

SUSHRUTA VISHRANTHI DHAMA LIMITED

BALANCE SHEET AS AT MARCH 31, 2024

(All amounts are in Rs.lakhs, unless otherwise stated)

	Notes	31-Mar-24 Rs.	31-Mar-23 Rs.
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	2	3,255.00	3,255.00
Reserves and Surplus	3	2,372.44	2,506.30
		5,627.44	5,761.30
Share application money pending allotment		-	-
NON-CURRENT LIABILITIES			
Deferred Tax Liability (Net)	4	319.51	303.29
Other Long-Term Liabilities	5	195.42	189.56
Long-Term Provisions	6	28.02	20.87
		542.95	513.72
CURRENT LIABILITIES			
Trade Payables	7		
(A) Total outstanding dues of MSME		0.09	0.04
(B) total outstanding dues of Creditors other than MSME		0.21	6.01
Other Current Liabilities	8	112.83	63.07
Short-Term Provisions	9	18.74	14.91
		131.88	84.03
		6,302.27	6,359.05
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets	10		
Tangible Assets		5,623.54	5,737.08
		5,623.54	5,737.08
Non-Current Investments	11	29.85	18.36
Long-term loans and advances	12	67.60	67.60
Other Non-Currents Assets	13	502.51	491.41
		599.96	577.37
CURRENT ASSETS			
Inventories	14	0.39	0.31
Trade Receivables	15	59.10	31.75
Cash and Bank Balances	16	7.19	3.33
Short-Term Loans and Advances	17	9.83	7.18
Other Current Assets	18	2.26	2.04
		78.77	44.60
		6,302.27	6,359.05

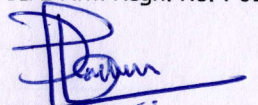
Significant Accounting Policies & Notes on Accol 1

This is Balance Sheet referred to in our report of even date

For VASUDEVAN & Co.,

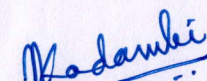
Chartered Accountants

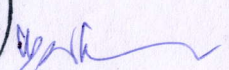
ICAI Firm Regn. No. : 014986S


P. Vasudevan
Membership No. 202063

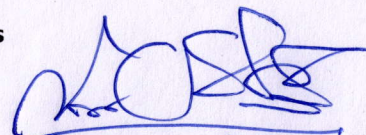


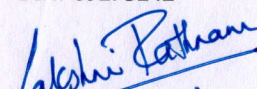
For and on behalf of the Board of Directors


Nilima Kadambi
Director
DIN: 01553825


M N Kannan
Chief Financial Officer




Venugopal Vasu Shetty
Director
DIN: 09273242


Lakshmi Rathnam
Company Secretary
Mem No: F8539

Place : Bangalore

Date: 24-Aug-2024

SUSHRUTA VISHRANTHI DHAMA LIMITED**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2024**

(All amounts are in Rs.lakhs, unless otherwise stated)

	Notes	31-Mar-24 Rs.	31-Mar-23 Rs.
INCOME:			
Revenue from Operations	19	359.36	305.79
Other Income	20	28.76	22.55
Total		388.11	328.33
EXPENDITURE:			
Cost of materials consumed	21	35.05	29.18
Employee Benefits Expense	22	145.29	132.53
Operating Expenses	23	209.93	125.71
Depreciation and Amortization Expense	10	115.49	102.30
Total		505.76	389.72
Profit/(Loss) before prior period item, extraordinary & exceptional items and tax		(117.65)	(61.39)
Add: Prior period item		-	(0.14)
Profit/(Loss) after prior period item, extraordinary & exceptional items		(117.65)	(61.53)
Tax expense:			
Current tax		-	-
Deferred Tax Charge/(Credit)		16.22	25.35
		16.22	25.35
Profit/(Loss) After Tax		(133.86)	(86.88)

Earnings per equity share:

Equity Shares of par value Rs.100/- each

Basic	(0.00)	(0.00)
Diluted	(0.00)	(0.00)

Number of shares used in computing earnings per share

Basic	32,55,000	32,55,000
Diluted	32,55,000	32,55,000

Significant Accounting Policies & Notes on Accounts

1

This is Statement of Profit & Loss referred to in our report of even date

For VASUDEVAN & Co.,

Chartered Accountants

ICAI Firm Regn. No. : 014986S

P. Vasudevan

Membership No. 202063

Place: Bangalore

Date: 24-Aug-2024

**For and on behalf of the Board of Directors****Nilima Kadambi**

Director

DIN: 01553825

M N Kannan

Chief Financial Officer

**Venugopal Vasu Shetty**

Director

DIN: 09273242

Lakshmi Rathnam

Company Secretary

Mem No: F8539

SUSHRUTA VISHRANTHI DHAMA LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(All amounts are in Rs.lakhs, unless otherwise stated)

