



To

The Board of Directors

Megraj Holdings Private Limited

Office No. A1101, The Platina 11th Floor, A Block

Gachibowli, Hyderabad – 500032, Telangana

We, the Statutory Auditors of Megraj Holdings Private Limited (hereinafter referred to as “Transferor Company” or “Company”), based on the information, documents and the representation letter provided by the Management before us *inter-alia* certify the following:

- a) Green Gold Animation Private Limited (“Transferee Company”) is capable of payment of interest/repayment of principal.
- b) The proposed accounting treatment specified in Clause 11 of the draft Scheme of Amalgamation between Megraj Holdings Private Limited (“Transferor Company”) and Green Gold Animation Private Limited (“Transferee Company”) and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme of Amalgamation" or “Scheme”), with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the draft Scheme and compliance with relevant laws and regulations, including applicable Accounting Standards as aforesaid, is that of the boards of directors of the Companies involved. Our responsibility is to examine and report whether the draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016), issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid Scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013.

807, 8th Floor, Jain Sadhguru Images Capital Park, Image Gardens Road, Madhapur,
Hyderabad, Telangana-500081

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This Certificate is issued at the request of the Transferor Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the provisions of the Companies Act, 2013 for onward submission to the National Company Law Tribunal, the Securities and Exchange Board of India, the BSE Limited, Central Government and/or other appropriate authorities, as may be required for the aforementioned Scheme. This Certificate should not be used for any other purpose without our prior written consent

For M/s. APT AND CO LLP,

Chartered Accountants

Firm Registration No.: 014621C/N500088

CA Uttam Patel

Designated Partner

Membership Number: 079947

UDIN: 24079947BKCPXW1230



Date: 08th January 2024

Place: Hyderabad

807, 8th Floor, Jain Sadhguru Images Capital Park, Image Gardens Road, Madhapur,
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