niranjan & narayan
Chartered Accountants

FRN : 005899S
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UNDERTAKING IN RELATION TO NON-APPLICABILITY OF REQUIREMENTS PRESECRIBED IN SUB PARAS 10(A) AND (B) OF PART I (A) OF SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/DIL1/CIR/P/2020/249 DATED DECEMBER 22, 2020IN RESPECT OF SCHEME OF REDUCTION OF CAPITAL

We the Statutory Auditors of Adroit Infotech Limited, a Company incorporated under the provisions of Companies Act, 1956, having its Registered office at # Plot No. 7A, MLA Colony, Road No. 12, Banjara Hills, Hyderabad-500034, Telangana, India, and listed on the Bombay Stock Exchange (Scrip Code- 532172) and National Stock Exchange (Symbol- ADROITINFO), ("**Company**")have reviewed the draft Scheme of Reduction of Capital of the Company and based on our examination of the proposed scheme, evidences obtained and the information and explanations provided by the management, in our opinion-

i. The Proposed Scheme does not envisage any issue of additional shares by the Company to the Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the listed entity, or

ii. The Proposed Scheme does not involve the listed entity andany other entity involving Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group

iii. The Proposed Scheme does not involve any acquisition or merger, either directly or indirectly, of the equity shares of the subsidiary from any of the shareholders of the subsidiary who may be Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group.

iv. The Proposed Scheme does not involve merger of an unlisted entity which results in reduction in the voting share of pre-scheme public shareholders of the Company.

v. The Proposed Scheme does not involve transfer of whole or substantially the whole of the undertaking of the Company.

Thus, in light of the above, requirements prescribed in sub paras 10(a) and (b) of Part I (a) of SEBI Master Circular no. SEBI/HO/CFD/DIL1/CIR/P/2020/249 dated December 22, 2020pertaining to requisite majority of voting by public shareholders is not applicable to the Company.

This undertaking is furnished in accordance with the approval of Board of Directors of the Company.

For Niranjan and Narayan
Chartered Accountants
FRN.: 005899S

Niranjan & Narayan Chartered Accountants FRN: 005899S Hyderabad

M Niranjan
Partner Memb No. 029552
UDIN:21029552AAAAFZ7646

Place: Hyderabad
Date: 02nd June 2021