



ANIKET GOYAL & ASSOCIATES

Chartered Accountants

AUDITORS' CERTIFICATE

To,

**The Board of Directors,
7NR Retail Limited
Godown No-1, 234/1+234/2, FP-69/3,
Sadashiv Kanto, B/h Bajaj Process, Narol Chokdi, Narol,
Ahmedabad (Gujarat) – 382 405**

We, the statutory auditors of 7NR Retail Limited, (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in clause 5 of the Draft Scheme of Arrangement between 7NR Retail Limited and its Members and Creditors in terms of the provisions of section(s) 230-231 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.





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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 and/or other generally accepted Accounting Principles, as applicable.

This Certificate is issued at the request of the 7NR Retail Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.



FOR ANIKET GOYAL & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NUMBER: 022331C

DATE: 25/11/2022
PLACE: AHMEDABAD
UDIN: 22423707BFLGKC1499

CA ANIKET GOYAL
PROPRIETOR
MEMBERSHIP NO.: 423707