	31-Mar-24 Rs.	31-Mar-23 Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	(117.65)	(61.39)
Adjustments for:		
Depreciation and amortisation	115.49	102.30
Prior period item	-	(0.14)
Operating profit / (loss) before working capital changes	(2.15)	40.78
Changes in working capital:		
Adjustments for (increase)/decrease in operating assets:		
Trade Receivables	(27.35)	(1.01)
Inventories	(0.08)	0.30
Short Term Loans and Advances	(2.65)	(0.95)
Other Non-Current Assets	(0.22)	(1.09)
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	(5.74)	2.66
Other Current Liabilities	49.76	(1.21)
Other Long-Term Liabilities	5.86	15.37
Long-Term Provisions	7.14	2.52
Short-Term Provisions	3.84	3.95
Operating profit / (loss) after working capital changes	28.41	61.31
Cash flow from extraordinary items	-	-
Cash generated from operations	28.41	61.31
Net income tax (Paid) / Refunds	-	-
Net cash flow from / (used in) operating activities (A)	28.41	61.31
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(1.95)	(1.32)
Non-Current Investments	(11.50)	(68.23)
Other Non-Currents Assets	(11.10)	-
Long-term loans and advances	-	-
	(24.55)	(69.55)
Cash flow from extraordinary items	-	-
	(24.55)	(69.55)
Net income tax (paid) / Refunds	-	-
Net cash flow from / (used in) investing activities (B)	(24.55)	(69.55)



SUSHRUTA VISHRANTHI DHAMA LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(All amounts are in Rs.lakhs, unless otherwise stated)

C. Cash flow from financing activities

Proceeds from issue of equity shares	-	-
Share application money received / (refunded)	-	-
Repayment of long-term borrowings	-	-

Cash flow from extraordinary items

Net cash flow from / (used in) financing activities (C)**Net Increase/ (Decrease) in Cash & Cash Equivalents [A+B+C]**

Cash & Cash Equivalents as on 1st April, 2023 [Opening Balance]

Cash & Cash Equivalents as on 31st March, 2024 [Closing Balance]*

* Comprises:

(a) Balances with banks -

State Bank of India

HDFC Bank

Karnataka Bank

(b) Cash on hand

	3.86	(8.25)
	3.33	11.57
	7.19	3.33
	3.86	(8.25)
	5.10	2.25
	1.73	0.83
	0.20	0.01
	0.16	0.25
	7.19	3.33

Notes:

- The above Cash Flow Statement has been compiled from and is based on the Balance Sheet as at March 31, 2024 and the relative Profit and Loss Account for the year ended on that date.
- The above Cash Flow Statement has been prepared in consonance with the requirements of Accounting Standard (AS) - 3 on Cash Flow Statements issued by the Institute of Chartered Accountants of India and the reallocations required for the purpose are as made by the Company.
- Previous year's figures have been regrouped/ reclassified wherever necessary to conform with current year's classification.

This is the Cash Flow Statement referred to in our report of even date.

For VASUDEVAN & Co.,

Chartered Accountants

ICAI Firm Regn. No. : 014986S

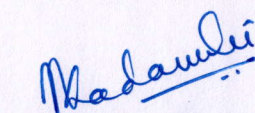

P. Vasudevan

Membership No: 202063



Place: Bengaluru

Date : 24-Aug-2024

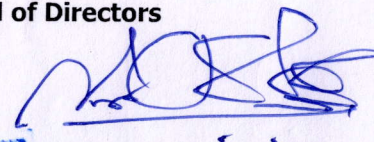
For and on behalf of the Board of Directors

Nilima Kadambi

Director

DIN: 01553825

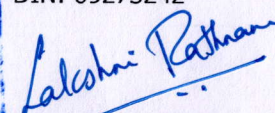

M N Kannan

Chief Financial Officer



Venugopal Vasu Shetty

Director

DIN: 09273242


Lakshmi Rathnam

Company Secretary

Mem No: F8539

SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

Sushruta Vishranthi Dhama Limited, (Company/Suvidha), is a public company domiciled in India and incorporated under the provisions of the erstwhile Companies Act, 1956 on 19-Nov-2004 [CIN: U85310KA2004PLC035063]. The Company owns, constructs and maintains residential cottages, meant for Senior citizens. Suvidha is a community of Senior Citizens who acquire a right to reside/occupy designated cottages by virtue of purchase of a prescribed number of fully paid up equity shares of the Company (referred to as 'Qualifying shares' in the Articles of Association). The Company had obtained permission under Section 109 of the Karnataka Land Reforms Act, 1961 to develop a retirement village. As a Limited Company, Suvidha is managed by a Board of Directors, duly elected in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

1. Statement on Significant Accounting Policies

i) Basis for Preparation

The financial statements have been prepared on the basis of a going concern assumption, on historical cost convention and on accrual method of accounting in accordance with the generally accepted accounting principles in India, Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act and other accounting principles generally accepted in India, to the extent applicable and the provisions of the Companies Act, 2013 as adopted consistently by the Company.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.

ii) Use of estimates

The preparation of the financial statements in conformity with GAAP requires Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include computation of percentage of completion which requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended, provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

iii) Property, Plant & Equipment and Depreciation

Property, plant and equipment are stated at the cost of acquisition or construction less accumulated depreciation and write down for, impairment if any. Direct costs are capitalised until the assets are ready to be put to use. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in the statement of profit or loss as incurred. Property, plant and equipment purchased in foreign currency are recorded at cost, based on the exchange rate on the date of purchase.

