Schedule II

S N Dhawan & CO LLP, Chartered Accountants I Firm profile

Enclosure - 6

2025

S N Dhawan & CO LLP
Chartered Accountants

Presenting S N Dhawan & CO LLP

Building trust, Fostering transparency

2025

S N Dhawan & CO LLP
Chartered Accountants

S N Dhawan & CO LLP
At a glance

Established in the year 1944, we are proud to be one of the largest Chartered Accountant firms in India.

At S N Dhawan & CO LLP, we take immense pride in our unwavering commitment to providing exceptional accounting, audit, and tax solutions to our diverse clientele. With decades of dedicated service and a sterling reputation, we have accumulated invaluable experience, which stands as the cornerstone of our success. Our journey of excellence is characterized by a distinct international mindset, a robust digital presence, and an unwavering dedication to quality service.

S N Dhawan & CO LLP

What sets us apart

Decades of dedicated service and sterling reputation

Our distinctive **human-centered** approach extends beyond compliance, fostering sustainable growth in business and society. With unwavering **dedication** and **integrity**, we've earned a trusted reputation for excellence in service.

Commitment to excellence

Our ability to mobilize teams to your location and our steadfast **commitment to excellence**, deeply ingrained in our corporate culture, ensures the fulfillment of our responsibilities and the prioritization of **financial transparency** and **accountability** in our services.

International mindset

We are proud of our ability to **transcend boundaries** and offer our expertise and guidance to our local and global clientele. Our services extend far beyond the borders of our home country, as we serve as **trusted advisors** and auditors to numerous prominent Indian and international companies.

Digital pioneers

Embracing the evolving digital landscape, we've transitioned into a **digital firm**, utilizing cutting-edge tools for streamlined processes, ensuring efficiency and accuracy. This transformation not only benefits us but also offers enhances **convenience**, **accessibility**, and **robust security** to our clients.

Who we are
S N Dhawan & CO LLP in numbers

These facts and figures represent the essence of our firm, showcasing the scale of our operations, the diversity of our clientele, and the wealth of experience we bring to every engagement.

230+
Years of collective experience of the partners

20
Partners

7
offices

290+
Professionals

Disclaimer: The following figures are updated as of July 2025 and are subject to change.

Our services
Audit and Assurance

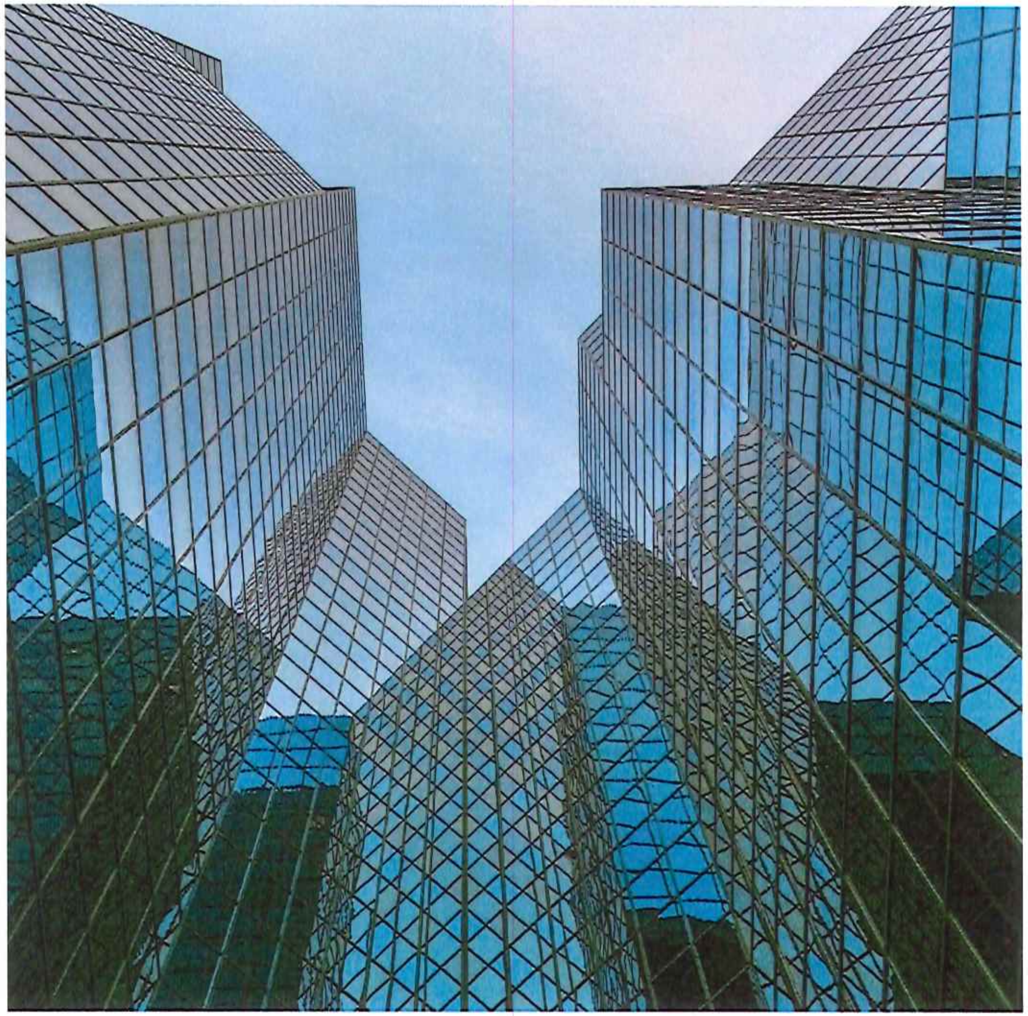
Our audit manifesto stands as an authentic and trustworthy voice, delivering excellent quality while maintaining independence, and protecting the public interest.

