



**CHENNAI  
MEENAKSHI**  
MULTISPECIALITY HOSPITAL  
Care that inspires



CMMH/BSE/2024-25/10

May 30, 2024

**The Corporate Service Department**  
BSE Limited  
P J Towers, Dalal Street, Mumbai – 400 001

**Scrip Code: 523489**

**Sir/Ma'am,**

**Sub: Scrip Code: 523489- Outcome of Board Meeting held on 30th May, 2024**

\*\*\*\*

This is to intimate that the Board of Directors of the Company at its meeting held on Thursday, May 30, 2024 at the registered office of the Company have inter alia approved the following business;

**1. Approval of Audited Financial Results:**

Pursuant to Regulation 33 of SEBI(LODR)Regulations, 2015 the Board of Directors of our company had approved the Audited Financial Results for the year ended 31<sup>st</sup> March, 2024. The approved Audited Financial Results along with audit report, Cash Flow Statement for the year ended 31<sup>st</sup> March, 2024 and declaration on the report of auditors with Unmodified opinion are enclosed as Annexure.

The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The Company is mainly in the business of "Hospitals". Hence there is no separate reportable segment as per Indian Accounting Standard issued by the Institute of Chartered Accountants of India.

**2. The Board of Directors has not recommended any Dividend for the year 2023-24.**

Further, we would like to inform that the financial results will be published in the newspapers pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial results are also available on the Company's website – [www.cmmh.in](http://www.cmmh.in).

The meeting commenced at 12.00 Hours and concluded at 15.30 Hours.

This is for your information and record please.

Thanking you.

Yours Faithfully,

**For CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**

PANCHAL Digitally signed by  
PANCHAL BHARATRAJ  
Date: 2024.05.30  
15:36:49 +05'30'  
BHARATRAJ

**Bharatraj Panchal**  
Company Secretary & Compliance Officer  
F9828

Encl: As above

**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LTD.**  
(Formerly Known as Devaki Hospital Limited)

**ISO 9001 : 2008 / ISO 14001 : 2004 CERTIFIED HOSPITAL**

Old No.149, New No. 70, Luz Church Road, Mylapore, Chennai - .600 004.

Ph: +91 44 - 42 938 938 | Fax: +91 44 - 2499 3282 | [cmmhospitals@gmail.com](mailto:cmmhospitals@gmail.com) | [www.cmmh.in](http://www.cmmh.in)

CIN: L85110TN1990PLC019545

GSTIN: 33AAACD2694N1ZF





**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**

(Formerly known as Devaki Hospital Limited)

**CIN:L85110TN1990PLC019545**

Regd. Office: New No.70 (Old No.149), Luz Church Road, Mylapore, Chennai -600004

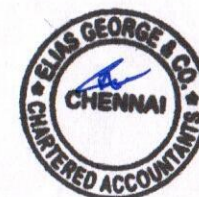
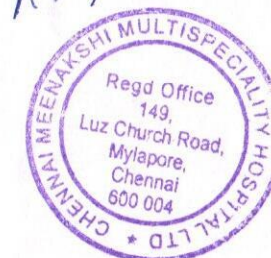
Phone:+91 44 42938938, Fax:+91 44 24993282, E-mail: cmmhospitals@gmail.com, Website: www.cmmh.in

**Statement of Audited financial results for the quarter and Year ended 31st March,2024**

(Rupees in lakhs except for EPS)