An intangible asset is an identifiable non-monetary asset, without physical substance, held for use in rendering of services or for administrative purposes. Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment losses, if any.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not put to use before such date are disclosed under 'Capitalwork-in-progress'. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in net profit in the statement of profit and loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the statement of profit and loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Depreciation is provided based on the estimated useful life of the assets as prescribed in Schedule II of Companies Act, 2013 .

Asset Block

Estimated Useful Life (Years)

Computers	3 years
Sewerage Treatment Plant	5 years
Sports Equipment	5 years
Plant and machinery	15 years
Building	60 years
Bore well	30 years
Dormitory Equipment	5 years
Electrical Equipment	5 years
Furniture & Fixtures	10 years
Health centre Equipment	5 years
Kitchen Equipment	5 years
Land	NA
Landscaping	60 years
Office Equipment	5 years
Vehicles	8 years



SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

iv) Revenue Recognition

The various streams of revenue for the Company and their respective accounting treatments are under:

Sale of goods - Canteen Sales - This stream of revenue represents the sale of food and beverages to the occupants of the cottages. The revenue from such sale is accounted after the goods have been delivered to the customers.

Rendition of services —The revenues in the following cases are recognized on the completion of service:

Maintenance fees and other Income — The recognition of maintenance fees and other incomes in the profit and loss account is in accordance with the Completion of service contract method prescribed under AS-9. Further, there exists no uncertainty in the ultimate collection of the amounts so recognized. Amounts collectible from the members towards maintenance are accounted as revenue at the end of the month i.e. after the completion of maintenance service for that month.

Interest Income — Interest on deposits is recognized on a time proportion basis taking into account the amounts invested and the rate applicable

v) Inventories

Inventories are valued at cost or net realisable value whichever is less and the net realisable value after providing for obsolescence and other losses, where considered necessary. The cost in respect of items of inventories is computed as under:

(a) traded goods are valued at cost or net realisable value whichever is less.

vi) Leases:

Assets acquired as leases where a significant portion of the risk and rewards of ownership are retained by the Lessor and at the end of the lease period the Lessee has no option to buy the assets are classified as Operating Leases. Lease rentals are charged to Statement of Profit and Loss on accrual basis.

vii) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of cost of such assets. A qualifying asset is one that necessarily take substantial period of time to get ready for intended use. Interest on funds utilized is recognized as revenue expense in the year in which they are incurred. All other borrowing costs are charged to the revenue account based on their use.

viii) Taxation

The current income tax charge is determined in accordance with the relevant tax regulations applicable to the Company.

Deferred tax charge or benefit are recognised for the future tax consequences attributable to timing difference that result between the profit offered for income taxes and the profit as per the financial statements. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is a virtual certainty that the assets can be realised in future; however, when there is a brought forward loss or unabsorbed depreciation under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is virtually certain (as the case may be) to be realised.

The Company offsets, on a year on year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

ix) Employee Benefits

Provident fund and Employees state Insurance

These are plans in which the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employees provident fund with the government and certain state plans like Employees State Insurance. These are recognized as expenses during the period in which the employees perform the services that the payment covers.

Gratuity

The Company provides for gratuity, a defined benefit plan (the Gratuity plan) to its employees. Liability with regard to the Gratuity plan are accrued based on actuarial valuation, based on Projected Unit Credit Method, and carried out by an independent actuary. Actuarial Gains and Losses comprise experience adjustments and the effect of changes in the actuaries' assumptions and are recognized immediately in the Profit and Loss Account as income or expense.

Bonus:

The Company has provided for bonus to its employees in accordance with the provisions of the Payment of Bonus Act, 1965.

Leave encashment:

The Company has provided for leave encashment to the extent of the leaves unavailed by the employees. The Company follows a policy of discharging leave encashment for every year in the month of December.

x) Earnings Per Share

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Since no convertible instruments (convertible to equity shares)/dilutive potential equity shares have been issued by the Company, the Diluted earnings per share will be the same as the Earnings per share.

xi) Provisions and Contingencies

Provision is recognized when, as a result of obligating events, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

The disclosure of contingent liability is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event based on a reliable estimate of such obligation.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

2. Share Capital

a. Particulars

	31-Mar-2024		31-Mar-2023	
	Number	Rs.	Number	Rs.
Authorised Share Capital				
33,00,000 Equity shares of Rs.100 each	33,00,000	3,300.00	33,00,000	3,300.00
	33,00,000	3,300.00	33,00,000	3,300.00
Issued, Subscribed & Paid up Capital				
32,55,000 Equity shares of Rs.100 each	32,55,000	3,255.00	32,55,000	3,255.00
	32,55,000	3,255.00	32,55,000	3,255.00

- b. The Company has only one class of shares referred to as equity shares having a par value of Rs.100/-. Each holder of equity shares is entitled to one vote per share. In the event of dividend being proposed by the Board of Directors, the same is subject to the aproval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all prefrential amounts, in proportion to their shareholding.

c. Reconciliation of the number of shares outstanding:

