

S.R. BATLIBOI & Co. LLP

Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

May 15, 2025

To,
The Board of Directors of Krisumi Corporation Private Limited
3rd Floor, Central Plaza Mall, Golf Course Road
Sector 53, Gurugram 122001
Haryana, India

Dear Sirs:

1. This Service scope letter ('SSL') serves as an addendum to the Master Engagement Agreement (MEA) dated May 15, 2025 between S.R. Batliboi & Co. LLP ("we" or "us" or "SRBC") and Krisumi Corporation Private Limited (the "Company").
2. We have been engaged to perform the following services (hereinafter referred to as the "Services") for **Krisumi Corporation Private Limited** (the "Company") for the year ending **31 March 2025**:
 - a. Audit of the unconsolidated financial statements of the Company as at and for the year ending 31 March 2025 comprising the balance sheet as at that date, and the related statement of profit and loss including other comprehensive income, cash flows, changes in equity and summary of significant accounting policies and other explanatory information thereon for the years then ending, as required by the Companies Act, 2013 read with and Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended (collectively referred as "Ind-AS"). In this regard, our appointment as auditor of the Company has been made at the annual general meeting of the Company held on September 24, 2024.
 - b. Audit of the consolidated financial statements of the Group comprising the Company and its subsidiary, collectively the "Group", as at the year ending 31 March 2025, comprising the consolidated balance sheet as at that date, and the related consolidated statement of profit and loss including other comprehensive income, consolidated cash flow, changes in equity and summary of significant accounting policies and other explanatory information thereon for the year then ending, as required by the Companies Act, 2013 read with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended;
 - c. Audit of the internal financial controls with reference to unconsolidated and consolidated financial statements as at 31 March 2025 in conjunction with our audit of the unconsolidated and consolidated financial statements of the Company for the year ended on that date, as required by the Companies Act, 2013;
 - d. Certificates related to compliances of RERA.
3. The Services mentioned in paragraph 2 above will be governed by the relevant terms of the Master Engagement Agreement
4. Our fees for the services described in Paragraph 2 above shall be billed as mentioned below.

Description of service	Amount in INR
Service mentioned in Para 2(a), (b) and (c)	32,00,000
Service mentioned in Para 2(d)	6,00,000

For invoicing purposes, Permanent Account Number of SRBC is ACHFS9180N. Further, the invoice shall be raised to you and, accordingly, the fee shall be paid by you and not by any of your affiliates, group companies, shareholder, etc.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

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Sector 44, Gurugram - 122 003
Haryana, India

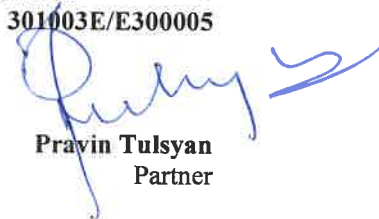
Tel: +91 124 681 6000

The billing and payment of our fees shall be governed by the terms and conditions as mentioned in the Master Engagement Agreement.

Please sign this letter in the space provided below to indicate your agreement with these scope, terms and conditions and return it to **Mr. Pravin Tulsyan, S.R. Batliboi & Co LLP, Chartered Accountants Plot No. 67, Institutional Area, Sector 44 Gurugram, Haryana 122003.**

Yours very truly,

S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm Registration Number: **301003E/E300005**



Pravin Tulsyan
Partner

Agreed and accepted by:
Krisumi Corporation Private Limited

Authorized Signatory

May 15, 2025

To,
The Board of Directors of Krisumi Corporation Private Limited
Sector 36A, Village Sihi, Gurugram,
Haryana, India, 122004

Dear Sirs,

1. This Master Engagement Agreement (together with all attachments hereto, the "MEA" or the "Agreement") confirms the appointment of **S.R. Batliboi & Co. LLP** ("we" or "us" or "our" "SRBC") as statutory auditor under the relevant provisions of the Companies Act, 2013 ("the Act"), of **Krisumi Corporation Private Limited** (the "Company") for a period of 4 years, from the conclusion of Twelfth Annual General Meeting till the conclusion of the Sixteenth Annual General Meeting hereinafter referred to as audit engagement period.

The specific scope of our services is stated in the Scope of Services Letter (SSL). Scope of services in the SSL and estimated fees for such services, including in respect of subsequent fiscal years will be communicated in supplemental SSLs annually. The terms and conditions as set forth in the Agreement, including the attached General Terms and Conditions, shall apply to subsequent periods also unless specifically modified, amended or supplemented in writing.

With respect to services in relation to audits of financial statements

Our Responsibilities and Limitations

2. The objective of an audit is to:
 - (i) express an opinion on whether the unconsolidated and consolidated financial statements give a true and fair view and prepared by the Company in accordance with accounting principles generally accepted in India ("Indian GAAP").

Our report on annual unconsolidated and consolidated financial statements prepared in accordance with relevant provisions of the Act will be addressed to the shareholders of the Company for adoption of the accounts at the Annual General Meeting. In respect of other services, our report would be addressed to the Board of Directors. The form and content of our report may need to be amended in the light of our audit findings.

3. For audit of financial statements required under the provisions of the Act, we will conduct the audit in accordance with the Standards on Auditing ("SAs"), issued by the Institute of Chartered Accountants of India ("ICAI") and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the Act ("Indian GAAS"). Those standards/frameworks require that we are independent of the Company and that we fulfill our ethical responsibilities that are relevant to our audit. Further, the SAs require that we are independent of the Company in accordance with the Code of Ethics issued by the ICAI. The objectives of our audit are to obtain reasonable, assurance about whether the unconsolidated and consolidated financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.
4. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the unconsolidated and consolidated financial statements.



5. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material misstatement of the unconsolidated and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
6. There are inherent limitations in the audit process, including, for example, the use of judgment and selective testing of data and the possibility that collusion, forgery, intentional omissions, misrepresentations or the override of internal controls may preclude the detection of material error, fraud, or non-compliance with laws or regulations. Accordingly, there is some risk that a material misstatement of the unconsolidated and consolidated financial statements may remain undetected [and any matter reported under Section 143(12) of the Act read with Rule 13(1) of the Companies (Audit and Auditors) Rules, 2014, as amended, may not be an exhaustive or complete or accurate list of frauds that may exist in the Company. Also, an audit of the financial statements is not designed to detect fraud or error that is immaterial to the unconsolidated and consolidated financial statements.
7. As a part of our audit, we will also:
 - Consider, for the purpose of planning our audit and determining the nature, timing, and extent of our audit procedures, the Company's internal financial control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the unconsolidated and consolidated financial statements, including the disclosures, and whether the unconsolidated and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.
8. In accordance with Indian GAAS, we will communicate certain matters related to the conduct and results of the audit to those charged with governance or the Board of Directors of the Company. Such matters include:
 - our responsibility under Indian GAAS for forming and expressing an opinion on the unconsolidated and consolidated financial statements that have been prepared by management with the oversight of those charged with governance or the Board of Directors of the Company and that such an audit does not relieve management and those charged with governance or the Board of Directors of the Company of their responsibilities;
 - An overview of the planned scope and timing of the audit, including the significant risks that we have identified;



- significant findings from the audit which include: (1) our views about the significant qualitative aspects of the Company's accounting practices, including accounting policies, accounting estimates, and financial statement disclosures; (2) significant difficulties, if any, encountered during the audit; (3) uncorrected misstatements, other than those we believe are trivial; (4) disagreements with management, if any, whether or not satisfactorily resolved; and (5) other matters, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance or the Board of Directors of the Company regarding the oversight of the financial reporting process, including significant matters in connection with the Company's related parties;
 - in accordance with professional standards, we will communicate certain matters related to the planning, conduct and results of the audit to the Board of Directors of the Company and also may make certain inquiries of the Board of Directors of the Company. Changes to the scope of our audit services may occur as a result of the issuance of new standards including revisions to existing standards and interpretations or inspections findings. We will communicate any significant changes in the scope of our audit services and related procedures to management and the Board of Directors of the Company on a timely basis;
 - circumstances that affect the form and content of our auditor's report, including those highlighted in the next section; and
 - written representations requested from management and significant matters, if any, arising from the audit that were discussed, or the subject of correspondence, with management.
9. In addition, we will communicate all relationships and other matters between SRBC and the Company that, in our professional judgment, may reasonably be thought to bear on independence and the related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level. Further, we will confirm that SRBC has complied with relevant ethical requirements regarding independence.
10. When we become aware of identified or suspected non-compliance with laws and regulations, including fraud, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving management or fraud involving employees who have significant roles in internal control, we will report this matter directly to those charged with governance. We will communicate with those charged with governance matters involving non-compliance with laws and regulations, including fraud, that come to our attention unless they are clearly inconsequential. However, we will not communicate non-compliance matters, including fraud to the extent we are prohibited to do so by law or regulation. Notwithstanding the foregoing, we may be required to report certain matters to the Central Government under the provisions of section 143(12) and 143(13) of the Act, if in the course of performance of our duties as auditor, we have reason to believe that an offence involving fraud is being or has been committed against the Company by officers or employees of the Company. We will be required to report to the Central Government, in accordance with the rules prescribed in this regard which, inter alia, requires us to forward our report to the Board of Directors, seeking their reply or observations, to enable us to forward the same to the Central Government. Given that we are required as per Section 143(12) of the Act to report on frauds, such reporting will be made in good faith and, therefore, cannot be considered as breach of maintenance of client confidentiality requirements or be subject to any suit, prosecution or other legal proceeding since it is done in pursuance of the Act or of any rules or orders made thereunder.

Circumstances that affect the form and content of our Auditor's Report

11. We have responsibilities for other information included in document(s) comprising an annual report as described in the Other Information section below. We are required to include an 'Other Information' section in our auditor's report that identifies the documents subject to our responsibilities and a description of our responsibilities to read and consider the other information in connection with our audit. We are also required, for documents that are available prior to our auditor's report date, to include a statement that we have nothing to report or a statement describing any uncorrected material misstatements of the other information.



12. The final form and content of our auditor's report will reflect the results of our final audit findings and conclusions. We will communicate to management, and those charged with governance all circumstances affecting the final form and content of our report.

