

SHL/SE/2026-27/11

11/05/2026

To
The Listing Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-40000, Maharashtra
Scrip Code: 544365 | ISIN: INE0TD301017

Sub: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. – Appointment of Internal Auditor

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today., Monday, May 11, 2026, has inter-alia, Approves the **Re-appointment of Internal Auditor M/s J V & Co., Chartered Accountants**, Salem. As the Internal Auditors of the company for the financial year 2026-27.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as Annexure-A.

This is for your information and records.

Thanking you,

For Shanmuga Hospital Limited

Kannan Anjana Maragatham
Company Secretary & Compliance Officer
M. No: A70080

ANNEXURE - A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below:

SL. NO	PARTICULARS	DETAILS
1.	Name of the Auditor	M/s J.V.& Co., Chartered Accountants FRN: 006382S
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment as Internal Auditor of the Company.
3.	Date of appointment & term of appointment	May 11, 2026 & Appointment for the Financial Year 2026-27
4.	Brief Profile (in case of appointment)	As Attached
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

J.V. & Co., PROFILE

1. NAME OF THE FIRM :: J.V. & CO.,
:: CHARTERED ACCOUNTANTS
2. ADDRESS - HEAD OFFICE :: No.126, SEED Colony,
:: First Cross, Alagapuram,
:: SALEM – 636 016
:: TEL.NO. 0427 – 4266606
:: Mobile: (0) 94438 93147
94430 29431
94420 03034
:: E.MAIL jvslm@hotmail.com
- BRANCH OFFICE 01 :: NEW NO. 23, NATRAJ LAYOUT,
:: NEAR TTP MILL "C" UNIT,
:: 15, VELAMPALAYAM POST,
:: TIRUPUR – 641 652.
:: Mobile : (0) 94432 14066
3. STATUS OF THE FIRM :: PARTNERSHIP
4. PARTICULARS OF PARTNERS ::

NAME	MEMBERSHIP NO.	STATUS	ADDITIONAL QUALIFICATIONS
K. JAMBUNATHAN	019456	F C A	DISA, PGDFM, CAAT
K. VASUDEVAN	019224	F C A	CAAT
S. NARENDRAN	212721	F C A	DISA, PGDHR, CAAT, Certificate course in Concurrent Audit Certificate Course on AI- Level 1
R. AHALYA	221426	F C A	Certificate course in Concurrent Audit Certificate Course on AI- Level 1

5. NUMBER OF STAFF & ARTICLED CLERK :: 16
6. FIRM REGN. NO. WITH THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI. :: 006382S

7. EMPANELMENT No. WITH THE
COMPTROLLER & AUDITOR
GENERAL OF INDIA
NEW DELHI :: SR 0889
8. INCOME TAX P.A.NO. :: AAC FJ 0668 D
9. GST REGN. NO. :: 33AAC FJ0668D1ZS
10. UNIQUE CODE NO. FOR AUDIT
OF PUBLIC SECTOR BANKS/
REGIONAL RURAL BANKS OF
RBI :: **311708**
11. BRIEF PARTICULARS OF
VARIOUS AUDIT DONE BY
THE FIRM :: DETAILS IN ANNEXURE – A
12. BRIEF PARTICULARS ABOUT
PARTNERS :: DETAILS IN ANNEXURE – B

ANNEXURE – A

DETAILS OF AUDIT EXPERIENCE OF THE FIRM

Audit of Regional Rural Banks

Pallavan Grama Bank (Currently Tamilnadu Grama Bank)

STATUTORY AUDIT- PSU& SCHEDULED BANK

Sl.No	Name of the Bank	No .of Years	Period
01	Bank of India	1	2023-24, 2024-25, 2025-26
02	Indian Overseas Bank	3	2018-19,2019-20 ,2020- 21 & 2021-22
03	INDIAN BANK	4	2013-14, 2014-15 ,2015-16,2016-17
04	BANK OF BARODA	4	2009-2010 to 2012- 2013
05	CORPORATION BANK	5	2004-2005 to 2008- 2009
06	UNITED BANK OF INDIA	5	1999-2000 to 2003- 2004
07	CANARA BANK	5	1994-1995 to 1998- 1999