Sl. No.	Particulars	Quarter Ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Revenue</b>					
	a) Revenue from Operations	954.91	1006.88	987.94	3820.34	3874.12
	b) Other Income	17.74	15.26	11.32	47.16	35.27
	<b>Total Income (1)</b>	<b>972.65</b>	<b>1022.14</b>	<b>999.26</b>	<b>3867.50</b>	<b>3909.39</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of material consumed	0	0	0	0	0
	b) Purchase of Stock-in-trade	161.82	175.17	166.46	675.64	694.19
	c) Changes in inventories of Stock-in-trade	2.80	(2.56)	1.94	2.66	(3.10)
	d) Employee benefits expenses	236.03	265.85	230.56	980.47	922.47
	e) Finance costs	24.02	22.76	22.24	91.88	89.28
	f) Depreciation & amortisation expenses	28.57	30.11	28.92	115.63	117.99
	g) Other expenses	505.90	541.45	484.80	1990.84	1960.51
	<b>Total Expenses (2)</b>	<b>959.14</b>	<b>1032.78</b>	<b>934.92</b>	<b>3857.12</b>	<b>3781.34</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional Items (1-2)</b>	<b>13.51</b>	<b>(10.64)</b>	<b>64.34</b>	<b>10.38</b>	<b>128.05</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Profit/(Loss) before Tax (3+4)</b>	<b>13.51</b>	<b>(10.64)</b>	<b>64.34</b>	<b>10.38</b>	<b>128.05</b>
<b>6</b>	<b>Tax Expenses</b>					
	a) Current Tax	8.09	0	39.00	10.04	39.00
	b) Deferred Tax	49.68	(6.60)	0	43.08	0
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations(After Tax) (5-6)</b>	<b>(44.26)</b>	<b>(4.04)</b>	<b>25.34</b>	<b>(42.74)</b>	<b>89.05</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Tax Expense of discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10</b>	<b>Profit/(Loss) from discontinued operations (After Tax) (8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Profit/(Loss) for the period (7+10)</b>	<b>(44.26)</b>	<b>(4.04)</b>	<b>25.34</b>	<b>(42.74)</b>	<b>89.05</b>
<b>12</b>	<b>Other Comprehensive Income /(loss)</b>					
	Items that will not be reclassified subsequently to profit or loss					
	i) Remeasurement of net defined benefit liability/ assets	(3.50)	0.60	0.80	(2.90)	0.80
	ii) Income tax relating to items that will not classied to profit or loss	0.88	(0.17)	0	0.73	0
<b>13</b>	<b>Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period (11+12)</b>	<b>(46.88)</b>	<b>(3.61)</b>	<b>26.14</b>	<b>(44.91)</b>	<b>89.85</b>
<b>14</b>	<b>Paid up Equity Share Capital (face value Rs.10/- per share)</b>	<b>746.89</b>	<b>746.89</b>	<b>746.89</b>	<b>746.89</b>	<b>746.89</b>
<b>15</b>	<b>Reserves excluding revaluation reserves as per Balance Sheet of the Previous Accounting Year</b>					
<b>16</b>	<b>Earning Per Share (EPS)</b>					
	(Face Value ofRs.10/- per share)					
	(a) Basic EPS (in Rs.)	(0.59)	(0.05)	0.34	(0.57)	1.19
	(b) diluted EPS (in Rs.)	(0.59)	(0.05)	0.34	(0.57)	1.19

*R. Gornalto*





**NOTES:**

- The entire operations of the Company relate to only one segment viz; Hospital.
- The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2024.
- The financial results have been prepared in accordance with Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other recognised accounting practices and policies generally accepted in India and in compliance with the Regulation 33 of the SEBI (LODR) Regulations, 2015 to the extent applicable.
- These financial results have been subjected to audit by the statutory auditors of the company.
- Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period
- The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of relevant financial year which were subjected to limited review by the auditors.

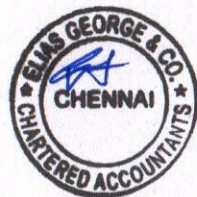
Place: Chennai  
Dated: 30th May, 2024

**Statement of Assets and Liabilities as at 31.03.2024**

	(Rupees in lakhs)	
	31.03.2024	31.03.2023
<b>Assets</b>	<b>Audited</b>	<b>Audited</b>
<b>Non Current Assets</b>		
a) Property, Plant & Equipment	1465.75	1394.13
b) Financial Assets		
i) Deposit with Banks	100.37	0.00
c) Other Non-Current Assets	25.17	25.17
Sub Total- Non-Current Assets	1591.29	1419.30
<b>Current Assets</b>		
a) Inventories	40.09	42.75
b) Financial Assets		
i) Trade Receivables	63.97	117.56
ii) Cash and Cash Equivalents	278.74	252.65
iii) Bank Balance other than (ii) above	100.00	200.00
c) Current Tax Asset (net)	113.87	83.20
d) Others Current Asset	92.92	94.83
Sub Total- Current Assets	689.59	790.99
<b>Total- Assets</b>	<b>2280.88</b>	<b>2210.28</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a) Equity Share Capital	746.89	746.89
b) Other Equity	-779.64	-734.73
Sub Total-Equity	-32.75	12.16
<b>Non Current Liabilities</b>		
a) Financial Liabilities		
Borrowings	1097.67	1062.64
b) Provisions	105.85	93.61
c) Deferred Tax Liability	42.35	
Sub Total- Non Current Liabilities	1245.87	1156.25
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	44.05	
ii) Trade Payables	95.70	168.35
b) Other Current Liabilities	923.15	867.53
c) Provisions	4.86	5.99
Sub Total- Current Liabilities	1067.76	1041.87
<b>Total- Equity and Liabilities</b>	<b>2280.88</b>	<b>2210.28</b>

