



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Auditor's Certificate

To,
The Board of Directors,
VUENOW INFRATECH LIMITED
(Formerly known as Good Value Irrigation Limited)
Unit No. 406 & 407, A Wing, Atrium, Near ACME
Plaza Andheri Kurla Road, Andheri East, J.B. Nagar,
Mumbai, Maharashtra, India, 400059.

We, the statutory auditors of Vuenow Infratech Limited (Formerly known as Good Value Irrigation Limited) (**hereinafter referred to as "the Company"**), have examined the proposed accounting treatment specified in **clause 6 Part III** of the Draft Scheme of Amalgamation between **Vuenow Marketing Services Limited ("Transferor Company-1")**, **Vuenow Infotech Private Limited ("Transferor Company-2")** and **Vuenow Infratech Limited ("Transferee Company")** in terms of the provisions of Section(s) 230 and 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 Indian 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 Scheme complies with the applicable Indian 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 there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 & applicable rules.

This Certificate is issued at the request of the **Vuenow Infratech Limited** (Formerly known as Good Value Irrigation Limited) pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Ltd. (Bombay Stock Exchange Limited). This Certificate should not be used for any other purpose without our prior written consent.

For Kapish Jain & Associates,
Chartered Accountants
Firm Registration No. 022743N

Amit

Amit Kumar Madheshia
(Partner)

Membership Number: 521888
UDIN: 24521888BKCENM5794
Place: New Delhi
Date: February 28, 2024

