



S. GUHA & ASSOCIATES

Chartered Accountants

Head Office :

AE-441, Sector-I, Salt Lake, Dist. North 24 Parganas, Kolkata-700 064

Kolkata Branch Office :

16/1, Girish Vidya Ratna Lane, Kolkata-700 009

Ph : (033) 2360 9686, 2350-6991 • E-mail : sguhaassociates@gmail.com • Website : sguhaassociates.com

Branches :

TRIPURA 44, Hari Ganga Basak Road Pranab Bhawan Post Office Chowhumani, Agartala-799 001	NEW DELHI Office No. 101, LGF Shree Balaji Complex, Pandav Nagar Near Mother Dairy Plant New Delhi-110 092	BIHAR House of Saifur Rahman Bauli Mohalla Phulwari Sharif Patna-801 505	JHARKHAND House of Lalit Kumar Jha Shyam Ganj Road, Near Patel Chowk P.O. & District : B. Deoghar B. Deoghar-814 112	WEST BENGAL Flat No. 1302, Ruby Tower, North City Sevok Road Siliiguri-734 001	ANDAMAN & NICOBAR ISLANDS C/o. Deepak Lal HSS/506/126, Gurudara Lane Opp. Mohan Hardware Port Blair-744 101
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To,

The Board of Directors,

Dhelakhat Tea Company Limited

We, S. Guha & Associates, Chartered Accountants having Office at AE-441, Sector-I, Salt Lake, Kolkata-700064 being the Statutory Auditors of Dhelakhat Tea Company Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 11 of Part B of the Draft Scheme of Amalgamation Dhelakhat Tea co. Limited with Rydak Syndicate Limited in terms of the provisions of section 133 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.

This Certificate is issued at the request of the Dhelakhat Tea Co 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. 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

(CA. Sourabh Mitra)

Partner

Membership No.: 308743

UDIN: 23308743BGULBD1980

Date: 17th February, 2023

Place: Kolkata