Date: 18.05.2024

To

The Listing Department
National Stock Exchange of India Limited
'Exchange Plaza', Bandra-Kurla Complex
Bandra (East), Mumbai 400051

Subject: ***Submission of revised Audited Financial Results for the half year/ year ended 31st March, 2024***

Ref: ***ACCENT MICROCELL LIMITED (Scrip Symbol: ACCENTMIC)***

Dear Sir/ Madam

With reference to the captioned subject matter and pursuant to Regulation 30, 33 and other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that-

In continuation of our earlier submission of the Audited Financial Results (Standalone) and Audited Financial Statements (Standalone) for the half year/ year ended on 31st March, 2024, as an outcome of Board meeting dt. 17.05.2024, there is a change in the nomenclature of the item "*Long-term Loans and Advances amounting to Rs. (830.04/-) Lacs*" which was wrongly classified under the head "*Operating Profit before working capital changes*", but actually forms the part of ***"Purchase of Property, Plant and Equipment (including CWIP and Capital Advances)"*** and hence, needed a re-classification under the head ***"Cash Flow from Investing Activities"***.

In view of the same, please find enclosed herewith **revised and rectified Audited Financial Results/Audited Financial Statements for the half year/ year ended 31st March, 2024.**

Kindly acknowledge and take the same on your records.

Thanking you

Yours Sincerely,
For **Accent Microcell Limited**

BRAHAM PAL CHHABRA
Digitally signed by BRAHAM PAL CHHABRA
Date: 2024.05.18 15:11:56 +05'30'

Braham Pal Chhabra
Company Secretary and Compliance Officer

Independent Auditor's Report on the Half year and Year to Date Audited Financial Results of the company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Accent Microcell Limited

Opinion

We have audited the accompanying statement of financial results of **Accent Microcell Limited** ("the Company"), for the half year ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended; and

b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the half year ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company 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 financial results 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Management's Responsibility for the Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial results that give a true and fair view of the financial position, financial performance, cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

T R CHADHA & CO LLP REG. NO. 006711N/ N500028 CHARTERED ACCOUNTANTS

In preparing the financial results, management is 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 management 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 Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 these 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 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 Company's ability 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 statements 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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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.

Other Matters

The financial results include the results for the half year ended March 31, 2024 being the balancing figures between the audited figure in respect of the full financial Year and the published unaudited year to date figures up to the first half year (September 30, 2023) of the current year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

The Financial Statements of the Company for the year ended March, 2023 was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated August 18, 2023.

For T R Chadha & Co LLP
Firm's Reg. No-: 006711N/N500028
Chartered Accountants

T R CHADHA & CO LLP REG. NO. 006711N/N500028 CHARTERED ACCOUNTANTS

Brijesh Thakkar
(Partner)
Membership No - 135556

Place: Ahmedabad
Date: 17/05/2024
UDIN: - 24135556BKABCM5119

accent
bonding precision

www.accentmicrocell.com
CIN : U24230GJ2012PLC069799

Date: 17.05.2024

To

The Listing Department

National Stock Exchange of India Limited

'Exchange Plaza', Bandra-Kurla Complex

Bandra (East), Mumbai 400051

Subject: ***Declaration in compliance with regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015***

Ref: ***ACCENT MICROCELL LIMITED (Scrip Symbol: ACCENTMIC)***

Dear Sir/ Madam

In accordance with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No: CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that M/s TR Chadha & Co. LLP, Chartered Accountants (FRN: 006711N/ N500028), Statutory Auditors of the Company have issued the Audit report with an unmodified opinion(s) in respect of Audited Financial results of the Company for the Half-year and year ended on 31st March, 2024.

You are requested to take the above information on record.

