

To,
The Board of Directors
Expert Global Solutions Private Limited
Aurangabad

Independent Statutory Auditor’s Certificate on the Statement of Annual Turnover for financial years ended March 31, 2020; March 31, 2021 and March 31, 2022

1. This Report is issued in accordance with the terms of our request letter cum engagement letter dated September 01, 2022.
2. The accompanying Statement of Annual Turnover for financial years ended March 31, 2020; March 31, 2021 and March 31, 2022 (hereinafter referred together as the “Statement”) contains the details as required pursuant to vendor registration of Endurance Technologies Limited.
3. The Statement of Net Annual Sales Turnover for financial year ended **March 31, 2020; March 31, 2021 & March 31, 2022**, is enclosed in Annexure – 1 which we have initialled for reference purpose only.

Management’s Responsibility for the Statement

4. The preparation of the Statement is the responsibility of the Management of Expert Global Solutions Private Limited (hereinafter the “Company”) including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
5. The Management is also responsible for ensuring that the Company complies with the requirements and provides all relevant information for the Vendor Registration.

Our Responsibility

6. Pursuant to the requirements of the Vendor Registration, it is our responsibility to provide a reasonable assurance whether the amounts in the Statement of Annual Turnover for the year ended March 31, 2020; March 31, 2021, have been accurately extracted from the audited financial statements and statement of annual turnover for the year ended March 31, 2022 have been accurately extracted from the unaudited financial statement.
7. The books of account as referred to in paragraph 6 above have been audited by us for the period ending March 2020 and March 2021.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

10. Based on our examination, as above, we are of the opinion that the amounts in the Statement in respect of Annual Turnover have been accurately extracted from the audited financial statements for the years ended March 31, 2020; March 31, 2021 and for March 31, 2022 have been extracted from the unaudited financial statements.

Restriction on Use

11. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose to enable comply with requirement of Vendor registration and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Vithal Deshmukh & Associates**

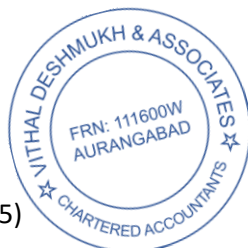
Chartered Accountants

(Firm's Registration No.: 111600W)

Saurabh S. Agrawal

Partner

(Membership No.: 196735)



Date: September 10, 2022

Place of Signature: Aurangabad

Certificate No.: 2022-23/114

UDIN: 22196735ARPASP6025

Annexure to Certificate No. 2022-23/114 dated September 10, 2022

Statement of Net Annual Sales Turnover for the year ended March 31, 2020; March 31, 2021 & March 31, 2022

(Amount in INR)

Sl. No.	Financial year ended	Remarks
[A]	March 31, 2020 (Audited)	INR 70,54,61,240/-
[B]	March 31, 2021 (Audited)	INR 63,14,53,877/-
[C]	March 31, 2022 (Unaudited)	INR 87,08,46,256/-