan Road, T.Nagar, Chennai-600 017.
CIN No.L45200TN2002PLC049601

REFEX INDUSTRIES LIMITED STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2020

Part-I		Consolidated (Rs. In Lacs)					
S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2020	Sep 30, 2020	Dec 31, 2019	Dec 31, 2020	Dec 31, 2019	March 31, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue From Operations	14,438.93	25,775.84	23,684.41	48,018.77	53,685.53	66,074.43
2	Other Income	1.08	49.89	1.43	57.08	272.42	479.09
	Total - Net Income from Operations	14,440.01	25,825.72	23,685.84	48,075.85	53,957.95	66,553.52
3	Expenses						
	Cost of Materials Consumed	4,169.25	10,065.29	14,999.16	14,331.72	34,302.90	43,010.87
	Purchase of Traded goods	-	-	-	-	-	-
	Purchase of stock in trade	7,172.45	11,976.08	3210.38	24740.95	9,694.36	12,293.90
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(15.67)	(53.93)	354.11	0.39	446.60	440.44
	Employee Benefits Expense	170.09	159.99	83.18	417.28	237.26	312.95
	Depreciation and Amortisation Expense	33.13	28.82	26.18	95.92	71.05	139.32
	Finance Costs	21.63	21.62	1.78	67.20	5.16	90.57
	Other expenses	1,337.79	1,402.83	2,606.95	3,931.60	4,309.04	4,881.99
	Total expenses	12,888.67	23,600.71	21,281.73	43,585.06	49,066.36	61,170.04
4	Profit / (Loss) from ordinary activities before Tax	1,551.34	2,225.02	2,404.11	4,490.79	4,891.59	5,383.48
5	Profit/(Loss) before exceptional items and extraordinary items and Tax	1,551.34	2,225.02	2,404.11	4,490.79	4,891.59	5,383.48
6	Exceptional Items	-	-	-	-	-	(581.46)
7	Profit/(Loss) before Tax	1,551.34	2,225.02	2,404.11	4,490.79	4,891.59	4,802.02
8	Tax Expenses						
	Current tax expense for current year	322.58	623.66	420.09	1,336.68	854.75	767.56
	(Less): MAT credit (where applicable)	-	-	-	-	-	646.44
	Current tax expense relating to prior years	-	-	-	-	-	-
	Net current tax expense	-	-	-	-	-	-
	Deferred tax (Asset)	24.04	0.48	258.62	(180.21)	261.45	75.42
	Total Tax Expense	346.63	624.14	678.71	1,156.48	1,116.20	1,489.41
	Net Profit / Loss for the Period/Year	1,204.71	1,600.88	1,725.40	3,334.31	3,775.39	3,312.61
9	Profit/(Loss) for the period from continuing operations	1,204.71	1,600.88	1,725.40	3,334.31	3,775.39	3,312.61
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-	-
12	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
13	Other Comprehensive Income, net of income tax	-	-	-	-	-	-
	a Items that will not be reclassified to Profit or loss account	-	-	-	-	-	-
	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-	-	(5.19)
14	Profit/(Loss) for the period/year	1,204.71	1,600.88	1,725.40	3,334.31	3,775.39	3,307.42
15	Paid-up Equity Capital (face value of share - Rs 10/- each)	2,100.20	2,100.20	1,547.52	2,100.20	1,547.52	1,547.52
16	Reserves excluding revaluation reserves	NA	NA	NA	NA	NA	6,032.79
17	Basic and Diluted Earning per share (before extraordinary items)	5.74	7.62	11.15	15.88	24.40	21.37
18	Basic and Diluted Earning per share (after extraordinary items)	5.74	7.62	11.15	15.88	24.40	21.37



Part-II Segment wise Revenue, Results and Capital Employed Under Regulation 33 (3) (f) of SEBI (LODR), Regulations 2015