Management's Responsibilities and Representations

13. Our audit will be conducted on the basis that management and where appropriate, the Board of Directors of the Company, acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the unconsolidated and consolidated financial statements, including adequate disclosures in accordance with Indian GAAP. This includes:
- (i) responsibility to provide the complete set of unconsolidated and consolidated financial statements including notes, for us to perform audit procedures and report on them. Our report will be issued only when we have completed all our audit procedures on the information being reported upon, including the engagement quality control review as required under the SAs.
 - (ii) responsibility for (a) assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so in and (b) preparation of financial statements on a going concern basis or such other basis as may be appropriate;
 - (iii) compliance with the applicable provisions of the Act;
 - (iv) responsibility for properly recording transactions in the accounting records, proper maintenance of accounts and other matters connected therewith;
 - (v) responsibility for safeguarding assets;
 - (vi) responsibility for selection and consistent application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departures from those accounting standards;
 - (vii) responsibility for devising proper system to ensure identification of and compliance with all laws and regulations applicable to its activities and that such systems were adequate and operating effectively; and
 - (viii) responsibility for making judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss including other comprehensive income of the entity for that year.
- b) For the design, implementation and maintenance of such internal financial control as management determines is necessary to enable the preparation and presentation of the unconsolidated and consolidated financial statements that are free from material misstatement, whether due to fraud or error, and that such internal financial controls are adequate and were operating effectively, including devising proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;
- c) With respect to Audit under the Act, identifying and informing us of:
- (i) As to whether any director is disqualified as at the Balance sheet date from being appointed as a director in terms of Section 164 (2) of the Act. This should be supported by written representations received from the directors as at the balance sheet date and taken on record by the Board of Directors;
 - (ii) All the pending litigations and confirming that the impact of the pending litigations on the Company's financial position has been disclosed in its financial statements;
 - (iii) All material foreseeable losses, if any, on long term contracts including derivative contracts and the accrual for such losses as required under any law or accounting standards; and
 - (iv) Any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



- (v) (i) funds, if any, have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) funds, if any, have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (vi) the dividend declared or paid during the year by the company is in compliance with section 123 of the Act.
- (vii) In respect of financial years commencing on or after the April 1, 2023, use of accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility hand the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.
- d) The Company agrees to furnish and keep us updated with respect to (1) a corporate tree that identifies the legal names of the Company’s related entities (2) any equity or debt securities of the Company and its related entities that are available for public subscription together with related securities identification information (e.g., ISIN®, Trading symbol).
- e) To provide us with: 1) unrestricted access, on a timely basis, to all records, documentation and other information that management is aware that is relevant to the preparation of the unconsolidated and consolidated financial statements such as records, documentation and other matters; 2) additional information that we may request from management for the purpose of the audit(s); 3) unrestricted access to persons and records within the Company from whom we determine it necessary to obtain audit evidence as well as to your affiliates, records, their personnel and their auditors for purposes of the audit of unconsolidated and consolidated financial statements; and 4) all the required support to discharge our duties as auditors.
- f) For promptly informing us, to the extent that management is aware, of (1) unauthorized access to information technology systems that either occurred or is reasonably likely to have occurred up to the date of our auditor’s report based on the Company’s investigation, including of reports submitted by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to information technology systems is reasonably likely to have a material effect on the financial statements, in each case or in the aggregate, and (2) ransomware attacks when the Company paid or is contemplating paying the ransom, regardless of the amount of ransom.
14. Management is responsible for adjusting the unconsolidated and consolidated financial statements to correct misstatements and for affirming to us in its representation letter that the effects of unrecorded misstatements aggregated by us during the applicable audit(s) and pertaining to the latest period presented are immaterial, individually and in aggregate, to the unconsolidated and consolidated financial statements as a whole. Management and those charged with governance are also responsible for identifying and informing us of, financial transactions or matters that may have any adverse effect on the functioning of the Company and facts that may affect the financial statements, of which Management may become aware during the period from the date of our report to the date the financial statements are issued.
15. We will make specific inquiries of management about the representations contained in the unconsolidated and consolidated financial statements. Professional standards require that, at the conclusion of the engagement, we obtain representation letters from certain members of management about these matters, and to represent that management:



- a) has fulfilled its responsibility for the preparation and fair presentation of the unconsolidated and consolidated financial statements in accordance with Indian GAAP and that all transactions have been recorded and are reflected in the unconsolidated and consolidated financial statements; and
- b) has provided us with all relevant information and access as contemplated in the Agreement and SSLs. The responses to those inquiries, the written representations, and the results of our procedures comprise evidence on which we will rely in forming an opinion on the unconsolidated and consolidated financial statements; The Company understands the importance of the said written management's representations for an effective audit, and hence the Company agrees to release us and our Network Firms and its personnel from any liability and costs relating to the Services attributable to any misrepresentations by management.
16. Management is responsible, with the oversight of those charged with governance, to determine that the Company's business activities are conducted in accordance with laws and regulations. It is also the responsibility of management and those charged with governance to identify and address any non-compliance with applicable laws or regulations. Management is responsible for apprising us on a timely basis, to the extent that management or those charged with governance are aware, all instances of identified or suspected non-compliance with laws and regulations (a) involving financial improprieties, (b) having a direct effect on the determination of material amounts and disclosures in the Company's unconsolidated and consolidated financial statements and/or (c) that do not have a direct effect on amounts and disclosures in the unconsolidated and consolidated financial statements, but compliance with which may be fundamental to the operations of the Company's business, its ability to continue its business, or to avoid material penalties, of which management or those charged with governance is aware. Management must communicate the foregoing instances regardless of the source or form in which the instances of identified or suspected non-compliance may have been discovered, including, without limitation, allegations by "whistle-blowers," employees, former employees, analysts, regulators or others, and provide us full access to information any internal investigations and any intended public or regulatory communications related to them, on a timely basis. Allegations of financial improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading SRBC, or other allegations of illegal acts or fraud that could result in a misstatement of the unconsolidated and consolidated financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to us under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine, or otherwise), the Company will immediately inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of the audit and may prevent us from opining on the Company's unconsolidated and Group's consolidated financial statements; alter the form of report we may issue on such financial statements; or otherwise affect our ability to continue as the independent Company's auditors. We will disclose any such withholding of information to those charged with governance or the Board of Directors of the Company. Management acknowledges their responsibility to provide us access to reports relating to internal reporting on frauds (e.g., vigil mechanism reports, etc.), including those submitted by cost auditor or company secretary in practice to the extent it relates to their reporting on frauds in accordance with the requirements of Section 143(12) of the Act.
17. We or our network firms may provide information or documents in the custody or control of us, our network firms or our/their personnel, relating to our audit of the unconsolidated and consolidated financial statements of the Company, when required to do so under applicable law or regulation. In such circumstances, Management agrees to (a) cause its subsidiaries and affiliates to provide necessary authorisation to us or our network firms to enable provision of such information or documents; and (b) waive to the fullest extent permissible by law, its rights to restrict the provision of such information and any action taken in furtherance of the foregoing.