Thanking you

For Accent Microcell Limited

ACCENT MICROCELL LIMITED INDIA

Ghanshyam Arjanbhai Patel

(Managing Director & CFO)

(DIN: 05225398)

Place: Ahmedabad

Unit-I (Pirana Plant) : Survey No. 533/P, Paldi Kankaj, Pirana Road, Ta: Dascroi, Dist: Ahmedabad-382425, Gujarat, India. | p: +91 2718 288001/288002

Unit-2 (Dahej SEZ) : Plot No, Z/59-60-63-64, Dahej - SEZ, Part-1, Ta.: Vagra, Dist.: Bharuch-392130, Gujarat, India. | p: +91 75758 05960

Accent Microcell Limited (Formerly known as Accent Microcell Private Limited)
Regd. Office : 314, Shangrilla Arcade, Shyamal Cross Road, Anand Nagar Road, Satellite, Ahmedabad-380015, Gujarat-India.
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ACCENT MICROCELL LIMITED
CIN: U24230GJ2012PLC069799
Registered office: 314, Shangrilla Arcade,
Shyamal Cross Road, Anandnagar Road, Satellite,
Ahmedabad, Gujarat-380015
E-mail id: info@accentmicrocell.com, Website: www.accentmicrocell.com

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Statement of Audited Financial Results for the Year Ended March 31, 2024

(₹ In Lakhs)

Sr	Particulars	For the half year ended March 31, 2024 (Unaudited)	For the half year ended September 30, 2023 (Unaudited)	For the year ended March 31, 2024 (Audited)	For the year ended March 31, 2023 (Audited)
	Income				
I	Revenue from Operations	13,863.06	10,686.72	24,549.78	19,727.36
II	Other Income	188.11	174.84	362.95	248.88
III	**Total Income (I+II)**	**14,051.17**	**10,861.56**	**24,912.73**	**19,976.24**
IV	**Expenses**				
	Cost of materials consumed	4,214.46	5,055.80	9,270.26	9,739.70
	Purchase of Stock in Trade	1,910.45	1,950.28	3,860.74	3,179.45
	Changes in inventory	2,685.12	(1,222.97)	1,462.15	(971.18)
	Employee benefit expenses	565.68	537.57	1,103.25	896.88
	Finance Costs	29.85	84.75	114.59	253.34
	Depreciation & Amortization expenses	230.05	212.81	442.86	410.83
	Other Expenses	2,490.88	2,415.30	4,906.18	4,987.34
	Total Expenses (IV)	**12,126.49**	**9,033.54**	**21,160.03**	**18,496.37**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)**	**1,924.68**	**1,828.02**	**3,752.70**	**1,479.88**
VI	**Exceptional Items (Refer Note 7)**	-	100.00	100.00	-
VII	**Profit / (Loss) before extraordinary items and tax (V-VI)**	**1,924.68**	**1,728.02**	**3,652.70**	**1,479.88**
VIII	**Extraordinary Items**	-	-	-	
IX	**Profit before Tax (VII-VIII)**	**1,924.68**	**1,728.02**	**3,652.70**	**1,479.88**
X	**Tax Expenses**				
	Current Tax	332.30	306.32	638.62	259.58
	Adjustment of Earlier Years	-	-	-	(0.65)
	Deferred Tax	(14.26)	11.54	(2.72)	(2.26)
	Total Tax Expense	**318.04**	**317.86**	**635.90**	**256.67**
XI	**Profit / (Loss) for the period from continuing operations (IX-X)**	**1,606.64**	**1,410.16**	**3,016.80**	**1,223.21**
XII	**Profit / (Loss) from discontinuing operations**	-	-	-	-
XIII	**Tax expense of discontinuing operations**	-	-	-	-
XIV	**Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)**	-	-	-	-
XV	**Profit/(Loss) for the Period (XI+ XIV)**	**1,606.64**	**1,410.16**	**3,016.80**	**1,223.21**
	Earnings per Share				
	Nominal Value per Share (₹)	**10.00**	**10.00**	**10.00**	**10.00**
	Basic Earnings per Share (₹)	**9.94**	**10.44**	**18.67**	**9.46**
	Diluted Earnings per Share (₹)	**9.94**	**10.44**	**18.67**	**9.46**

