

Auditor's responsibilities for the audit of Financial Statements (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For ANRK & Associates LLP
Chartered Accountants**

Firm Registration Number: W-100001

**ATUL
GOPAL
BHATE**

**Atul Bhat
Partner**

Place: Pune

Membership Number: 046333

Date: 18 September 2023

UDIN: 23046333BGSCFK1763

Digitally signed by ATUL GOPAL BHATE
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