18. Auditors and companies share responsibility for compliance with auditor independence rules. Accordingly, the Company agrees to provide to SRBC information about the entities covered in Section 141(3)(e) of the Act and understands that SRBC will use this information to assess its independence in this engagement. Further, management shall discuss any independence matters with SRBC that, in management's judgment, could bear upon SRBC independence.

Other information in the Company's annual report

19. The Company shall provide us with final draft of its annual report or list the documents comprising the annual report prior to publication or filing, and when possible, prior to our auditor's report date, in order to perform the procedures required for our audit. Management of the Company is responsible for the preparation of the other information contained within the annual report or documents listed previously and to ensure the document(s) is (are) free of material misstatements. We will read the document(s) and, in doing so, consider whether the other information contained in the documents is either materially inconsistent with the unconsolidated and consolidated] financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. We have responsibility for reading and considering the annual report or documents listed previously regardless of whether the documents are available prior to, or after, our auditor's report date. We will include an 'Other Information' section in our auditor's report as described in the 'Circumstances affecting the form and content of our Auditor's Report' section above.
20. If we identify that a material inconsistency appears to exist (or become aware that the other information appears to be materially misstated), we will advise management, and inform those charged with governance, when appropriate. When we determine that a material misstatement of the other information exists in other information, which is not corrected, we will take appropriate action for the circumstances, including reporting that material misstatement in our auditor's report when identified prior to our auditor's report date.
21. If we identify that a material inconsistency appears to exist (or become aware that the other information obtained after the date of auditor's report appears to be materially misstated), we will advise management, and inform those charged with governance, when appropriate. When we determine that a material misstatement of the other information exists in other information obtained after the date of the auditor's report, is corrected, we will perform the procedures necessary in the circumstances in accordance with the SA. When we determine that a material misstatement of the other information exists in other information obtained after the date of auditor's report, which is not corrected, we will take appropriate action for the circumstances, considering the auditor's legal rights and obligations, to seek to have the uncorrected material misstatement appropriately brought to the attention of users for whom the auditor's report is prepared.

With respect to audit of internal financial control with reference to financial statements under the provisions of the Companies Act, 2013

Our Responsibilities and Limitations

22. The objective of the audit of internal financial controls with reference to unconsolidated and consolidated financial statements is to express an opinion on the effectiveness of internal financial controls with reference to unconsolidated and consolidated financial statements as at the balance sheet date, as required under the provisions of section 143(3)(i) of the Act, based on the internal control criteria established by you and considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note" issued by the ICAI. Should conditions not now anticipated preclude us from completing the audit of internal financial control and issuing our report thereon, we will advise the management promptly and take such action as we deem appropriate.
23. We will conduct the audit of internal financial controls with reference to unconsolidated and consolidated financial statements in accordance with the Guidance Note issued by the ICAI and Indian GAAS, to the extent applicable to an audit of internal financial controls with reference to unconsolidated and consolidated financial statements. Those Standards and Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about the adequacy of the internal financial controls system with reference to unconsolidated and consolidated financial statements and their operating effectiveness, in all material respects, as at the balance sheet date. An audit of internal financial controls with



reference to unconsolidated and consolidated financial statements involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to unconsolidated and consolidated financial statements and their operating effectiveness. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