T R CHADHA & CO LLP REG. NO. 006711N/N500026 CHARTERED ACCOUNTANTS

ACCENT MICROCELL LIMITED INDIA

ACCENT MICROCELL LIMITED

Statement of Assets and Liabilities as at March 31, 2024

(₹ In Lakhs)

Sr	Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2,104.30	1,294.30
	(b) Reserves and Surplus	14,279.11	3,748.47
		16,383.41	**5,042.77**
2	**Non-Current Liabilities**		
	(a) Long Term Borrowings	149.81	547.41
	(b) Deferred Tax Liabilities (Net)	86.14	88.86
	(c) Long Term Provisions	78.81	23.17
		314.76	**659.44**
3	**Current Liabilities**		
	(a) Short Term Borrowings	1,129.28	1,733.73
	(b) Trade Payables		
	(i) Dues to Micro Enterprise & Small Enterprises	166.59	-
	(ii) Dues to Creditors other than Micro Enterprise & Small Enterprises	1,756.44	3,457.90
	(c) Other Current Liabilities	691.19	150.03
	(d) Short Term Provisions	42.30	25.54
		3,785.80	**5,367.20**
	TOTAL - EQUITY AND LIABILITIES	**20,483.97**	**11,069.41**
B	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property, Plant & Equipment	2,902.33	3,029.09
	(ii) Intangible Assets	1.43	101.81
	(iii) Capital Work in Progress	185.96	
	(b) Non Current Investments	-	0.15
	(c) Long term Loans and Advances	902.66	72.62
	(d)Other Non Current assets	147.38	103.92
		4,139.77	**3,307.59**
2	**Current Assets**		
	(a) Inventories	3,298.32	4,194.06
	(b) Trade Receivables	5,380.42	3,035.40
	(c) Cash and Bank Balances	7,249.39	204.96
	(d) Short Term Loans and Advances	322.26	311.87
	(e) Other Current Assets	93.81	15.54
		16,344.20	**7,761.83**
	TOTAL - ASSETS	**20,483.97**	**11,069.41**

T R CHADHA & CO LLP REG. NO. 006711N / N500028 CHARTERED ACCOUNTANTS

ACCENT MICROCELL LIMITED INDIA

ACCENT MICROCELL LIMITED

Statement of Cash Flow for the Year Ended March 31, 2024

(₹ In Lakhs)

