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Chartered Accountants
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Chartered Accountants
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For the years ended 31 March 2023 and 31 March 2022

The adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements/financial information in so far as it relates to one subsidiary company, which is company incorporated in India, is based on the corresponding report of the auditor of such company incorporated in India.

- c. Auditors' report issued by Deloitte Haskins & Sells LLP and Chaturvedi SK & Fellows (**'Previous Joint Auditors'**) dated 06 May 2021 on the consolidated financial statements of the Group as at and for the year ended 31 March 2021, as referred in Paragraph 4 above.

Walker Chandiok & Co LLP and Deloitte Haskins & Sells LLP and Chaturvedi SK & Fellows collectively referred as **'Predecessor Auditors'**.

The audit for the financial years ended 31 March 2023 and 31 March 2022 and for the nine months ended 31 December 2022 was conducted by Previous Auditor (Walker Chandiok & Co LLP), and accordingly reliance has been placed on the restated consolidated statement of assets and liabilities and the restated consolidated statements of profit and loss (including other comprehensive income), statements of changes in equity and cash flow statements, the Summary Statement of Significant Accounting Policies, and other explanatory information (the **'2023 and 2022 Restated Consolidated Financial Information'**) and examined by them for the said years / periods. The examination report included for the said year is based solely on the report submitted by Previous Auditor. They have also confirmed that the 2023 and 2022 Restated Consolidated Financial Information:

- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial years ended 31 March 2023 and 31 March 2022 and nine months period ended 31 December 2022, to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the nine month period ended 31 December 2023;
- b) do not contain any modifications requiring adjustments. However, those qualifications / adverse remarks in the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub section (11) of section 143 of the Act which do not require any corrective adjustments in the Restated Consolidated Financial Information have been disclosed in Note No. 2.1 to the Restated Consolidated Financial Information; and
- c) have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.