



BANNARI AMMAN SPINNING MILLS LIMITED

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

Telephone : 0422 - 2435555 E-mail : shares@bannarimills.com

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

BASML/SEC/1129/SE's/2025-26

14.2.2026

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra-Kurla Complex
Bandra (East), Mumbai 400 051

The Manager
Listing Department
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Sub: SUBMISSION OF UNAUDITED FINANCIAL RESULTS - LIMITED REVIEW REPORT - FOR THE QUARTER ENDED 31.12.2025.

Ref: Scrip Code: NSE - BASML ; BSE - 532674

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following:

1. Statement of Unaudited Financial Results for the quarter / 9 Months ended 31.12.2025.
2. Limited Review Report given by our Statutory Auditors M/s P N Raghavendra Rao & Co., Chartered Accountants, Coimbatore.

The Board Meeting commenced at 12.38 PM and concluded at 3.15 PM.

Kindly take on record of the above and acknowledge its receipt.

Thanking You,

Yours Faithfully,

For BANNARI AMMAN SPINNING MILLS LIMITED

**N KRISHNARAJ
COMPANY SECRETARY**

Encl: as above



BANNARI AMMAN SPINNING MILLS LIMITED
 Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
 Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
 CIN: L17111T21989PLC002476 Website: www.bannarimills.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025

[Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
I	Revenue from operations	20,389.75	22,832.32	21,310.72	64,961.34	66,183.73	88,735.86
II	Other income	360.70	106.98	29.15	611.36	197.72	294.26
III	Total income (I + II)	20,750.45	22,939.30	21,339.87	65,572.70	66,381.45	89,030.12
IV	Expenses						
	a) Cost of materials consumed	13,688.05	18,317.66	15,724.24	46,075.35	50,742.82	65,457.55
	b) Purchases of stock-in-trade	-	-	148.61	-	777.66	971.12
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(8.77)	(1,890.97)	(1,903.38)	(1,220.48)	(4,528.24)	(3,649.20)
	d) Employee benefits expense	1,987.93	1,916.59	2,163.48	5,881.71	6,292.55	8,085.43
	e) Finance costs	1,135.41	981.95	1,097.06	3,187.52	3,398.53	4,502.16
	f) Depreciation and amortization expenses	685.85	651.15	657.75	1,970.18	1,907.99	2,522.47
	g) Other expenses	2,711.94	2,235.34	3,152.08	7,676.50	8,547.38	11,411.14
	Total expenses	20,200.41	22,211.72	21,039.84	63,570.78	67,138.69	89,300.67
V	Profit/(loss) before tax (III - IV)	550.04	727.58	300.03	2,001.92	(757.24)	(270.55)
VI	Tax expenses/(savings)						
	Current tax	43.42	137.46	-	300.30	-	-
	Deferred tax expense/(savings)	94.11	27.32	104.01	198.69	(326.79)	(152.77)
		137.53	164.78	104.01	498.99	(326.79)	(152.77)
VII	Profit/(Loss) for the period from continuing operations (V-VI)	412.51	562.80	196.02	1,502.93	(430.45)	(117.78)
VIII	Profit/(Loss) from discontinued operations	(214.06)	60.40	(132.40)	(191.86)	4,547.53	4,390.87
IX	Tax Expense/(savings) of discontinued operations	(74.80)	21.11	(46.27)	(67.04)	621.78	587.04
X	Profit/(Loss) from discontinued operations after tax (VIII-IX)	(139.26)	39.29	(86.13)	(124.82)	3,925.75	3,803.83
XI	Profit/(Loss) for the period (VII+X)	273.25	602.09	109.89	1,378.11	3,495.30	3,686.05
XII	Other comprehensive income/(loss) from continuing operations						
	Item that will not be reclassified to profit or loss						
	i) Remeasurements of the defined benefit plans	-	-	-	-	-	15.41
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.13)	(0.64)	(0.12)	(0.07)	3.44	3.35
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.38)
	Other comprehensive income/(loss) for the period from continuing operations	(0.13)	(0.64)	(0.12)	(0.07)	3.44	13.38
XIII	Total comprehensive income/(loss) for the period (XI+XII)	273.12	601.45	109.77	1,378.04	3,498.74	3,699.43

	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,996.07	3,242.09	3,996.07	3,242.09	3,242.09
	Other equity (excluding revaluation reserve) as shown in the audited balance sheet						39,031.41
XIV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing operations)						
	Basic earnings per share	0.52	0.70	0.31	1.95	(0.68)	(0.19)
	Diluted earnings per share	0.52	0.70	0.31	1.95	(0.68)	(0.19)
XV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued operations)						
	Basic earnings per share	(0.17)	0.05	(0.14)	(0.16)	6.24	6.05
	Diluted earnings per share	(0.17)	0.05	(0.14)	(0.16)	6.24	6.05
XVI	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)						
	Basic earnings per share	0.34	0.75	0.17	1.78	5.55	5.86
	Diluted earnings per share	0.34	0.75	0.17	1.78	5.55	5.86

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Notes to the Standalone Unaudited Financial Results for the Quarter and Nine months ended 31.12.2025:

1. The above standalone unaudited financial results "the Statement" for the Quarter and Nine months ended December 31, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on February 14, 2026. The Statutory Auditors have reviewed the statement and given the unmodified report.
2. The Company 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.
3. The Garment unit situated at palladam, which had been earlier classified as assets held for sale, was sold and the resulting gain/loss has been recognized under discontinued operations in the Statement of Profit and Loss for the quarter ended 30th September, 2025 and 31st December 2025. The land at SIPCOT, Perundurai is continued to be classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued operations' as at 31st December, 2025.

