

VSPV & Co Chartered Accountants

To,
The Board of Directors,
Middle Path Trading Private Limited
Unit No. 4, Pocket - 7 Sector – B4, Narela, New Delhi North West – 110040

Dear Sir,

We, the Statutory Auditors of Middle Path Trading Private Limited (Transferor Company 1), have examined the proposed accounting treatment specified in the Scheme of Arrangement for Amalgamation between Middle Path Trading Private Limited (“Transferor Company 1”), Shiraj Marketing Private Limited (“Transferor Company 2”) and Purshottam Investofin Limited (“Transferee Company”) in terms of the provisions of Section(s) 230- 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

Based on our examination and according to the information and explanations given to us, we hereby report that the accounting treatment contained in the aforesaid scheme is in compliance with all the applicable Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013.

For VSPV & Co.
Chartered Accountants
Reg. No.: 005483N

Sudhir Gupta, FCA
Partner
M. No. 207822

Place: New Delhi
Date: 29.12.2021

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