ARUN & CO
CHARTERED ACCOUNTANTS

CA. A. ARUN, B.Com, F.C.A, CISA(USA)
Proprietor

AUDITOR'S CERTIFICATE

To,
The Board of Directors,
Kovilpatti Lakshmi Roller Flour Mills Limited
CIN: L15314TN1961PLC004674
75/8, Benares Cape Road,
Gangaikondan, Tirunelveli – 627352,
Tamil Nadu, India

I, the Statutory Auditor of **KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED**, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 11 of the Draft Scheme of Amalgamation of Raya Foods Private Limited (Transferor Company) with Kovilpatti Lakshmi Roller Flour Mills Limited (Transferee Company) in terms of the provisions of section(s) 230 to 232 and other applicable provisions of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards (IndAS) 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 Indian Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. My responsibility is to examine and report whether the Draft Scheme complies with the applicable Indian 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 I may have in my capacity as the statutory auditor of any financial statements of the Company. I carried out my 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 my examination and according to the information and explanations given to me, I 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 Indian Accounting Standards notified by the Central Government under the Companies Act, 2013.

This Certificate is issued at the request of the Kovilpatti Lakshmi Roller Flour Mills Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited and the National Company Law Tribunal. This Certificate should not be used for any other purpose without my prior written consent.

For Arun & Co.
Chartered Accountants
Firm Registration No.: 0014464S

ARUN & CO. TIRUNELVELI FRN:0144648 Chartered Accountants

CA. A Arun
Proprietor
Membership Number: 227831
UDIN: 22227831AQOWPE5895

Place: Gangaikondan
Date: 22.08.2022

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