



AUDITORS

Deloitte Haskins & Sells LLP, Chartered Accountants (Statutory Auditors)

Deloitte Haskins & Sells was constituted in 1997 and was converted to a Limited Liability Partnership, Deloitte Haskins & Sells LLP, Chartered Accountants (“DHS LLP” or “Firm”), in November 2013. DHS LLP is registered with the Institute of Chartered Accountants of India (Registration No. 117366W/W-100018). DHS LLP has offices in Mumbai, Delhi, Kolkata, Chennai, Bangalore, Ahmedabad, Hyderabad, Coimbatore, Kochi, Pune, Bhubaneswar and Goa. The registered office of the Firm is One International Center, Tower 3, 31st Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai - 400013, Maharashtra, India.

Makarand M. Joshi & Co, Company Secretaries (Secretarial Auditors)

Makarand M. Joshi & Co, Company Secretaries (‘MMJC’), is a leading, peer reviewed firm of Practicing Company Secretaries with over 25 years of excellence in Corporate Governance and Compliance. MMJC is widely recognized for its expertise in Secretarial Audits, Compliance Audits, and Due Diligence across sectors like banking, financial services, IT/Telecom, pharmaceuticals, FMCG, and infrastructure etc.

Sanjay Gupta & Associates, Cost Accountants (Cost Auditors)

Sanjay Gupta & Associates, Cost Accountants (‘SGA’) is one of the leading Costing and Financial Consultancy/ Audit Firms in India, which was established in 1998 as a Cost Accounting Partnership Firm registered with The Institute of Cost Accountants of India. With its head office located in Defence Colony, New Delhi, and branch offices in Gurugram, Mumbai, and Bangalore, SGA is recognized for delivering high-quality professional services. The firm specializes in a broad range of audits, including Cost Audits, Management Audits, Regulatory Audits, Stock Audits, Indirect Taxation, Revenue Assurance Audits, Process Audits, Accounting Separation Audits, and Internal Investigations. SGA plays a crucial role as Corporate Advisors to Management, providing value addition through comprehensive system development and process improvements.

The firm consists of seven partners and a multidisciplinary team of professionals, including Cost Accountants, MBAs, Chartered Accountants, Company Secretaries, IT Specialists, and Engineers. Our practice areas cover Business Consulting, Audits, Assurance, and the development of robust systems and processes. SGA serves clients across diverse sectors, including Power, Manufacturing, Telecom, Automobile, Oil & Gas, Chemicals, and many other industries.