

**Megraj Holdings Private Limited**  
Corporate Identity Number: U74140TG2022PTC167061

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Date: 16<sup>th</sup> April, 2024

To  
**The General Manager**  
**Department of Corporate Services**  
**BSE Limited**  
P.J. Towers, Dalal Street  
Mumbai - 400001.

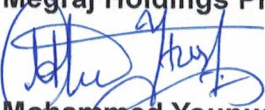
Scrip Code: 974917 | Scrip ID: 7MHPL26 | ISIN Number: INE0NZ807013

Dear Sir/Ma'am,

**Sub: Comments on the Accounting treatment specified in the Scheme in connection with application for obtaining No-Objection Letter under Regulation 59A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") for the proposed Scheme of Amalgamation between Megraj Holdings Private Limited ("Transferor Company") into and with Green Gold Animation Private Limited ("Transferee Company") and their respective shareholders and creditors ("Scheme")**

I undersigned duly authorised by the Board of Megraj Holdings Private Limited ("Transferor Company") in this regard, do hereby on behalf of the Transferor Company, submit that the accounting treatment specified in Clause 11 of the proposed Scheme, is in compliance with the accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other generally accepted accounting principles in India.

Further we would like to submit that, the words used in the said Clause 11, mandates the Transferee Company to give effect to the amalgamation in its books of accounts as per the applicable accounting principles prescribed under the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as may be amended from time to time. Also the same has been confirm by the Auditors of the Transferor Company and the Transferee Company, in there respective certificates, which forms part of the above referred Application.

**For and on behalf of**  
**Megraj Holdings Private Limited**  
  
**Mohammed Younus**  
**Company Secretary & Compliance Officer**  
**Membership No: A42532**