Equity Shares	31-Mar-2024		31-Mar-2023	
	Number	Rs.	Number	Rs.
Shares outstanding at beginning of the year	32,55,000	3,255.00	32,55,000	3,255.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	32,55,000	3,255.00	32,55,000	3,255.00

- d. Issue of Shares other than Cash: Nil

- e. Shares held by each shareholder holding more than 5 per cent shares: No shareholder holds more than 5 percent shares in the company.

f. Shares held by Holding Company

Nil

Nil

g. Shares bought back during a period of Five years immediately preceding the Balance Sheet date,

Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
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h. Disclosures of Shares held by the Promoters:

SI No	Particulars	Class of Shares	Opening Shares	Closing Shares	Variance
1	Dr. K S Shekar	Equity	30,000	30,000	0%
2	Dr. Jinka Subramanya	Equity	30,000	30,000	0%
3	Dr. K. Sukumar Shetty	Equity	30,000	30,000	0%
4	Dr. Vivek Kadambi	Equity	15,000	15,000	0%



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

3. Reserves and Surplus

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
General Reserve		
Opening balance	2.03	2.03
Add / (less) : Movements during the year:	-	-
Closing balance (A)	2.03	2.03
Securities premium account		
Opening balance	4,055.27	4,055.27
Add / (less) : Movements during the year:	-	-
Closing balance (B)	4,055.27	4,055.27
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance Profit/(Loss)	(1,551)	(1,464)
Add: Net Profit/(Net Loss) for the period	(134)	(87)
Closing balance (C)	(1,685)	(1,551)
Total (A)+(B)+(C)	2,372	2,506

4 Deferred Tax Liability - Net

Deferred Tax Asset/(Liability) arising from:	Opening Balance of Deferred Tax	Deferred Tax Charge/ (Credit)	Closing Balance of Deferred Tax
Deferred tax assets:			
Due to provision for gratuity	(6.06)	(1.87)	(7.92)
Disallowances being timing differences	(2.74)	(0.15)	(2.89)
Deferred tax Liabilities:			
Due to difference in WDV as per books and tax purposes	312.08	18.24	330.32
	303.29	16.22	319.51

5 Other Long-Term Liabilities

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Security deposits	195.42	189.56
	195.42	189.56

6 Long-Term Provisions

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Provision for gratuity	28.02	20.87
	28.02	20.87



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

7 Trade and Other Payables

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Trade Payables	0.31	6.05
Others	-	-
	0.31	6.05

Dues to Micro, Small & Medium Enterprises

There are no Micro, Small & Medium Enterprises to whom the company owes dues, which are outstanding for more than 45 days at the Balance Sheet date other than those disclosed below. The Micro, Small & Medium Enterprises have been identified on the basis of information available with the company. This has been relied upon by the auditors.

a. Principal amount due to suppliers under MSMED Act, 2006	0.09	0.04
b. Interest accrued & due to suppliers under MSMED Act, on the above amount	Nil	Nil
c. Payment made to suppliers (other than interest) beyond the appointed day, during the year	Nil	Nil
d. Interest paid to suppliers under MSMED Act, (other than Sec 16)	Nil	Nil
e. Interest paid to suppliers under MSMED Act, (Section 16)	Nil	Nil
f. Interest due & payable to suppliers under MSMED Act, for payments already made	Nil	Nil
g. Interest accrued & remaining unpaid at the end of the year to suppliers under MSMED Act.	Nil	Nil

Trade Payable ageing schedule:

As on 31 March 2024:

Particulars	Outstanding for following period from the date of transaction				Total
	< 1 Year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.09	-	-	-	0.09
(ii) Others	0.21	-	-	-	0.21
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues -Others	-	-	-	-	-
Total	0.31	-	-	-	0.31

As on 31 March 2023:

Particulars	Outstanding for following period from the date of transaction				Total
	< 1 Year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	0.04	-	0.04
(ii) Others	6.00	0.01	-	-	6.01
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues -Others	-	-	-	-	-
Total	6.00	0.01	0.04	-	6.05



SUSHRUTA VISHRANTHI DHAMA LIMITED**SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION**

(All amounts are in Rs.lakhs, unless otherwise stated)

8 Other Current Liabilities

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Statutory remittances payable	85.44	24.27
Advances from members	23.21	27.10
Employee related and other dues	1.46	9.12
Maintenance Deposit	2.58	2.58
Retention Amount	0.15	-
	112.83	63.07

9 Short-Term Provisions

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Provision for employee benefits		
Provision for bonus and leave encashment	10.98	5.96
Provision for gratuity	3.47	-
Provision - Others		
Provision for Audit fees	1.58	1.35
Provision for Expenses	2.72	7.60
	18.74	14.91



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

11 Non-Current Investment

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Gratuity Fund with LIC	29.85	18.36
	29.85	18.36

12 Long-Term Loans And Advances

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Capital advances		
Unsecured, considered good	67.60	67.60
	67.60	67.60
(Less): Provision for doubtful capital advances	-	-
	67.60	67.60
	67.60	67.60

13 Other Non-Current Assets

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Security deposits - Note (a)	20.34	20.29
Fixed Deposits - Note (b)	482.16	471.12
	502.51	491.41
Note (a) Security deposits		
Service Tax - Deposit - Refer Note 24(a)(ii)	12.05	12.05
Electricity Deposit	6.53	6.53
Security Deposit - CDSL	1.50	1.50
Commercial Gas Deposit	0.15	0.15
Deposits to Maridi Bio Gas	0.05	-
Telephone Deposit	0.03	0.03
Vat - Security Deposit	0.03	0.03
	20.34	20.29

Note (b) - Fixed Deposits having maturity date more than 12 months from the date of Balance sheet.