24. Because of inherent limitations of internal financial controls with reference to unconsolidated and consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to unconsolidated and consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to unconsolidated and consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Accordingly, there is some risk that a material weakness in internal controls with reference to unconsolidated and consolidated financial statements would remain undetected. Also, an audit of internal financial controls with reference to unconsolidated and consolidated financial statements is not designed to detect deficiencies in internal financial controls with reference to unconsolidated and consolidated financial statements that, individually or in combination, is less severe than a significant deficiency. We will consider the Company's internal financial controls with reference to unconsolidated and consolidated financial statements in determining the nature, timing and extent of our audit procedures for the purpose of expressing our opinion on the effectiveness of internal financial controls with reference to unconsolidated and consolidated financial statements. Our report on internal financial controls with reference to unconsolidated and consolidated financial statements relates to the effectiveness of the Company's internal financial controls with reference to unconsolidated and consolidated financial statements as a whole, and not to the effectiveness of each individual internal control component.
25. Our audit report will be issued pursuant to the requirements of Section 143(3)(i) of the Act. The form and content of our report may need to be amended in the light of our audit findings. We will communicate to management, and those charged with governance all circumstances affecting the final form and content of our Report.
26. Our opinion on the adequacy and operating effectiveness of internal financial controls with reference to consolidated financial statements in the case of the consolidated financial statements of the Company, in so far as it relates to subsidiary companies incorporated in India, will be based solely on the reports of the auditors of such companies.
27. In accordance with Indian GAAS, we may communicate certain matters related to the planning, conduct and results of the audit to the Board of directors, and also may make certain inquiries of the Board of directors. Changes to the scope of our services may occur as a result of the issuance of new standards and interpretations or inspections findings. We will communicate any significant changes in the scope of our services and related procedures to management on a timely basis.
28. We will communicate in writing to management and the board of directors all material weaknesses in internal control with reference to unconsolidated and consolidated financial statements identified during the audit of internal financial controls with reference to unconsolidated and consolidated financial statements, including those that were remediated prior to the balance sheet date. The identification of a material weakness that remains uncorrected as of the balance sheet date will cause us to express a qualified or an adverse opinion on the effectiveness of the Company's internal financial control with reference to unconsolidated and consolidated financial statements. We will consider whether there are any deficiencies, or combinations of deficiencies, that have been identified during the audit that are significant deficiencies and will communicate such deficiencies, including those that were remediated during the audit, in writing, to the board of directors. In addition, we will communicate any significant deficiencies and material weaknesses communicated to management in previous audits that have not yet been remediated. We will also communicate to management in writing all internal control deficiencies (that is, those deficiencies in internal control with reference to unconsolidated and consolidated financial statements that are of a lesser magnitude than material weaknesses identified during the audit and not previously communicated by us or by others and will inform the management when such a communication has been made. In addition, if we conclude that the management



oversight of the Company's external financial reporting and internal control with reference to unconsolidated and consolidated financial statements is ineffective, we will communicate our conclusion in writing to the Board of Directors.

Management's Responsibilities and Representations

29. Our audit of internal financial controls with reference to financial statements will be conducted on the basis that management and where appropriate, those charged with governance of the Company, acknowledge and understand that they have responsibility:

- a) For establishing and maintaining adequate and effective internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.
- b) To provide us with:
 - (i) Access, at all times, to all information, including the books, account, vouchers and other records and documentation, of the Company, whether kept at the head office of the Company or elsewhere, of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - (ii) All information, such as records and documentation, and other matters that are relevant to our assessment of internal financial controls;
 - (iii) Management's evaluation and assessment of the adequacy and effectiveness of the Company's internal financial controls, based on the control criteria and all deficiencies, significant deficiencies and material weaknesses in the design or operations of internal financial controls identified as part of management's evaluation.
 - (iv) Additional information that, we may request from management for the purpose of the audit.
 - (v) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as auditor.
 - (vi) Unrestricted access to entities from which we determine it necessary to obtain audit evidence, including organizations providing services to the Company. These may include service organizations used by the Company to perform processes relevant to financial reporting (e.g., payroll processing, processing of insurance or medical claims) and, from information technology perspective the systems that are being used by the service organization to perform these services. This may also include service organizations used by the Company to outsource business or information technology processes.
 - (vii) Any communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.
 - (viii) Management's conclusion over the Company's internal financial controls based on the control criteria set above as at the balance sheet date.
 - (ix) Informing us of significant changes in the design or operation of the Company's internal financial controls that occurred during or subsequent to the date being reported on, including proposed changes being considered.
 - (x) Providing us with the component auditors' report under Section 143(3)(i) in the case of components that are companies covered under the Act for the purposes of our reporting in the case of the consolidated financial statements of the Company.



- c) As part of our audit process, we will request from management and, where appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit. In connection with our audit of internal financial controls with reference to unconsolidated and consolidated financial statements, management will affirm to us in its representation letter that it has disclosed to us all deficiencies in the design or operation of internal financial controls with reference to unconsolidated and consolidated financial statements identified as part of its evaluation, including separately disclosing to us all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal financial control with reference to unconsolidated and consolidated financial statements.

With respect to reporting on Companies (Auditor's Report) Order, 2020 under the provisions of the Companies Act, 2013

Our Responsibilities and Limitations

30. As part of the statutory audit described in Paragraph 2(i) above, we will additionally report on paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), as applicable, issued by the Central Government under section 143(11) of the Act. The reporting under CARO 2020 is supplemental to the audit of financial statements of the Company. The procedures required to be performed by us would generally be within the framework of the principles enunciated in SAs prescribed under section 143(10) of the Act. However, reporting on various clauses of CARO 2020 may require specific audit procedures to be performed which could be in addition to audit procedures required to express an opinion on the financial statements.

Management's Responsibilities and Representations

31. With respect to reporting on CARO 2020, identifying and providing information which may be additionally required by us for the purposes of reporting therein. The Management understands that CARO 2020 is confined to certain specific matters, however, it does not imply that our duties in respect of other matters normally covered in the course of an audit of the financial statements are, in any way, limited by CARO 2020.