STATUTORY AUDIT- PRIVATE BANK

Sl.No	Name of the Bank	No .of Years	Period
01	The Federal Bank Ltd.	3	2016-17 , 2017-18, 2018-19
02	City Union Bank Ltd	2	2023-24,2024-25, 2025-26

CONCURRENT AUDIT OF BANKS

- | | | | |
|-----|---|---|---|
| 01. | CANARA BANK-SALEM FORT MAIN | - | JULY 2023 to JUNE 2024
JULY 2024 to JUNE 2025
- |
| 02. | UNION BANK OF INDIA,
SALEM MAIN BRANCH, SALEM | - | APRIL 2019 to MARCH 2022 |
| 03. | CANARA BANK
SURAMANGALAM BRANCH, SALEM | - | JULY 2017 TO JUNE 2020 |
| 04. | UNITED BANK OF INDIA,
1 ST AGRAHARAM, SALEM | - | JULY 2017 TO JUNE 2018 |
| 05. | CENTRAL BANK OF INDIA,
SALEM MAIN BRANCH, SALEM
(Earlier JANUARY 2011 to DECEMBER 2012) | - | JANUARY 18 TO DEC 18 |
| 06. | ANDHRA BANK
SECOND AGRAHARAM, SALEM | - | APRIL 2015 TO MARCH 2018 |
| 07. | CANARA BANK
ALAGAPURAM BRANCH, SALEM | - | JULY 2015 TO JUNE 2016 |
| 08. | UNION BANK OF INDIA,
5 ROADS BRANCH, SALEM | - | APRIL 2013 to MARCH 2016 |
| 09. | KARUR VYSYA BANK LTD.,
2014 IDAPPADI BRANCH, SALEM DIST. | - | JULY 2013 to JUNE |
| 10. | CENTRAL BANK OF INDIA,
SALEM MAIN BRANCH, SALEM | - | JANUARY 2011 to
DECEMBER 2012 |
| 11. | THE FEDERAL BANK LTD | - | OCTOBER 2007 to
JULY 2010 |

LIMITED REVIEW AUDIT

- | | | | |
|-----|--|---|------------------------------|
| 01. | UNION BANK OF INDIA
(TIRUVANAMALAI, PUDHUPALAYAM & NAMAKKAL BRANCHES) | - | JUNE '13, SEP. '13 |
| 02. | THE FEDERAL BANK LTD | - | OCTOBER 2007 to
JULY 2010 |

REVENUE AUDIT

1. The Karur Vysya Bank
2. Central Bank of India

INTERNAL AUDIT:

01. SHANMUGA HOSPITAL LIMITED, SALEM LISTED COMPANY 2025-26
02. REPCO HOME FINANCE LTD. - 2010-2011 to 2013-14

CONCURRENT AUDIT OF PUBLIC SECTOR UNDERTAKINGS

Organisation	Branch	Year	No. of years
EXPORT CREDIT GUARANTEE CORPORATION OF INDIA	Salem	2023-2024, to 2025-26	3
		2014-15 to 2016-17	3
		2008-09 to 2010-11	3
	Madurai	2023-2024, 2024-2025	2
		2011-12 to 2013-14	3
	Tirupur	2018-19 to 2020-21	3
	Karur	2008-09, 2009-10, 2010-11 & 2016-17, 2017-18	5

STOCK AUDIT : BANKS

01. Bank of India

STOCK AUDIT : OTHERS

01. Godrej Consumer Products Ltd., C & F – Salem
02. General Mills – Pillsbury Atta – C & F, Salem
03. Stock audit for leading export units in Tirupur.