		Consolidated					(Rs. In Lacs)
S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2020	Sep 30, 2020	Dec 31, 2019	Dec 31, 2020	Dec 31, 2019	March 31, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	Segment Revenue (Net Sales/Income)						
	Coal & Ash Handling Business	12,216.87	22,517.70	22,142.00	39,915.74	47,494.38	58,905.59
	Solar Power - Generation and Related Activities	302.02	274.08	288.93	930.57	1,166.79	1,485.27
	Refrigerant Gas- Manufacturing(Refilling) and Sales	458.13	412.19	382.66	1,129.85	1,568.76	2,010.81
	Sale Of Service	1,461.91	2,571.86	870.82	6,042.61	3,455.60	3,672.77
	Total	14,438.93	25,775.84	23,684.41	48,018.77	53,685.53	66,074.43
2	Segment Results						
	(Profit /Loss before Interest and Tax)						
	Coal & Ash Handling Business	1,125.99	2,257.85	1,724.50	3,973.33	3,447.24	4,013.31
	Solar Power - Generation and Related Activities	(6.63)	(31.73)	(99.58)	22.36	(203.64)	(212.53)
	Refrigerant Gas- Manufacturing(Refilling) and Sales	97.67	20.47	(12.56)	160.57	(85.30)	(141.00)
	Sale Of Service	527.80	850.79	867.91	2,312.10	1,778.38	1,825.93
	Corporate	(193.09)	(921.01)	(75.93)	(2,031.29)	(312.47)	(1,135.69)
	Total	1,551.75	2,176.36	2,404.33	4,437.07	4,624.20	4,350.02
Less:	Finance Cost	1.50	1.21	1.66	3.36	5.04	7.45
Add:	Other Income	1.08	49.88	1.43	57.08	272.42	459.46
	Profit /Loss before Tax	1,551.34	2,225.02	2,404.11	4,490.79	4,891.59	4,802.02
3	Segment Assets						
	Coal & Ash Handling Business	5,866.06	11,884.21	3,046.18	5,866.06	3,046.18	1,378.89
	Solar Power - Generation and Related Activities	117.41	88.46	101.69	117.41	101.69	833.17
	Refrigerant Gas- Manufacturing(Refilling) and Sales	2,353.71	2,459.58	2,841.85	2,353.71	2,841.85	2,836.26
	Sale Of Service	-	-	-	-	-	-
	Unallocated	-	-	-	-	-	-
	Corporate	13,906.29	14,304.73	6,454.32	13,906.29	6,454.32	8,743.46
	Total-Segment Assets	22,243.47	28,736.98	12,444.04	22,243.47	12,444.04	13,791.77
4	Segment Liabilities						
	Coal & Ash Handling Business	2,323.90	11,628.62	-	2,323.90	-	2,495.59
	Solar Power - Generation and Related Activities	975.20	946.83	214.16	975.20	214.16	994.71
	Refrigerant Gas- Manufacturing(Refilling) and Sales	214.54	169.06	91.72	214.54	91.72	215.10
	Sale Of Service	1,900.75	1,460.90	1,437.91	1,900.75	1,437.91	1,107.91
	Unallocated	-	-	-	-	-	-
	Corporate	16,829.09	14,531.57	10,700.25	16,829.09	10,700.25	8,978.45
	Total-Segment Liabilities	22,243.47	28,736.98	12,444.04	22,243.47	12,444.04	13,791.77

Notes:

- The above Consolidated Unaudited financial results of the Company for the Nine months ended 31st December 2020 have been reviewed by the Audit Committee and approved by the Board at their meeting held on 12th February 2021. The Statutory Auditors of the company have Carried out the Limited Review of the above results.
- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (INDAS) as prescribed under sec 133 of the Companies Act 2013.
- The company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961. The company has accordingly recognized provision for Income Tax and Deferred tax.
- COVID-19 has caused significant disruptions to businesses across India. The management has considered the possible effects, if any, that may impact the carrying amounts of inventories, receivables and intangibles. In making the assumptions and estimates relating to the uncertainties as at the balance sheet date in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financials results. The management expects no impairment to the carrying amounts of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on the operations.
- The Company's business activities falls into the following segments: Coal & Ash Handling Business, Solar Power - Generation and Related Activities, Refrigerant Gases- Manufacturing (Refilling) and Sale of Service
- Figures have been re-grouped/re-classified to make them comparable to the figures wherever necessary.

Place : Chennai
Date: 12th February 2021

T.AnilJain
Managing Director
(DIN:00181960)

