



## Elgi Rubber Company Limited

2000 Trichy Road • Coimbatore 641 005 • India • CIN : L25119TZ2006PLC013144  
+91 (422) 232 1000 • info@in.elgirubber.com • www.elgirubber.com

Ref: ERCL/SEC/2021/Feb/3

11<sup>th</sup> February 2021

The Manager – Listing,  
National Stock Exchange of India Limited,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East,  
Mumbai – 400 051

Dear Sirs,

Sub : Outcome of Board meeting

Ref : Intimation under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
(Listing regulations)

Pursuant to Regulations 33 of the Listing regulations, the Board of Directors of the company at their meeting held on Thursday, 11<sup>th</sup> February 2021, had inter-alia considered and approved the unaudited consolidated and standalone financial results for the quarter and nine months ended 31<sup>st</sup> December 2020 along with limited review report. Further it is noted that statutory auditors have expressed an unmodified opinion in this regard. We have attached the reports herewith.

Kindly take the same on record.

Thank you,

Yours faithfully,

For Elgi Rubber Company Limited,

V Santhanakrishnan

Company Secretary & Compliance officer

Encl.: as above

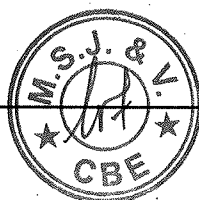
# *M. S. Jagannathan & Visvanathan*

## CHARTERED ACCOUNTANTS

### Independent Auditor's Review Report on the Quarterly and Nine Months Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

To  
The Board of Directors,  
**Elgi Rubber Company Limited,**  
2000, Trichy Road  
Coimbatore 641 005

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Elgi Rubber Company Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the **Quarter and Nine months ended 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.
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 issue a report on these financial statements 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:
  - i. Elgi Rubber Company LLC, USA
  - ii. Elgi Rubber Company Limited, Kenya
  - iii. Elgi Rubber Company Limited, Sri Lanka
  - iv. Treadsdirect Limited, Bangladesh
  - v. Borrachas e Equipamentos Elgi Ltda, Brasil
  - vi. Elgi Rubber Company Holdings B.V., The Netherlands and its subsidiary companies viz. Elgi Rubber Company BV, The Netherlands and Rubber Compounding Holland B.V., The Netherlands, and Rubber Resources B.V., The Netherlands (Step-down subsidiaries)
  - vii. Pincott International Pty Limited, Australia
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 other auditors referred to in paragraph 6 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.



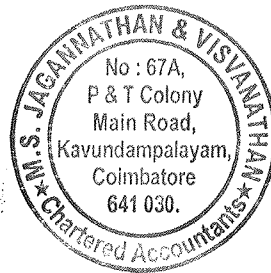
#### Head Office :

67A, "Sri Krishna Krupa", P&T Colony Main Road  
Kavundampalayam, Coimbatore - 641 030  
Phone : 91 422 2402365 / 2402848 / 2403861  
E-mail : msjv1920@gmail.com

#### Branch Office :

23, "Vanjula", Arisikara Street,  
Mylapore, Chennai - 600 004  
Phone : 91 44 24640742 / 24933289 / 24939232  
E-mail : rmugunth@gmail.com

6. We did not review the interim financial results / financial information of six subsidiaries included in the consolidated unaudited interim financial results of the entities included in the Group, whose results reflect total revenues of Rs.5,803.79 lakhs, total net profit after tax of Rs.651.87 lakhs and total comprehensive profit of Rs.651.87 lakhs for the quarter ended December 31, 2020, as considered in the consolidated unaudited financial results. These interim financial results / financial information have been reviewed by other auditor 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 subsidiaries, is based solely on the reports of the other auditor 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 matter.
7. The consolidated unaudited financial results includes the interim financial results of one subsidiary which has not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. Nil, total net profit/(loss) after tax of Rs.Nil and total comprehensive income / loss of Rs.Nil for the quarter ended December 31, 2020, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs.1,160.66 lakhs and total comprehensive income of Rs.1,167.97 lakhs for the quarter ended December 31, 2020, as considered in the consolidated unaudited financial results, based on their interim financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.



