ANNEXURE – "N"

RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302 001

TELE: (O) 0141- 2363340, 2363341, 2363342 MOBILE: 9314668454,

E-mail: - vikasrajvanshi.jaipur@gmail.com, www.rajvanshica.com

18

ANNEXURE II

To,
The Board of Directors,
Prem Somani Financial Services Limited
Flat No. 408, 2nd Floor, Anand Chamber,
Baba Harishchandra Marg, Raisar Plaza, Indira Bajar
Jaipur

We, the statutory auditors of Prem Somani Financial Services Limited,(hereinafter referredto as 'the Company'), have examined the proposed accounting treatment specified in section 133 of companies act of the Draft Scheme of reduction of share capital interms of the provisions of sections 230-234 and 66 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and Other 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 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 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 thereunder 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 Prem Somani Financial Services Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the *BSE*. This Certificate should not be used for any other purpose without our prior written consent.

For Rajvanshi & Associates
Chartered Accountants
Firm Regn. No.: 005069C

RAJVANSHI & ASSOCIATES CA JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
M.No.:440759
Place: Jaipur
Date :30/10/2021
UDIN : 21440759AAAAGP5318