



**CERTIFICATE**

On the basis of examination of Scheme of Amalgamation approved by the Board of Directors of **Cunningham Ventures Private Limited (Transferor Company No 1)** at their meeting held on **08-November-2021** and other relevant records and documents produced before us by the board of directors, we hereby certify and confirm that the Accounting Treatment as mentioned in the Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of Section 230 to 232 of Companies Act, 2013 and the rules made there under is in conformity with Accounting Standards (Ind As) prescribed under Section 133 of Companies Act, 2013.

The above certificate is issued based on verification of the books of accounts of the company produced to us for verification. This certificate is issued for the purpose of submission to National Company Law Tribunal, Chennai Bench in the matter of Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of provisions to Section 232(3) of the Companies Act, 2013.

**For Venkatesh & Co**

Chartered Accountants

F R N 0046365

**CA Dasaraty V**

Partner

M No 026336



Place: Chennai

Date: 10/12/2021

UDIN: 21026336AAAAKT7964



**CERTIFICATE**


On the basis of examination of Scheme of Amalgamation approved by the Board of Directors of **Sahoj Ventures Private Limited (Transferor Company No 2)** at their meeting held on **08-November-2021** and other relevant records and documents produced before us by the board of directors, we hereby certify and confirm that the Accounting Treatment as mentioned in the Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of Section 230 to 232 of Companies Act, 2013 and the rules made there under is in conformity with Accounting Standards (Ind As) prescribed under Section 133 of Companies Act, 2013.

The above certificate is issued based on verification of the books of accounts of the company produced to us for verification. This certificate is issued for the purpose of submission to National Company Law Tribunal, Chennai Bench in the matter of Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of provisions to Section 232(3) of the Companies Act, 2013.

**For Venkatesh & Co**

Chartered Accountants

F R N 0046365

  
**CA Dasaraty V**

Partner

M No 026336



Place: Chennai

Date: 10/12/2021

UDIN: 21026336AAAAKU5473





**CERTIFICATE**

On the basis of examination of Scheme of Amalgamation approved by the Board of Directors of **Willingdon Ventures Private Limited (Transferor Company No 3)** at their meeting held on **08-November-2021** and other relevant records and documents produced before us by the board of directors, we hereby certify and confirm that the Accounting Treatment as mentioned in the Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of Section 230 to 232 of Companies Act, 2013 and the rules made there under is in conformity with Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013.

The above certificate is issued based on verification of the books of accounts of the company produced to us for verification. This certificate is issued for the purpose of submission to National Company Law Tribunal, Chennai Bench in the matter of Scheme of Amalgamation of **Cunningham Ventures Private Limited (Transferor Company No 1), Sahoj Ventures Private Limited (Transferor Company No 2) and Willingdon Ventures Private Limited (Transferor Company No 3) WITH Mercantile Ventures Limited (Transferee Company)** in terms of provisions to Section 232(3) of the Companies Act, 2013.

**For Venkatesh & Co**

Chartered Accountants

F R N 004636S

**CA Dasaraty V**

Partner

M No 026336



Place: Chennai

Date: 10/12/2021

UDIN: 21026336AAAAKV2476