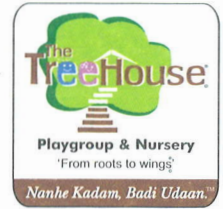


# Tree House Education & Accessories Ltd.

Office No.101, Sapphire Plaza, Dadabhai Road, Opp. CNMS School, Vile Parle West, Mumbai - 400 056.  
Tel: +91 22 26201029 CIN : L80101MH2006PLC163028



Date: 26<sup>th</sup> August, 2024.

To,  
National Stock Exchange of India Limited (NSE)  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East, Mumbai – 400051.

Sub: Reply to your email dated 26<sup>th</sup> August, 2024.

With reference to your email, kindly note that Auditor has issued a certificate dated 16.08.2024 along with UDIN generated which is attached for your reference.

However letter dated 23.08.2024 is a clarification letter not a certificate, for which UDIN is not required to be generated.

We request you to kindly close the matter, as the required clarification is submitted.

Thanking you,

Yours truly,

For Tree House Education & Accessories Ltd.

  
Guddi Bajpai  
Company Secretary & Compliance Officer.





# RAKESH SONI & CO.

Chartered Accountants

LG-31, Crown Plaza  
Nursery Circle, Vaishali Nagar,  
Jaipur-302021 (Rajasthan)  
Ph.: 0141-2354810, 9820673833

003, Dev Darshan Tower  
Indira Complex, 60 Feet Road  
Bhayandar (W), Maharashtra-401101  
Ph.: 022-28144804, 9820673833

E-mail : rakeshsoniandcompany@rediffmail.com gmail, com

TO WHOM SO EVER IT MAY CONCERN

We the statutory auditors of Treehouse Education and Accessories Limited, having its registered office at 101, Sapphire plaza, Dadabhai Road, Vile Parle West, Mumbai – 400 056 . We have issued limited review report dated 19-07-2024 for standalone and consolidated statement of accounts of Treehouse Education and Accessories Limited for quarter ended 30.06.2024.

We certify that, Treehouse Education and Accessories holds 51% of share of profit from Limited Liability Partnership (LLP) Aaviv Tutorials LLP which amounted to Rs.7 lakhs and the same was disclosed under the head **Share of net profit/(loss) of associates and joint ventures** in the consolidated statement of profit loss account.

We further state that, in accordance with section 2(87) of Companies Act, 2013 Subsidiary Company means a COMPANY in which holding company (I) controls the composition of board of directors OR (II) EXERCISES OR CONTROLS more than 50 % of the TOTAL VOTING POWER either at its own or together with one or more of its subsidiary companies.

**Since both the tests are not satisfied, LLP cannot be a subsidiary of a company.**

Therefore, in our opinion in consolidated accounts there is no different heading for disclosure of income from LLP in the format given under schedule III of the Companies Act 2013, only the share of profit received from LLP was shown under **Share of net profit/(loss) of associates and joint ventures** .

Thanking you,

Yours Sincerely

For M/S Rakesh Soni & Co,  
Chartered Accounts  
Firm Registration No. 114625W

  
CA R.K Soni

Partner

M. No. 047151

UDIN- 24047151BKFHXO3440

DATE-16/08/2024





**RAKESH SONI & CO.**  
Chartered Accountants

LG-31, Crown Plaza  
Nursery Circle, Vaishali Nagar,  
Jaipur-302021 (Rajasthan)  
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E-mail : rakeshsoniandcompany@rediffmail.com gmail.com

23/08/2024

To  
National Stock Exchange of India (NSE)  
Listing Compliance  
Mumbai.

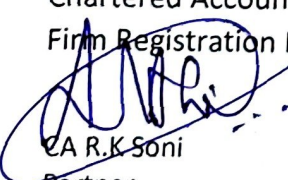
Dear Sir,  
Re.: Treehouse Education & Accessories Ltd

We the statutory Auditors of Treehouse Education & Accessories Limited, having its registered office at 101, Sapphire Plaza, Dadabhai road, Vile Parle west, Mumbai – 400056, hereby clarify that the relationship between Treehouse Education & Accessories Limited and M/s. Aaviv Tutorials LLP mentioned as **Subsidiary (51%)** in our consolidated limited liability report dated 19.07.2024 to be read as **Investment in Limited Liability Partnership(51%)**.

We also clarify that Treehouse Education and Accessories Limited has received an amount of Rs.7 lakhs being 51% of share of profit from Aaviv Tutorials LLP for quarter ended 30.06.2024, which is shown as "**Share of Net Profit/(Loss) from Associates and Joint Ventures**" in the Consolidated Profit and Loss Account for the quarter ended 30.06.2024.

Thanking you,

Your's sincerely  
For M/s. Rakesh Soni & Co  
Chartered Accountants  
Firm Registration No. 114625W

  
CA R.K.Soni  
Partner  
M. No. 047151