Particulars	For the Year ended March 31, 2024	For the Year ended March 31, 2023
(A) CASH FLOW FROM OPERATING ACTIVITIES		
(i) Profit before tax	**3,652.70**	**1,479.88**
Add: Adjustments for:		
- Bad Debts	4.10	-
- Goodwill Written Off	100.00	
- Interest Income on Fixed Deposits	(106.61)	(4.51)
- Interest Income on Loans and Advances	(3.00)	-
- Sundry Balances written back	(82.36)	(0.33)
- Unrealised Loss/(Gain) on Foreign Exchange	(20.75)	(7.75)
- CSR Expense	21.50	15.50
- Interest and Financial Charges	97.16	213.01
- Depreciation & Amortisation	442.86	410.83
- Provision for Doubtful Debts & Advances	21.26	
- Sundry Balances written off (Net)	122.91	
(ii) Operating Profit before working capital changes	4,249.77	2,106.63
Change in Working Capital		
- Inventories	895.73	(1,404.98)
- Trade Receivables	(2,349.63)	(119.12)
- Short Term Loans & Advances	(133.30)	72.02
- Long Term Loans & Advances	-	(86.11)
- Trade Payable	(1,452.50)	449.10
- Short & Long Term Provisions	72.40	34.77
- Other Current Liability	507.91	(10.44)
- Other Current & Non Current Assets	(27.48)	(15.54)
	(2,486.87)	**(1,080.31)**
Cash Generated from Operations	**1,762.90**	**1,026.32**
Less: Income Tax Paid	(608.45)	(253.59)
Less: CSR Paid	(21.50)	(15.50)
Net cash flow from / (Used in) Operating Activities (A)	**1,132.95**	**757.24**
(B) CASH FLOW FROM INVESTING ACTIVITIES		
- Purchase of Property, Plant & Equipment (including CWIP & Capital Advances)	(1,331.74)	(407.63)
- Bank deposits (with original maturity of more than three months)	(6,918.28)	(0.95)
- Interest received on fixed deposits	15.80	4.51
Net cash flow from / (Used in) Investing Activities (B)	**(8,234.21)**	**(404.08)**
(C) CASH FLOW FROM FINANCING ACTIVITES		
- Proceeds From Issue of Equity Shares (Net of Issue Exps.)	8,427.09	12.80
- Proceeds from borrowings	-	211.33
- Repayment of borrowings	(1,002.05)	(139.72)
- Dividend Paid	(103.54)	(103.25)
- Interest and Finance charges Paid	(94.08)	(212.99)
Net Cash flow from / (Used in) Financing Activities (C)	**7,227.42**	**(431.81)**
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**126.16**	**(78.66)**
Cash & Cash Equivalents at the Beginning of the Year	**31.38**	**110.03**
Cash & Cash Equivalents at the End of the Year	**157.54**	**31.38**
Components of Cash & Cash Equivalents:		
Cash in hand	30.04	26.82
Balances with Schedule Banks		
In Current Accounts	126.60	0.57
In Cash Credit/OD Accounts	0.90	2.91
In Fixed Deposits	-	1.09
Total Cash and Bank Equivalents	**157.54**	**31.38**

T.R. CHADHA & CO LLP CHARTERED ACCOUNTANTS REG. NO. 006711N N500028

ACCENT MICROCELL LIMITED INDIA

ACCENT MICROCELL LIMITED

Notes to Audited Financial Results for the Half Year & Year ended on March 31, 2024

1 The above financial results for the half year and year ended March 31, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on May 17, 2024.

2 The Statutory Auditors of the Company have carried out the audit of the above financial results and have issued an unmodified audit opinion on the same.

3 These financial results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.

4 As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

5 Company has 2 manufacturing facilities located at Dahej (SEZ Unit) & Pirana. Accordingly company reports separate reportable business segment as per its geographical location of the facilities in accordance with AS -17 "Segment Reporting".

(₹ In Lakhs)

Sr	Particualrs	Half Year 31-03-2024	Half Year 30-09-2023	As at 31-03-2024	As at 31-03-2023
1	**Revenue**				
	a) Dahej (SEZ Unit)				
	- Export	7,658.27	6,420.67	14,078.94	12,818.52
	- Domestic	904.05	42.69	946.74	65.81
	- Unallocated Income	74.42	89.05	163.47	241.71
	b) Pirana				
	- Export	309.85	208.21	518.06	73.79
	- Domestic	4,896.26	4,538.85	9,435.11	7,507.67
	- Unallocated Income	11.25	85.79	97.05	7.17
	b) Unit III				
	- Unallocated Income	102.44	-	102.44	-
	c) Inter Unit Sales	-148.66	(280.42)	(429.08)	(738.43)
	Segment Total	**13,807.90**	**11,104.83**	**24,912.73**	**19,976.24**
2	**Segment Results (PBIT)**				
	a) Dahej (SEZ Unit)	1,992.95	1,544.77	3,537.72	1,543.49
	b) Pirana	-139.34	267.99	128.65	189.73
	b) Unit III	100.93		100.93	-
	Segment Total	**1,954.53**	**1,812.77**	**3,767.30**	**1,733.22**
	Less: Finance Cost				
	a) Dahej (SEZ Unit)	21.97	66.77	88.74	180.26
	b) Pirana	7.82	17.98	25.80	73.09
	c) Unit III	0.05	-	0.05	-
	Total	**29.85**	**84.75**	**114.59**	**253.34**
	Less: Taxes	318.04	**317.86**	**635.90**	**256.67**
	Total Profit After Tax	**1,606.64**	**1,410.16**	**3,016.81**	**1,223.21**
3	**Segment Assets**				
	a) Dahej (SEZ Unit)	722.02	6,748.01	7,470.03	6,571.47
	b) Pirana	150.50	4,328.71	4,479.21	3,443.15
	c) Unit III	8,395.74	138.99	8,534.73	1,054.79
	Segment Total	**9,268.25**	**11,215.71**	**20,483.97**	**11,069.41**
4	**Segment Liabilities**				
	a) Dahej (SEZ Unit)	-167.62	2,457.64	2,290.02	2,763.97
	b) Pirana	578.40	1,132.93	1,711.33	3,259.77
	c) Unit III	73.68	25.53	99.21	2.91
	Segment Total	**484.46**	**3,616.10**	**4,100.56**	**6,026.65**
5	**Capital Employed (As at Period / Year End)**				
	a) Dahej (SEZ Unit)	656.98	4,882.47	5,539.45	4,499.28
	b) Pirana	-581.54	3,348.80	2,767.26	431.20
	c) Unit III	7,186.56	116.10	7,302.66	-
	Segment Total	**7,262.00**	**8,347.37**	**15,609.37**	**4,930.48**