Introduction

In the dynamic business world, we offer a trusted audit signature. Our comprehensive audits foster trust, inspire confidence, and drive efficient capital allocation for growth and investment.

How we can help

- Financial audit/reviews
- Corporate reporting
- Accounting advisory



Audit and Assurance
Comprehensive breakdown of our service offering

Financial audit/reviews

We believe successful audits stem from prioritising relationships.

Our approach centers on tailored strategies, understanding business models, cultures, and ecosystems, addressing specific risks while considering stakeholder needs. We maintain open, clear communication throughout, offering robust, independent, and insightful audits using cutting-edge technology.

Corporate reporting

Today, various entities seek enhanced financial transparency and sustainability proof from multiple fronts, such as regulators, investors, and stakeholders. Reports now extend beyond financials to encompass strategy, governance quality, remuneration schemes, and the organization's impact on the environment, society, and more.

At S N Dhawan & CO LLP, we excel in aiding clients to meet and surpass current corporate reporting standards. Our team blends financial reporting with non-financial expertise to offer a pragmatic business-oriented approach.

Accounting advisory

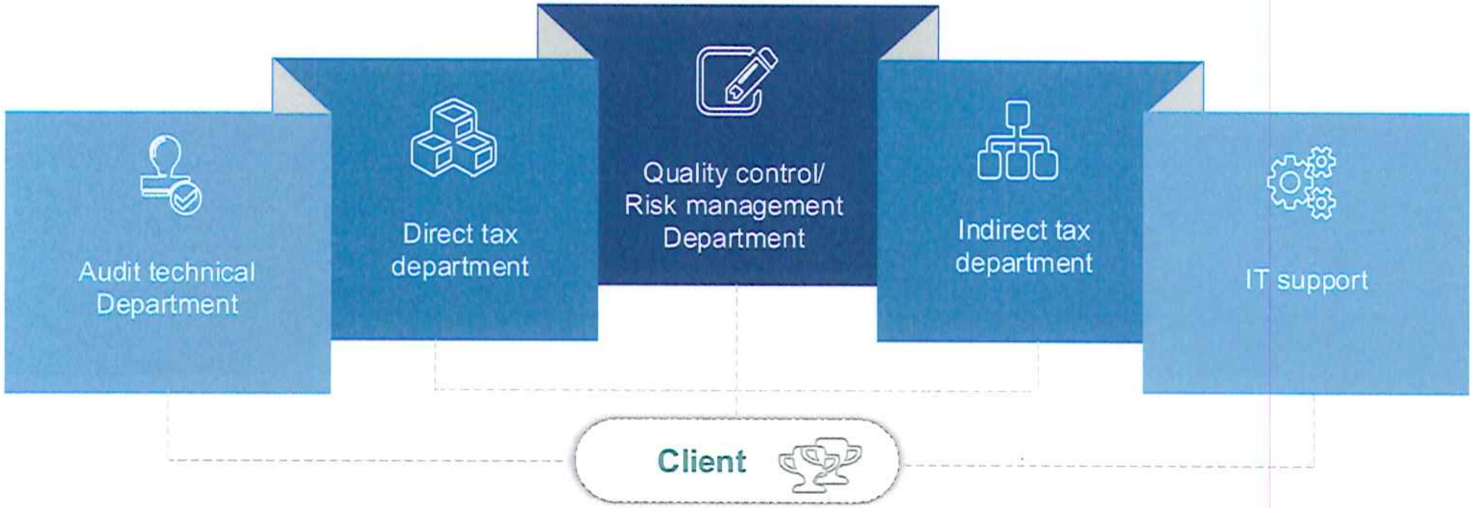
Companies continually grapple with the growing challenge of staying current on the interpretation and implementation of new accounting standards like Ind AS, IFRS, and US GAAP. Beyond mere compliance, accounting and financial reporting now emphasise transparency, cohesion, and the delicate balance between informativeness and conciseness while ensuring proper application of requirements.