For M.S.Jagannathan & Visvanathan  
Chartered Accountants  
Firm Regn.no.001209S

*M.V. Jaganathan*

M.V.Jaganathan  
Partner  
Membership no.214178

Coimbatore  
February 11, 2021

UDIN: 21 214178 AAAAA02237

# *M. S. Jagannathan & Visvanathan*

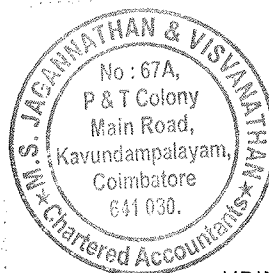
## CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly and Nine Months Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended**

To  
The Board of Directors of  
**Elgi Rubber Company Limited**  
2000, Trichy Road,  
Coimbatore 641005

1. We have reviewed the accompanying Statement of Standalone Unaudited financial results of **Elgi Rubber Company Limited**, for the **Quarter and Nine months ended December 31, 2020** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 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, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement 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. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S Jagannathan and Visvanathan  
Chartered Accountants  
Firm Registration No 001209S



*M V Jaganathan*  
M V Jaganathan  
Partner

M No 214178

UDIN: 21214178AAAAAP8584

Coimbatore  
February 11, 2021

**Head Office :**

67A, "Sri Krishna Krupa", P&T Colony Main Road  
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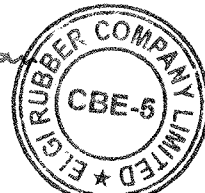
Regd. Office: 2000, Trichy Road, Coimbatore - 641 005, Tamil Nadu  
Telephone No.: 0422-4321000 Fax No.: 0422-2322222 E-mail Id: info@in.elgirubber.com Website: www.elgirubber.com  
CIN: L25119TZ2006PLC013144

### Statement of Consolidated unaudited financial results for the quarter and nine months ended December 31, 2020

(Rupees in lakhs, except per share data)

Sl No	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2020 (unaudited)	September 30, 2020 (unaudited)	December 31, 2019 (unaudited)	December 31, 2020 (unaudited)	December 31, 2019 (unaudited)	March 31, 2020 (audited)
	<b>Income from Operations</b>						
1	Revenue from operations	9,634.75	9,180.59	8,485.53	24,978.21	27,388.48	36,681.98
2	Other Income (Net)	450.24	419.27	(200.72)	1,084.98	1,086.34	1,624.96
3	<b>Total Revenue (1+2)</b>	<b>10,084.99</b>	<b>9,599.86</b>	<b>8,284.81</b>	<b>26,063.19</b>	<b>28,474.82</b>	<b>38,306.94</b>
4	<b>Expenses</b>						
	Cost of materials consumed	4,598.38	3,248.35	2,897.30	10,663.73	10,782.06	14,542.72
	Purchase of stock-in-trade	(187.77)	316.59	1,178.30	494.77	2,802.02	2,661.41
	Changes in Inventories of finished goods, stock-in-trade & work-in-progress	(43.11)	712.26	54.28	633.15	180.12	413.93
	Employee benefits expense	1,463.28	1,849.98	1,862.46	4,943.78	5,511.29	8,435.50
	Finance costs	422.36	430.57	506.12	1,328.99	1,354.90	1,938.20
	Depreciation and amortization expense	423.32	394.04	470.09	1,228.02	1,343.87	1,684.32
	Other expenses	2,347.49	2,407.61	1,964.33	6,547.37	7,718.66	10,864.02
	<b>Total Expenses</b>	<b>9,023.95</b>	<b>9,359.40</b>	<b>8,932.88</b>	<b>25,839.81</b>	<b>29,692.92</b>	<b>40,540.10</b>
5	<b>Profit/ (loss) before exceptional items and tax (3-4)</b>	<b>1,061.04</b>	<b>240.46</b>	<b>(648.07)</b>	<b>223.38</b>	<b>(1,218.10)</b>	<b>(2,233.16)</b>
6	Exceptional items	113.57	10.52	79.34	174.85	256.49	780.95
7	<b>Profit before tax (5+6)</b>	<b>1,174.61</b>	<b>250.98</b>	<b>(568.73)</b>	<b>398.23</b>	<b>(961.61)</b>	<b>(1,452.21)</b>
8	<b>Tax expense</b>						
	Current tax	42.31	130.80	9.45	180.46	12.66	15.95
	Deferred tax	(28.36)	20.25	18.02	19.08	(173.59)	7.60
	Income Tax related to earlier year	-	(4.84)	-	(4.84)	16.76	44.06
	<b>Total Tax Expenses</b>	<b>13.95</b>	<b>146.21</b>	<b>27.47</b>	<b>194.70</b>	<b>(144.17)</b>	<b>67.61</b>
9	<b>Profit/ (loss) after tax for the period from continuing operations (7-8)</b>	<b>1,160.66</b>	<b>104.77</b>	<b>(596.20)</b>	<b>203.53</b>	<b>(817.44)</b>	<b>(1,519.82)</b>
10	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-	-
12	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	-	-	-	-	-	-
13	<b>Profit/ (loss) for the period (9+12)</b>	<b>1,160.66</b>	<b>104.77</b>	<b>(596.20)</b>	<b>203.53</b>	<b>(817.44)</b>	<b>(1,519.82)</b>
14	<b>Other comprehensive income, net of income tax</b>						
	a) (i) items that will not be reclassified to profit or loss	9.78	9.77	0.55	29.35	1.65	68.66
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.47)	(2.42)	-	(7.39)	(0.31)	(17.28)
	b) (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>7.31</b>	<b>7.35</b>	<b>0.55</b>	<b>21.96</b>	<b>1.34</b>	<b>51.38</b>
15	<b>Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] [13+14]</b>	<b>1,167.97</b>	<b>112.12</b>	<b>(595.65)</b>	<b>225.49</b>	<b>(816.10)</b>	<b>(1,468.44)</b>

