

Date: 10.02.2026

To,
The Board of Directors,
Viraj Upkram Private Limited
B-82, IIIrd Floor, Anand Vihar,
Delhi-110092

Auditor's Certificate on the proposed accounting treatment specified in the proposed Scheme of Amalgamation.

We, the statutory auditors of Viraj Upkram Private Limited ("Company" or "Transferor Company") have examined the proposed accounting treatment specified in Part III, Clause 16 of the Draft Scheme of Amalgamation ("Scheme") between Viraj Upkram Private Limited ("Transferor Company") and Divine Power Energy Limited ("Transferee Company") in terms of the provisions of section(s) 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft 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 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 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, 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, 1956 and the Companies Act, 2013 as prescribed by SEBI vide its Notification SEBI/HO/CFD/POD-2/P/CIR/2023/93 which prevail over the accounting treatment for the same as prescribed under the aforesaid Accounting Standards (wherever applicable).



This certificate is issued at the request of Viraj Upkram Private Limited pursuant to the requirements of circular issued under SEBI (LODR) Regulations, 2015 and provided to the Board of Directors solely for the above purposes to enable the Company to file the certificate along with the draft Scheme of Amalgamation with the National Company Law Tribunal, Regional Director, Registrar of Companies, Official Liquidator and such other relevant statutory authorities and should not be used by any other person or for any other purpose.

For Vijay Mukesh & Co
Chartered Accountants
Firm Registration No. 014554N




Vijay Kumar Aggarwal
Partner
Membership No. 093315
UDIN: 26093315UFNEVL9177
Date: 10.02.2026
Place: Delhi