

May 14, 2024

**Corporate Relationship Department**  
BSE Ltd.,  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

**Board Meeting Start Time: 10:55 A.M**  
**Board Meeting End Time: 12:35 P.M**

Dear Sir/Madam,

**Sub: Intimation under Regulation 30 (4) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: Scrip code (BSE: 540704)**

Pursuant to Regulation 30 (4) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), the Audit Committee and the Board of Directors of the Company at their meeting held on 14<sup>th</sup> May 2024, have approved the following,

1. The Audited consolidated financial results of the Company and its subsidiaries as per Indian Accounting Standards (Ind AS) for the quarter and year ended March 31, 2024;
2. The Audited standalone financial results of the Company as per Ind AS for the quarter and year ended March 31, 2024;

In this regard, please find enclosed the copy of the Audited Standalone and Consolidated financial results for the quarter and year ended March 31, 2024.

Submitted for your information and records.

Thanking you,

Yours faithfully

For **Matrimony.com Limited**

**Vijayanand Sankar**  
**Company Secretary & Compliance Officer**  
**ACS: 18951**  
**No.94, TVH Beliciaa Towers, Tower II, 5<sup>th</sup> Floor,**  
**MRC Nagar, Raja Annamalaipuram,**  
**Chennai – 600028**

Matrimony.com Limited

(CIN: L63090TN2001PLC047432)

Registered & Corporate Office No.94, TVH Beliciaa Towers, Tower II, 5<sup>th</sup> Floor, MRC Nagar, Raja Annamalaipuram, Chennai – 600028. Phone No. 044-4900 1919

May 14, 2024

**Corporate Relationship Department**  
BSE Ltd.,  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

Dear Sir/Madam,

**Sub:- Declaration for Un-modified Opinion with Audit Report on Annual Audited Financial Statements for the Quarter and year ended on 31<sup>st</sup> March 2024**

**Ref: Scrip Code – BSE: 540704**

This has reference to the Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

We hereby confirm that the Statutory Auditors of the Company M/s B S R & CO, LLP, Chartered Accountants (Firm Registration No. 101248WW-100022) has issued Audit Report with unmodified opinion(s) in respect of Standalone and Consolidated Annual Audited Financial Statements for the Quarter and year ended on 31<sup>st</sup> March, 2024, vide report dated May 14, 2024.

We request the Exchange to take the same on record.

Thanking you.

Yours faithfully,

For **Matrimony.com Limited**

**Vijayanand Sankar**  
**Company Secretary & Compliance Officer**  
**ACS: 18951**  
**No.94, TVH Beliciaa Towers, Tower II, 5<sup>th</sup> Floor,**  
**MRC Nagar, Raja Annamalaipuram,**  
**Chennai – 600028**

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Registered & Corporate Office No.94, TVH Beliciaa Towers, Tower II, 5<sup>th</sup> Floor, MRC Nagar, Raja Annamalaipuram, Chennai – 600028. Phone No. 044-4900 1919

## Independent Auditor's Report

To the Board of Directors of Matrimony.com Limited

Report on the audit of the Consolidated Annual Financial Results

### Opinion

We have audited the accompanying consolidated annual financial results of Matrimony.com Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its associate for the year ended 31 March 2024, attached herewith, being submitted by the Holding 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 and based on the consideration of reports of other auditors separate financial information of the subsidiaries, and associate, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the entities mentioned in Annexure I to the aforesaid consolidated annual financial results
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group and its associate 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 statements 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 obtained by us along with the consideration of reports of the other auditors referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

### Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in

**Independent Auditor's Report (Continued)**  
**Matrimony.com Limited**

India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and the respective Management and Board of Directors and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group and the respective Management and Board of Directors and of its associate are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and the respective Board of Directors and of its associate is responsible for overseeing the financial reporting process of each company.

**Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 consolidated annual 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 consolidated annual 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 auditor's report to the related disclosures in the consolidated annual 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 auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.