For and on behalf of Board of Directors of  
**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**

*R. Gomathi*  
**GOMATHI R**  
Managing Director





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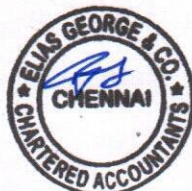
**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**  
(FORMERLY KNOWN AS DEVAKI HOSPITAL LIMITED)

CIN:L85110TN1990PLC019545

New No.70., Old No.149,Luz Church Road, Mylapore, Chennai-600 004  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31TH MARCH , 2024**

(Rupees in lakhs)

Particulars	APR 2023 TO MAR 24 (AUDITED)	APR 2022 TO MAR 23 (AUDITED)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit / (Loss) from Continuing Operations</b>	10.38	128.05
<b>Adjustments for :</b>		
Depreciation	115.63	117.99
Adjustments for Income Tax	(52.40)	(39.00)
Actuarial Loss carried at FVTOCI	(2.89)	0.80
Interest charged to Statement of Profit & Loss	75.94	74.52
Interest income	(20.40)	(16.42)
(Profit) / Loss on sale of assets	18.77	3.10
Bad Debts written off	-	1.12
Operating profit before Working Capital changes	<b>145.03</b>	<b>270.16</b>
<b>Changes in Working Capital</b>		
(Increase) or Decrease in Inventories	2.66	(3.10)
(Increase) or Decrease in Trade and other Receivables	53.58	(26.63)
(Increase) or Decrease in other Current Assets	1.91	54.84
(Increase) or Decrease in Current Tax Assets (net)	(30.68)	(21.34)
(Increase) or Decrease in other Non - Current Assets	-	-
Increase or (Decrease) in Trade Payables	(72.64)	6.49
Increase or (Decrease) in Other Current Liabilities	55.62	(32.77)
Increase or (Decrease) in Short term provisions	(1.13)	34.25
Increase or (Decrease) in Other Non - Current Liabilities	42.35	-
Increase or (Decrease) in Long term provisions	12.23	12.74
<b>Net Cash Flow from Operating Activities</b> <span style="float: right;"><b>Total(A)</b></span>	<b>208.93</b>	<b>294.64</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Property, Plant and Equipment	14.62	1.02
Purchase of Property, Plant and Equipment	(220.64)	(108.58)
Purchase of Bank Deposits	(0.36)	(99.63)
Interest income	20.40	16.42
<b>Net Cash Flow Used in Investing Activities</b> <span style="float: right;"><b>Total (B)</b></span>	<b>(185.98)</b>	<b>(190.76)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Loan taken	90.00	-
Repayments of borrowings	(10.92)	-
Interest paid	(75.94)	(74.52)
<b>Net Cash flow Used in Financing Activities</b> <span style="float: right;"><b>Total (C)</b></span>	<b>3.14</b>	<b>(74.52)</b>
<b>Net Increase in Cash &amp; Cash Equivalents ( A + B + C )</b>	<b>26.09</b>	<b>29.36</b>
Add: Cash and Cash Equivalents as at the beginning of the year	252.65	223.29
<b>Cash and Cash Equivalents at year End</b>	<b>278.74</b>	<b>252.65</b>
<b>Cash &amp; Bank balances comprises of :</b>		
Cash in hand	1.89	1.70
Bank Balance	176.85	250.95
Fixed deposit	100.00	-
	<b>278.74</b>	<b>252.65</b>





**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**

(Formerly known as Devaki Hospital Limited)

CIN:L85110TN1990PLC019545

Regd. Office: New No. 70 (Old no.149), Luz Church Road, Mylapore, Chennai - 600 004

Phone:+91 44 42938938, Fax:+91 44 24993282, E-mail: cmmhospitals@gmail.com, Website: www.cmmh.in

**Extract of Audited Financial Results (Standalone)**

**for the Quarter and Year ended 31st March, 2024**

(Amounts in Lakhs except EPS)

