AUDIT COMMITTEE

AUDIT COMMITTEE MEMBERS:

Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment
1	10291001	KANIKA KABRA	Non-Executive - Independent Director	Chairperson	05-09-2023
2	09772262	MEENA MENGHANI	Non-Executive - Independent Director	Member	13-12-2023
3	06396817	SANDEEP KUMAR SAHU	Non-Executive - Independent Director	Member	13-12-2023

ROLE AND RESPONSIBILITY OF AUDIT COMMITTEE:

(i) the recommendation for appointment, remuneration and terms of appointment of auditors of the company;

(ii) review and monitor the auditor's independence, performance and effectiveness of audit process;

(iii) examination of the financial statement and the auditors' report thereon;

(iv) approval or any subsequent modification of transactions of the company with related parties;

(v) scrutiny of inter-corporate loans and investments;

(vi) valuation of undertakings or assets of the company, wherever it is necessary;

(vii) evaluation of internal financial controls and risk management systems;

(viii) monitoring the end use of funds raised through public offers and related matters;

(ix) keep track of Audit activities and maintain interaction with auditors;

(x) reviewing of financials with the management before submission to the Board for approval.

(xi) audit committee at its discretion shall invite the finance director or head of the finance function, head of internal audit and a representative of the statutory auditor and any other such executives to be present at the meetings of the committee;

(xii) approval of appointment of CFO and any other person heading the finance function.

MEETING OF AUDIT COMMITTEE:

Four meetings in a year and with a gap of 120 days between two meetings. One hour before the Board Audit Committee Meeting can be held. Audit Committee shall oversee the vigil mechanism process.