

P.T. PONNAIAH & CO.,
Chartered Accountants

Old No. 72B, (New No.36), 1 Floor, L Block 21st Street, Anna Nagar East, Chennai - 600 102
Ph. No. : 2620 2221, 2628 2221

Date : 07.12.2020

FORM NO. 10B
(See Rule 17 B)

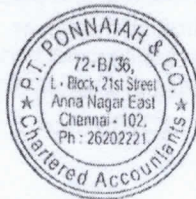
AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME-TAX ACT, 1961.
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS.

We have examined the Balance Sheet of **SAPTHAGIRI EDUCATIONAL TRUST, SAI BHAVAN, NO.31, MADLEY ROAD, T. NAGAR, CHENNAI - 600 017** as on **31st March, 2020** and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named Trust so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information and according to information given to us, 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 Trust as on 31.03.2020 and
- (ii) In the case of the Income and Expenditure Account, of the Excess of Income over Expenditure of its accounting year ended on 31.03.2020.



Place : Chennai
Date : 07.12.2020

For **P.T. PONNAIAH & CO.,**
Chartered Accountants,

(P.T. PONNAIAH)

Partner.

Membership No. 019873.
Firm Regn. No.002669 S
UDIN : 21019873AAAAJL4432

SAPTHAGIRI EDUCATIONAL TRUST, CHENNAI - 600 017.

APPENDIX -- II

ANNEXURES

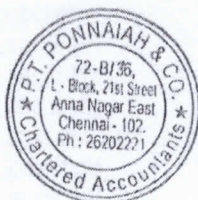
STATEMENT OF PARTICULARS FOR THE YEAR ENDED 31st MARCH, 2020.

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES :

- | | |
|--|---------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during the year. | Rs. 121,12,78,311/- |
| 2. Whether the Trust / institution has experienced the option under clause (2) of the explanation to section 11(1)? If so, the details of the amount of income demand to have been applied to charitable or religious purposes in India during the previous year | -- |
| 3. Amount of Income accumulated or set apart finally set apart for application to charitable or religious purposes, to the extent it does not exceed 35 per cent of the Income derived from property held under | -- |
| 4. Amount of Income eligible for exemption under section 11(1) (c) (give details) | -- |
| 5. Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | -- |
| 6. Whether any part of the income in respect of which an option was serviced under clause (2) of the explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11B) If so, the details thereof | -- |
| 7. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down section 11(2) (b) ? If so, the details thereof
Entire Surplus and Endowments are deposited with | -- |
| 8. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year. | -- |
| a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | -- |
| b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (iii) or | -- |
| c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart or in the year immediately for owing the expiry thereof? If so, the details thereof. | -- |

II. APPLICATION OF USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION -13(3)

1. Whether any part of the income or property of the trust of the trust / institution was lent or continues to be lent, in the previous year to any persons referred to in section 13(3) (here in after referred to in this annexure as such person) ?
If so, give details of the amount, rate of interest charged and the nature of security, if any : NO
2. Whether any land, building or other property of the trust / institution was made or continued to be made available for the use of any such persons during the previous year? If so, give details of the property and the amount or rent or compensation charge, if any : NO
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so, give details. : YES
- a) Salary & Allowances paid to Mr. A.Veeraiyan, Secretary
as Administrative Officer of the Trust and Institution Rs.7,20,000/-
- b) Salary & Allowances paid to Mr. R.Sathish Kumar, Trustee
as Co-ordinator of the Trust and Institutions Rs.12,24,000/-
- c) Salary & Allowances paid to Mr. R.Balasubramanian, Superintendent
as Administrative Officer of the Trust and Institution Rs. 9,37,658/-
- d) Rent paid to Mrs. J. Kalaiselvi, Trustee
(For the Staff Quarters) Rs. 5,92,920/-
- e) Rent paid to M/s.Leo Housing Private Limited in which
Chairman is a Director (For the Central Office) Rs.70,33,230/-
4. Whether the services of the trust/ institution were made available to any such persons during the previous year? if so, give details thereof together with remuneration or compensation received, if any : NO
5. Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such personal. If so, give details thereof together with the consideration paid : NO
6. Whether any share security or other property was sold by or on behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received. : NO
7. Whether any income or property of the trust / institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income of value property so diverted. : NO
8. Whether the Income or property of the trust / institution was used or applied during the previous year for the benefit of any such persons in any other manner ? If so, give details. : NO
- III. Investment held at any time during the previous year (a) in concerns in which persons referred to in section 13(3) have a substantial interest. : NO



