

## **Auditors' Certificate**

To,  
The Board of Directors  
Sasken Communication Technologies Limited  
No. 139/25, Domlur Layout,  
Ring Road, Domlur P.O.,  
Bengaluru – 560 071

- 1) This certificate is issued in accordance with the terms of our engagement letter dated September 14, 2015.
- 2) The accompanying undertaking stating the reasons for non applicability of Paragraph 5.16 (a) as referred to in the circular no. CIR/CFD/DIL/8/2013 dated May 21, 2013 issued by the Securities Exchange Board of India ("SEBI") (hereinafter referred to as the "Circular"), has been prepared by the Management of Sasken Communication Technologies Limited (the 'Company') pursuant to the requirements of paragraph 5.16(b) of the Circular in connection with the proposed scheme of amalgamation (hereinafter referred to as the "arrangement" or "scheme") between Sasken Communication Technologies Limited (the Transferee Company) and Sasken Network Engineering Limited (the Transferor Company). We have initialled the Undertaking for identification purpose only. We have relied on the above undertaking and performed no further procedures in this regard.
- 3) The preparation of the Undertaking is the responsibility of the Management of the Company. The Management is also responsible for ensuring that the Company complies with the requirements of the circular and the Companies Act, 1956 including the applicable provisions of the Companies Act, 2013 in relation to the Proposed Scheme and for providing all the information to SEBI, Bombay Stock Exchange Limited and National Stock Exchange of India Limited (together referred to as "Stock Exchanges.").
- 4) Pursuant to the Circular, it is our responsibility to examine the Proposed Scheme and certify whether the requirements set out in Paragraph 5.16 (a) of the Circular for obtaining approval of public shareholders' through postal ballot and e-voting are applicable to the proposed Scheme.
- 5) On the basis of verification of the undertaking given by the Company and according to the information, explanations and specific representations received by us from the management, we certify that the conditions prescribed in paragraph 5.16 (a) of the Circular are not applicable to the Proposed arrangement for the reasons as mentioned by the Company in the Undertaking.
- 6) We conducted 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. Our scope of work did not involve us performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such opinion. Further our examination did not extend to any aspects of a legal or propriety nature in the aforesaid arrangement /scheme.

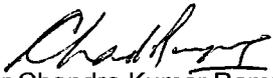


# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

- 7) This certificate has been issued for the sole use of the Board of Directors of the Company, to whom it is addressed, for their approval and necessary filing with the Stock Exchanges and should not be used by any other person or for any other purpose without our prior consent in writing.

For S.R. Batliboi & Associates LLP  
Chartered Accountants  
ICAI Firm registration no.: 101049W



per Chandra Kumar Rampuria  
Partner  
Membership No.: 055729  
Place: Bangalore  
Date: September 14, 2015