**Independent Auditor's Report (Continued)**

**Matrimony.com Limited**

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its associate to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated annual financial results of which we are the independent auditor. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

**Other Matters**

- a The consolidated annual financial results include the audited financial results of five subsidiaries, whose financial information reflects total assets (before consolidation adjustments) of Rs. 1,174 lakhs as at March 31, 2024, total revenue (before consolidation adjustments) of Rs. 1,126 lakhs and total net profit after tax (before consolidation adjustments) of Rs. 593 lakhs and net cash inflows (before consolidation adjustments) of Rs 98 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The consolidated annual financial results also include the Group's share of total net loss after tax of Rs. 2 lakhs for the year ended 31 March 2024, as considered in the consolidated annual financial results, in respect of its associate, whose financial information has been audited by their respective independent auditor. The independent auditor's reports on financial information of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.



**Independent Auditor's Report (Continued)**

**Matrimony.com Limited**

- b. The consolidated annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **B S R & Co. LLP**

*Chartered Accountants*

Firm's Registration No.: 101248WW-100022

  
K Raghuram  
*Partner*

Chennai

14 May 2024

Membership No.: 211171

UDIN: 24211171BK6XFK1339

**Independent Auditor's Report (Continued)**  
**Matrimony.com Limited**

**Annexure I**

List of entities included in consolidated annual financial results.

<b>Sr. No</b>	<b>Name of component</b>	<b>Relationship</b>
1	Matrimony.com Limited	Holding Company
2	Sys India Private Limited	Subsidiary Company
3	Consim Info USA Inc.,	Subsidiary Company
4	Matrimony DMCC	Subsidiary Company
5	Boatman Tech Private Limited	Subsidiary Company
6	Bangladeshi Matrimony Private Limited	Subsidiary Company
7	Astro Vision Futuretech Private Limited	Associate Company



## Independent Auditor's Report

To the Board of Directors of Matrimony.com Limited

Report on the audit of the Standalone Annual Financial Results

### Opinion

We have audited the accompanying standalone annual financial results of Matrimony.com Limited (hereinafter referred to as the "Company") for the year ended 31 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 aforesaid standalone annual 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, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 statements 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

### Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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



**Independent Auditor's Report (Continued)**

**Matrimony.com Limited**

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual 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 standalone annual 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 auditor's report to the related disclosures in the standalone annual 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 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Independent Auditor's Report (*Continued*)

