

10. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the special purpose audited financial statements mentioned in paragraph 4 above.
11. This report should not in any way be construed as a reissuance or re-dating of any of the reports issued by us or by the Independent Peer Reviewed Chartered Accountant Firm, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
12. We have no responsibility to update our report for events and circumstances occurring after the date of this report.
13. Our report is intended solely for use of the Board of Directors and for inclusion in the DRHP to be filed with the SEBI and Stock Exchanges as applicable in connection with the proposed issue. Our report should not be used, referred to or distributed for any other purpose without prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care towards any other person relying on the examination report.

For M S K C & Associates LLP (formerly M S K C & Associates)
Chartered Accountants
ICAI firm registration number **001595S / S000168**

Geetha Jeyakumar
Partner
Membership No. 029409
UDIN: 25029409BMMIMU7781

Place: Chennai
Date: March 27, 2025