HDFC Bank	364.50	353.50
SBI Bank	117.01	117.00
Karnataka Bank	0.65	0.62
	482.16	471.12

14 Inventories

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Others (Canteen stock)	0.39	0.31
	0.39	0.31



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

15 Trade Receivables

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
- Related Parties	-	-
- Others	59.10	31.75
	59.10	31.75

Trade Receivable ageing schedule:

As on 31 March 2024:

Particulars	Outstanding for following period from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	42.66	-	9.54	6.90	-	59.10
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables -	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered	-	-	-	-	-	-

As on 31 March 2023:

Particulars	Outstanding for following period from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	16.18	6.67	4.09	0.96	-	27.90
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	0.19	0.19
(iii) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	3.66	3.66



SUSHRUTA VISHRANTHI DHAMA LIMITED**SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION**

(All amounts are in Rs.lakhs, unless otherwise stated)

16 Cash and Bank Balances

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Cash in Hand	0.16	0.25
Balances with banks *	7.03	3.08
	7.19	3.33
Balances with banks *		
State Bank of India	5.10	2.25
HDFC Bank	1.73	0.83
Karnataka Bank	0.20	0.01
	7.03	3.08

17 Short-Term Loans and Advances

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Advance to Suppliers	3.47	1.11
Advances to employees	1.32	1.60
Prepaid expenses	1.64	2.23
TDS Receivables	3.40	2.24
	9.83	7.18

18 Other Current Assets

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Interest accrued on FD	2.24	2.02
Others	0.02	0.02
	2.26	2.04

19 Revenue From Operations

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Maintenance fees	255.38	226.02
Food & Beverage Sales	36.55	27.93
Other operating revenues	67.42	51.84
	359.36	305.79

20 Other Income

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Interest on Fixed Deposit	28.66	22.47
Interest on IT Refund	0.10	0.08
	28.76	22.55



SUSHRUTA VISHRANTHI DHAMA LIMITED**SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION**

(All amounts are in Rs.lakhs, unless otherwise stated)

21 Cost Of Materials Consumed

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Opening stock	0.31	0.60
Add: Purchases	35.13	28.88
	35.44	29.48
(Less): Closing stock	0.39	0.31
	35.05	29.18

22 Employee Benefit Expenses

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Salaries and wages	109.99	100.96
Contributions to provident and other funds	12.52	11.45
Gratuity	7.65	6.48
Bonus	7.56	5.14
Leave Encashment	2.84	3.57
Staff welfare expenses	4.72	4.94
	145.29	132.53

23 Operating Expenses

Particulars	31-Mar-2024 Rs.	31-Mar-2023 Rs.
Power and fuel	37.86	31.48
Security Charges	38.24	30.28
Legal and professional	13.21	18.43
Repairs and maintenance - Buildings	14.39	7.23
Repairs and maintenance - Machinery	3.82	5.37
Repairs and maintenance - Others	8.13	4.53
Garden Expenses	6.42	5.91
Travelling and conveyance	3.76	3.95
Insurance Charges	2.25	2.68
Office Expenses	4.43	2.81
House Keeping Expenses	4.98	1.34
Newspapers, subscriptions & magazines	1.82	1.42
Vehicle maintenance	2.60	2.19
Audit Fees	1.75	1.50
Communication Expenses	1.15	0.95
Rates and taxes	62.97	3.31
Postage and courier	0.05	0.06
Printing and stationery	0.93	0.87
Bank Charges	0.04	0.15
Health centre expenses	0.62	0.49
Miscellaneous expenses	0.17	0.69
Donations paid	0.32	-
Advertisement	0.02	0.07
	209.93	125.71

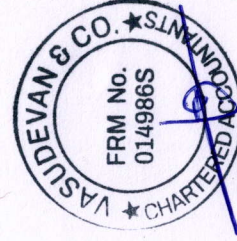


SUSHRUTA VISHRANTHI DHAMA LIMITED

Note - 10 Property Plant & Equipment

(All amounts are in Rs.lakhs, unless otherwise stated)

PARTICULARS	Gross Block			Depreciation Block			Net Block	
	01-Apr-23	Additions	Deletions	01-Apr-23	Additions	Deletions	31-Mar-24	31-Mar-23
A. Tangible Assets								
Free hold Land	1,002.13	-	-	-	-	-	1,002.13	1,002.13
Buildings	5,544.37	-	-	892.99	104.64	-	4,546.73	4,651.37
Plant and Equipment	520.81	0.11	-	442.19	9.78	-	68.95	78.62
Furniture and Fixtures	27.87	0.35	-	24.33	0.77	-	3.13	3.55
Office Equipment	10.80	1.49	-	9.40	0.29	-	2.59	1.40
	7,105.99	1.95	-	1,368.91	115.49	-	5,623.54	5,737.08



SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

24 Commitments & Contingent Liabilities

(a) Claims against the company not acknowledged as debt

i. Amount payable to Bangalore Hospital:

An amount of Rs. 10,00,000/- (Rupees Ten Lakhs only) that has been paid towards the purchase of land by Bangalore Hospital on behalf of the Company, would be paid to Bangalore Hospital only on the receipt of amounts by the Company. Since, this liability is contingent on the receipt of the amount advanced initially, the same has been disclosed as a contingent liability.

ii. Appeal against the Service tax Demand

The service tax department is of the contention that the Company is rendering services of construction to its shareholders, on account of which the Company is required to collect service tax on the entire amount of consideration collected from the shareholders. The amount that has been demanded by the Service tax department is Rs. 1.60 Crores approx. (excluding interest and penalty). The Company had placed its arguments against the claim made by the department. An appeal was also filed with the Commissioner of Central Tax (Appeals) against the order of the department. The Commissioner of Central Tax (Appeals) had dismissed the appeal filed by the Company and upheld the contention of the department. The Company had, subsequently, filed an appeal against the said order before the CESTAT. A deposit of Rs.12.05 lakhs has been deposited with the Service Tax department. The case has not come up for hearing during the Financial Year 2023-24. Since the Management is not in a position to predict the outcome of the proceedings, the same has been disclosed under Contingent liabilities.

iii. Land Dispute Case -

There is a case pending for admission by the court of I Additional Senior Civil Judge, Bangalore Rural. This was filed by the previous owner of the land, Mr. M P Somaprasad, claiming the ownership of 12 acres of land out of 27 acres of land registered in the Company's name. During the year, one of the Interlocutory applications filed by the company was rejected by the court on 22nd January 2024. The company is planning to file appeal against this order before the High Court. For the other Interlocutory applications, there have been hearings going on in this case. The last hearing was held on the 28th May 2024 which was adjourned to 2nd July 2024.



SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

iv. Case filed by a group of resident shareholders for change in Maintenance fees:

A case had been filed by Mr. C B Prabhakar and 13 others at the Court of PRL. II CIVIL JUDGE, Bangalore Rural seeking a declaration that the Board Resolution, dated 06.07.2020 on Item 9 of the Agenda, passed by the Board, in relation to the modification of Maintenance Fees, is illegal and in contravention of the Articles of Association and Clause 9 of the Rules under the Shareholders Agreement.

In order to settle this dispute in an amicable manner, the Board passed a resolution on the 26th of March 2023 to drop the claim on differential maintenance fee which was recoverable as per the board resolution dated 6th of July 2020. The resolution dated 26th March 2023 also provided for refund the amounts in cases where collections have been made in excess." Pursuant to this resolution, a joint memo was filed at the court and permission was sought to withdraw the suit as 'not pressed'. In response to the memo filed, the court has dismissed the suit as 'withdrawn

Board passed a resolution on 31st March 2024 to implement the settlement as below:

1. No amount will be claimed from the 14 petitioner- shareholders in view of the out of court settlement agreed by the company.
2. There were 119 shareholders who had paid as per the invoice raised during the relevant period. Though the amount was less compared to other shareholders who have paid as per the revised Maintenance Fee, this amount will not be claimed from these shareholders, considering the fact that they have been paying regularly as per the invoice and there was no default on their part.
3. There were 48 shareholders who have paid as per the revised invoice which was higher than the MF paid by the above two categories of the shareholders. In order to provide equal treatment to the shareholders, the excess amount Rs.558,098 paid by these 48 shareholders will be refunded to them by adjusting in their monthly MF invoice by 10 equal instalments from April 2024 to January 2025.

(b) Other money for which the company is contingently liable –

i. Property tax:

By virtue of Notification no. UDD 139 MLR 2013 dated 18th of March 2021, the Government of Karnataka had extended the boundaries of BBMP to include Survey No. 1 to 59 (both inclusive) of Uttarahalli Manvarthekeval, resulting in the inclusion of the Company's land under the jurisdiction of the BBMP. In view of this notification, the Land Matters Committee of the management was interacting with the officials at the BBMP, in order to ascertain the exact amount of tax payable by the Company. As per the tax assessment provided by the BBMP officials, the Improvement charges Rs.37.95 lakhs related to the 3.75 acres surplus land was paid to BBMP on 4th May 2024 and the property tax Rs.79.98 lakhs was paid on 30th July 2024 related to the entire land of about 31 acres for the period from 2019-20 to the current year 2024-25. Accordingly, provision has been provided in the books of accounts.

ii. Employees PF not remitted due to incorrect ID documents:

Employees Provident Fund of Rs.547,892 was not remitted to EPFO since April 2022, for four employees due to difference in their respective ID documents, which is mainly Aadhar card. For three employees, necessary documents have been submitted to EPFO, as per their guidelines by way of their circular issued in September 2023. After EPFO's confirmation, the PF amount will be remitted. For one employee (Shivanna), he has submitted his resignation and has been relieved from the company. We have advised him to get the correct ID documents to submit to EPFO to withdraw his PF funds.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

25 In the opinion of the management the current assets, loans and advances shall realise in the normal course of business at the value as shown on the balance sheet date.