Matrimony.com Limited

**Other Matter**

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **B S R & Co. LLP**

*Chartered Accountants*

Firm's Registration No.: 101248W/W-100022



**K Raghuram**

*Partner*

Chennai

14 May 2024

Membership No.: 211171

UDIN: 24211171BK6XFJ8524

## MATRIMONY.COM LIMITED

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

## STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Rs. In Lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	March 31, 2024 (Audited) (refer note b)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (refer note b)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
<b>1. Income</b>					
Revenue from operations	11,923	11,726	11,451	48,136	45,577
Finance income	671	617	487	2,484	1,687
Other income (refer note d)	15	12	58	131	751
<b>Total income</b>	<b>12,609</b>	<b>12,355</b>	<b>11,996</b>	<b>50,751</b>	<b>48,015</b>
<b>2. Expenses:</b>					
Employee benefits expenses	3,344	3,297	3,497	13,968	14,410
Advertisement and business promotion expenses	4,880	4,645	4,653	18,682	18,230
Other expenses	2,017	2,123	1,632	8,272	6,193
Depreciation and amortisation expenses	718	721	728	2,840	2,997
Finance cost	123	131	139	517	591
<b>Total expenses</b>	<b>11,082</b>	<b>10,917</b>	<b>10,649</b>	<b>44,279</b>	<b>42,421</b>
<b>3. Profit before tax and share of profit / (loss) from associate (1-2)</b>	<b>1,527</b>	<b>1,438</b>	<b>1,347</b>	<b>6,472</b>	<b>5,594</b>
4. Share of profit/ (loss) of associate (net of tax)	8	-*	4	(1)	(1)
<b>5. Profit before tax (3+4)</b>	<b>1,535</b>	<b>1,438</b>	<b>1,351</b>	<b>6,471</b>	<b>5,593</b>
<b>6. Tax expenses</b>					
Current tax	537	486	189	1,841	1,307
Deferred tax (net)	(173)	(159)	22	(325)	(381)
<b>Total tax expenses</b>	<b>362</b>	<b>327</b>	<b>211</b>	<b>1,516</b>	<b>926</b>
<b>7. Profit for the period (5-6)</b>	<b>1,173</b>	<b>1,111</b>	<b>1,140</b>	<b>4,955</b>	<b>4,667</b>
<b>8. Other comprehensive income</b>					
A. (i) Items that will not be reclassified to profit and loss in subsequent periods	(26)	(9)	25	(70)	(42)
(ii) Income tax relating to items that will not be reclassified to profit or loss	6	2	(6)	17	10
<b>Subtotal - A</b>	<b>(20)</b>	<b>(7)</b>	<b>19</b>	<b>(53)</b>	<b>(32)</b>
B. (i) Items that will be reclassified to profit and loss in subsequent periods	2	1	1	9	32
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>Subtotal - B</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>9</b>	<b>32</b>
<b>Other comprehensive income (A+B)</b>	<b>(18)</b>	<b>(6)</b>	<b>20</b>	<b>(44)</b>	<b>-</b>
<b>9. Total comprehensive income for the period (7+8)</b>	<b>1,155</b>	<b>1,105</b>	<b>1,160</b>	<b>4,911</b>	<b>4,667</b>
<b>Profit for the period attributable to:</b>					
- Owners of the Company	1,173	1,111	1,140	4,955	4,667
- Non-Controlling interest	-	-	-	-	-
<b>Other comprehensive income for the period attributable to:</b>					
- Owners of the Company	(18)	(6)	20	(44)	-*
- Non-Controlling interest	-	-	-	-	-
<b>Total comprehensive income for the period attributable to:</b>					
- Owners of the Company	1,155	1,105	1,160	4,911	4,667
- Non-Controlling interest	-	-	-	-	-
<b>Paid-up Equity Share Capital (Equity shares of Rs 5 each)</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>
<b>Earnings Per Equity Share (EPS) of Rs.5 each (Rs.)</b>					
	Not Annualised				
Basic (Rs.)	5.27	4.99	5.12	22.26	20.73
Diluted (Rs.)	5.27	4.99	5.12	22.25	20.72

\*Represents value less than Rs 0.5 lakhs

See accompanying notes to the financial results

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For Matrimony.Com Limited



Managing Director

**MATRIMONY.COM LIMITED**

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

Rs. In Lakhs

Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,484	1,835
Right of use assets	4,943	6,098
Goodwill	867	867
Other intangible assets	1,600	502
Investments accounted for using the equity method	472	473
<b>Financial assets</b>		
(a) Investments	2,089	2,126
(b) Loans	-	20
(c) Security deposits	805	810
Deferred tax assets (net)	843	543
Income tax assets	384	369
Other non-current assets	300	264
<b>Total non-current assets</b>	<b>13,787</b>	<b>13,907</b>
<b>Current assets</b>		
<b>Financial assets</b>		
(a) Investments	11,460	7,901
(b) Trade receivables	13	7
(c) Cash and cash equivalents	806	870
(d) Bank balances other than cash and cash equivalents	21,476	21,566
(e) Loans	20	20
(f) Security deposits	203	165
(g) Other financial assets	1,773	1,532
Other current assets	660	619
<b>Total current assets</b>	<b>36,411</b>	<b>32,680</b>
<b>TOTAL ASSETS</b>	<b>50,198</b>	<b>46,587</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,113	1,113
Other equity	28,037	24,187
<b>Total Equity</b>	<b>29,150</b>	<b>25,300</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Lease liabilities	4,241	5,300
Deferred tax liabilities (net)	48	73
<b>Total non-current liabilities</b>	<b>4,289</b>	<b>5,373</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(a) Lease liabilities	1,558	1,499
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	335	532
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,970	3,983
(c) Other financial liabilities	438	590
Other current liabilities	8,176	8,556
Provisions	853	730
Income tax liabilities	429	24
<b>Total current liabilities</b>	<b>16,759</b>	<b>15,914</b>
<b>Total liabilities</b>	<b>21,048</b>	<b>21,287</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>50,198</b>	<b>46,587</b>