STATUTORY AUDIT – C & AG AUDIT

01. TAMILNADU STATE TRANSPORT CORPORATION, SALEM
02. UNITED INDIA INSURANCE CO., LTD., DO, SALEM
03. TAMILNADU CIVIL SUPPLIES CORPORATION, DHARMAPURI & TRICHY
04. EXPORT CREDIT GUARANTEE CORPORATION OF INDIA, SALEM
05. NEW INDIA ASSURANCE LTD, SALEM &NAMAKKAL
06. NATIONAL INURANCE COMPANY , SALEM

PUBLIC LIMITED COMPANIES

01. LRN REALTORS LTD., SALEM
02. INTIME TEXTILES LTD., BHAVANI
03. DINOSAUR STEELS LTD., , COIMBATORE
04. DINOSAUR FINANCE LTD., COIMBAOTE
05. DINOSAUR INDUSTRIES LTD., COIMBATORE
06. NATCHURA PHARMA LTD., CHENNAI
07. SHANMUGA HOSPITAL LIMITED

PRIVATE LIMITED COMPANIES

01. A V R SWARNAMANAL JEWELRY PVT LIMITED, SALEM
02. A.K.R. PARCEL SERVICE PVT. LTD., SALEM
03. MADRAS GRANITES PVT. LTD., SALEM
04. MECCANO INDUSTRIES PVT. LTD., SALEM
05. R.M.H. DIESELS PVT. LTD., PONDICHERRY
06. SRI COIMBATORE JEWELLERS INDIA PVT., LTD., SALEM
07. HUM-VAL MANAGEMENT CONSULTANTS PVT. LTD., CHENNAI
08. SUBHASREE BIO-ENERGIES PVT., LTD., TIRUCHENGODE
09. TACASO PHARMACUETICALS PVT., LTD., CHENNAI
10. EAST WEST FORMULATIONS PVT. LTD., CHENNAI
11. SYMBIOTIC REALTY PVT. LTD. KUMBAKONAM
12. SYMBIOTIC CATTLE FARMS PVT LTD. KUMBAKONAM
13. SYNTHESIS AGRO FRAMS PVT. LTD. KUMBAKONAM
14. BVK INDUSTRIES PVT LTD
15. SAMARA CLOTHING PVT LTD
16. LAVOS PVT LTD
17. ABIRAMI COLD STORAGE PVT LTD

18. ENRICH YARN PVT LTD
19. BVK POWER PVT LTD
20. BVK EXPORTS INDIA PVT LTD
21. THIES TEXTILES INDIA PVT LTD
22. R.S MILLS PVT LTD
23. ROHINI TEXTILE INDUSTRY PVT LTD
24. EKA ESSENTIALS PVT LTD
25. LRN MOTORS PVT LTD

AUDIT OF LARGER FIRMS

S. No.	Concern Name	Place
1	NAVAL PROPERTIES & DEVELOPERS LLP	SALEM
2	RATHI SILKS	
3	SKC'S READYMADES	
4	SKC'S SILKS	
5	E W P ASSOCIATES	
6	MECCANO GROUP OF CONCERNS	
7	R.M.H. GROUP OF CONCERNS	
8	BS APPARELS	TIRUPUR
9	THORAM EXPORTS	
10	SWIFT MERCHANDISERS	
11	SAMARA EXPORTS	
12	DEE CEE EXPORTS	
13	RELIANCE DYEING & PROCESSORS	
14	ROHINI GARMENTS	
15	ROHINI MILLS	
16	BVK KNITS PARK LLP	
17	EAST WEST PHARMA, ROORKEE	UTHRANCHAL

INTERNAL AUIDTS/CONCURRENT AUDITS

01. DR. AGARWAL VASAN'S EYE HOSPITAL, SALEM
02. SONAL VYAPAR LTD. (STEEL ROLLOING MILL)
03. SALEM FOOD PRODUCTS
04. VETRIVEL EXPLOSIVES PRIVATE LIMITED

