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BAHETI & CO.
CHARTERED ACCOUNTANTS
24, M.P. NAGAR ZONE II
BHOPAL 462011
2573141, 4251535

ANNEXURE V

To,
The Board of Directors,
Kilpest India Limited
7C, Industrial Area, Govindpura,
Bhopal, MP-462023


We, the statutory auditors of Kilpest India Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause no. 13 of the Draft Scheme of Amalgamation Of 3B Blackbio Biotech India Limited, Transferor Company; With Kilpest India Limited, Transferee Company in terms of the provisions of section(s) 230 to 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ 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 only 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 there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 and/or the accounting treatment contained in clause 13 of the proposed scheme, as such in compliance with the applicable Indian Accounting Standards notified under section 133 of The Act read with the rules made there under.

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

For Baheti & Co.
Chartered Accountants
Firm Registration No.: 006287C


Ca Deepak Baheti
Partner
Membership Number: 075063
Place: Bhopal
Date: 21/10/2020



UDIN 20075063AAAALT3120