See accompanying notes to the financial results

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For Matrimony.Com Limited

  
 Managing Director

**MATRIMONY.COM LIMITED**

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

**AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS**

Rs. In Lakhs

Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	6,471	5,593
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation expense	2,840	2,997
Share of (profit)/ loss of associate, net of taxes	1	1
Finance income recognised on interest-free security deposits	(64)	(62)
(Profit) / Loss on sale / write-off of property, plant and equipment (net)	1	(580)
Unrealised foreign exchange (gain) / loss	4	(25)
(Gain) on preclosure of lease agreement	(88)	(68)
Impairment losses on financial assets (net)	16	7
Impairment Loss / (Reversal of Impairment) on property, plant and equipment	(2)	(13)
Equity Settled Share based payment expenses	32	80
Liabilities no longer required written back	(22)	(44)
Interest expenses on lease liabilities	507	578
Fair value (gain) / loss on mutual fund investments at fair value through profit / loss	(699)	(295)
Interest income	(1,721)	(1,330)
<b>Operating profit before working capital changes</b>	<b>7,276</b>	<b>6,839</b>
<b>Movement in working capital :</b>		
Decrease in financial assets	9	11
(Increase) / decrease in other assets	(52)	6
Increase / (decrease) in trade payables	789	(50)
(Decrease) in other financial liabilities	(162)	(51)
Increase / (decrease) in other liabilities	(358)	291
Increase/(decrease) in long / short term provisions	52	(35)
<b>Cash generated from operations</b>	<b>7,554</b>	<b>7,011</b>
Income taxes paid (net of refunds)	(1,434)	(1,283)
<b>Net cash flow from operating activities (A)</b>	<b>6,120</b>	<b>5,728</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment including intangible assets	(1,982)	(648)
Proceeds from sale of property, plant and equipment	7	4
Proceeds from sale of mutual funds	4,126	11,551
Purchase of mutual funds	(6,985)	(10,560)
Interest received	1,455	1,229
Redemption of bank deposits (with maturity more than three months)	21,567	23,426
Investment in bank deposits (with maturity more than three months)	(21,476)	(23,067)
Investment in Tax free bonds	-	(228)
Loans realised from associate	20	20
Proceeds from sale of assets held for sale	-	4,941
<b>Net cash flow generated from / (used in) investing activities (B)</b>	<b>(3,268)</b>	<b>6,668</b>
<b>Cash flows from financing activities</b>		
Proceeds from exercise of Employee stock option scheme (including securities premium)	21	36
Dividend paid	(1,111)	(1,145)
Payment of principal portion of lease liabilities	(1,320)	(1,422)
Payment of interest portion of lease liabilities	(507)	(578)
Buyback of equity shares including transaction cost and tax on buyback	-	(9,371)
<b>Net cash flow (used in) financing activities (C)</b>	<b>(2,917)</b>	<b>(12,480)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(65)</b>	<b>(84)</b>
Effect of exchange differences on cash and cash equivalents held in foreign currency	1	1
Cash and cash equivalents at the beginning of period	870	953
<b>Cash and cash equivalents at the end of period</b>	<b>806</b>	<b>870</b>

See accompanying notes to the financial results

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For Matrimony.Com Limited

  
 Managing Director

**MATRIMONY.COM LIMITED**

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

**Segment Results for Consolidated Financial Results**

In accordance with Ind AS 108 - "Operating Segment Reporting" and evaluation by the Chief Operating Decision Maker, operating segments of the Group consists of: Matchmaking services and Marriage services.

