

REGISTER OF RECOGNISED AUDITORS

Recognised Auditor admitted to the Register of Recognised Auditors in accordance with the Register of Recognised Auditors Regulations 2010, made under s14G of the Companies Act 1982.

Recognised Auditor: Pipara & Co LLP (trading as Pipara Excelus LLP)

Registration Number: RA0026

Business Address: Pipara Corporate House, Near Bandhan Bank, Netaji Marg, Law Garden. Ahmedabad – 38006, Gujarat, India

Date of Entry on Register

Status

24/08/2023

Current

Condition

- (1) The Auditor must be qualified for appointment as an auditor under sections 14 to 14H of the Companies Act 1982.
- (2) The registration is restricted to the audit of Eros Media World PLC (Isle of Man Company Number: 007466V).
- (3) The appointment of any additional Responsible Individuals for the audit of Eros Media World PLC must be notified to the Authority not less than 20 business days in advance of the appointment.
- (4) The Auditor must ensure the Institute of Chartered Accountants in England and Wales or Financial Reporting Council, as appropriate, are able to carry out their monitoring and oversight functions in relation to the registration without impediment, lawful or otherwise, and the Auditor agrees to the cost of such monitoring and oversight functions.
- (5) The Auditor must undertake suitable checks with a Recognised Auditor¹, advocate or law firm² with a place of business in the Isle of Man to satisfy itself that each audit of Eros Media World PLC is compliant with Isle of Man company law, and the Auditor must provide evidence to the Authority within one month of each audit being completed that such checks have been undertaken along with an explanation as to the nature and extent of such checks.
- (6) The Auditor must provide evidence to the Authority annually that it has the necessary registrations with the PCAOB in the United States to enable it to audit Eros Media World PLC.

¹ Recognised Auditor condition added – 17/01/2024 - This should be a Recognised Auditor listed on the Register of Recognised Auditors with a business address in the Isle of Man: <https://www.iomfsa.im/auditors/register-of-recognised-auditors/>.

² This should be an Isle of Man advocate listed on the Isle of Man Law Society's website with the 'Corporate and Commercial' Legal Speciality: <https://iomlawsociety.co.im/find-an-advocate/>.

Isle of Man Resident Directors/Partners/Members (as relevant) of the Auditor

Name: None

Business Address: n/a

Responsible Individuals (wherever resident), including Business Address where different from that of the Recognised Auditor

Name: Naman Pipara (Ahmedabad and New York)
Bhawik Madrecha (Mumbai)
Chintan Jain (Delhi)

Business Address: #3, 13th Floor, Tradelink, E'Wing, A-Block, Kamala Mills, Senapati Bapat Marg, Lower Parel, Mumbai – 400013

1602, Ambadeep Building, KG Marg, Connaught Place, New Delhi – 110001

1270, Ave of Amercias, Rockefeller Centre, FL7, New York – 10020

Date of Entry on Register: 24/08/2023

Recognised Accountancy Body: ICAI

Whilst every effort has been made to ensure that the information contained in this public register is accurate and up to date, we cannot accept liability if any errors occur.