At S N Dhawan & CO LLP, we provide accounting advice to support our clients with understanding the complexities of the accounting requirements.

Audit & assurance
An overview

Our proposition for providing high quality audits

Through our audit and assurance work, we deliver insight and promote transparency. We believe constructive challenge, based on mutual trust and respect, builds confidence in how organisations report to their stakeholders. It also ensures maximum benefit for society, contributing to the development of sustainable businesses and economies.



Audit & assurance

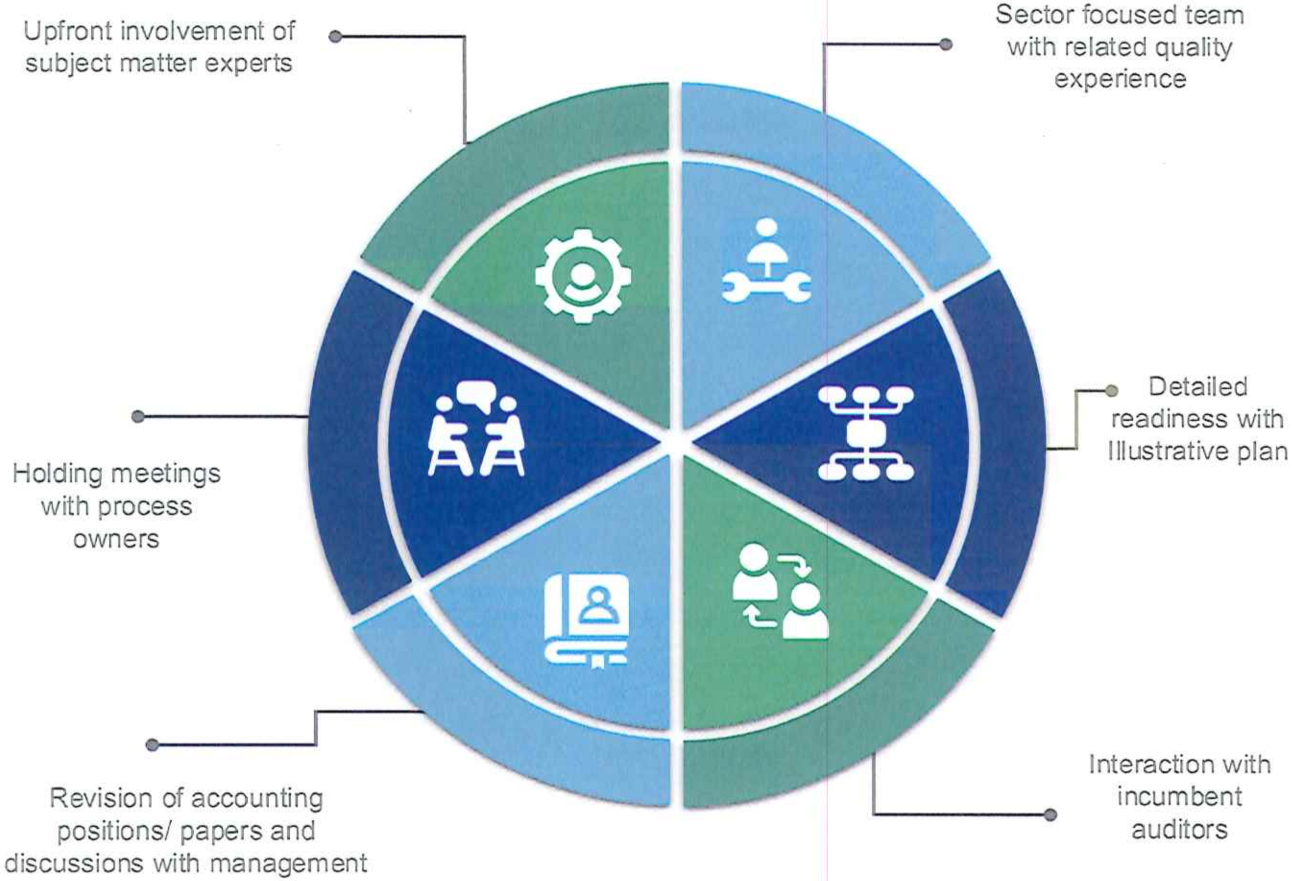
A tailored audit approach to serve your business