**Reporting of Segment wise Consolidated Revenue and Results for the quarter and year ended March 31, 2024**

Rs. In lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	March 31, 2024 (Audited) (refer note b)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (refer note b)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
<b>Segment Revenue</b>					
Matchmaking services	11,771	11,495	11,161	47,237	44,603
Marriage services	152	231	290	899	974
<b>Total Revenue</b>	<b>11,923</b>	<b>11,726</b>	<b>11,451</b>	<b>48,136</b>	<b>45,577</b>
<b>Segment Results</b>					
Matchmaking services	1,435	1,360	1,531	6,652	6,121
Marriage services	(255)	(225)	(341)	(1,096)	(1,375)
<b>Total Segment Results</b>	<b>1,180</b>	<b>1,135</b>	<b>1,190</b>	<b>5,556</b>	<b>4,746</b>
Less: Interest expenses	(3)	(3)	(4)	(10)	(13)
Less: Other un-allocable expenditure	(336)	(323)	(384)	(1,689)	(1,577)
Add: Other un-allocable income	694	629	549	2,614	2,437
<b>Profit before tax</b>	<b>1,535</b>	<b>1,438</b>	<b>1,351</b>	<b>6,471</b>	<b>5,593</b>

**Segment revenue and expenses:**

Segment revenue and expenses represent relevant amounts that are either directly attributable to individual segment or are attributable to individual segment on a reasonable basis.

See accompanying notes to the financial results

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For Matrimony.Com Limited



Managing Director

MATRIMONY.COM LIMITED

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Rs. In Lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	March 31, 2024 (Audited) (refer note b)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (refer note b)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
<b>1. Income</b>					
Revenue from operations	11,699	11,505	11,278	47,279	44,865
Finance income	797	741	577	2,914	2,039
Other income (refer note d)	21	16	62	149	764
<b>Total income</b>	<b>12,517</b>	<b>12,262</b>	<b>11,917</b>	<b>50,342</b>	<b>47,668</b>
<b>2. Expenses:</b>					
Employee benefits expenses	3,300	3,250	3,444	13,774	14,207
Advertisement and business promotion expenses	4,887	4,649	4,660	18,696	18,150
Other expenses	1,998	2,109	1,609	8,237	6,110
Depreciation and amortisation expenses	692	696	702	2,736	2,893
Finance cost	122	130	139	515	588
<b>Total expenses</b>	<b>10,999</b>	<b>10,834</b>	<b>10,554</b>	<b>43,958</b>	<b>41,948</b>
<b>3. Profit before tax (1-2)</b>	<b>1,518</b>	<b>1,428</b>	<b>1,363</b>	<b>6,384</b>	<b>5,720</b>
<b>4. Tax expenses</b>					
Current tax	535	486	188	1,839	1,305
Deferred tax (net)	(169)	(153)	28	(300)	(357)
<b>Total tax expenses</b>	<b>366</b>	<b>333</b>	<b>216</b>	<b>1,539</b>	<b>948</b>
<b>5. Net Profit for the period (3-4)</b>	<b>1,152</b>	<b>1,095</b>	<b>1,147</b>	<b>4,845</b>	<b>4,772</b>
<b>6. Other comprehensive income</b>					
A. (i) Items that will not be reclassified to profit and loss in subsequent periods	(26)	(9)	24	(70)	(43)
(ii) Income tax relating to items that will not be reclassified to profit or loss	6	2	(6)	18	11
<b>Subtotal - A</b>	<b>(20)</b>	<b>(7)</b>	<b>18</b>	<b>(52)</b>	<b>(32)</b>
B. Items that will be reclassified to profit and loss in subsequent periods	-	-	-	-	-
<b>Other comprehensive income (A+B)</b>	<b>(20)</b>	<b>(7)</b>	<b>18</b>	<b>(52)</b>	<b>(32)</b>
<b>7. Total comprehensive income for the period (5+6)</b>	<b>1,132</b>	<b>1,088</b>	<b>1,165</b>	<b>4,793</b>	<b>4,740</b>
<b>Paid-up Equity Share Capital (Equity shares of Rs 5 each)</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>
<b>Earnings Per Equity Share (EPS) of Rs.5 each (Rs.)</b>	<b>Not Annualised</b>				
Basic (Rs.)	5.18	4.92	5.15	21.77	21.20
Diluted (Rs.)	5.17	4.92	5.15	21.76	21.19