With respect to Certification services

Our Responsibilities and Limitations

32. From time to time, we may be requested by the Company to provide certification services in relation to various matters, which are currently not determinable. There may be situation where we are unable to provide a certificate or provide a certificate in the language or manner in which you require. All certification services that the Company requests, and we agree to provide:
- will be the subject matter of a separate addendum to this letter, and
 - will be subject to any incremental terms and conditions in that addendum, in addition to those specified in this letter.
33. In relation to services covered by paragraphs 32 above, if any, we will conduct our examination in accordance with the Guidance Note on 'Guidance Note on Reports and Certificates for Special purposes (Revised 2016)', issued by the ICAI. Our certification services will be performed on the basis of procedures undertaken by us on the information provided by the company, and representations from management as we consider necessary. Further, our scope of work will not involve us performing audit tests for the purposes of expressing an opinion on the fairness or accuracy of any of the financial information or any financial statements of the Company taken as a whole. We will not be performing an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of our certification services. Accordingly, we will not express such opinion. We will indicate as such in our Report. Further, our engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However, we will inform you of any material matters that come to our attention.



Management's responsibilities and representations

34. Information that is the subject matter of any certification services, will be the responsibility of the management of the Company. In this regard, management is responsible for properly recording transactions in the accounting records and maintaining an internal control structure sufficient to permit the preparation of reliable information. Management is also responsible for making available to us, upon request, unrestricted access to all of the Company's original accounting records and related information, and the Company personnel to whom we may direct inquiries.
35. We will make specific inquiries of management about the representations contained in the information provided to us for the purpose of certification services, and the effectiveness of the internal control structure. At the conclusion of the engagement, we will also obtain written representations from management about these matters, and that management: (1) has fulfilled its responsibility for the true and correct preparation and presentation of the Statement and that all relevant transactions / matters have been recorded / disclosed as appropriate; and (2) has provided us with all relevant information and access as contemplated in this Agreement. The responses to those inquiries, the written representations, and the results of our procedures comprise evidence on which we will rely in forming a conclusion on the Statement and expressing a conclusion thereon.

Other Matters

36. The Company shall use our certification only in connection with specific purpose as agreed in the addendum referred to in paragraph 32 above. The Company shall not use or rely upon our certificate for any other purpose, nor shall our certificate be disclosed to, or discussed with, any other party without our prior consent in writing.

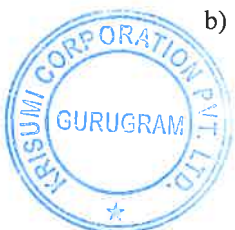
With respect to all services mentioned above, generally

Our Responsibilities and Limitations

37. We will communicate to the management to obtain pre-approval from the Board of Directors for any services; we are to provide to the Company pursuant to the Board of Director's pre-approval process, policies, and procedures, in accordance with the standards and rules as set out in the Act for which their approval is required under Section 144 of the Act.
38. Should conditions not now anticipated preclude us from completing the one or more services mentioned in the Agreement or the SSLs during the audit engagement period and issuing our report(s) thereon, we will advise the management promptly and take such action as we deem appropriate.
39. We are required to update certain relevant details of the operations (as identified in the underlying document to the report) of the Company in the Unique Document Identification Number (UDIN) Portal of ICAI for generating the UDIN, which is required to be stated in the report / certificates issued by us.

Management's Responsibilities and Representations

40. Our services, will be conducted on the basis that management and where appropriate, those charged with governance or the Board of Directors of the Company, acknowledge and understand that they have responsibility:
- For identifying and ensuring that the Company complies with the laws and regulations, as applicable to its activities; and
 - For making judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss including other comprehensive income of the Company for the period.



- c) For communicating and obtaining approval for any audit and non-audit services proposed by us as required under Section 144 of the Act before commencement of the said services.

Management's failure to provide us with the information referred to above or access to persons within the Company and that of your affiliates may cause us to delay our report, modify our procedures, or even terminate our engagement for one or more services that are agreed by us with you in the SSL entered into under this agreement.

41. Notwithstanding anything contained anywhere in this agreement, you agree that we may, from time to time, engage or use the services of any expert(s) or require to obtain their opinion, on any matter which we, in our reasonable understanding and/or professional judgment, determine to be essential for the purposes of rendering the services described herein and to the extent the same is required and/or permitted by auditing standards generally accepted in India. Further, in this respect, you understand and permit us to share any or all relevant documents and working papers or other information obtained by us (during the course and for the purpose of our services herein) from you (or on your behalf) with such expert(s), their partners or employees etc., to the extent we believe is required for the purposes of availing their services as stated above.

Fees and Billings

42. The estimated fees and the manner of payment thereof, for the services, will be as approved by Board of Directors and communicated to you in SSL.
43. Payment of the above-mentioned fees will be made in the manner approved by Board of Directors. In addition, the Company shall reimburse all direct expenses* i.e. Out of Pocket expenses (OPE) incurred in connection with the performance of the services and an Administration and Technology surcharge of 3% of the engagement fees for indirect expenses such as technology infrastructure services, printing, stationery, telephone, photocopy, etc.

Further, goods and service tax, surcharge and cess shall be charged as applicable. Our fees for the services to be provided in the subsequent years under the audit engagement period will be as mutually decided with the management of the Company and communicated vide a separate letter.

Our bills are payable promptly on presentation.

*Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, applicable bank charges on inward remittances and other expenses specifically related to this engagement.