26 ACTIVITY IN FOREIGN CURRENCY

a. Expenditure in Foreign Currency:

Particulars	31-Mar-24	31-Mar-23
Raw Materials, Packing Materials & Spares	-	-
Repairs to Machinery	-	-
Commission	-	-
Dividend	-	-
Salary	-	-
	-	-

b. Earnings in Foreign Currency:

Particulars	31-Mar-24	31-Mar-23
Sale of goods / Services	-	-
	-	-

27 Related Party Transactions

Summary of transactions with related parties, during the year, is as follows:

Name of the Party	Designation	Appt./Res.	Effective Date	Nature of Transaction	Amount
M N Kannan	CFO	Appointment	06-Nov-23	MF, Cant. Sales & Others	1.40
Venu Gopal	Director	Change In Designation	27-Oct-23	MF, Cant. Sales & Others	4.55
M N Kannan	Director	Appointment	24-Sep-23	MF, Cant. Sales & Others	1.40
Nagaraja Venkatesh	Company Secretary	Appointment	14-Aug-23	MF, Cant. Sales & Others	-
M N Kannan	Whole-time director	Change In Designation	01-Apr-24	MF, Cant. Sales & Others	1.40
Devanathan Ravi	Additional Director	Appointment	09-Jul-23	MF, Cant. Sales & Others	1.58
Devanathan Ravi Venkataraman Jayagopal	Director	Change in Designation	24-Sep-23	MF, Cant. Sales & Others	1.58
Jayagopal	Ind Add Director	Appointment	11-Jun-23	MF, Cant. Sales & Others	-
Venkataraman Jayagopal	Ind Add Director	Not been reappointed in the AGM	24-Sep-23	MF, Cant. Sales & Others	-



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

Name of the Party	Designation	Appt./Res.	Effective Date	Nature of Transaction	Amount
Handanahal Venugopal	Director	Retirement	24-Sep-23	MF, Cant. Sales & Others	0.83
Joy Inasu Cheenath Naraseeyappa	Ind. Director	Retirement	24-Sep-23	MF, Cant. Sales & Others	0.61
Sreeramaiah	Director	Resignation	31-May-24	MF, Cant. Sales & Others	1.46
Usha Kurpad	Director	Appointment	31-Mar-24	MF, Cant. Sales & Others	2.13
Usha Kurpad	Director	Change In Designation	23-Jun-24	MF, Cant. Sales & Others	2.13
Geetha Sudarshan	Director	Appointment	31-Mar-24	MF, Cant. Sales & Others	1.77
Geetha Sudarshan Vaidyanathan	Director	Change In Designation	23-Jun-24	MF, Cant. Sales & Others	1.77
Anandhakrishnan	CFO	Resignation	13-Aug-23	MF, Cant. Sales & Others	5.58
Naraseeyappa Sreeramaiah	Additional Director	Appointment	31-May-24	MF, Cant. Sales & Others	1.46
	Independent Director	Appointment	31-May-24	MF, Cant. Sales & Others	1.46
Naraseeyappa	Director	Change In Designation	23-Jun-24	MF, Cant. Sales & Others	1.46
Sreeramaiah	Independent Director	Change In Designation	23-Jun-24	MF, Cant. Sales & Others	1.46
Susheel Nagaraj Gopalakrishnan	Independent Director	Appointment	10-Jun-19	MF, Cant. Sales & Others	2.98
Janardhanan	Independent Director	Appointment	26-May-19	MF, Cant. Sales & Others	1.92
Nilima Kadambi	Director	Appointment	27-Dec-20	MF, Cant. Sales & Others	1.89
Veeranna Chigateri	Director	Appointment	09-Sep-18	MF, Cant. Sales & Others	3.25
Nalini Giridhar Shenoy	Director	Appointment	31-Jul-22	MF, Cant. Sales & Others	1.54

(i) The above information has been determined to the extent such parties have been identified on the basis of information provided by the Company, which has been relied upon by the auditors.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

(All amounts are in Rs.lakhs, unless otherwise stated)

