

To,  
**M K M N & Co.**  
Chartered accountants  
Plot No.3, Beside DMART Mall, Sai Nagri,  
Shahnoorwadi, Aurangabad - 431005

This representation letter is provided in connection with your audit of the internal financial controls over financial reporting in the audit of **Wakeshwar Producer Company Limited.** in conjunction with your audit of the standalone financial statements of the company for the year ended March 31, 2021, for the purpose of expressing an opinion as to whether the Unit had, in all material respects, an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") and the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the 2013 Act, to the extent applicable to an audit of internal financial controls over financial reporting.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

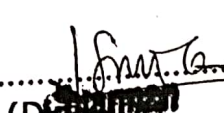

1. We are responsible for establishing and maintaining adequate and effective internal financial controls based on the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the preparation and presentation of the financial statements as set out in the terms of the audit engagement and, in particular, the assertions to you on the internal financial controls in accordance with the "the internal control over financial reporting criteria established by the Unit considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".
2. We have performed an evaluation and assessed the adequacy and effectiveness of the company's internal financial controls.
3. We have not used the procedures performed by you during the audit of internal financial controls over financial reporting as part of the basis for our assessment of the effectiveness of internal financial controls.
4. Based on the assessment carried out by us and the evaluation of the results of the assessment, we conclude that the Unit has adequate internal financial controls in place that was operating effectively as at the March 31, 2021

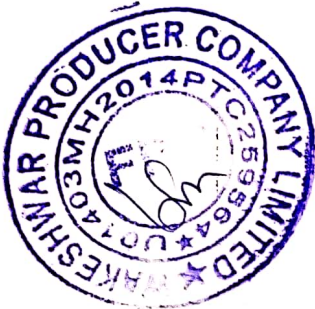


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5. There were no instances of fraud resulting in a material misstatement to the unit's financial statements and any other fraud that does not result in a material misstatement to the unit's financial statements but involves senior management or management or other employees who have a significant role in the unit's internal financial controls.
6. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.
7. None of the directors is disqualified as on 31st March 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
8. We have provided you with:
  - All the available information including records, and other matters that are relevant to your assessment of internal financial controls;
  - Additional information that you have requested from us; and
  - Unrestricted access to those within the entity;
  - But we are unable to produce before you the systematic policy of internal financial control, well documented as per Guidance Note issued by Institute of Chartered Accountants of India as ours is a very small organization managed directly by the management.
9. There are no changes in the internal financial controls system from March 31, 2021 till the date of this representation letter.

For and on behalf of  
Wakeshwar Producer Company Limited

  
(Director)  
  
(Secretary)  
Wakeshwar Producer Company Limited  
At Post Wakad Tal. Kannad Dist. Aurangabad



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