Performance of the audit in accordance with the group's timetable	• The need to comply with your timetable in the context of publication deadlines, combined with the constraints imposed by the different regulations applicable to companies and our desire to capitalize on the results of each stage of our audit work, leads us to propose that we spread our work over the entire year (wherever required), thus ensuring the continuity of the audit process. • Key phases of the audit approach are described in greater detail as follows:
Risk assessment	• **Risk assessment is central to a quality audit; it is the basis for deciding the extent and depth of** procedures to be performed. Our risk assessment process considers the significance of each business cycle to the company objectives and evaluates the effectiveness of the controls surrounding each cycle. In making the assessment, we consider the financial, operational, regulatory compliance and tax risks associated with each business cycle
Balance between reviews of controls and substantive testing	• **Our preference is to rely heavily on the control structure in an automated environment.** This approach enhances our understanding of your systems, enabling us to assist better in the continual assessment, design and improvement of your business processes. We will identify areas in the processing environment that are considered specific risks requiring a highly focused level of audit work. Our audit plan will address such risks by involving specialists or more experienced members of the engagement team, to the extent necessary. • We will then present our audit plan, including risks identified, to the Audit Committee or supervisory board.
An audit strategy based on a thorough review of internal controls	• Taking account of internal controls has always formed a central component of our audit approach, an approach reaffirmed by the IFAC with the issue of relevant applicable auditing standards. In addition to assisting us in providing an audit opinion on your financial statements, our work on internal controls provides a high level of added value, helping you to maintain a high quality internal control system and therefore assisting you in your objectives to shorten your reporting timetable, mitigate risk and avoid surprises. Consequently, based on our preliminary risk assessment, we might include information technology systems specialist in our engagement team.

Our approach during the transition

Activities performed prior to appointment as auditors are relevant for a successful and seamless transition. SND's commitment to open and on-going communication with management, the Audit Committee and interaction with process owners will set the tone for our interaction during all the stages of audit.

SND team will also engage with you and your current auditors, to discuss and concur on significant findings and conclusions and to finalise and develop a transition plan, which will align to your reporting timelines.



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Chartered Accountants

Audit & assurance

Quality control

01 Regulatory PEER review

The firm is subjected to PEER Review from ICAI; The firm's select audit engagements are also subject to review by 'Quality Review Board' established under an Act of Parliament.

02 Second partner review

The firm has a process of a second partner review (known as the Engagement Quality Control Reviewer), the appointment of whom is mandatory if the engagement meets certain criteria in terms of listing, complexity, reporting responsibility etc.

03 ISA 600 Review

Some of the Audits of Indian Subsidiaries of International Audit clients where other firms are Primary Auditors, are subjected to Cross Review by the other auditor team.

04 Mazars quality review

The firm is subjected to International Quality Control Review

05 Internal trainings

The technical department prepares a detailed training calendar for all the assurance staff members, taking into consideration, the previous year's training programme, current training needs and feedback from all level of the staff. The trainings are mandatory with at least 40 hours per year.

How do we stand out?
What our clients say

Our integrated model allows us to ensure a consistent high standard level of quality, anywhere, anytime.

"Mazars has demonstrated their ability to quickly dig into the complexities of our business, to understand our company and financial organization and to bring a fresh pair of eyes ensuring added value (projects, processes, etc.)."

