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The audit for the financial year ended 31 March 2021 was conducted by the Previous Joint Auditors (Deloitte Haskins & Sells LLP and Chaturvedi SK & Fellows) 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 '**2021 Restated Consolidated Financial Information**') examined by them for the said year. The examination report included for the said year is based solely on the report submitted by the Previous Joint Auditors. They have also confirmed that the 2021 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 year ended 31 March 2021, 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 require any adjustments for the matters mentioned in paragraph 6 below and that there is no modification in the underlying audit report; and
  - c) have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
6. The audit report issued by the Previous Joint Auditors for the financial years ended 31 March 2021 included the following emphasis of matter paragraph:

**For the year ended 31 March 2021**

"We draw attention to Note 6 (viii) to the consolidated financial statements in which the Group describes the continuing uncertainties arising from the COVID 19 pandemic. Our opinion is not modified in respect of this matter."

7. As indicated in our audit reports referred in paragraph 5(a) above:
- a. We did not audit the financial statements of one subsidiary whose share of total assets, total revenues, net cash inflows / (outflows) included in the Special Purpose Interim Consolidated Financial Statements as at and for the period ended 31 December 2023 is tabulated below, which have been audited by another auditor, Chaturvedi and Shah LLP, and whose reports have been furnished to us by the Company's management and our opinion on these Special Purpose Interim Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the reports of the other auditor:

<b>(Rs in million)</b>	
<b>Particulars</b>	<b>As at/ for the nine-month period ended 31 December 2023</b>
Total assets	65.0
Total revenues	454.3
Net cash outflow	0.3