SPECIAL AUDIT

01. SSA AUDIT – TAMILNADU STATE MISSION OF EDUCATION FOR ALL – NAMAKKAL AND COIMBATORE DISTRICTS –FROM FY 2008-09 TO FY 2010-11 and SECOND TERM -2016-17 & 2017-18

ANNEXURE – B

BRIEF PARTICULARS ABOUT PARTNERS:

K. JAMBUNATHAN, B.Com., F.C.A., D.I.S.A.

Qualified as a Chartered Accountant in 1978 and joined with M/s. Fraser & Ross, Chartered Accountants at their Bangalore Office. He was with them for one year. During his stay he had the opportunity of conducting the audits of giant public sector undertakings like **BEML, CANARA BANK, BHEL, KUDREMUKH IRON ORE COMPANY** etc., and private sector undertakings like **BINNY LTD., UNITED BREWERIES, MYSORE WINES** etc.

In February 1979, he joined **STEEL AUTHORITY OF INDIA LIMITED (SAIL)**, in the Import & Export Division at New Delhi as Finance Executive and rose to the post of Deputy Manager (Finance). He was with them for 10 years. During his stay in SAIL, he had served in different areas and had rich experience in Branch Accounting, Budget & Budgetary Control, Compilation of Branch Accounts at Central Office. During 1988 he resigned from his services and took up profession. He joined as a partner in **M/s. D.S. Anand & Associates, Chartered Accountants, Salem** and continued as partner till middle of September 1993. During September, 1993 he formed a new partnership firm with his brother Mr. K. Vasudevan in the name of **M/s. J.V. & Co., Chartered Accountants, at Salem** and continuing the profession.

He is a qualified **Information System Auditor (ISA)** and has completed the Information System Audit Course conducted by **The Institute of Chartered Accountants of India (ICAI)**.

He has passed the certification course of **CAAT** (Computer Aided Audit Techniques) conducted by The Institute of Chartered Accountants of India.

In his professional career he has the experience in the following areas.

- Branch Audits of Public Sector Banks and Scheduled Banks.
- Revenue Audits of Public Sector and Scheduled Bank.
- Statutory Audit for Public Sector Undertaking and Corporate Accounts **(including ECGC during FY 1998-99 to 2000-01)**
- Internal Audits/Concurrent Audit for Public Sector Undertakings, Leading Private Sector Units and Export Units. **(including ECGC during FY 2001-02 to 2004-05 & 2007-08 onwards)**
- Stock Audit in leading Export units in Tirupur.
- Income-Tax and Sales Tax Audits, Assessments and Appeal Proceedings.
- Preparing Project Reports for Textile and Industrial Undertakings.

K. VASUDEVAN, B.Com., F.C.A.

Qualified as a Chartered Accountant in 1977 and joined with M/s. Fraser & Ross, Chartered Accountants at their Bangalore Office during 1978. He was with them for nearly One year and Six months. During his brief stay, he had the opportunity of conducting the audits of giant public sector undertakings like **BHEL, HMT, HAL, KARNATAKA AGRO INDUSTRIES, KUDREMUKH IRON ORE COMPANY LTD** and private sector undertakings like **BINNY LTD., GEOFFREY MANNERS, HERBERTSON LTD.,** etc.

In July 1979 he joined **HMT LTD** as Regional Accounts Officer at Madras and was with them for Eight years. During his stay he had rich experience in the field of Auditing, Marketing, Stock Accounting/Auditing, Computer Accounting etc. He resigned as Manager (Accounts) during 1987 and took up profession by joining as a partner in **M/s. D.S. Anand & Associates**, Chartered Accountants, Salem and continued as a partner till middle of September, 1993. During September, 1993 he formed a new partnership firm with his brother Mr. K. Jambunathan in the name of **J.V. & Co., Chartered Accountants, at Salem** and continuing the profession. He is in-charge of our firm's **Tirupur Branch**.