Jean-Jacques Morin, CFO,
Alstom Transport

"We needed to work with a provider who could maintain the same level of quality worldwide. Mazars' integrated model offers us easier and better coordination."

Xinzhi Shao, Corporate Accounting & Treasury Director,
Haier

"Mazars replaced our previous auditors. I was impressed by the smooth transition. Their service is characterized by a thorough understanding of our business allowing them to add value to the audit process and the close involvement of senior team members which has quickly built a strong working relationship with our own team."

Gael de la Rochere, CEO,
Schneider Electric Limited

"I appreciate the prompt and professional approach displayed by the audit team. It is indeed a pleasure and remarkable audit experience."

Nilesh Mishra, General Manager Finance,
Naval Group

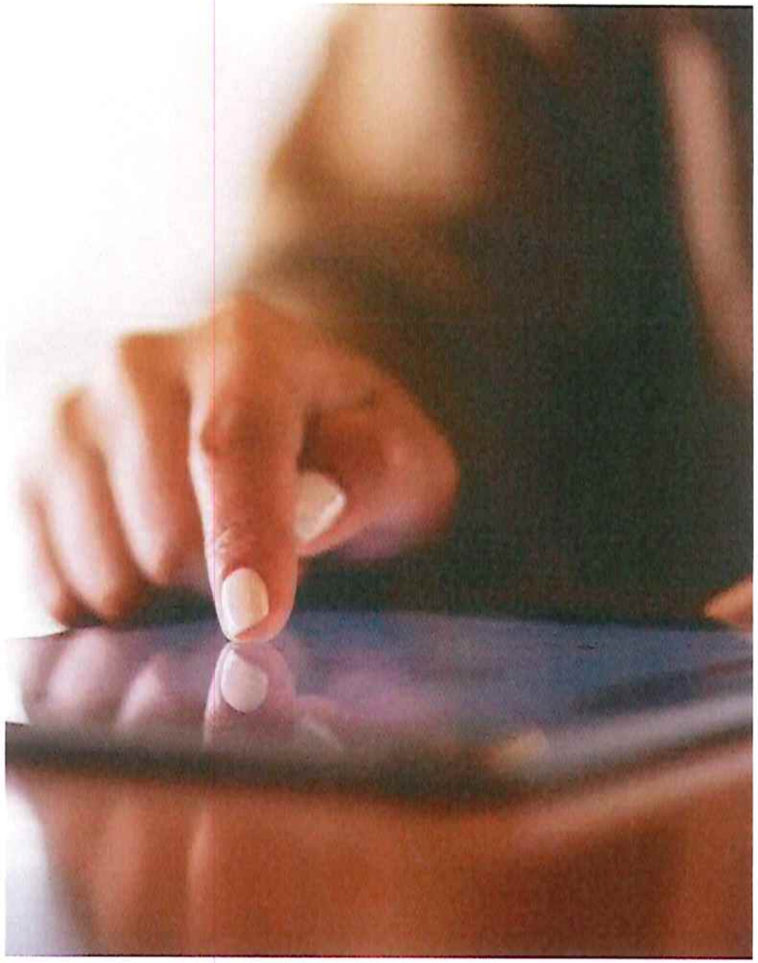
A balanced fee structure

Our philosophy is to provide and demonstrate value for money. This means proactive project management, attentive professional service and an audit fee that is balanced between the need to demonstrate independence and yet be competitive. We will not aim to be the cheapest service provider where this requires cutting corners on quality or service.

We want you to be able to contact us to discuss ideas and issues without us having to 'turn the clock on'.

Our proposed fees are based on our current understanding of client's business and estimated time spent. We will absorb set-up costs.

- Fees quoted assume accounting records are properly maintained;
- Fees quotes exclude applicable taxes and out of pocket expenses, which will be charged in addition to the fee on actual basis.
- An administrative charge of 3% of fee will be applicable to cover indirect overheads.



Serving our clients
A range of tools and solutions that add real value

A range of tools and solutions to bring enhanced experiences and added value to our clients.

Atlas NextGen

Our bespoke, proprietary audit platform, designed to provide secured, paperless, compliant audit workflow.

Atlas Analytics NextGen

An integrated tool, Atlas NextGen platform is built to support journal entry testing.

Signals

Our online platform where our clients can view all their documents pertaining to tax, compliances and other relevant areas alongside the outstanding actions with clear timelines.