Place : Chennai
Date : 07.12.2020

For P.T. PONNAIAH & CO.,
Chartered Accountants,

(P.T. PONNAIAH)

Partner.

Membership No. 019873.

Firm Regn. No.002669 S

UDIN : 21019873AAAAJL4432

SAPTHAGIRI EDUCATIONAL TRUST
SAI BHAVAN, NO.31, MADLEY ROAD, T.NAGAR, CHENNAI - 600 017.

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020.

<u>INCOME</u>	<u>CURRENT</u>	<u>PREVIOUS</u>
	<u>YEAR</u> Rs. P.	<u>YEAR</u> Rs. P.
Fees Receipts	982493197.40	938545094.68
Hostel Collections & Rental Receipts	92482000.00	93928500.00
Grants from AICTE	11192876.00	492000.00
Grants from IEDC Cell	820000.00	755417.00
Grants from Anna University	-	149500.00
Seminar & Sponsorship Receipts (T.D.S.-800)	17576360.00	4084052.00
Clinical Trial Fees Receipts	1483491.00	3062979.00
Interest Receipts (TDS - 226568) 4657992.60		
<u>Less : Reduction in Accrual (Net) -</u>	4657992.60	21991743.90
Transport Charges Collections	152548984.00	161952772.00
Rental Receipts (T.D.S-211864)	2733941.00	3611970.00
Fines, Breakages & other Collections	4308828.00	4358108.00
Insurance claim for Vehicle	23100.00	71177.00
Miscellaneous Income	11372370.39	13054092.12
	<u>1281693140.39</u>	<u>1246057405.70</u>
 <u>EXPENDITURE</u>		
Lease / Rental Charges	10348890.00	9655239.00
Salaries & Allowances	531317435.00	533821601.00
E.S.I. Contributions	129338.00	
P.F. Contributions	23035183.00	23966583.00
Printing & Stationery	10691344.00	10700068.00
Office Maintenance	9261643.89	5726551.00
Postage & Couriers	540464.00	475879.30
Travelling & Conveyance	2874405.00	2314998.00
Electricity Charges	28148392.00	29115509.00
Staff Welfare Expenses	9457246.00	7712195.00
Advertisements & Publicity	16526018.00	10854004.99
Telephones & Mobile Charges	1488898.00	1472077.00
Website Maintenance	448753.00	781156.00
Internet & SMS Charges	3191051.00	4195941.00
Books & Periodicals	590410.00	1226120.00
Repairs & Maintenance	16109717.50	23813353.76
Garden Lawn & Maintenance Expenses	488384.00	149600.00
Building Maintenance	16658951.00	10661662.00
Transport Expenses / Charges	57135101.00	52313234.00
Hostel Mess Charges	55806548.00	51475136.00
Generator Fuel & Maintenance	1561968.00	2352198.00
Vehicle Fuel & Maintenance	42199952.00	45077496.00
Lab / Other Consumables and Medicines	2999326.00	2862576.00
Interest & HP Charges	70042759.94	86096071.13
Bank Charges & Processing Charges	4230694.98	2120575.26
Sports Expenses	1764776.00	2094185.00