See accompanying notes to the financial results

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For Matrimony.Com Limited

  
Managing Director

## MATRIMONY.COM LIMITED

CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

## AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,481	1,827
Right of use assets	4,943	6,098
Intangible assets	1,410	212
Financial assets		
(a) Investments	3,806	3,843
(b) Loans	-	20
(c) Security deposits	805	810
Deferred tax assets (net)	843	543
Income tax assets	336	342
Other non-current assets	300	264
<b>Total non-current assets</b>	<b>13,924</b>	<b>13,959</b>
<b>Current assets</b>		
Financial assets		
(a) Investments	11,460	7,901
(b) Trade receivables	296	290
(c) Cash and cash equivalents	230	393
(d) Bank balances other than cash and cash equivalents	21,476	21,566
(e) Loans	242	242
(f) Security deposits	201	162
(g) Other financial assets	1,671	1,459
Other current assets	642	588
<b>Total current assets</b>	<b>36,218</b>	<b>32,601</b>
<b>TOTAL ASSETS</b>	<b>50,142</b>	<b>46,560</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,113	1,113
Other equity	28,095	24,363
<b>Total equity</b>	<b>29,208</b>	<b>25,476</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Lease liabilities	4,241	5,300
<b>Total non-current liabilities</b>	<b>4,241</b>	<b>5,300</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Lease liabilities	1,558	1,499
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	332	527
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,122	4,046
(c) Other financial liabilities	431	585
Other current liabilities	7,985	8,395
Provisions	834	709
Income tax liabilities	431	23
<b>Total current liabilities</b>	<b>16,693</b>	<b>15,784</b>
<b>Total liabilities</b>	<b>20,934</b>	<b>21,084</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>50,142</b>	<b>46,560</b>

