

**FORM NO. 10B**

[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of **ASSCOD, AAAAA 3750 A** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31<sup>st</sup> March 2024 and the Income and Expenditure account or Profit and loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications\_

NIL

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- (i) in the case of the balance sheet, of the state of affairs of the above named \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31<sup>st</sup> March 2024 and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31<sup>st</sup> March 2024.

subject to the following observations/qualifications

NIL

The prescribed particulars are annexed hereto.

Place: **CHENNAI**  
Date: **22-Jul-2024**

UDIN: 24222090BKAQOZ4776

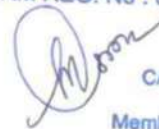


**CA S. NAGARAJAN**  
M. No. 222090

**NO.5,VELMURUGAN NAGAR,  
HASTHINAPURAM, CHENNAI 64**



For **NAGARAJAN SHANMUGAM AND CO.**  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S



**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090



**NAGARAJAN SHANMUGAM AND CO.,**  
**Chartered Accountants**

**CA. S. NAGARAJAN**, B.Com., B.L., F.C.A.,  
No. 5, Velmurugan Nagar Main Road,  
Hasthinapuram, Chennai - 600 064.  
Membership No. : 222 090  
Mobile : 94450 46666  
Email : casnagarajan@gmail.com

To  
**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHAI (POST),  
MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

### **AUDIT REPORT**

I have audited the attached Receipts & Payments and Income and Expenditure Statements for the Year ended 31.03.2024 and Balance sheet as on that date annexed here to and report that:

1. I have obtained all the Information and explanation which to the best of my knowledge and belief were necessary for the purpose of my Audit.
2. In my Opinion proper books of account as require have been kept by the Association so far as appears from my examinations of their books.
3. The Receipts & Payments Statement deal. With by me in this report are in Agreement with the books of accounts.
4. In my opinion and to the best my knowledge and according to the explanation given to me, they said accounts give a true and fair view.
  - i) In the case of Balance sheet of Statement of affairs as at 31.03.2024.
  - ii) In the case of Income & Expenditure Accounts of the Excess of Income over Expenditure of the association for the year ending 31.03.2024.

**UDIN.NO:24222090BKAQHV8932**

**DATE : 10.06.2024**

**PLACE :CHENNAI**

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S

**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090





**NAGARAJAN SHANMUGAM AND CO.,**  
**Chartered Accountants**

**CA. S. NAGARAJAN**, B.Com., B.L., F.C.A.,  
No. 5, Velmurugan Nagar Main Road,  
Hasthinapuram, Chennai - 600 064.  
Membership No. : 222 090  
Mobile : 94450 46666  
Email : casnagarajan@gmail.com

**FCRA AUDIT CERTIFICATE FY 2023-2024**

I have audited the account of M/S ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD) No 15 West Pillayar Kovil Street Karunguzhi Madhuranthagam Taluk Chengalpattu District – 603303. Registration No – 111/94 Tamil Nadu for the financial year ending the 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited account

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 8743.36**
- (ii) Foreign Contribution of / Worth **Rs. 452897.00** was received by the person/ association during the financial year 2023-2024
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 809.00** was received by the person / association during the financial year 2023-2024
- (iv) The balance of unutilized foreign contribution with the person / association at the end of the financial year 2023-2024 was **9369.76**
- (v) Certified that the person/ association has maintained the accounts of foreign contribution and records relating there to in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed balance sheet and statement of receipt and Payment is correct as checked by me/us.
- (vii) The person / association has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