Professional / Consultancy Charges	7384106.00	8009624.00
Audit Fees	890900.00	767000.00
Insurance	8726230.00	10511216.00
E Journal Subscriptions	2275311.00	1380016.00
Rates & Taxes	4229292.00	2510517.00
Technical Symposiums & Seminars	27227465.00	28199473.00
Placement & Training Expenses	13559951.00	11617779.00
Merit Awards, Scholarships & Educational Donations	9081131.00	8544682.00
Affiliation / Registration	7986755.00	8033940.00
Examination Expenses	22833107.00	2496963.00
ISO Certification Fees & Expenses	561911.00	1498015.00
Subscriptions & Sponsorship Charges	2837534.00	3389777.00
Inspection Fees & Charges	2068939.00	2295983.00
Medical Camp Expenses	77699.00	128995.00
Clinical Practice Expenses	3292372.00	2712386.00
Miscellaneous Expenses	2299.00	6927.71
Depreciation	149983641.00	153591188.00
Excess of Income over Expenditure	101626848.08	79328914.55
	<u>1281693140.39</u>	<u>1246057405.70</u>

For SAPTHAGIRI EDUCATIONAL TRUST
For SAPTHAGIRI EDUCATIONAL TRUST

Q. S. R. A. S. H.

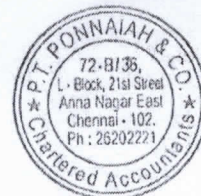
CHAIRMAN ^{Chairman}

Place : Chennai
Date : 07.12.2020

For P.T. PONNAIAH & CO.,
Chartered Accountants,

[Signature]
(P.T. PONNAIAH)

Partner.
Membership No. 019873.
Firm Regn. No.002669 S
UDIN : 21019873AAAAIP6982



SAPTHAGIRI EDUCATIONAL TRUST,
SAI BHAVAN, NO.31, MADLEY ROAD, T.NAGAR, CHENNAI - 600 017.

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2020.

<u>LIABILITIES</u>	<u>AS ON 31.03.2020</u>	<u>AS ON 31.03.2019</u>
	Rs. P.	Rs. P.
<u>CAPITAL FUND :</u>		
Opening Balance	1620883978.24	
Add : Corpus Fund Donations	15000000.00	
Excess of Income Over Expenditure	101626848.08	1620883978.24
	1737510826.32	
Life Subscription (Opening)	9000.00	9000.00
<u>SECURED LOANS :</u>		
<u>CENTRAL BANK OF INDIA :</u>		
Term Loan (Sri Sairam Engineering College) - XVI	73948432.00	118441817.00
Term Loan (Sri Sairam Medical College)	-	4465720.00
Term Loan (Sairam Institute of Technology) - XVII	29094582.00	56162679.00
H.P Loans (HDFC Bank Ltd.,)	238726997.20	94955699.58
HDFC Bank - Short-term Loan (C.O.)	150000000.00	100000000.00
HDFC Bank - Term Loan (C.O.)	-	136306276.00
City Union Bank - Short-term Loan (C.O.)	201913165.00	302872886.00
<u>CURRENT LIABILITIES AND PROVISIONS :</u>		
Library & Caution Deposits	38499000.00	30694000.00
Scholarship Payable (Govt.)	12120.00	42120.00
Hostel Caution Deposits/Mess Advances	25199070.00	21291385.00
Hostel Mess Contract Advance	574315.00	210387.00
Canteen Deposits	100000.00	100000.00
Lease / Rental Advances	439606.00	439606.00
Sundry Creditors	10601797.37	5728272.37
Advance for Vehicle Maintenance (Bus)	2200000.00	2200000.00
Insurance claim Payable to Students	122448.00	-
Advance Fees Received	4500.00	4500.00
Advance for Expenses	45161.00	45161.00
Advance for pupato Ventures Payable	129295.00	129295.00
Outstanding Expenses	1467234.00	1343334.00
Salary Payable	-	5468412.00
T.D.S. Payable	207634.00	700586.00
GST Payable	-	224345.00
	<u>2510805182.89</u>	<u>2502719459.19</u>
<u>ASSETS</u>	<u>AS ON 31.03.2020</u>	<u>AS ON 31.03.2019</u>
	Rs. P.	Rs. P.
<u>FIXED ASSETS :</u>		
As per Schedule	2040186403.81	2113496286.81
<u>INVESTMENTS :</u>		
Fixed Deposits & Endowments	20907958.00	20846958.00
Short Term Deposits	1500000.00	1500000.00
Interest Accrued on Deposits	9121563.00	7572172.00

