

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONDENSED
STANDALONE FINANCIAL STATEMENTS**

The Board of Directors
ABIS Exports (India) Private Limited

Introduction

1. We have reviewed the accompanying Condensed Standalone Financial Statements of **ABIS Exports (India) Private Limited** ("the Company") which includes the Condensed Standalone Balance sheet as at June 30, 2023, the Condensed Standalone Statement of Profit & Loss (including Other Comprehensive Income), Condensed Standalone Statement of Cash Flows and Condensed Standalone Statement of Changes in Equity for the quarter ended on that date, and other select explanatory notes (hereinafter referred to as "the Condensed Standalone Financial Statements").

2. Condensed Standalone Financial Statements, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the requirements of Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India). Our responsibility is to express a conclusion on this Condensed Standalone Financial Statements based on our review.

Scope of Review

3. We conducted our review of the Condensed Standalone Financial Statements in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express such an audit opinion.

Conclusion

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Condensed Standalone Financial Statements does not present fairly, in all material respects, the state of affairs of the entity as at June 30, 2023, results of its operations, its cash flows and changes in equity for the quarter then ended, in accordance with the aforesaid Indian Accounting Standards and generally accepted accounting principles in India.

Signature

Restriction on Distribution and Use

5. The Condensed Standalone Financial Statements is prepared for the internal use by the Board of Directors and for submission to Company's bankers. As a result, the Condensed Standalone Financial Statements may not be suitable for another purpose. Our report is intended solely for the Company and its bankers and should not be distributed or used by any other parties without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person/party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Jayesh Parmar
Partner
(Membership No. 106388)
UDIN : 23106388BGUGKP4821

Rajnandgaon, August 08, 2023
R01N-I-50575