**UDIN.NO:24222090BKAQHU1886**

**DATE : 10.06.2024**

**PLACE :CHENNAI**

For NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S

CA. S. NAGARAJAN  
Proprietor  
Membership No 222090





**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZH (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

**Receipts & Payments Accounts for the year ended : 31.03.2024**

Receipts	Amount Rs.	Payments	Amount Rs.
<b>To Opening Balance</b>		<b>Programme Expenses</b>	
Opening Balance	2,31,062	By Education Programme	26,96,490
To Benevity FCRA	18,237	By Women Livelihood Programme	60,95,000
To Dhvani Foundation	59,250	By Women Empowerment Programme	5,08,648
To Donation	2,86,343	By Health Programme	8,98,219
To Give Foundation USA	23,705	By Drinking Water Programme	1,87,727
To Give India	485	By Community hall construction program	8,43,333
To Give Foundation (HDFC Parivartan)	52,93,000	By Flood Relief Programme	3,29,148
To HR Vidyalaya Corporate Foundation	10,000	By Skill Development Programme	6,35,928
To Inner Wheel Club of Madras Central Charitable Trust	20,000	By Environment Programme	42,78,881
To Loan Repayment	16,02,090	<b>Admin Expenses</b>	
To Omega Forum for Social Impact	3,58,847	By Audit Fee	32,250
To Omega Health Care	16,94,147	By Printing & Stationery	55,665
To Online Give Donation	17,814	By Repair & Maintenance	23,350
To Paypal FCRA	4,10,146	By Board Member Meeting	13,900
To Sahayog Savings	2,500	By Staff Salary	3,15,500
To Schneider Electrical India	42,89,250	By Office Supplies	2,91,098
To Sitaram Jindal Foundation	30,000	By Office Maintenance	1,36,432
To Sunpharmaceuticals	45,40,977	By Computer Work Consultancy	30,850
To Technosoft	3,33,649	By Consultancy Fee	3,47,900
To United Way Chennai	59,052	By Travelling & Conveyance	48,619
To Bank Interest	23,492	By Office Rent	1,20,000
		By Documentation	41,100
		By Social Stock Exchange	5,400
		By Society Renewal	10,900
		By Tally Software MIS	5,900
		By Telephone Bill	12,400
		By Bank Charges	11,281
		By Paper Plate Machine	1,25,000
		<b>By Closing Balance</b>	
		Cash in Hand	52,387
		IOB Bank	8,61,390
		SBI C/A	45,998
		SBI FCRA	6,972
		Canara Bank	79,824
		Axis Bank	42,064
		City union Bank	1,14,492
			-
<b>Total</b>	<b>1,93,04,046</b>	<b>Total</b>	<b>1,93,04,046</b>

UDIN.NO:24222090BKAQOZ4776  
 DATE : 22.07.2024  
 PLACE : CHENNAI

For NAGARAJAN SHANMUGAM AND CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S

*(Signature)*  
 CA. S. NAGARAJAN  
 Proprietor  
 Membership No.222080




**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZH (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

**Income and Expenditure Account for the year ended 31.03.2024**

Expenditure	Amount	Income	Amount
	Rs.		Rs.
<b>Programme Expenses</b>		By Donation	
To Education Programme	26,96,490	Schneider Electrical India	42,89,250
To Women Livelihood Programme	60,78,500	Sitaram Jindal Foundation	30,000
To Women Empowerment Programme	5,08,648	Sunpharmaceuticals	45,40,977
To Health Programme	8,98,219	Technosoft	3,33,649
To Drinking Water Programme	1,87,727	United Way Chennai	59,052
To Community hall construction program	8,43,333	Omega Forum for Social Impact	3,58,847
To Flood Relief Programme	3,29,148	Omega Health Care	15,69,148
To Skill Development Programme	6,35,928	Give Foundation (HDFC Parivartan)	50,87,992
To Environment Programme	42,78,881	Give India	485
		HR Vidalaya Corporate Foundation	10,000
<b>Admin Expenses</b>		Inner Wheel Club of Madras	
To Audit Fee	32,250	Central Charitable Trust	20,000
To Printing & Stationery	55,665	Online Give Donation	17,814
To Repair & Maintenance	23,350	Dhwani Foundation	59,250
To Board Member Meeting	13,900	Others	2,86,343
To Staff Salary	3,15,500	By Give Foundation USA FCRA	23,705
To Office Supplies	22,500	By Paypal FCRA	4,10,146
To Office Maintenance	1,36,432	By Benevity FCRA	18,237
To Computer Work Consultancy	30,850	By Bank Interest	23,492
To Consultancy Fee	3,47,900	By Other Income	17,07,090
To Travelling & Conveyance	48,619		
To Office Rent	90,000		
To Documentation	41,100		
To Social Stock Exchange	5,400		
To Society Renewal	10,900		
To Tally Software MIS	5,900		
To Telephone Bill	12,400		
To Bank Charges	11,281		
To Other Expenses	1,46,409		
To Depreciation	33,533		
To Excess of Income Over			
Expenditure	10,04,713		
<b>Total</b>	<b>1,88,45,476</b>	<b>Total</b>	<b>1,88,45,476</b>

