Mukesh A Mittal & Co.
Chartered Accountants

306, ITL Twin Tower, B-9, Netaji Subhash Place
Pitam Pura, Delhi-110034
Phone : 011-27355903
E-mail : mukeshamittal@gmail.com

Annexure J

July24, 2021

To,
The Board of Directors
Jasch Industries Ltd,
502, Block-C, NDM-2, N.S.P.,
Pitampura, New Delhi - 110034

We, Mukesh A Mittal & Co., Chartered Accountants, the statutory auditors of Jasch IndustriesLimited (hereinafter referred to as "the Demerged Company"), have examined the proposed accounting treatment specified in Clause 17 of the Draft Scheme of Arrangement (hereinafter referred to as "Draft Scheme") amongst Jasch Industries Limited the Demerged Company, and Jasch Gauging Technologies Limited (hereinafter referred to as "the Resulting Company") and their respective shareholders and creditors, in terms of the provisions of Sections 230 to 232 read with Section 66 and other relevant provisions of the Companies Act, 2013 (hereinafter referred to as "the Act"),the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (hereinafter referred to as "the Rules"),and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the circulars issued thereunder, with reference to its compliance with the Applicable Accounting Standards notified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014 and Other Generally Accepted Accounting Principles (hereinafter referred to as "applicable Accounting Standards").

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. 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 Demerged 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 Draft Scheme is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the circulars issued thereunder and all the applicable Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Other Generally Accepted Accounting Principles in India.

This Certificate is issued at the request of the Demerged Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited, and pursuant to the requirements of the Companies Act, 2013 for onward submission to the Hon'ble National Company Law Tribunal or any other regulatory authority. This Certificate should not be used for any other purpose without our prior written consent.

For Mukesh A Mittal & Co.
Chartered Accountants
(Firm Registration No. 016910N)

Mukesh A Mittal & Co. Chartered Accountants

CA. Shikha Gupta
(Partner)
Membership No. 520509
UDIN : 21520509AAAAEV2144
Place: New Delhi Date : 24-07-2021