

Date: 8th August, 2024

To
Department of Corporate services
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai-400001
Scrip Code: - 540425

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra (E)
Mumbai- 400051
Symbol- SHANKARA

Dear Sir/Madam,

Sub: - Outcome of the Board Meeting

With reference to above cited subject, we would like to inform you that the meeting of our Company's Board of Directors (the "Board") was held today, August 08, 2024.

The Board considered and approved the following items:

1. The Unaudited Standalone & Consolidated Financial Results for the quarter ended 30th June, 2024 and Limited Review Report thereon issued by the Statutory Auditor.

2. Reconstitution of Committees:

a. Risk Management

Name	Category	Designation
Mr. Chandu Nair	Independent Director	Chairman
Mr. B. Jayaraman	Independent Director	Member
Ms. Jayashri Murali	Independent Director	Member
Mr. Sukumar Srinivas	Executive Director	Member
Mr. C. Ravikumar	Whole-time Director	Member

b. Audit Committee

Name	Category	Designation
Mr. N.Muthuraman	Independent Director	Chairman
Mr. B. Jayaraman	Independent Director	Member
Mr. Sukumar Srinivas	Executive Director	Member
Mr. Chandu Nair	Independent Director	Member
Ms. Jayashri Murali	Independent Director	Member

c. Nomination and Remuneration Committee

Name	Category	Designation
Mr. Chandu Nair	Independent Director	Chairman
Mr. B. Jayaraman	Independent Director	Member
Ms. Jayashri Murali	Independent Director	Member
Mr. Sukumar Srinivas	Executive Director	Member
Mr. N. Muthuraman	Independent Director	Member

d. Stakeholders Relationship Committee

Name	Category	Designation
Ms. Jayashri Murali	Independent Director	Chairman
Mr. Chandu Nair	Independent Director	Member
Mr. C. Ravikumar	Whole-time Director	Member
Mr. B. Jayaraman	Independent Director	Member

e. Whistle Blower Committee

Name	Category	Designation
Mr. N. Muthuraman	Independent Director	Chairman
Ms. Jayashri Murali	Independent Director	Member
Mr. B. Jayaraman	Independent Director	Member
Mr. Chandu Nair	Independent Director	Member

The Board Meeting commenced at 2.00 PM and concluded at 3.20 P.M.

For Shankara Building Products Limited

Digitally signed by ereena vikram
DN: cn=ereena vikram c=IN o=Personal
Date: 2024-08-08 15:19+05:30

Ereena Vikram
Company Secretary & Compliance Officer

Shankara Building Products Limited

CIN: L26922KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001

Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com

Ph: 080 4011 7777, Fax: 080 4111 9317

Statement of Unaudited Consolidated financial results for the quarter ended 30th June 2024