UDIN.NO:24222090BKAQOZ4776  
 DATE : 22.07.2024  
 PLACE : CHENNAI

For NAGARAJAN SHANMUGAM AND CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S



CA. S. NAGARAJAN  
 Proprietor  
 Membership No.222090





**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM  
 TALUK, KANCHEEPURAM DISTRICT -603303.

**Balance Sheet as on 31.03.2024**

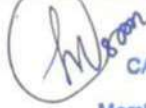
<b>Liabilities</b>	<b>Amount Rs.</b>	<b>Assets</b>	<b>Amount Rs.</b>
<b>To Opening Balance</b>	5,56,004	<b>Fixed Asset</b>	
<b>Add : Excess of Income over Expenditure (+)</b>	10,04,713	As Per Schedule	1,93,140
		<b>Deposits</b>	
		Fixed Deposits	85,000
<b>Current Liabilities</b>		Electricity Deposits	10,000
Sundry Creditors	1,45,000		
Staff Welfare Fund (Sahayog Savings)	2,500	<b>Other Current Assets</b>	
		Micro Finance	1,06,400
		Rental Advance	80,550
		Programme Advance	30,000
		<b>Closing balance</b>	
		Cash in hand	52,387
		Bank Balance	11,50,740
<b>Total</b>	<b>17,08,217</b>	<b>Total</b>	<b>17,08,217</b>

UDIN.NO:24222090BKAQOZ4776

DATE : 22.07.2024

PLACE : CHENNAI

For NAGARAJAN SHANMUGAM AND CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S



CA. S. NAGARAJAN  
 Proprietor  
 Membership No.222090





**NAGARAJAN SHANMUGAM AND CO.,**  
**Chartered Accountants**

**CA. S. NAGARAJAN**, B.Com., B.L., F.C.A.,  
No. 5, Velmurugan Nagar Main Road,  
Hasthinapuram, Chennai - 600 064.  
Membership No. : 222 090  
Mobile : 94450 46666  
Email : casnagarajan@gmail.com

To  
**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST),  
MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

### **AUDIT REPORT**

I have audited the attached Receipts & Payments and Income and Expenditure Statements for the Year ended 31.03.2024 and Balance sheet as on that date annexed here to and report that:

1. I have obtained all the Information and explanation which to the best of my knowledge and belief were necessary for the purpose of my Audit.
2. In my Opinion proper books of account as require have been kept by the Association so far as appears from my examinations of their books.
3. The Receipts & Payments Statement deal. With by me in this report are in Agreement with the books of accounts.
4. In my opinion and to the best my knowledge and according to the explanation given to me, they said accounts give a true and fair view.
  - i) In the case of Balance sheet of Statement of affairs as at 31.03.2024.
  - ii) In the case of Income & Expenditure Accounts of the Excess of Income over Expenditure of the association for the year ending 31.03.2024.