See accompanying notes to the financial results

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For Matrimony.Com Limited


  
Managing Director



MATRIMONY.COM LIMITED  
CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

AUDITED STANDALONE STATEMENT OF CASH FLOWS

Rs. In Lakhs

Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	6,384	5,720
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation expense	2,736	2,893
Dividend from equity investment	(414)	(330)
Finance income recognised on interest-free security deposits	(64)	(62)
(Profit) / Loss on sale / write-off of property, plant and equipment (net)	1	(560)
Unrealised foreign exchange (gain) / loss	-*	(32)
(Gain) on preclosure of lease agreements	(88)	(68)
Impairment losses on financial assets (net)	35	7
Impairment Loss / (Reversal of Impairment) on property, plant and equipment	(5)	(13)
Equity Settled Share based payment expenses	32	80
Liabilities no longer required written back	(22)	(42)
Interest expenses on lease liabilities	507	578
Fair value (gain) / loss on mutual fund investments at fair value through profit / loss	(699)	(295)
Interest income	(1,738)	(1,352)
<b>Operating profit before working capital changes</b>	<b>6,665</b>	<b>6,524</b>
<b>Movement in working capital :</b>		
Decrease in financial assets	23	114
(Increase) / decrease in other assets	(64)	7
Increase in trade payables	880	39
(Decrease) in other financial liabilities	(163)	(49)
Increase / (decrease) other liabilities	(385)	366
Increase / (decrease) in long / short term provisions	56	(39)
<b>Cash generated from operations</b>	<b>7,009</b>	<b>6,962</b>
Income taxes paid (net of refunds)	(1,411)	(1,273)
<b>Net cash flow from operating activities (A)</b>	<b>5,598</b>	<b>5,689</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment including intangible assets	(1,981)	(667)
Proceeds from sale of property, plant and equipment	7	4
Dividend from equity investment	414	330
Investment in subsidiaries	-	(95)
Loans (given to) /realised from associate	20	20
Proceeds from sale of mutual funds	4,126	11,550
Purchase of mutual funds	(6,985)	(10,560)
Interest received	1,464	1,252
Redemption of bank deposits (with maturity more than three months)	21,567	23,426
Investment in bank deposits (with maturity more than three months)	(21,476)	(23,067)
Investment in tax free bonds	-	(228)
Proceeds from sale of assets held for sale	-	4,941
<b>Net cash flow generated from/ (used in) investing activities (B)</b>	<b>(2,844)</b>	<b>6,906</b>
<b>Cash flows from financing activities</b>		
Proceeds from exercise of Employee stock option scheme (including securities premium)	20	35
Dividend paid	(1,111)	(1,143)
Payment of principal portion of lease liabilities	(1,320)	(1,422)
Payment of interest portion of lease liabilities	(507)	(578)
Buyback of equity shares including transaction cost and tax on buyback	-	(9,371)
<b>Net cash flow (used in) financing activities (C)</b>	<b>(2,918)</b>	<b>(12,481)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(164)</b>	<b>114</b>
Effect of exchange differences on cash and cash equivalents held in foreign currency	1	1
Cash and cash equivalents at the beginning of period	393	278
<b>Cash and cash equivalents at the end of period</b>	<b>230</b>	<b>393</b>

See accompanying notes to the financial results

\*Represents value less than Rs 0.5 lakhs

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For Matrimony.Com Limited

  
Managing Director

**MATRIMONY.COM LIMITED**  
CIN:L63090TN2001PLC047432

**Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028**

**Segment Results for Standalone Financial Results**

In accordance with Ind AS 108 - "Operating Segment Reporting" and evaluation by the Chief Operating Decision Maker, operating segments of the Company consists of: Matchmaking services and Marriage services.

**Reporting of Segment wise Standalone Revenue and Results for the quarter and year ended March 31, 2024**

Rs. In lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	March 31, 2024 (Audited) (refer note b)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited) (refer note b)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
<b>Segment Revenue</b>					
Matchmaking services	11,547	11,274	10,989	46,380	43,922
Marriage services	152	231	289	899	943
<b>Total Revenue</b>	<b>11,699</b>	<b>11,505</b>	<b>11,278</b>	<b>47,279</b>	<b>44,865</b>
<b>Segment Results</b>					
Matchmaking services	1,306	1,234	1,456	6,162	5,918
Marriage services	(279)	(247)	(354)	(1,177)	(1,454)
<b>Total Segment Results</b>	<b>1,027</b>	<b>987</b>	<b>1,102</b>	<b>4,985</b>	<b>4,464</b>
Less: Interest expenses	(2)	(2)	(3)	(9)	(11)
Less: Other un-allocable expenditure	(325)	(314)	(375)	(1,655)	(1,536)
Add: Other un-allocable income	818	757	639	3,063	2,803
<b>Profit before tax</b>	<b>1,518</b>	<b>1,428</b>	<b>1,363</b>	<b>6,384</b>	<b>5,720</b>

**Segment revenue and expenses:**

Segment revenue and expenses represent relevant amounts that are either directly attributable to individual segment or are attributable to individual segment on a reasonable basis.