DEPOSITS & ADVANCES :

Advance for Purchase of Land	283255811.00	195852500.00
Advance for Project / Building Constructions	50000000.00	50000000.00
Staff & Other Advances	1770013.00	1598713.00
Advance for Free Medical Camp	11500.00	11500.00
Advance with Yellow Communications (P) Ltd.,	-	261676.00
Advances for Materials	13564887.00	3581409.00
Advances for Expenses	7184498.00	4892278.00
Advance with CSN Systems	73012.00	73012.00
Telephone Deposits	144917.50	144917.50
Lease / Rental Advances	5086462.00	5086462.00
Gas Agency Deposit	8500.00	8500.00
Electricity Deposits	6313287.00	6266247.00
Vehicle Fuel Deposits	90000.00	50000.00
Caution Deposit for Bridge Construction	10000.00	10000.00
Advance for Fuel	1500000.00	1540000.00
Advance for Project Centre Fee Guidance CD	25000.00	25000.00
Advance with Sathagiri Edl. & Charitable Trust, Bengaluru	10306.00	100000.00
Advance for Sairam Vidyalaya (LMET)	86840.00	86840.00
Advance with BPCL Petro Card	54450.00	-
Advance with HDFC Bank Card	203870.00	-
Advance with ICT Academy	100000.00	-

Advance for New Project - Sai Ram Instt. of Legal Studies :

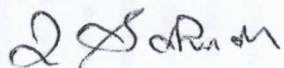
Library Books Advance	73981.50	73981.50
Other Advances	15000.00	15000.00
Sundry Debtors & Advances	4491.83	4491.83
Rent Receivable	26889.00	26889.00
Fees Receivable	1185000.00	480000.00
T.D.S.Refundable (On Interest, Rent & Contract)	2797327.00	4941872.90
T.C.S.Refundable (On Vehicle)	272397.30	272397.30
Advance Input (GST) Percept Ltd	360000.00	360000.00
T.D.S. Recoverable	111649.00	111115.00
P.F. Recoverable	172420.00	172420.00

CLOSING BALANCES :

Cash in Hand	1473001.00	808510.00
Cash at Banks	63103747.95	82448310.35
	<u>2510805182.89</u>	<u>2502719459.19</u>

For SAPTHAGIRI EDUCATIONAL TRUST

for SAPTHAGIRI EDUCATIONAL TRUST



CHAIRMAN Chairman

Place : Chennai
Date : 07.12.2020For P.T. PONNAIAH & CO.,
Chartered Accountants,


(P.T. PONNAIAH)

Partner.

Membership No. 019873.

Firm Regn. No.002669 S

UDIN : 21019873AAAAIP6982



SAPTHAGIRI EDUCATIONAL TRUST
CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31ST MARCH, 2020.

