



June 26, 2019

To  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G Block  
Bandra Kurla Complex,  
Bandra (East), Mumbai - 400051

To  
The BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001

Dear Sir,

**Subject: Letter forming part of Secretarial Audit Report for Financial Year ended  
December 31, 2018**

We refer to our letter dated May 7, 2019, enclosing therewith Annual Report for the Financial Year ended December 31, 2018.

We would like to inform you that the Company missed printing a letter forming part of the Secretarial Audit Report (Form MR-3) which is Annexure IV to the Annual Report for Financial Year ended December 31, 2018. We are enclosing herewith the said letter which will be treated as a part of the Secretarial Audit Report (Form MR-3) for Financial Year ended December 31, 2018.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

**For Procter & Gamble Health Limited  
(Formerly Merck Limited)**

  
**Flavia Machado  
Authorized Signatory**

The Members,  
Merck Limited,  
Godrej One, Floor No.8,  
Vikhroli, Mumbai- 400 079

Our report of even date provided in Form MR-3 to Merck Limited (the company) for the year ended on 31st December 2018 is to be read along with this letter.

1. Maintenance of Secretarial records and complying with the provisions of the various laws as applicable including the laws specifically applicable to the company is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records and legal compliances based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain responsible assurance about the correctness of the contents of secretarial records and the records of legal compliances. The verification was done on test basis to ensure that correct facts are reflected in secretarial and other relevant records. We believe that the processes and practices, we follow provide a responsible basis for our opinion.
3. We are not required to verify the correctness and appropriateness of financial records and books of accounts of the company as it is part of financial audit/limited review as per the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events and etc.
5. The compliance of the provision of corporate and other applicable laws, rules, regulations, secretarial standards is the responsibility of management. Our examination was limited to verification of procedures on test basis.
6. The secretarial audit report is neither an assurance as to the future viability of the company nor the efficacy or effectiveness with which the management has conducted the affairs of the company.

Sd/-  
For KANJ & Co LLP  
Company Secretaries

Place: Pune  
Date: 27<sup>th</sup> February 2019

Vikas Y. Khare  
Partner,  
FCS No. 3541  
C P No.: 2107