He has passed the certification course of **CAAT** (Computer Aided Audit Techniques) conducted by The Institute of Chartered Accountants of India.

In his professional career he has the experience in the following areas.

- Branch Audits of Public Sector Banks and Scheduled Banks.
- Revenue Audits of Public Sector and Scheduled Banks.
- Statutory Audit for Public Sector Undertaking and Corporate Accounts **(including ECGC during FY 1998-99 to 2000-01)**
- Internal Audits/Concurrent Audit for Public Sector Undertakings, Leading Private Sector Units and Export Units. **(including ECGC during FY 2001-02 to 2004-05 & 2007-08 onwards)**
- Stock Audit in leading Export units in Tirupur.
- Income-Tax and Sales Tax Audits, Assessments and Appeal Proceedings.
- Preparing Project Reports for Textile and Industrial Undertakings.

S. NARENDRAN, B. Com., F.C.A.,DISA.,

Qualified as a Chartered Accountant in 2003 and joined with **M/s. TRRS Imaging Ltd., Bangalore** as Accounts Officer. He had his Articles with **M/s. J.V. & Co.**, and later joined as a partner in the firm in October 2003. He has good exposure in Internal Audits, Concurrent Audit of Banks and Public Sector Undertakings like ECGC, Tamilnadu State Transport Corporation, Salem Division, etc.,

He is a qualified **Information System Auditor (ISA)** and has completed the Information System Audit Course conducted by **The Institute of Chartered Accountants of India (ICAI)**.

He has completed the **Certificate course on Concurrent Audit conducted by The Institute of Chartered Accountants of India (ICAI)**.

He has passed the certification course of **CAAT** (Computer Aided Audit Techniques) conducted by The Institute of Chartered Accountants of India.

He has completed the Certificate course on Artificial Intelligence for CA (AICA)- Level -1 conducted by ICAI

He is a Post Graduate Diploma holder in Human Resource & Development.

He is a visiting faculty in '**The Institute of Chartered Accounts of India**', Salem Branch. He is also a trainer for soft skills and is handling soft skill sessions in Orientation programmes and General Management Skill programmes organized by The Salem Branch of ICAI and The Salem Branch of Institute of Company Secretaries. He has presented papers in various professional forums.

In his professional career he has the experience in the following areas.

- Concurrent Audit of Nationalized Banks and Private Banks
- Stock audit of Nationalized Banks
- Branch Audits of Public Sector Banks and Scheduled Banks.
- Revenue Audits of Public Sector Companies.
- Statutory Audit for Public Sector Undertaking and Corporate Accounts
- Internal Audits/Concurrent Audit for Public Sector Undertakings, Leading Private Sector Units and Export Units.
- Stock Audit in leading Export units in Tirupur.
- Representing clients before statutory authorities for assessments and appeal proceedings.

SMT. R. AHALYA, B.Com., F.C.A:

Qualified as Chartered Accountant in 2008 and joined as Partner in the firm in October 2008. She had her Articles with Mr. K. Jambunathan. She has got good exposure in Internal Audits, Concurrent Audit of Banks and Public Sector Undertakings like ECGC, Tamilnadu State Transport Corporation, Salem Division, etc.,

In her professional career she has the experience in the following areas.

- Concurrent Audit of Nationalized Banks and Private Banks
- Revenue Audits of Public and Private Companies.
- Internal Audit for Public Sector Undertaking
- Internal Audits/Concurrent Audit for Public Sector Undertakings, Leading Private Sector Units and ECGC
- Branch Audits of Public Sector Banks and Scheduled Banks.
- Income-Tax and Sales Tax Audits
- Goods and Service Tax (GST)
- Central Excise and Service Tax

She has completed the **Certificate course on Concurrent Audit conducted by The Institute of Chartered Accountants of India (ICAI)**

She has completed the Certificate course on Artificial Intelligence for CA (AICA)- Level -1 conducted by ICAI

She is also a trainer and handles classes for CA students and college students.