ACCENT MICROCELL LIMITED INDIA

T.R CHADHA & CO LLP REG. NO. 006711N / N500028 CHARTERED ACCOUNTANTS

6 The figures of half year ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited figures upto September 30, 2023 of the current financial year.

7 Company has recognized Goodwill of Rs 100.00 Lakhs in FY 2012 - 2013 on conversion from Partnership Firm to Company which has not been amortized till FY 22-23 in line with the requirements of Accounting Standard 26 "Intangible Assets". Considering the life of 10 years, company has fully amortized the same in H1 FY 23-24.

8 The Proceeds from IPO is of Rs. 7,840.00 Lakhs. The Object, Proposed Utilization & Amount Utilized as on March 31, 2024 is as under.

Particulars	Total Amount Allocated	Total Amount Utilized
To set up plant for manufacturing Croscarmellose Sodium (CCS), and Sodium Starch Glycolate (SSG) and Caboxymethylcellulose (CMC)	5,439.38	61.88
General Corporate Purposes	1,790.33	-
Issue Related Expenses	610.29	566.80
Total	**7,840.00**	**628.68**

Note: Pursuant to the provisions of section 52(2)(c) of the Companies Act, 2013., the entire expenses of issue of shares through IPO has been netted off from the Securities Premium Account.

9 The Board of Directors in their meeting held on May 17, 2024 has recommended a final dividend of ₹ 1.00 (i.e. 10%) Per equity share of the face value of ₹ 10/- each, subject to the approval of shareholders in the ensuing Annual General Meeting.

10 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P /2018/144 dated 26th November, 2018

11 The Comparative results and other information for the half year ended March 31, 2023 have not been disclosed as company got listed on December 15, 2023. However, the management has excersied necessary due diligence to ensure that the said results provide a true & fair view of its affairs.

12 Earnings per share for the half year ended March 31, 2024 & September 30, 2023 have been calculated for the Six months and not annualized.

13 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has received Presidential assent and has been published in the Gazette of India. However, the effective date of the Code and final rules for quantifying the financial impact are yet to be notified. The Group will assess the impact of the Code when relevant provisions are notified and will record related impact, if any, in the period the Code becomes effective.

14 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For, Accent Microcell Limited

Ghanshyam Patel
MD & CFO
(DIN:05225398)

Place:- Ahmedabad
Date:- May 17, 2024

ACCENT MICROCELL LIMITED INDIA

T R CHADHA & CO LLP REG. NO. 006711N / N500028 CHARTERED ACCOUNTANTS