44. Our estimated pricing and schedule of performance are based upon, among other things, our preliminary review of the Company's records and the representations Company personnel have made to us and are dependent upon the Company's personnel providing a reasonable level of assistance. Should our assumptions with respect to these matters be incorrect or should the condition of records, degree of cooperation, results of our audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimates are based, we may adjust our fees and planned completion dates. Fees for any special audit-related projects, such as proposed business combinations or research and/or consultation on special business or financial issues, will be billed separately from the fees referred to above and will be the subject of other written agreements.
45. By your signature below, you confirm that the Company, through its Board of Directors, has expressly authorized you to enter into the Agreement on behalf of, and to bind, the Company. In addition, you confirm that management agrees to, acknowledges, and understands its responsibilities as outlined in "Management's responsibilities and representations.



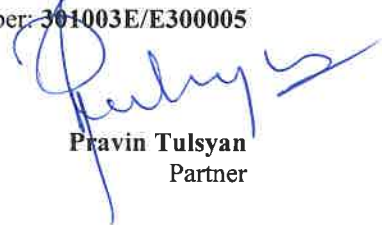
We appreciate the opportunity to be of assistance to the Company. If the Agreement accurately reflects the terms and conditions on which the Company has agreed to engage us, please sign below on behalf of the Company and return it to **Mr. Pravin Tulsyan, S.R. Batliboi & Co LLP, Chartered Accountants Plot No. 67, Institutional Area, Sector 44 Gurugram, Haryana 122003.**

Yours very truly,

S.R. Batliboi & Co. LLP
Chartered Accountants

ICAI Firm Registration Number: **301003E/E300005**




Pravin Tulsyan
Partner





Agreed and accepted by:
Krisumi Corporation Private Limited

Authorized Signatory

Attach General Terms and Conditions for Assurance Engagements

General Terms and Conditions for Assurance Engagements

Our Relationship with You

1. We are a limited liability partnership firm of Chartered Accountants having its principal place of business at 22 Camac Street, Block 'B', 3rd Floor, Kolkata-700016.
2. We may subcontract portions of the Services to any of our network firms (being such firms that are part of any network of professional firms to which we are deemed, either by any contract, law or professional regulation, to be a participant network member; hereinafter, "Network Firm(s)"), who may deal with you directly. Nevertheless, we alone will be responsible to you for the Report(s), the performance of the Services, and our other obligations under this Agreement.

Your Responsibilities

3. You shall be responsible for your personnel's compliance with your obligations under this Agreement.

Our Reports

4. You may not rely on any draft Report.

Limitations

5. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
6. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services.
7. If we are liable to you (or to any others for whom Services are provided) under this Agreement or otherwise relating to the Services, for loss or damage to which any other persons have also contributed, our liability to you shall be several, and not joint, with such others, and shall be limited to our fair share of that total loss or damage, based on our contribution to the loss and damage relative to the others' contributions. No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death,

dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.

8. You shall make any claim relating to the Services or otherwise under this Agreement no later than 36 months of discovery of the cause of action in relation to such claim.
9. The limitations in Sections 6 and 8 will not apply to losses or damages caused by our fraud or to the extent prohibited by applicable law or professional regulations.
10. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other Network Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("Firm Persons"). You shall make any claim or bring proceedings only against us. The limitations in Sections 5 through 8 and this Section 10 are intended to benefit the other Network Firms and all Firm Persons, who shall be entitled to enforce them.

Indemnity

11. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other Network Firms and the Firm Persons against all claims by third parties (including your affiliates) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of or relating to the Services or this Agreement. On behalf of yourself and your affiliates, you release us, the other Network Firms and the Firm Persons from all claims and causes of action (together, "Claims"), pending or threatened, that you or they may have arising out of the Services or this Agreement to the extent such Claims result from or arise out of any misrepresentation or fraudulent act or omission by you, your employees or agents on your behalf.

Confidentiality

12. We follow professional standards of confidentiality and will treat information related to you disclosed to us by you or on your behalf ("Client Information") as set forth in the relevant confidentiality provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) and the Code of Ethics of the Institute of Chartered Accountants of India.
13. We understand that you may be subject to laws that prohibit bribery and / or providing anything of value to government officials with the intent to influence that person's actions in respect of your business. We may be subject to similar laws and



codes of professional conduct and our firm has its own internal policies and procedures which prohibit illegal or unethical behavior. In providing the services, we undertake not to offer, promise or give financial or other advantage to another person with the intention of inducing such a person to perform improperly or to reward improper behavior for your benefit, in each case, in violation of the Prevention of Corruption Act, 1988 and any other similar laws to which the firm is subject to in the provision of its services under this letter.

14. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations.
15. Subject to applicable law, we may provide Client Information to other Network Firms, Firm Persons and external service providers of Firm, other Network Firms, or Firm Persons ("Service Providers") who may collect, use, transfer, store or otherwise process it (collectively 'Process') in various jurisdictions in which they operate for purposes related to:
 - 1) the provision of the Services;
 - 2) complying with regulatory, and legal obligations to which we are subject;
 - 3) conflict checking;
 - 4) for risk management and quality reviews; and for
 - 5) our internal financial accounting, information technology and other administrative support services (collectively 'Processing Purposes').We shall be responsible for maintaining the confidentiality of Client Information regardless of by whom such Information is Processed on our behalf.
16. You agree that, in accordance with the Statement on Peer Review issued by the Institute of Chartered Accountants of India or as may be required or mandated by any other competent regulator, our services covered by this letter may be subject to a review to be conducted by an independent reviewer who can inspect, examine or take abstract of our work papers including those provided by you. Further that if a regulatory or governmental authority responsible for auditor oversight asks or orders us to produce information or documents in our files relating to your affairs, including our working papers or other work product, we may provide these materials to it. Except where prohibited by law, we will advise you of the request or order. Further that confidentiality obligations contained in this Agreement shall not apply with respect to any information that is disclosed pursuant to applicable law, regulation, subpoena, other legal process or professional obligations or in

connection with the enforcement of the recipient's rights under this Agreement.