Vishwanath Jansari

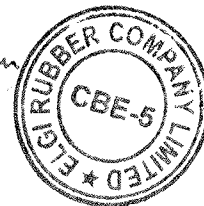


(Rupees in lakhs, except per share data)							
SI No	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2020 (unaudited)	September 30, 2020 (unaudited)	December 31, 2019 (unaudited)	December 31, 2020 (unaudited)	December 31, 2019 (unaudited)	March 31, 2020 (audited)
16	Paid-up equity share capital	500.50	500.50	500.50	500.50	500.50	500.50
	Face value per share (Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
17	Earning per share (Rs.) (not annualised) (for continuing operations)						
	- Basic	2.32	0.21	(1.19)	0.41	(1.63)	(3.04)
	- Diluted	2.32	0.21	(1.19)	0.41	(1.63)	(3.04)
18	Earning per share (Rs.) (not annualised) (for discontinuing operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
19	Earning per share (Rs.) (not annualised) (for continuing and discontinuing operations)						
	- Basic	2.32	0.21	(1.19)	0.41	(1.63)	(3.04)
	- Diluted	2.32	0.21	(1.19)	0.41	(1.63)	(3.04)

**Notes:**

- In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2021 and subjected to limited reviewed by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion on these results.
- These statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- During the quarter under review, the operations of the company are normalizing wherever the COVID-19 restrictions have been eased and hence, the results of the nine months period are not comparable with the corresponding results of previous financial year.
- Exceptional items represent profit on sale of land.
- The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- The above statements includes the results of the following wholly owned subsidiaries:
  - Elgi Rubber Company LLC, USA
  - Elgi Rubber Company Limited, Kenya
  - Elgi Rubber Company Limited, Sri Lanka
  - Treadsdirect Limited, Bangladesh
  - Borrachas e Equipamentos Elgi Ltda, Brasil
  - Elgi Rubber Company Holdings B.V., The Netherlands
  - Pincott International Pty Limited, Australia
- The previous period figures have been regrouped / reclassified wherever necessary.

*V. J. Jagan*



## Elgi Rubber Company Limited

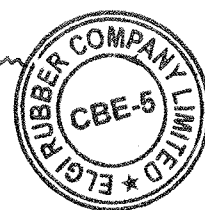
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Telephone No.: 0422-4321000 Fax No.: 0422-2322222 E-mail Id: info@in.elgirubber.com Website: www.elgirubber.com  
CIN: L25119TZ2006PLC013144

### Statement of Standalone unaudited financial results for the quarter and nine months ended December 31, 2020

(Rupees in lakhs, except per share data)

