Annexure- 10

(561)

ABHISHEK KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT

Auditor's Certificate

To,
The Board of Directors,
OMKAR OVERSEAS LIMITED
212, New Cloth Market,
O/S. Raipur Gate, Raipur,
Ahmedabad – 380002.

We, Abhishek Kumar & Associates, Chartered Accountants (Firm Reg. No. 130052W) the statutory auditors of **Omkar Overseas Limited**,(hereinafter referred to as "Transferee Company"), have examined the proposed accounting treatment specified in Part IV of Draft Scheme of Arrangement in nature of Amalgamation (hereinafter referred to as the 'Draft Scheme') between Saanvi Advisors Limited ("Transferor Company" or "SAL") and Omkar Overseas Limited ("Transferee Company" or "OOL") and their respective shareholders and creditors as approved by the Board of Directors in their meeting held on 12th February 2021, in terms of the provisions of SEBI circular no. CED/DIL3/CIR/2017/21, Sections 230 to 232 of the Act and the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ('the rules') with reference to its compliance with the accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder (the 'applicable Accounting Standards') and other Generally Accepted Accounting Principles in India.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards read with rules made there under and Other Generally Accepted Accounting Principles in India as aforesaid, is that of the Management/ 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 as above and according to the information and explanations given to us, along with the representations provided by the Management, we confirm that the proposed accounting treatment specified in **Part IV** of the Draft Scheme, is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular no. CFD/DIL3/CIR/2017/21, issued thereunder and all the applicable Accounting Standards notified by the Central Government under section 133 of the Companies Act, 2013 and other Generally Accepted Accounting Principles in India.

401, Silicon Tower, Nr. Samartheshwar Mahadev Temple, Law Garden, Navrangpura, Ahmedabad-380009.
Tel. : 079 - 26448824, 40370886 ✦ Mob. : 9227404064 ✦ e-mail : abhisheksagrawal@yahoo.co.in

This certificate is issued at the request of the Omkar Overseas Limited pursuant to the requirements of SEBI circular no. CFD/DIL3/CIR/2017/21, issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Concerned Stock Exchanges and the National Company Law Tribunal, as may be applicable, along with the Draft Scheme. Accordingly, this Certificate should not be used for any other purpose without our prior written consent.

For, Abhishek Kumar & Associates
Chartered Accountants
Reg. No. 130052W

[CA. Abhishek Agrawal]
Proprietor
M. No. 132305
UDIN: 21132305AAAADZ8540

Place: Ahmedabad
Date: 12.02.2021

ABHISHEK KUMAR & ASSOCIATES
M. No. 132305
AHMEDABAD
Reg. No. : 130052W
CHARTERED ACCOUNTANTS

OMKAR OVERSEAS LIMITED
AHMEDABAD