Datasnipper

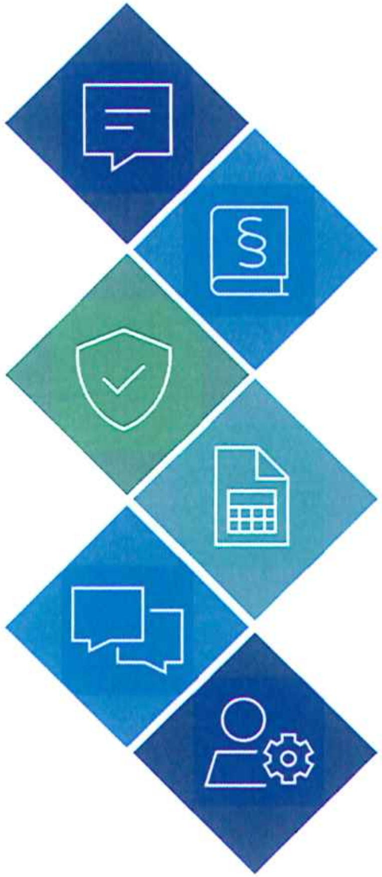
An online tool that accelerates the Audit teams' productivity by documenting audit procedures by extracting, cross-referencing and validating the source document.

InControl

An online platform that gives our clients complete oversight of their global compliance activities in real-time, allowing them to identify and resolve problems before they become an issue.

Addressing Audit Quality

A robust mechanism for ensuring the quality service to our clients



Engagement Quality Reviews (EQR)

Engagement quality reviews are performed for all PIE clients by a group of experienced professionals providing an objective evaluation of accounting, auditing and reporting matters. The EQR signs off before the issuance of audit opinion.

Consultations

To address matters involving significant subjectivity and complexity, a process of formal consultation is obtained from a technical team comprising of a team of experienced professionals.

We focus on delivering technical excellence with formal discussions on the issues with audit team to reach a consensus view.

Confidentiality and Conflicts of Interest checks

SND attaches the highest importance to confidentiality of information received from its clients, and applies the necessary checks and mechanisms to avoid all conflicts of interest

Independent Audit Quality reviews

We conduct independent reviews of audit work for our Engagement Partner at least once every three years. These reviews are performed by independent professionals.

Continuous Communication

The engagement partner will conduct regular meetings for proactive client feedback, fostering continuous improvement and transparency. This approach ensures a collaborative and mutually beneficial partnership setting us apart in delivering a truly exceptional client experience.

Technical Team

We have a dedicated team that stays abreast of changes in the reporting and regulatory environment, ensuring monthly updates on regulations. Additionally, we share a monthly newsletter with our clients to keep them informed.

Serving our clients in India

Experience across industries

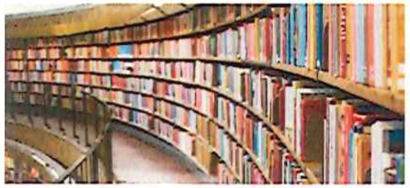

Energy & Resources


Transport & Logistics


Infrastructure


Roads & Highways


Development & Social Sector


Education & Skill Development


Healthcare & Life Sciences


Real Estate


Tourism


Water, Sanitation and Hygiene (WASH)


Agriculture


Consumer


Financial services


Technology, Media & communication


Manufacturing

Clientele | Auditing and attestation* (A&A)

NDTV Listed	Schneider Electric Listed	Heidelberg Cement Listed	Dixon Technologies Listed
Indraprastha Medical Corporation Listed	PTC Industries Listed	Dish TV India Listed	Cosmo First Listed
Samman Capital (Formerly Indiabulls Housing) Listed	K2 Infragen Listed	Quint Digital Listed	Music Broadcast Listed
NHPC Limited Listed	Dassault Aviation	Swatch Group	Navi Mumbai International Airport Limited
Jakson Limited	Vantiva India	Livpure	Alstom Transport
Eastman Auto and Powers	BPTP Limited	AECOM India	Landis Gyr
Quintype Technologies India	Paytm Insurance Broking	Thales	Haier Appliances
Chaitanya India Fin Credit	IREO	Purearth Infrastructure	Waterways Leisure Tourism

** Served by member firm (ICAI registered) in India*

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Disclaimer:

Find out more at www.sndhawan.com