

Deloitte Haskins & Sells

Chartered Accountants
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June 22, 2023

The Board of Directors
Think & Learn Private Limited
IBC Knowledge Park- Bannerghatta Main Road,
Bhavani Nagar, S.G. Palya, Block C, 6th Floor,
Bengaluru - 560029
Karnataka

Dear Board of Directors,

We had been appointed as statutory auditors of Think & Learn Private Limited (referred to as "the Company") to hold office from the conclusion of the 9th Annual General Meeting till the conclusion of the 14th Annual General Meeting of the Company, i.e. for a period of 5 years commencing from financial year April 1, 2020 to financial year March 31, 2025. We refer to our emails dated September 30, 2022 and November 5, 2022 addressed to Mr. Byju Raveendran, Managing Director with a copy to the other members of the Board of Directors; and our emails dated November 12, 2022 and December 24, 2022 and our letter dated March 29, 2023 addressed to you, in respect of the statutory audit for the year ended March 31, 2022.

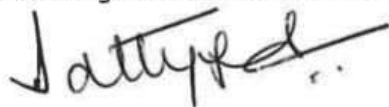
The financial statements of the Company for the year ended March 31, 2022 are long delayed. In accordance with the Companies Act, 2013, the audited financial statements for the year ended March 31, 2022 were due to be laid before shareholders in the Annual General Meeting by September 30, 2022. We have also not received any communication on the resolution of the audit report modifications in respect of the year ended March 31, 2021, status of audit readiness of the financial statements and the underlying books and records for the year ended March 31, 2022 and we have not been able to commence the audit as on date. As a result, there will be significant impact on our ability to plan, design, perform and complete the audit in accordance with the applicable auditing standards.

In view of the aforesaid, we are tendering our resignation as statutory auditors of the Company with immediate effect.

We thank the Management and other staff members of the Company for the co-operation extended to us during our tenure as auditors of the Company.

Yours faithfully,

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm Registration No. 008072S



Sathya P Koushik
Partner
(Membership No. 206920)