

COMPONENT AUDITOR CLEARANCE MEMORANDUM

From: DFK Llarena, Monterrey, México.
Date: April 15, 2023
To: Mr. Kartikeya Raval (Partner) / Ms. Riddhi Mehta (Manager), Ahmedabad

In accordance with your instructions dated December 23, 2022, February 27, 2023 and March 24, 2023, we have audited for purposes of your audit of the consolidated financial statements of *Symphony Limited* (the "Group") the financial information included in the special purpose reporting package (the "financial information") of Impco, S. de R.L. de C.V., for the year ended March 31, 2023. This financial information has been prepared solely to enable the Group to prepare its consolidated financial statements. We have also performed additional procedures in accordance with your instructions, and our findings are included in Appendix G and Appendix H.

Management's Responsibility

Management is responsible for the preparation and presentation of the financial information in accordance with the Group's accounting policies, and for such internal control as management determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial information using International Auditing Standards ("ISAs") and in accordance with your instructions. As requested by you, we planned and performed our audit, including the additional procedures, in accordance with your instructions, using the component materiality and component performance materiality specified in your instructions, which is different than the materiality and performance materiality that we would have used had we been designing the audit to express an opinion on the financial information of the component alone.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the special purpose financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The conclusions reached in forming our opinion are based on the component materiality and component performance materiality specified by you, in the context of the audit of the consolidated financial statements of the Group.

We have complied with the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, including the requirements related to Public Interest Entities.

Opinion

In our opinion, the financial information for Impco, S. de R.L. de C.V. as of March 31, 2023, and for the year then ended has been prepared, in all material respects, on the basis of Symphony Limited's Group's accounting Policies.

Restriction on Use and Distribution

This financial information has been prepared for purposes of providing information to the Group to enable it to prepare its consolidated financial statements. As a result, the financial information is not a complete set of financial statements of Impco, S. de R.L. de C.V. in accordance with Group's accounting Policies, and is not intended to give a true and fair view of the financial position of Impco, S. de R.L. de C.V. as of March 31, 2023 and of its financial performance, and its cash flows for the year then ended in accordance with Group's Accounting Policies. The financial information may, therefore, not be suitable for another purpose.

This report is intended solely for Deloitte Haskins & Sells and should not be used by, or distributed to, anyone in the Group, any of its components, or any other third party.



Salvador Llarena Menard
Partner / DFK Llarena
April 15, 2023

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