The summary of the results of the aforesaid discontinued operations as included under the results is as follows:

(Rs. In Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	-	171.72	26.97	217.47	5,656.19	5,695.11
Total expenses	214.06	111.32	159.37	409.34	1,108.66	1,304.24
Profit/(Loss) before tax	(214.06)	60.40	(132.40)	(191.86)	4,547.53	4,390.87
Tax expense / (savings)	(74.80)	21.11	(46.27)	(67.04)	621.78	587.04
Profit/(Loss) After tax	(139.26)	39.29	(86.13)	(124.82)	3,925.75	3,803.83

4. The Government of India notified the provisions of four Labour Codes - the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively called as "New Labour Codes") with effect from November 21, 2025. The Company is currently in the process of assessing the impact of New Labour Codes on its operations, employee benefits and related costs. The incremental cost, if any arising out of such assessment will be identified and appropriately recognised in the financial statements for the quarter ending 31.03.2026.




5. Previous period figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors



S.V. Arumugam

Managing Director

DIN: 00002458

Place: Coimbatore

Date: 14.02.2026



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

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Ref. No.

Date :

Independent Auditor's Limited Review Report on Interim Standalone Unaudited Financial Results of the Company for the Quarter and Nine months ended 31st December 2025

To
The Board of Directors of
Bannari Amman Spinning Mills Limited

Review Report on the Statement of Standalone Unaudited Financial Results

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Bannari Amman Spinning Mills Limited ("the Company") for the Quarter and nine months ended 31st December, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility for the Standalone Unaudited Financial Results

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review 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.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited Financial Results prepared in accordance with applicable accounting standards 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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S



Coimbatore
14th February 2026

Pon Arul Paraneedharan

Pon Arul Paraneedharan
Partner

Membership Number: 212860
UDIN: 262128601LULFP8263

BANNARI AMMAN SPINNING MILLS LIMITED
Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025
[Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
I	Revenue from operations	20,389.75	22,832.32	21,310.72	64,961.34	66,183.73	88,735.86
II	Other income	348.32	94.60	16.78	574.23	160.60	244.76
III	Total income (I + II)	20,738.07	22,926.92	21,327.50	65,535.57	66,344.33	88,980.62
IV	Expenses						
	a) Cost of materials consumed	13,688.04	18,317.66	15,724.25	46,075.34	50,742.83	65,457.55
	b) Purchases of stock-in-trade	-	-	148.61	-	777.66	971.12
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(8.77)	(1,890.97)	(1,903.39)	(1,220.48)	(4,527.18)	(3,648.14)
	d) Employee benefits expense	1,987.93	1,916.59	2,163.47	5,881.71	6,292.56	8,085.46
	e) Finance costs	1,135.41	981.95	1,097.06	3,187.52	3,398.53	4,502.16
	f) Depreciation and amortization expenses	720.27	685.56	648.25	2,073.43	1,949.48	2,588.75
	g) Other expenses	2,712.40	2,235.27	3,153.60	7,677.14	8,549.69	11,413.29
	Total expenses	20,235.28	22,246.06	21,031.85	63,674.66	67,183.57	89,370.19
V	Profit/(loss) before tax (III - IV)	502.79	680.86	295.65	1,860.91	(839.24)	(389.57)
VI	Tax expenses/(savings)						
	Current tax	43.42	137.46	-	300.30	-	-
	Deferred tax expense/(savings)	94.11	27.32	104.01	198.69	(326.79)	(183.38)
	Total tax expense/(savings)	137.53	164.78	104.01	498.99	(326.79)	(183.38)
VII	Profit/(Loss) for the period from continuing operations (V-VI)	365.26	516.08	191.64	1,361.92	(512.45)	(206.19)
VIII	Profit/(Loss) from discontinued operations	(214.06)	60.40	(132.41)	(191.86)	1,668.98	1,512.32
IX	Tax Expense/(Savings) of discontinued operations	(74.80)	21.11	(46.27)	(67.04)	621.78	587.04
	(1) Current tax - current year	-	-	-	-	-	-
	(2) Current tax for prior years	-	-	-	-	-	-
	(3) Deferred tax Expenses/(Income)	(74.80)	21.11	(46.27)	(67.04)	621.78	587.04
X	Profit/(Loss) from discontinued operations after tax (VIII-IX)	(139.26)	39.29	(86.14)	(124.82)	1,047.20	925.28
XI	Profit/(Loss) for the period (VII+X)	226.00	555.37	105.50	1,237.10	534.75	719.09
	Other comprehensive income/(loss) from continuing operations						
	Item that will not be reclassified to profit or loss						
	i) Remeasurements of the defined benefit plans	-	-	-	-	-	15.41
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.13)	(0.64)	(0.12)	(0.07)	3.44	3.35
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.38)
XII	Other Comprehensive Income/(loss) for the period from continuing operations	(0.13)	(0.64)	(0.12)	(0.07)	3.44	13.38
XIII	Total Comprehensive income/(loss) for the period	225.87	554.73	105.38	1,237.03	538.19	732.47

