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8. Based on examination report dated 15 April 2024 provided by Previous Auditor for the nine months period ended 31 December 2022 and for the years ended 31 March 2023 and 31 March 2022, the audit reports on the consolidated financial statements issued by them included following other matters:

- 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 2022 and consolidated financial statements for the years ended 31 March 2023 and 31 March 2022 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 the 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:

(Rs in million)			
Particulars	As at/ for the nine-month period ended 31 December 2022	As at/ for the year ended 31 March 2023	As at/ for the year ended 31 March 2022
Total assets	44.6	47.3	34.7
Total revenues	334.8	511.1	403.0
Net cash inflow/(outflow)	1.6	4.2	(1.0)

9. Based on examination report dated 15 April 2024 provided by the Previous Joint Auditors, the audit report on the consolidated financial statements issued by them included following other matters:

- a. We did not audit financial statements of a subsidiary whose share of total assets, total revenues, net cash inflows / (outflows) included in the Consolidated Financial Statements for the year ended 31 March 2021, is tabulated below, which have been audited by other auditors, Chaturvedi and Shah LLP, and whose reports have been furnished to us by the Company's management and our opinion on the 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 auditors:

(Rs in million)	
Particulars	As at/ for the year ended 31 March 2021
Total assets	30.4
Total revenues	306.3
Net cash inflows/ (outflows)	9.6

Our opinion on the consolidated financial statements is not modified in respect of these matters.