**NOTES :**

- a) The above audited consolidated and standalone financial results were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at their meetings held on May 13, 2024 and May 14, 2024 respectively. The statutory auditors have carried out an audit for the year ended March 31, 2024 and have issued an unmodified report thereon.
- b) 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 unaudited year to date figures upto December 31, 2023 and December 31, 2022 respectively, which were subjected to limited review.
- c) The Consolidated financial results of the Company comprising its wholly owned subsidiaries (together 'the Group') and its associate includes the results of the following entities:

Company	Relationship
Sys India Private Limited	Subsidiary
Consim Info USA Inc	Subsidiary
Bangladeshi Matrimony Private Limited	Subsidiary
Matrimony DMCC	Subsidiary
Boatman Tech Private Limited	Subsidiary
Astro Vision Futuretech Private Limited	Associate

d) The Company had in 2017, purchased land for construction of office premises, out of the proceeds from fresh issue of equity shares during its initial public offering ('IPO'). The entire IPO proceeds were fully utilized and confirmed by the monitoring agency's report. However, the management decided not to pursue the construction of office premises post the Covid-19 pandemic. Accordingly, the Board of Directors and the Shareholders of the Company approved the change in objects on March 31, 2022 and May 08, 2022 respectively, enabling the company to sell the land. During the year ended March 31, 2023, the Company completed the sale of land for a gross sale consideration of INR 4,941 lakhs. Accordingly, the Company has recognized a profit of INR 581 lakhs on account of such sale during the year ended March 31, 2023.

The consideration realized from the sale transaction has been deposited into a separate bank account and such amount has been fully utilized for marketing expenses by September 2023, as approved by the Board of Directors and the Shareholders. The Company had appointed a monitoring agency to oversee the utilization of the sale proceeds in accordance with the approval of shareholders.

e) The Company had filed a Commercial Suit in the Hon'ble Madras High Court, against Google LLC and its affiliates ("Google"), challenging the service fee charged under the Google Play Developer Distribution Agreement (DDA). This was pertaining to payments made by Company's customers for in-App Purchases, downloaded from the Google Play Store effective from April 26, 2023. In this regard, the Company amongst other reliefs, sought for injunction from the Hon'ble Madras High Court against delisting Company's Apps from Google Play Store for non-compliance of the DDA.

On August 03, 2023, the Hon'ble Madras High Court rejected the plaint filed by the Company on grounds of jurisdiction and the said order was challenged in the Division Bench of Hon'ble Madras High Court. The appeal was dismissed on the grounds of jurisdiction vide its order dated January 19, 2024. The Company has filed an appeal challenging the order with the Hon'ble Supreme Court of India. Pending outcome of the appeal with the Hon'ble Supreme Court of India, the management has made the best estimate of the economic outflow and recorded a provision towards service fee for the applicable period.

Further, the Company's Apps were delisted from the Google Play Store on March 01, 2024. Subsequently, the Company changed its business model, for which service fee charged under DDA is not applicable and upon review of the submissions made by Company to Google, all the Company's Apps were restored in the Google Play store on March 06, 2024.

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For Matrimony.Com Limited

  
 Managing Director

MATRIMONY.COM LIMITED  
CIN:L63090TN2001PLC047432

Registered Office and Corporate Office: TVH Belicia Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028

- f) The Board of Directors, at its meeting held on May 14, 2024 have recommended a final dividend of 100% (Rs 5 per equity share of par value of Rs 5 each) subject to the approval of the Shareholders.
- g) During the quarter, 12,000 stock options were granted to employees (12,800 stock options granted for the quarter ended December 31, 2023) and nil stock options exercised by eligible employees (nil stock options exercised by eligible employees for the quarter ended December 31, 2023). The total outstanding stock options as at March 31, 2024 are 97,425.
- h) Figures of the previous periods, wherever necessary, have been regrouped / reclassified to conform to the current periods' presentation
- i) The above consolidated and standalone financial results are also available on the stock exchange websites [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on our website [www.matrimony.com](http://www.matrimony.com).

Place : Chennai  
Date : May 14, 2024



For Matrimony.Com Limited

  
Murugavel Janakiraman  
Chairman & Managing Director

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