



S. GUHA & ASSOCIATES

Chartered Accountants

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KOLKATA NEW DELHI MUMBAI SILIGURI AGARTALA DEOGHAR PATNA GUWAHATI PORT BLAIR BOLPUR

Auditor's Certificate

To,
The Board of Directors
Dhelakhat Tea Company Limited.
4, Dr Rajendra Prasad Sarani,
Kolkata-700001

We, the statutory auditors of Dhelakhat Tea Company Limited ("Company"), (CIN: L15492WB1917PLC002894) have examined the accounting treatment mentioned in the clause 12 of the Draft Scheme of Amalgamation between Rydak Syndicate Limited (hereinafter referred to as "Transferee Company") and the Company in terms of the provisions of section 230 and 232 of the Companies Act, 2013 (hereinafter referred to as "Act of 2013") read with the Companies (Compromise, Arrangements, and Amalgamations) Rules, 2016 with reference to its compliance of the applicable Accounting Standards notified under the Companies Act, 2013 and other Generally Accepted Accounting Principles.

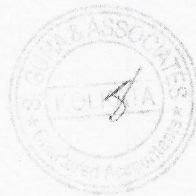
The responsibility for the preparation of the draft scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is entirely on the Board of directors of the Companies involved. Our responsibility is to examine and report whether the Draft 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 based on the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and based on 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 Dhelakhat Tea Company Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Calcutta Stock Exchange and BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.

For S. Guha & Associates
Chartered Accountants
FRN: 322493E

Sourabh Mitra
Sourabh Mitra
Partner
M. No. 308743
UDIN: 24308743BKAU9396
25th June, 2024
Kolkata



Digitally signed
by RAJVINDER
SINGH
Date: 2024.07.10
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RAJVINDER
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