Sl No	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2020 (unaudited)	September 30, 2020 (unaudited)	December 31, 2019 (unaudited)	December 31, 2020 (unaudited)	December 31, 2019 (unaudited)	March 31, 2020 (audited)
	<b>Income from Operations</b>						
1	Revenue from operations	4,273.24	4,075.59	4,895.58	10,718.86	13,867.09	18,431.47
2	Other Income (Net)	394.37	534.42	214.77	1,350.42	1,105.68	1,788.28
3	<b>Total Revenue (1+2)</b>	<b>4,667.61</b>	<b>4,610.01</b>	<b>5,110.35</b>	<b>12,069.28</b>	<b>14,972.77</b>	<b>20,219.75</b>
4	<b>Expenses</b>						
	Cost of materials consumed	2,234.37	2,160.87	2,082.27	5,086.39	7,015.21	10,918.30
	Purchase of stock-in-trade	55.83	22.14	879.58	279.09	1,640.98	734.97
	Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-progress	(191.16)	102.81	39.65	405.35	(256.29)	(355.50)
	Employee benefits expense	500.95	548.63	595.72	1,576.62	1,818.17	2,346.65
	Finance costs	203.07	214.23	275.04	656.35	798.46	1,095.32
	Depreciation and amortization expense	173.91	147.73	184.99	485.07	543.89	765.37
	Bad debts written off	-	-	-	-	537.13	537.13
	Other expenses	1,078.21	701.97	1,026.18	2,285.57	2,974.85	4,344.55
	<b>Total Expenses</b>	<b>4,055.18</b>	<b>3,898.38</b>	<b>5,083.43</b>	<b>10,774.44</b>	<b>15,072.40</b>	<b>20,386.79</b>
5	<b>Profit/ (loss) before exceptional items and tax (3-4)</b>	<b>612.43</b>	<b>711.63</b>	<b>26.92</b>	<b>1,294.84</b>	<b>(99.63)</b>	<b>(167.04)</b>
6	Exceptional items	113.57	10.52	79.34	174.85	256.49	780.95
7	<b>Profit before tax (5+6)</b>	<b>726.00</b>	<b>722.15</b>	<b>106.26</b>	<b>1,469.69</b>	<b>156.86</b>	<b>613.91</b>
8	<b>Tax expense</b>						
	Current tax	35.00	126.16	-	161.16	-	-
	Deferred tax	(28.44)	20.33	18.02	19.08	(173.59)	(9.75)
	Income Tax related to earlier year	(0.00)	(4.84)	-	(4.84)	16.76	44.06
	<b>Total Tax Expenses</b>	<b>6.56</b>	<b>141.65</b>	<b>18.02</b>	<b>175.40</b>	<b>(156.83)</b>	<b>34.31</b>
9	<b>Profit/ (loss) after tax for the period from continuing operations (7-8)</b>	<b>719.44</b>	<b>580.50</b>	<b>88.24</b>	<b>1,294.29</b>	<b>313.69</b>	<b>579.60</b>
10	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-	-
12	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	-	-	-	-	-	-
13	<b>Profit for the period (9+12)</b>	<b>719.44</b>	<b>580.50</b>	<b>88.24</b>	<b>1,294.29</b>	<b>313.69</b>	<b>579.60</b>
14	<b>Other comprehensive income, net of income tax</b>						
	a) (i) items that will not be reclassified to profit or loss	9.78	9.77	0.55	29.35	1.65	68.66
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.47)	(2.42)	-	(7.39)	(0.31)	(17.28)
	b) (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>7.31</b>	<b>7.35</b>	<b>0.55</b>	<b>21.96</b>	<b>1.34</b>	<b>51.38</b>
15	<b>Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] [13+14]</b>	<b>726.75</b>	<b>587.85</b>	<b>88.79</b>	<b>1,316.25</b>	<b>315.03</b>	<b>630.98</b>

*Vishwanathan*



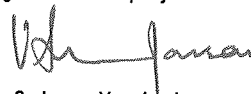
(Rupees in lakhs, except per share data)

SI No	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2020 (unaudited)	September 30, 2020 (unaudited)	December 31, 2019 (unaudited)	December 31, 2020 (unaudited)	December 31, 2019 (unaudited)	March 31, 2020 (audited)
16	Paid-up equity share capital	500.50	500.50	500.50	500.50	500.50	500.50
	Face value per share (Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
17	Earning per share (Rs.) (not annualised) (for continuing operations)						
	- Basic	1.44	1.16	0.18	2.59	0.63	1.16
	- Diluted	1.44	1.16	0.18	2.59	0.63	1.16
18	Earning per share (Rs.) (not annualised) (for discontinuing operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
19	Earning per share (Rs.) (not annualised) (for continuing and discontinuing operations)						
	- Basic	1.44	1.16	0.18	2.59	0.63	1.16
	- Diluted	1.44	1.16	0.18	2.59	0.63	1.16

**Notes:**

- 1 In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2021 and subjected to limited reviewed by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion on these results.
- 2 These statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 During the quarter under review, the operations of the company are normalizing wherever the COVID-19 restrictions have been eased and hence, the results of the nine months period are not comparable with the corresponding results of previous financial year.
- 4 Exceptional items represent profit on sale of land.
- 5 The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- 6 The previous period figures have been regrouped / reclassified wherever necessary.

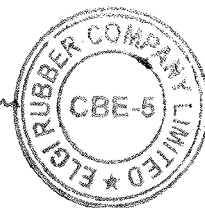
For Elgi Rubber Company Limited



Sudarsan Varadaraj

DIN : 00133533

Chairman &amp; Managing Director



Place: Coimbatore

Date : February 11, 2021