SL. No.	Particulars	GROSS BLOCK			Rate %	DEPRECIATION			NET BLOCK	
		Total 01.04.2019	Additions/Deletions Before Sep After Sep	Total 31.03.2020		Upto 01.04.2019	For the Year	Upto 31.03.2020	As on 31.03.2020	As on 31.03.2019
1	Land & Improvements	60305296.60		61072296.60	-	-	-	-	61072296.60	60305296.60
2	New Sports Ground	2909761.00		2909761.00	-	-	-	-	2909761.00	2909761.00
3	Buildings, Sheds & Civil Works	2090315926.97	28755634.00	2130649003.97	5%	559696769.41	76530959.00	636227728.41	1494421275.56	1530619157.56
4	Furniture & Fittings	236789476.61	2612696.00	240977670.61	10%	116107503.01	15207815.00	131315318.01	109662352.60	120681973.60
5	Electrical Fittings & Cabling Works	87024212.65	597714.00	88641834.65	10%	36046426.65	5077734.00	41124160.65	47517674.00	50977786.00
6	Sports Indoor Complex	10588512.00		10588512.00	10%	4718080.00	633598.00	5351678.00	5236834.00	5870432.00
7	Road Work, Compound Wall, Front Gate, Site Development Work	55354430.63	6951407.00	62717072.63	10%	25036020.63	3751726.00	28787746.63	33929326.00	30318410.00
8	Bio Gas Plant Work	275000.00		275000.00	10%	156625.00	11838.00	168463.00	106537.00	118375.00
9	R.O.Plant	424362.00		424362.00	10%	73372.00	40898.00	114270.00	310092.00	350990.00
10	Lab Equipments & Consumables	15373470.39	492411.00	15865881.39	15%	10440142.39	870909.00	11311051.39	4554830.00	4933328.00
11	Computer Lab Equipments / Software	112548874.10	387284.00	114836216.10	15%	76160773.10	5808783.00	81969556.10	32866660.00	36388101.00
12	CCTV Camera & Accessories	158001.00	78804.00	236805.00	15%	33773.00	24544.00	58317.00	178488.00	124228.00
13	Chemistry Lab Equipments	5962963.58	265881.00	6228844.58	15%	2857168.58	518440.00	3375608.58	2853236.00	3105795.00
14	Physics Lab Equipments	5240799.83		532398.83	15%	3248373.83	294545.00	3542918.83	1809480.00	1992426.00
15	Workshop Lab Equipments	6192367.73		6192367.73	15%	4887620.98	69067.00	4956687.98	1235679.75	1304746.75
16	Hydraulic Lab Equipments	291821.75		291821.75	15%	287959.75	579.00	288538.75	3283.00	3862.00
17	Electrical & Electronics Lab Equipments	27870468.61	58292.00	27928760.61	15%	20663573.61	1089779.00	21753352.61	6175408.00	7206895.00
18	Electronics & Communication Lab Equip	50076558.55		50275659.55	15%	34435882.55	2361033.00	36796915.55	13478744.00	15640676.00
19	Micro-Processor Lab Equipments	1121659.00		1121659.00	15%	987227.00	20165.00	1007392.00	114267.00	134432.00
20	R.F. Lab Equipments	799344.00		799344.00	15%	737733.00	9242.00	746975.00	52369.00	61611.00
21	Instruments Controlling Engineering Lab Equipments	9607954.92	33100.00	9641054.92	15%	7617721.92	303500.00	7921221.92	1719833.00	1990233.00
22	F.M.Thermal & S.M.Thermal Lab Equip.	952177.00		952177.00	15%	942191.00	1498.00	943689.00	8488.00	9986.00
23	Mechanical Lab Equipments	46381461.45	389695.00	47172552.45	15%	26813745.45	3089450.00	29903195.45	17269357.00	19567716.00