Particulars	Quarter ended	Year ended	Year ended
	31.03.2024	31.03.2024	31.03.2023
	Audited	Audited	Audited
Total Income from Operations	972.65	3867.50	3909.39
Net Profit / (Loss) from Ordinary Activities before tax	13.51	10.38	128.05
Net Profit / (Loss) from Ordinary Activities after tax	-44.26	-42.74	89.05
Total Comprehensive Income for the period	-46.88	-44.91	89.85
Equity Share Capital (Face value of Rs.10/- per share)	746.89	746.89	746.89
Reserves (excluding Revaluation Reserve)		-779.64	-734.73
Earning Per Share (EPS) (Face Value of Rs.10/- per share)			
Basic EPS (in Rs.)	-0.59	-0.57	1.19
Diluted EPS (in Rs.)	-0.59	-0.57	1.19

**Notes:**

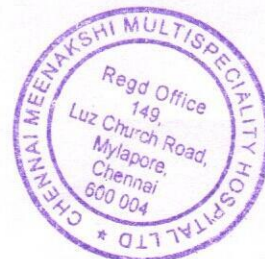
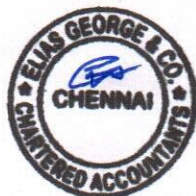
- 1 The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their meeting held on 30st May,2024.
- 2 The above is an extract of the detailed format of Financial Results for the Quarter and Year ended on 31.03.2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarter and Year ended Financial Results are available on the Stock Exchange Website ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.cmmh.in](http://www.cmmh.in)).

**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED**

*R. Gomathi*

**GOMATHI R**  
Managing Director

Place: Chennai  
Dated: 30th May , 2024







**CHENNAI  
MEENAKSHI**  
MULTISPECIALITY HOSPITAL  
Care that inspires



**CMMH/BSE/2024-25/11**

**May 30, 2024**

**The Corporate Service Department**

BSE Limited  
P J Towers, Dalal Street  
Mumbai – 400 001

**Scrip Code: 523489**

**Sir/Ma'am,**

**Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing and Obligations & Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company M/s. Elias George & Co., Chartered Accountants (Firm Regn. No. 000801S) Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the standalone Audited Financial Results of the Company for the year ended 31st March, 2024.

Please take the above information on record.

Thanking You,

Yours faithfully,

**For CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LIMITED.**

  
**Dambaru Dhar Jena**  
Chief Financial Officer



**CHENNAI MEENAKSHI MULTISPECIALITY HOSPITAL LTD.**

(Formerly Known as Devaki Hospital Limited)

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CIN: L85110TN1990PLC019545

GSTIN: 33AAACD2694N1ZF



**Elias George & Co.**  
Chartered Accountants



Millennium Towers, 3rd Floor, 146/10,  
Nelson Manickam Road, Chennai - 600 029  
Mob: 88933 69612, ☎ : 044 - 48562826  
Email : solomon@egcchennai.com  
Web: www.eliasgeorge.in

**Independent Auditor's Report on the Audit of Financial Results**

To  
The Board of Directors of  
Chennai Meenakshi Multispeciality Hospital Ltd  
(Formerly known as Devaki Hospital Limited)

**Report on the Audit of Financial results**

**Opinion**

1. We have audited the accompanying Statement of financial results of Chennai Meenakshi Multispeciality Hospital Ltd (hereinafter referred to as the "Company") for the quarter and year ended 31<sup>st</sup> March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under, and other accounting principles generally accepted in India, of the Net Loss, Other Comprehensive Income and other financial information for the quarter and year ended 31<sup>st</sup> March 2024.

**Basis of Opinion**

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the "Auditors' 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Board of Directors' Responsibilities for the Financial Results**

3. These financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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.
4. In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
5. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Results**

6. 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 Auditors' 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.
7. 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 through a separate report on the



complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors' 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial results 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 Auditors' 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.
8. 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.
9. 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

10. The financial results include the results for the quarter ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year and the limited reviewed figures published up to the end of the third quarter of the current financial year. The figures up to the end of the third quarter had only been reviewed and not subjected to audit. The financial results of the Company for the year ended March 31, 2023, were audited by another auditor who expressed an unmodified opinion on those statements on 27th May 2023.

Our opinion is not modified in respect of the above matters.



For Elias George & Co.  
Chartered Accountants  
Firm Regn. No. 000801S

Solomon Jimmy Choolackal  
Partner  
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