

Royal Sense Limited  
The Board of Directors,  
Royal Sense Limited  
First Floor, Plot No 57,  
Phase-II, Badli Industrial Area,  
Badli, North-West Delhi, Delhi-110042

Certificate No. CND/012/2025-26  
UDIN:- 25519740BIMHXF3541

We, the statutory auditors of Royal Sense Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in **Clause 14** of the draft scheme of the merger by absorption, with regards to the merger of the company with Royal Sense Limited 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 specified under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2006 (as amended), and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the draft composite scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the draft composite 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 Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, as the Company, Transferor Company shall stand dissolved without being wound up upon scheme being effective as mentioned in **Clause 14** of this scheme and all assets and liabilities as well as reserves shall transferred to the Transferee Company.

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 there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 and the accounting treatment contained in the aforesaid scheme is in compliance with the applicable 133 of the Companies Act, 2013 read with the Companies (Accounting Standard) Rules, 2006 (as amended) and other generally accepted accounting principles.

This Certificate is issued at the request of Royal Sense Limited, pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.

For C N D & Associates,  
Chartered Accountants  
FRN.: 030019N

*R. Dhingra*

CA Rohit Dhingra  
(Partner)  
Membership No:519740



Place: Delhi  
Date:27.05.2025