17. You shall cause all of your foreign subsidiaries and affiliates included in your consolidated financial statements to provide any authorization, to the fullest extent permissible under applicable law, to permit compliance with requests from regulatory or governmental authorities for production of documents or information in a foreign public accounting firm's, associated person's or our possession, custody and control that was obtained in the conduct of the Services by such firm or person.

Data Protection

18. For the Processing Purposes referred to in section 15 above, we and other Network Firms, Firm Persons and Service Providers may Process Client Information relating to identified or identifiable natural persons ("Personal Data") in various jurisdictions in which they operate. The transfer of Personal Data within the network Firms is subject to Binding Corporate Rules policies. We will Process Personal Data in accordance with data protection requirements under applicable law and professional regulations. We will require any Service Provider that Processes Personal Data on our behalf to adhere to such requirements. For Services where we act as processor processing Personal Data on your behalf, appropriate data processing terms will be included in this Agreement.
19. You warrant that you have the authority to provide client information including Personal Data to us in connection with the performance of the Services and that any Personal Data provided to us has been Processed in accordance with applicable law. Further, you consent for use, maintenance and where necessary transfer of data and information provided or made available to us.

Solicitation and hiring of our personnel

20. Our auditor independence may be impaired if you solicit or hire our certain personnel i.e. hiring former or current partners or professional employees who were part of the audit engagement team for certain positions, including relative of the firm's partner as director or hiring relative of the firm's partner as key managerial personnel as defined under Section 2(51) of the Companies Act, 2013. This may either delay the provision of the Services or cause us to resign from the engagement. You shall not, during the term of this Agreement and for 12 months following its termination, for any reason, without our prior written consent, solicit to employ or nominate for a position on your Board of Directors or a significant accounting role or a financial reporting



oversight role, or hire or appoint to your Board of Directors or a significant accounting role or a financial reporting oversight role, any of our current or former professional or of any Network Entity who either (i) is or has been involved directly or indirectly with the performance of the Services for the current or prior financial year or (ii) receives benefits or payments from us or any other Network Entity that are not made in accordance with fixed predetermined arrangements, or maintains an ongoing business or professional relationship with us or any other Network Entity. A person in a financial reporting oversight role exercise, or is in a position to exercise, influence over the financial statements and anyone who prepares the financial statements.

Fees and Expenses Generally

21. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the Engagement Letter. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally).
22. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

Force Majeure

23. (i) Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

(ii) To the extent that the provision of the Services is impacted by a pandemic (including COVID-19) and any reasonable concerns or measures taken to protect the health and safety interests of either Party's personnel, the Parties will work together to amend the Agreement to provide for the Services to be delivered in an appropriate manner, including any resulting modifications with respect to the timelines, location, or manner of the delivery of Services.

(iii) Where Firm Personnel are required to be present at Client's premises, we will use reasonable efforts to provide the Services on-site at Client office(s), provided that, in light of a pandemic the parties agree to cooperate to allow

for remote working and/or an extended timeframe to the extent (i) any government or similar entity implements restrictions that may interfere with provision of onsite Services; (ii) either party implements voluntary limitations on travel or meetings that could interfere with provision of onsite Services, or (iii) our resource determines that he or she is unable or unwilling to travel in light of a pandemic-related risk.

Term and Termination

24. This Agreement applies to all Services performed at any time (including before the date of this Agreement).
25. This Agreement shall terminate on the completion of the Services. We may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
26. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.

Governing Law and Dispute Resolution

27. This Agreement, and any non-contractual obligations arising out of this Agreement or the Services, shall be governed by, and construed in accordance with, the laws of India.
28. Any dispute relating to this Agreement or the Services shall be subject to the exclusive jurisdiction of the Indian Courts, to which each of us agrees to submit for these purposes.

Miscellaneous

29. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered.
30. Both of us may execute this Agreement (and modifications to it) by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement **and any Engagement Letter hereunder**.
31. You represent that the person signing this Agreement **and any Engagement Letter hereunder** on your behalf is expressly authorized to execute it and to bind you and any of your affiliates or others for whom Services are performed to its terms.



32. We retain ownership in the working papers compiled in connection with the Services. We may develop software, including spreadsheets, documents, databases and other electronic tools to assist us with our services. In some cases, these aids may be provided to you upon request. As these tools were developed specifically for our purposes and without consideration of any purpose for which you might use them, they are made available on an "as is" basis for your use only and should not be distributed to or shared with any third party. Further, we make no representations or warranties as to the sufficiency or appropriateness of the software tools for any purpose for which you may use them.
33. Neither of us may assign any of our rights, obligations or claims under this Agreement.
34. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
35. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Engagement Letter, (b) these General Terms and Conditions for Assurance Engagements, and (c) other annexes to this Agreement.
36. We may use your name publically to identify you as a client, but we may refer to you in connection with the Services only if it is a matter of public knowledge that we are providing them (or have provided them).