**UDIN.NO:24222090BKAQHU1886**

**DATE : 10.06.2024**

**PLACE :CHENNAI**

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S

**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090



# ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM  
TALUK, KANCHEEPURAM DISTRICT -603303.

## Receipts & Payments Accounts for the year ended : 31.03.2024 (FOREIGN FUND)

Receipts	Amount Rs. P.	Payments	Amount Rs. P.
<b>To Opening Balance</b>		<b>Programme Expenses</b>	
To Opening Balance	8,743.36	By Women Empowerment Programme	4,600.00
		BY Drinking Water Program	20,000.00
To Benevity	18,237.04	By Education Programme	32,300.00
To Give Foundation USA	23,705.00	By Livelihood Programme	3,60,000.00
To Paypal	4,10,145.96	By Health Programme	1,000.00
To Bank Interest	809.00	By Solar Lights Programme	6,150.00
		<b>Admin Expenses</b>	
		By Bank Charges	1,720.60
		By Travelling & Conveyance	9,700.00
		By Consultancy Fee	8,300.00
		By Stationery	4,900.00
		By Website Handling Fee	3,600.00
		<b>By Closing Balance</b>	
		Cash in Hand	2,398.13
		Cash at Bank	6,971.63
<b>Total</b>	<b>4,61,640.36</b>	<b>Total</b>	<b>4,61,640.36</b>

For NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S



CA. S. NAGARAJAN  
Proprietor  
Membership No.222090





**ASSOCIATION FOR SUSTAINABLE COMMUNITY  
DEVELOPMENT (ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM  
TALUK, KANCHEEPURAM DISTRICT -603303.

**Income and Expenditure Account for the year ended 31.03.2024 (FOREIGN FUND)**

Expenditure	Amount		Income	Amount	
	Rs.	P.		Rs.	P.
<b>Programme Expenses</b>			By Benevity		18,237.04
To Women Empowerment Programm	4,600.00		By Give Foundation USA		23,705.00
To Drinking Water Program	20,000.00		By Paypal		4,10,145.96
To Education Programme	32,300.00		By Bank Interest		809.00
To Livelihood Programme	3,60,000.00				
To Health Programme	1,000.00				
To Solar Lights Programme	6,150.00				
<b>Admin Expenses</b>					
To Bank Charges	1,720.60				
To Travelling & Conveyance	9,700.00				
To Consultancy Fee	8,300.00				
To Stationery	4,900.00				
To Website Handling Fee	3,600.00				
To Excess of Income over Expenditure		626.40			
<b>Total</b>		<b>452897.00</b>	<b>Total</b>		<b>452897.00</b>

For NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S



CA. S. NAGARAJAN  
Proprietor  
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY  
DEVELOPMENT (ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZH (POST), MADHURANTHAKAM  
TALUK, KANCHEEPURAM DISTRICT -603303.

**Balance Sheet as on 31.03.2024 (FOREIGN FUND)**

Liabilities	Amount		Assets	Amount		Amount	
	Rs.	P.		Rs.	P.	Rs.	P.
To Opening Balance	37983.23		<u>Closing balance</u>				
Add : Excess of Income over Expenditure (+)	626.40		Cash at Bank			6971.63	
			Cash in Hand			2398.13	
			<u>Fixed Asset</u>				
			Office Equipments			31638.00	
<b>Total</b>	<b>38609.63</b>		<b>Total</b>			<b>38609.63</b>	

UDIN.NO:24222090BKAQHU1886

DATE : 10.06.2024

PLACE :CHENNAI

For NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S



CA. S. NAGARAJAN  
Proprietor  
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:14,WEST PILLIYAR KOIL STREET,KARUNGUZH (POST),MADHURANTHAKAM TALUK  
 KANCHEEPURAM DISTRICT -603303.  
**FIXED ASSETS AS ON 31.03.2024**

