niranjan & narayan
Chartered Accountants

FRN : 005899S
GSTIN : 36AACFN0604K1ZJ

first floor, h.no: 7-1-28/1/A/21
shyamkaran road, ameerpet
hyderabad - 500016
tel : 040-29806074
email : caniranjan@yahoo.com
www.nncas.com

To,
The Board of Directors,
Adroit Infotech Limited
Plot No. 7A, MLA Colony, Road No. 12, Banjara Hills
Hyderabad- 500034, Telangana, India

We, the statutory auditors of Adroit Infotech Limited, ("**Company**"), have examined the proposed accounting treatment specified in clause 1.12 of the draft Scheme of Reduction of Capital ("**Scheme**") between Adroit Infotech Limited and its Shareholders in terms of the provisions of section 66 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and 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 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 Accounting Standards and 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.

This Certificate is issued at the request of the Adroit Infotech Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to BSE Limited and National Stock Exchange of India Limited. This Certificate should not be used for any other purpose without our prior written consent.

For Niranjan & Narayan
Chartered Accountants
FRN: 005899S

Niranjan & Narayan
FRN: 005899S
Hyderabad
Chartered Accountants

M.Niranjan
Partner - Membership No. 029552
UDIN : 21029552AAAAFU4358

Place: Hyderabad
Date : 2 June 2021