Particulars	For the quarter ended			For the year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations	1,290.97	1,376.55	1,132.13	4,828.44
2 Other Income	0.53	2.41	0.46	5.24
3 Total Income (1+2)	1,291.50	1,378.96	1,132.59	4,833.68
4 Expenses				
a) Cost of materials consumed	323.93	296.43	216.11	961.69
b) Purchases of Stock-in-Trade	938.14	989.95	880.11	3,636.48
c) Changes in Inventories of finished goods and Stock-in-Trade	(45.71)	11.98	(26.83)	(46.11)
d) Employee benefits expense	14.49	14.29	12.51	54.97
e) Finance costs	15.51	9.26	7.40	32.34
f) Depreciation and amortization expense	4.20	3.97	3.89	15.91
g) Other expenses	19.40	20.91	16.23	70.30
Total expenses (4)	1,269.96	1,346.79	1,109.42	4,725.58
5 Profit before exceptional items and tax [3-4]	21.54	32.17	23.17	108.10
6 Exceptional items	-	-	-	-
7 Profit/(loss) before tax (5+6)	21.54	32.17	23.17	108.10
8 Tax expense:				
(a) Current tax	5.64	7.82	6.01	26.86
(b) Tax - earlier years	-	0.29	-	0.29
(c) Deferred tax	(0.15)	(0.16)	(0.12)	(0.18)
Total Tax Expenses	5.49	7.95	5.89	26.97
9 Profit/(loss) for the period (7-8)	16.05	24.22	17.28	81.13
10 Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss from operations - Re-measurements of the defined benefit plans	0.10	0.10	0.05	0.41
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.03)	(0.01)	(0.10)
Total A	0.08	0.07	0.04	0.31
B (i) Items that will be reclassified to profit or loss from operations - Exchange differences in translating the financial statements of a foreign operation	0.00	(0.00)	0.00	(0.00)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total B	0.00	(0.00)	0.00	(0.00)
Total Other Comprehensive Income/(Loss) (A+B)	0.08	0.07	0.04	0.31
11 Total Comprehensive Income/(loss) (9+10)	16.13	24.29	17.32	81.44
12 Total Profit/(loss) for the period attributable to:				
- Owners of the parent	16.05	24.22	17.28	81.13
- Non-controlling interest	-	-	-	-
	16.05	24.22	17.28	81.13
13 Other comprehensive income/(loss) for the period attributable to:				
- Owners of the parent	0.08	0.07	0.04	0.31
- Non-controlling interest	-	-	-	-
	0.08	0.07	0.04	0.31
14 Total comprehensive income/(loss) for the period attributable to:				
- Owners of the parent	16.13	24.29	17.32	81.44
- Non-controlling interest	-	-	-	-
	16.13	24.29	17.32	81.44
15 Paid-up Equity share capital	24.25	24.25	22.85	24.25
Face Value per share (In Rs.)	10.00	10.00	10.00	10.00
Reserve excluding revaluation reserve - Other equity				773.32
16 Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2024)				
Basic (In Rs.)	6.62	10.01	7.56	34.67
Diluted (In Rs.)	6.62	10.01	7.56	34.67

See accompanying notes to the Financial Results

By order of the Board
SUKUMAR SRINIVASPlace : Bengaluru
Date : 8th August, 2024


Managing Director


Shankara Building Products Limited

CIN: L26922KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001

Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com

Ph: 080 4011 7777, Fax- 080 4111 9317

Statement of Unaudited Standalone financial results for the quarter ended 30th June 2024

(Rs. In Crores)

Particulars	For the quarter ended			For the year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	1,178.01	1,321.40	1,173.96	4,862.73
2 Other Income	0.33	4.12	0.30	6.68
3 Total Income (1+2)	1,178.34	1,325.52	1,174.26	4,869.41
4 Expenses				
a) Purchases of stock-in-trade	1,161.22	1,233.24	1,150.50	4,649.27
b) Changes in inventories of finished goods and Stock-in-Trade	(45.27)	25.63	(27.68)	(14.58)
c) Employee Benefits Expense	11.84	11.66	10.30	45.34
d) Finance Costs	13.12	8.96	6.99	31.66
e) Depreciation and amortisation expense	2.47	2.39	2.29	9.46
f) Other Expenses	14.51	16.42	12.75	55.34
Total Expenses (4)	1,157.89	1,298.30	1,155.15	4,776.49
5 Profit before exceptional items and tax [3-4]	20.45	27.22	19.11	92.92
6 Exceptional items	-	-	-	-
7 Profit/(loss) before tax [5+6]	20.45	27.22	19.11	92.92
8 Tax Expense:				
a) Current tax	5.22	6.49	4.86	22.62
b) Tax for earlier years	-	0.29	-	0.29
c) Deferred tax	(0.10)	(0.16)	(0.00)	0.15
Total Tax Expense	5.12	6.62	4.86	23.06
9 Profit/(loss) for the period [7-8]	15.33	20.60	14.25	69.86
10 Other Comprehensive Income				
A				
(i) Items that will not be reclassified to profit or loss - Re-measurements of the defined benefit plans	0.09	0.08	0.04	0.36
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.02)	(0.01)	(0.09)
Total A	0.07	0.06	0.03	0.27
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	-	-	-	-
Total B	-	-	-	-
Total Other Comprehensive Income/Loss (A+B)	0.07	0.06	0.03	0.27
11 Total Comprehensive Income/(loss) (9+10)	15.40	20.66	14.28	70.13
12 Paid-up equity share capital (Face Value of Rs.10/- each)	24.25	24.25	22.85	24.25
13 Reserve excluding revaluation reserve -other equity				576.96
14 Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2024)				
Basic (in Rs.)	6.32	8.51	6.23	29.85
Diluted (in Rs.)	6.32	8.51	6.23	29.85

