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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial statement.

### Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.  
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.  
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





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## Independent Auditor's Report

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Report on the standalone Financial Statements

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1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial statement.

### Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.  
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.  
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial statement.

### Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.  
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.  
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

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Report on the standalone Financial Statements

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## Independent Auditor's Report

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Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial statement.

### Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.  
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.  
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of **Patel Chem Specialities Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

### Opinion

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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## Independent Auditor's Report

To the Members of Patel Chem Specialities Private Limited  
Report on the standalone Financial Statements

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