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025

[Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
XIV	Profits attributable to						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	226.00	555.37	105.50	1,237.10	534.75	719.09
XV	Other comprehensive income attributable to						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	(0.13)	(0.64)	(0.12)	(0.07)	3.44	13.38
XVI	Total comprehensive income attributable to						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	225.87	554.73	105.38	1,237.03	538.19	732.47
	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,996.07	3,242.09	3,996.07	3,242.09	3,242.09
	Other Equity (excluding revaluation reserve) as shown in the audited balance sheet						38,255.93
XVII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing operations)						
	Basic earnings per share	0.46	0.64	0.30	1.76	(0.81)	(0.33)
	Diluted earnings per share	0.46	0.64	0.30	1.76	(0.81)	(0.33)
XVIII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued operations)						
	Basic earnings per share	(0.17)	0.05	(0.14)	(0.16)	1.66	1.47
	Diluted earnings per share	(0.17)	0.05	(0.14)	(0.16)	1.66	1.47
XIX	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)						
	Basic earnings per share	0.28	0.69	0.17	1.60	0.85	1.14
	Diluted earnings per share	0.28	0.69	0.17	1.60	0.85	1.14

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Notes to the Consolidated Unaudited Financial Results for the Quarter and Nine months ended 31.12.2025:

1. The above consolidated unaudited financial results "the Statement" for the Quarter and Nine months ended December 31, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on February 14, 2026. The Statutory Auditors have reviewed the statement and given the unmodified report.
2. Bannari Amman Spinning Mills Limited ("the Parent Company) 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.
3. The Statement includes the standalone results of parent company and its subsidiary viz. Bannari Infotech Private Limited for the Quarter and Nine Months ended December 31, 2025.
4. The Garment unit situated at palladam, which had been earlier classified as assets held for sale, was sold and the resulting gain/loss has been recognized under discontinued operations in the Statement of Profit and Loss for the quarter ended 30th September, 2025 and 31st December 2025. The land at SIPCOT, Perundurai is continued to be classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued operations' as at 31th December, 2025.

The summary of the results of the aforesaid discontinued operations as included under the results is as follows:

(Rs. In Lakhs)

Particulars	Quarter ended			Nine months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	-	171.72	26.98	217.47	2,777.65	2,816.56
Total expenses	214.06	111.32	159.38	409.34	1,108.66	1,304.24
Profit/(Loss) before tax	(214.06)	60.40	(132.41)	(191.86)	1668.98	1,512.32
Tax expense / (savings)	(74.80)	21.11	(46.27)	(67.04)	621.78	587.04
Profit/(Loss) After tax	(139.26)	39.29	(86.14)	(124.82)	1047.20	925.28

5. The Government of India notified the provisions of four Labour Codes - the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively called as "New Labour Codes") with effect from November 21, 2025. The Company is currently in the process of assessing the impact of New Labour Codes on its operations, employee benefits and related costs. The incremental cost, if any arising out of such assessment will be identified and appropriately recognised in the financial statements for the quarter ending 31.03.2026.



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6. Previous period figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors

Place: Coimbatore

Date: 14.02.2026



S.V. Arumugam

Managing Director

DIN: 00002458



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

Independent Auditor's Limited Review Report on Interim Consolidated Unaudited Financial Results of the Company for the Quarter and Nine months ended 31st December 2025

To
The Board of Directors of
Bannari Amman Spinning Mills Limited

Review Report on the Statement of Consolidated Unaudited Financial Results

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Bannari Amman Spinning Mills Limited ("the Parent") and its subsidiary Bannari Infotech Private Limited (the Parent and its subsidiary together referred to as "the Group"), for the Quarter and nine months ended 31st December, 2025 ("the Statement"). The Statement has been prepared by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility for the Consolidated Unaudited Financial Results

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

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.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

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.

- The Statement includes the results of the subsidiary company, Bannari Infotech Private Limited for the quarter and nine months ended 31st December, 2025, which has been reviewed by us.

Conclusion

- Based on our review conducted and procedures performed as stated above, 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.

For P N RAGHAVENDRA RAO & CO.,

Chartered Accountants

Firm Registration Number: 003328S



Pon Arul Paraneedharan

Pon Arul Paraneedharan

Partner

Membership Number: 212860

UDIN:26212860ZROXR93895

Coimbatore

14th February 2026