See accompanying notes to the Financial Results

Place : BENGALURU
Date : 8th August, 2024By order of the Board
SUKUMAR SRINIVAS
Managing Director

Shankara Building Products Limited

CIN: L26922KA1995PLC018990

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Consolidated Unaudited Segment information for the Quarter ended 30th June 2024

"The Group is engaged in selling various building products to Retail and Channel & Enterprise segments. The group identifies these business segments as the primary segment as per IND AS 108- Operating Segments, which is regularly reviewed by the Chief Operating Decision Maker for assessment of Group's performance and resource allocation.

Segment revenue, Segment Results, Segment Assets and Segment Liabilities include the respective amounts identifiable to each of the segments.

(Rs. In Crores)

Particulars	For the quarter ended / as at			For the year ended / as at
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue				
- Retail	684.10	709.11	631.14	2,556.33
- Channel & Enterprise	606.87	667.44	500.99	2,272.11
Revenue from operations	1,290.97	1,376.55	1,132.13	4,828.44
2. Segment Results				
- Retail	39.05	45.34	32.44	145.57
- Channel & Enterprise	9.00	6.18	7.90	35.02
Total Segment Profit before Interest and Tax and unallocable expenses/income	48.05	51.52	40.34	180.59
Finance Costs	15.51	9.26	7.40	32.34
Unallocable Corporate Expenses (Net of unallocable income)	11.00	10.09	9.77	40.15
Profit before Tax	21.54	32.17	23.17	108.10
3. Assets				
- Retail	602.17	568.79	542.98	568.79
- Channel & Enterprise	719.92	636.48	482.34	636.48
- Unallocated	409.06	380.27	345.96	380.27
TOTAL ASSETS	1,731.15	1,585.54	1,371.28	1,585.54
4. Liabilities				
- Retail	78.71	93.74	73.90	93.74
- Channel & Enterprise	668.93	556.76	498.49	556.76
- Unallocated	177.08	137.47	144.19	137.47
TOTAL LIABILITIES	924.72	787.97	716.58	787.97



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Notes on statement of standalone and consolidated financial results for the quarter ended June 30, 2024

1. The above financial results for the quarter ended June 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on August 08, 2024. These above results have been subjected to limited review by the statutory auditors of the company.
2. The statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('The Ind AS'), prescribed under section 133 of the Companies Act, 2013.
3. The company conducts business operations along with its subsidiaries. The consolidated financial results are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial results as set out in the Accounting Standards as specified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS).
4. The results for the quarter ended March 31, 2024 are the balancing figures 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 respective financial year, which were subject to limited review by the Statutory Auditors.
5. The Scheme of arrangement explained in a detailed manner in the Notes on Statement of Standalone and Consolidated results for the quarter and year ended 31st March 2024 has been approved by BSE Limited ,National Stock



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Notes on statement of standalone and consolidated financial results for the quarter ended June 30, 2024

Exchange of India Limited vide their observation letter dated 1st July 2024 and 6th July 2024 respectively.

The Scheme is yet to be implemented and accordingly it has no impact on the financial results under review.

The Company is yet to file the scheme before National Company Law Tribunal for their approval.

6. Figures of the previous quarters/Year ended figures have been regrouped , wherever necessary to conform to the current quarter's classification .

By order of the Board

SUKUMAR SRINIVAS

Sukumar Srinivas
Managing Director



Place : Bengaluru

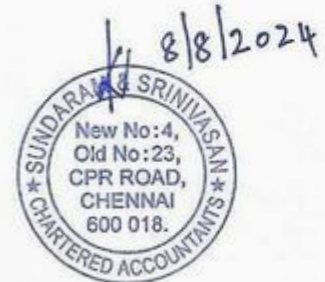
Date : August 08, 2024

SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

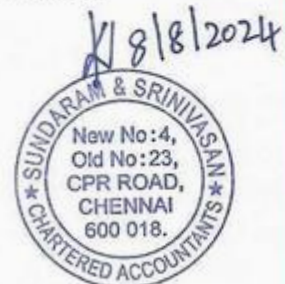
Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Interim Financial Results of Shankara Building Products Limited, Bengaluru ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2024 ("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 ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on August 08, 2024, 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 read with relevant Rules thereunder and other accounting principles generally accepted in India.
Our responsibility is to express a conclusion on the Statement based on our review.



Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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:
- A. Parent Company
Shankara Building Products Limited, Bengaluru
- B. Subsidiary Companies
(i) Vishal Precision Steel Tubes and Strips Private Limited,
Hoskote, Karnataka



Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

- (ii) Taurus Value Steel & Pipes Private Limited, Kutbullapur Mandal, Telangana
 - (iii) Steel Network (Holdings) Pte Limited, Singapore
 - (iv) Centurywells Roofing India Private Limited, Kancheepuram, Tamil Nadu
 - (v) Shankara Buildpro Limited, Bengaluru, Karnataka.
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 specified under section 133 of the Companies Act, 2013, as amended read with relevant Rules thereunder 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.
6. We did not review the interim financial results of four subsidiaries included in the consolidated unaudited financial results, whose



Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

interim financial results reflect total revenues (before consolidation adjustments) of Rs. 356.53 crore, total profit after tax (before consolidation adjustments) of Rs. 0.68 crore and total comprehensive income (before consolidation adjustments) of Rs. 0.69 crore for the quarter ended June 30, 2024 as considered in the consolidated unaudited interim financial results.

7. These interim financial results as stated in paragraph 6 above have been reviewed by other auditor's whose reports have been furnished to us by the Parent Company's 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 report of the other auditors 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 matters.

8. The consolidated unaudited financial results include the interim financial information of one overseas subsidiary which has not been reviewed by its auditors and are based solely on management certified accounts, whose financial information reflect nil revenue and profit or loss (before consolidation adjustments) of Rs. 0.00 crore and total comprehensive income or loss (before consolidation adjustments) of Rs. 0.00 crore for the quarter ended June 30, 2024.



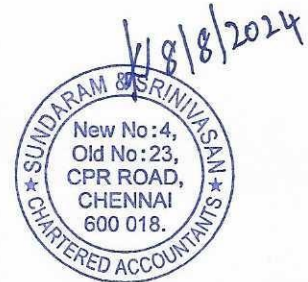
Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

as considered in the consolidated unaudited interim financial results. The financial information of the subsidiary located outside India, has been prepared in accordance with accounting principles generally accepted in that Country. The Parent Company's Management has converted this financial information from accounting principles generally accepted in that Country to Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

We reviewed these conversion adjustments made by the Parent Company's Management.

Our conclusion in so far as it relates to such overseas subsidiary is based on the aforesaid conversion adjustments prepared by the Parent Company's Management and reviewed by us.

According to the information and explanation given to us by the Parent Company's Management, this interim financial information is not material to the Group.

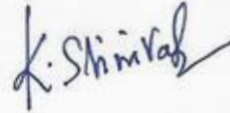


SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Auditor's Review Report on consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Our conclusion on the statement is not modified in respect of the above matter.

For Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S



K Srinivasan
Partner
Membership no.: 209120
ICAI UDIN: 24209120BKBKJD3515

Place: Chennai
Date: August 08, 2024



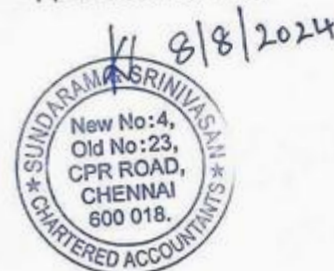
SUNDARAM & SRINIVASAN

**CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.**

Independent Auditor's Review Report on Standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying Statement of Standalone Unaudited Interim Financial Results ("the Statement") of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on August 08, 2024. The statement has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the statements 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 an analytical procedure applied to financial data and thus provides less assurance than an audit.



SUNDARAM & SRINIVASAN

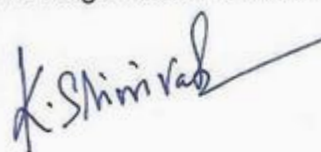
**CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.**

Independent Auditor's Review Report on Standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S



K Srinivasan
Partner
Membership no: 209120
ICAI UDIN: 24209120BKBKJC3636

Place: Chennai
Date: August 08, 2024