28 Gratuity Plan

The following tables set out the status of the funded gratuity plan

Particulars	31-Mar-24	31-Mar-23
Actuarial Assumptions		
Discount Rate	7.21%	7.42%
Rate of Increase in Compensation Levels	8.00%	8.00%
Retirement Age	60	60
Number of Employees	47	45
Monthly Salary	7.72	6.30
Average Monthly Salary	0.16	0.14
Average Age	40.76	40.62
Average Past Service	6.81	6.51
Mortality Table	Indian Assrued Lives Mortality (2012-14)	Indian Assrued Lives Mortality (2012-14)
	20.00	20.00
Maximum Gratuity is restricted to		
Net defined benefit liability / (asset) recognized in balance sheet		
Present value of funded defined benefit obligation	31.48	24.06
Fair value of plan assets	29.85	21.54
Net funded obligation	1.63	2.52
Net defined benefit liability / (asset) recognized in balance sheet	1.63	2.52
PROFIT & LOSS ACCOUNT EXPENSE:		
Current service cost	4.23	3.07
Interest on net defined benefit liability / (asset)	1.79	1.29
Expected Return on Plan Assets	(1.60)	(1.60)
Net actuarial (gain)/ loss recognized in the year	3.17	3.59
Total expense charged to profit and loss account	7.59	6.35
RECONCILIATION OF NET LIABILITY / ASSET:		
Opening net defined benefit liability / (asset)	6.35	
Expense charged to profit & loss account	7.59	6.35
Amount recognized outside profit & loss account		
Employer contributions	(8.48)	-
Closing net defined benefit liability / (asset)	5.46	6.35
MOVEMENT IN BENEFIT OBLIGATIONS:		
Obligations at the Beginning of the Year	24.06	19.01
Service Cost	4.23	3.07
Interest Cost	1.79	1.29
Actuarial (gains)/losses arising from obligations	3.40	3.40
Benefits Paid	(2.00)	(2.70)
Closing of defined benefit obligation	31.48	24.06
MOVEMENT IN PLAN ASSETS:		
Plans assets at the beginning of the year, at fair value	21.54	22.84
Expected return on plan assets	1.60	1.60
Actuarial Gain/(Loss) on Plan Assets	0.23	(0.19)
Employer Contributions	8.48	-
Benefits paid	(2.00)	(2.70)
Closing fair value of plan assets	29.85	21.54

The estimate of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market.



SUSHRUTA VISHRANTHI DHAMA LIMITED

SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

29 Additional Regulatory Information

a. Financial Ratios:

Particulars	Numerator	Denominator	Current Period	Previous Period	% of variance	Reasons for Variance, if more than 25%
Liquidity Ratio						
Current Ratio (times)	Current Assets	Current Liabilities	0.60	0.53	12.53%	NA
Solvency Ratio						
Debt-Equity Ratio (times)	Total Debt	Shareholder's Equity	-	-	-	NA
Debt Service Coverage Ratio (times)	Earnings available for debt service	Debt Service	-	-	-	NA
Profitability ratio						
Net Profit Ratio (%)	Net Profit	Net Sales	(0.37)	(0.28)	31.10%	Increase in Maintenance Fee & Deferred Tax
Return on Equity Ratio (%)	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	(0.04)	(0.03)	54.07%	Increase in profits compared to last year.
Return on Capital employed (%)	Earning before interest and taxes	Capital Employed	(0.02)	(0.01)	95.43%	NA
Utilization Ratio						
Trade Receivables turnover ratio (times)	Net Credit Sales	Average Accounts Receivable	7.91	9.79	-19.17%	NA
Inventory turnover ratio (times)	Cost of goods sold	Average Inventory	101.06	64.17	57.51%	Increase in COGS & Inventory
Trade payables turnover ratio (times)	Net Credit Purchases	Average Trade Payables	77.09	32.72	135.59%	Significant decrease in Creditor balance in FY 23-24



SUSHRUTA VISHRANTHI DHAMA LIMITED

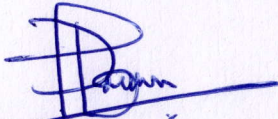
SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

- b. The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- c. There were no charges to be registered with Registrar of Companies as on balance sheet date
- d. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- e. No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- f. The company has not advanced/loaned/invested or received funds [either borrowed funds or share premium or any other sources or kind of funds] to any other persons or entities, including foreign entities [Intermediaries] with the understanding [whether recorded in writing or otherwise] that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company [Ultimate Beneficiaries] or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- g. The Company does not have any transaction to be recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- h. The company has not covered under section 135 of the Companies Act'2013.
- i. The Company has not traded or invested in Crypto currency or Virtual Currency during the current financial year.
- 30** Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/disclosure. The Company was audited by M/s. Balakrishna & Co., Chartered Accountants, having ICAI Firm Reg. No.004835S signed by Mr. CA B E Kumar Prasad having ICAI Membership No.204844 for the previous year ended 31-Mar-2023.

For VASUDEVAN & Co.,

Chartered Accountants

ICAI Firm Regn. No. : 0014986S



P. Vasudevan

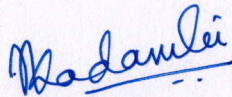
Membership No: 202063

Place: Bengaluru

Date: 24-Aug-2024



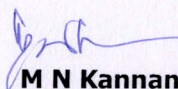
For and on behalf of the Board of Directors



Nilima Kadambi

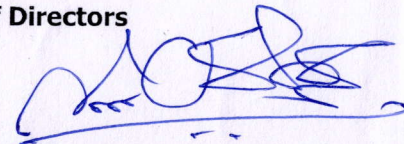
Director

DIN: 01553825



M N Kannan

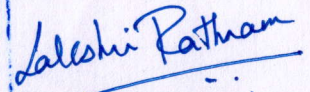
Chief Financial Officer



Venugopal Vasu Shetty

Director

DIN: 09273242



Lakshmi Rathnam

Company Secretary

Mem No: F8539