

**AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF THE GROUP COMPANY
FOR THE LAST THREE FINANCIAL YEARS**

(USD in million except per share data)

	Financial Year ended December 2022	Financial Year ended December 2021	Financial Year ended December 2020
Equity Capital	349	349	349
Reserves (Excluding Revaluation Reserve) ¹	247	613	943
Sales ²	0.2	5	7
Profit/(Loss) after Tax ¹	(291)	65	47
Earnings/(Loss) per Share (Basic) (Face Value of USD 0.01)	(82)	(19)	13
Earnings/(Loss) per Share (Diluted) (Face Value of ₹ USD 0.01)	(82)	(19)	13
Net Asset Value	596	962	1,292
Net Asset Value per share	169	273	366

¹ Including unrealised gains/(loss) on investments

² Represents dividend income

Significant Notes by the auditors of SAIF Partners India IV Limited in relation to the above mentioned financial statements:

1. Financial Year ended December 2021

Matter of emphasis - We draw attention to Note 2 of the parent entity financial statements, which describes that the going concern basis was used for preparing the parent entity financial statements, notwithstanding the fact that the term of the Company is up to January 01, 2023, and extendable thereafter, with the written consent of a majority of the investor shareholders, as permitted per its governing documents. Our opinion is not modified in respect of this matter.

2. Financial Year ended December 2020

Matter of emphasis - We draw attention to Note 2 of the parent entity financial statements, which describes that the going concern basis was used for preparing the parent entity financial statements, notwithstanding the fact that the term of the Company is up to January 01, 2022, extendable up to one year, with the consent of Advisory Committee and thereafter, with the written consent of a majority of the investor shareholders. Our opinion is not modified in respect of this matter.