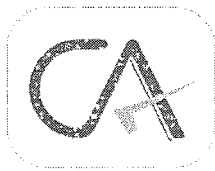


ANNEXURE A/D



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ANAND K. CHOUDHARY & CO.

Chartered Accountants

To,
The Board of Directors,
Real Gem Buildtech Private Limited,
702, Natraj, M. V. Road Junction,
Western Express Highway,
Andheri (E), Mumbai - 400069

Statutory Auditor's Certificate certifying the proposed accounting treatment, specified in clause 9 of the draft Scheme of Merger, complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles

We, the statutory auditors of Real Gem Buildtech Private Limited, ('the Company' or 'Real Gem'), have examined the proposed accounting treatment specified in clause 9 of the draft Scheme of Merger ("Scheme") of Kingmaker Developers Private Limited with Real Gem Buildtech Private Limited, and their respective shareholders in terms of the provisions of section(s) 230 to 232 of the Companies Act, 2013 ('the Act'). We have carried out our examination with reference to the abovementioned accounting treatment and its compliance with the applicable Accounting Standards as notified under the Companies Act, 2013 and other Generally Accepted Accounting Principles.

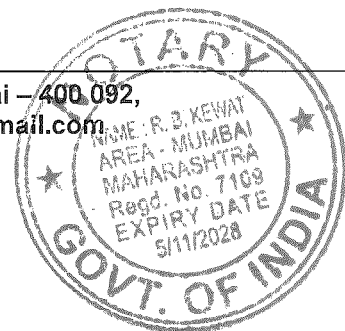
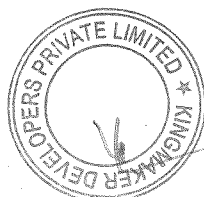
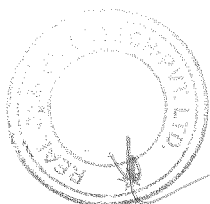
Management's Responsibility

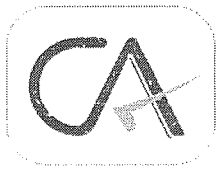
The responsibility for the preparation of the draft Scheme and its compliance with the relevant laws and regulations, including with the accounting standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 (the 'applicable accounting standards') and other generally accepted accounting principles in India., is that of the board of directors of the Companies involved.

Auditor's Responsibility

Our responsibility is to examine whether the proposed accounting treatment complies with the applicable Accounting Standards and other Generally Accepted Accounting Principles.

Office No. 514, 5th Floor, V-Star Plaza Chandavarkar Road, Borivali West, Mumbai – 400 092,
Tel: 022 67080022 / +91 8767876556 | Email: caanandchoudhary@gmail.com





ANAND K. CHOUDHARY & CO.

Chartered Accountants

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 conducted our examination in accordance with the Guidance Note on Reports and Certificates for Special Purposes (Revised 2016) Issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the Independence and ethical requirements of the Code of Ethics Issued by the Institute of Chartered Accountants of India.

Opinion

Based on the information and explanations given to us, the accounting treatment proposed in the aforesaid Scheme will be in compliance with the applicable Indian Accounting Standards notified by the Central Government under the Companies Act, 2013.

Restriction on use

This certificate is issued at the request of the Company pursuant to the requirements of Section 230 to 232 of the Companies Act, 2013 for onward submission to the National Company Law Tribunal. This Certificate should not be used for any other purpose without our prior consent.

For Anand K Choudhary & Co.

Chartered Accountants

Firm Registration No. 146936W

ANAND
KAMRAJBHAI
CHOUDHARY

Digitally signed by
ANAND KAMRAJBHAI
CHOUDHARY
Date: 2024.01.18
18:46:12 +05'30'

Anand K Choudhary
(Proprietor)

Membership No.: 166654
UDIN: 24166654BKCMEC6224

Place: Mumbai

Date: 18th January 2024

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