24	Metallurgy Lab Equipments	723914.00			723914.00	15%	601273.00	18396.00	619669.00	104245.00	122641.00
25	Cad Cam Lab Equipments	6977152.00			6977152.00	15%	5738481.00	185801.00	5924282.00	1052870.00	1238671.00
26	Internet Lab Equipments	1779983.00			1779983.00	15%	1573549.00	30965.00	1604514.00	175469.00	206434.00
27	Communication Lab Equipments	1036138.00			1036138.00	15%	956275.00	11979.00	968254.00	67884.00	79863.00
28	Dynamic Lab Equipments	253079.00			253079.00	15%	227938.00	3771.00	231709.00	21370.00	25141.00
29	Microwave Lab Equipments	170066.00			170066.00	15%	156957.00	1966.00	158923.00	11143.00	13109.00
30	Power Electronics Lab Equipments	227372.00			227372.00	15%	209847.00	2629.00	212476.00	14896.00	17525.00
31	Mechatronics Lab Equipments	2005276.00			2005276.00	15%	1517537.00	73161.00	1590698.00	414578.00	487739.00
32	Civil Lab Equipments	12257525.00		194580.00	12452105.00	15%	6432565.00	888066.00	7320631.00	5131474.00	5824960.00
33	Production Dept. Lab Equipments	2285925.00			2285925.00	15%	1323841.00	144312.00	1468153.00	817772.00	962084.00
34	Language Lab Equipments	2324357.00			2324357.00	15%	1810772.00	77308.00	1888080.00	436277.00	513585.00
35	Automobile Lab Equipments	107900.00			107900.00	15%	75904.00	4799.00	80703.00	27197.00	31996.00
36	Hospital Equipments	1748233.50		954240.00	2702473.50	15%	855590.50	205465.00	1061055.50	1641418.00	892643.00
37	Library Equipments	2820079.62		193520.00	3013599.62	15%	1989543.62	174962.00	2164505.62	849094.00	830536.00
38	Office Equipments	32588841.00	790001.00	1044244.00	34423086.00	15%	19041562.00	2228910.00	21270472.00	13152614.00	13547279.00
39	Solar Freezer Equipments	152816.00			152816.00	15%	107501.00	6797.00	114298.00	38518.00	45315.00
40	Solar Equipments	36560.00			36560.00	15%	17475.00	2863.00	20338.00	16222.00	19085.00
41	Canteen Equipments	1653091.00		396955.00	2050046.00	15%	752987.00	164787.00	917774.00	1132272.00	900104.00
42	Lift	1925000.00	1395000.00		3320000.00	15%	1434178.00	178248.00	1612426.00	1707574.00	490822.00
43	Escalator	730000.00			730000.00	15%	233504.00	74474.00	307978.00	422022.00	496496.00
44	Cold Storage Equipments	234974.00			234974.00	15%	180001.00	8246.00	188247.00	46727.00	54973.00
45	Library Books	30809481.16	528915.00	454767.00	31793163.16	15%	20926845.16	1595839.00	22522684.16	9270479.00	9882636.00
46	Smart Class Equipments	2733829.00		102000.00	2835829.00	15%	1723995.00	159126.00	1883121.00	952708.00	1009834.00
47	IT Lab Equipments	720625.00			720625.00	15%	489610.00	3466.00	493076.00	227549.00	231015.00
48	Audio Visual Lab Equipments	83430.00		1400400.00	1483830.00	15%	54325.00	109396.00	163721.00	1320109.00	29105.00
49	Sports Materials	6398007.50			6398007.50	15%	3562004.50	425400.00	3987404.50	2410603.00	2836003.00

SAPTHAGIRI EDUCATIONAL TRUST, CHENNAI-600 017.

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020

1) BASIS OF ACCOUNTING :

The Trust follows the Mercantile system of accounting and recognises Income and Expenditure on accrual basis except Fees Receipts which are accounted on the basis of actual receipts. The Financial Statements are prepared under the historical cost convention and comply with applicable Accounting Standards issued by the Institute of Chartered Accountant of India and the relevant provisions of the Societies Registration Act, 1975.

2) FIXED ASSETS :

Fixed Assets are stated at cost of acquisition, including any attributable cost for bringing asset to its working condition for its intended use, less accumulated depreciation.

3) DEPRECIATION :

Depreciation on Fixed Assets has been provided on Written Down Value Method at the rates prescribed under the Income-tax Act, 1961.

4) EMPLOYEES' BENEFITS :

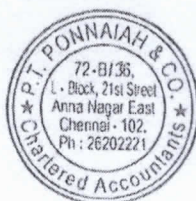
The Trust is contributing towards Provident Fund and ESI for the welfare of the Employees. There is no provision made for the Liability towards Gratuity.

5) TAXES ON INCOME :

As the Trust is a purely Educational Trust and is having Exemption u/s.12AA and u/s.10(23 C) of the Income-tax Act, 1961 there is no Income-tax Payable on the Income earned.

6) FIGURES FOR PREVIOUS YEAR :

Figures for the previous years have been regrouped or re-arranged wherever considered necessary to comply with the current year classification.



Place : Chennai
Date : 07.12.2020.

Vide our report of even date,
For P.T. PONNAIAH & CO.,
Chartered Accountants,

(P.T. PONNAIAH)

Partner,

Membership No. 019873.

Firm Regn. No.002669 S

UDIN : 21019873AAAAIP6982