S.No	Name of the Assets	W.D.V. as on	Additions / Deletions	Total	Rate	Depreciation	W.D.V. as on
		01.04.2023					31.03.2024
1	Tailoring Machine	6,290	-	6,290	15%	943.56	5,347
2	Motor	69	-	69	15%	10.42	59
3	Two Wheeler	12,678	-	12,678	15%	1,901.72	10,776
4	Computers	414	-	414	40%	165.79	249
5	Furniture & Fittings	6,934	23,288	30,222	10%	3,022.20	27,200
6	Electrical Fittings	1,149	-	1,149	10%	114.89	1,034
7	Office Equipments	45,196	-	45,196	10%	4,519.63	40,677
8	Cell Phone	1,351	-	1,351	10%	135.09	1,216
9	AirConditioner	-	56,800	56,800	40%	22,720.00	34,080
10	Land & Building	72,500	-	72,500	-	-	72,500
<b>Total</b>		<b>1,46,582</b>	<b>80,088</b>	<b>2,26,670</b>		<b>33,533.29</b>	<b>1,93,137</b>
11	Two Wheeler	-	1,62,014	-	-	-	-
	Less: Give Foundation (HDFC)	-	(1,62,013)	1	-	-	1
12	Laptop	-	43,000	-	-	-	-
	Less: Give Foundation (HDFC)	-	(42,999)	1	-	-	1
13	Paper Plate Machinery	-	1,25,000	-	-	-	-
	Less: Omega Health Care	-	(1,24,999)	1	-	-	1
<b>Grand Total</b>		<b>1,46,582</b>	<b>80,091</b>	<b>2,26,673</b>		<b>33,533.29</b>	<b>1,93,140</b>

UDIN:NO:24222090BKAQOZ4776  
 DATE : 22.07.2024  
 PLACE : CHENNAI



For NAGARAJAN SHANMUGAM AND CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S

*(Signature)*  
 CA. S. NAGARAJAN  
 Proprietor  
 Membership No.222090





**NAGARAJAN SHANMUGAM AND CO.,**  
**Chartered Accountants**

**CA. S. NAGARAJAN**, B.Com., B.L., F.C.A.,  
No. 5, Velmurugan Nagar Main Road,  
Hasthinapuram, Chennai - 600 064.  
Membership No. : 222 090  
Mobile : 94450 46666  
Email : casnagarajan@gmail.com

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF  
ACCOUNTS FOR THE YEAR ENDED ON 31 ST MARCH 2024**

**SIGNIFICANT ACCOUNTING POLICIES**

1. The accounts are prepared on historical cost basis as a 'going concern' Grants and Payments are accounted for on accrual basis following generally accepted accounting principles and practice and Accounting Standards issued by the institute of chartered Accountants of India for NGOs wherever applicable, except otherwise stated.
2. Fixed Assets acquired/ received in kind are directly charged to expenses accounts and stated in the Balance Sheet through Assets Fund Account.  
However, to present a more realistic picture of the value of assets appearing in the balance sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of the fixed assets on the written down value method. Written down value of assets so arrived at, is shown as contra on both the assets & liabilities side of the balance sheet.
3. Fixed Assets are stated as under
  - a) Assets Directly acquired – at purchase cost less accumulated depreciation.
  - b) Assets received in kind – at stated / estimated costs less accumulated depreciation.
4. The consumables / Medicines and other related items acquired are charged directly to the expenses since as per the organization, the same are for free distribution and not to be sold hence has no value for them.

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S

**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090





**NAGARAJAN SHANMUGAM AND CO.,**  
**Chartered Accountants**

**CA. S. NAGARAJAN**, B.Com., B.L., F.C.A.,  
No. 5, Velmurugan Nagar Main Road,  
Hasthinapuram, Chennai - 600 064.  
Membership No. : 222 090  
Mobile : 94450 46666  
Email : casnagarajan@gmail.com

**B. NOTES TO ACCOUNTS**

1. The funds received under Grant Account from funders are charged to expenses, to the extent utilized in the period as per Budget / Plans of the trust. Other income is reported under General Fund.
2. Previous year figures have been regrouped and reclassified wherever considered necessary.
3. Financial Statements are prepared under the historical cost convention. The Financial Statement have been prepared in accordance with the norms and principles prescribed in the accounting standard issued by the institute of Chartered Accounts of India. These accounting policies have been consistently applied.
4. The society is following the cash system of accounting, All the expenditure having a material bearing on the Financial Statements are recognized on cash basis.
5. Fixed Assets are stated at historical cost less depreciation.

**UDIN.NO:24222090BKAQHV8932**

**DATE : 10.06.2024**

**PLACE :CHENNAI**

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S

**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090

