

M L BHUWANIA AND CO LLP
CHARTERED ACCOUNTANTS

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To,
The Board of Directors
Datamatics Global Services Limited
Knowledge Centre, Plot No. 58,
Street No. 17, MIDC, Andheri East
Mumbai - 400093, INDIA.

Independent Auditor's Certificate certifying the accounting treatment contained in the draft Scheme of Amalgamation amongst Delta Infosolutions Private Limited (the "Transferor Company") and Datamatics Global Services Limited (the "Transferee Company") and their respective shareholders.


1. This certificate is issued in accordance with the terms of our engagement letter dated February 25, 2022.
2. We, M L BHUWANIA AND CO LLP, Chartered Accountants, the Statutory Auditors of Datamatics Global Services Limited ("the Company"), have examined the proposed accounting treatment specified in Clause 12 of Part II of the draft Scheme of Amalgamation (hereinafter referred as 'Scheme') between Delta Infosolutions Private Limited and Datamatics Global Services Limited and their respective shareholders in terms of the provisions of Section 230 to 232 read with other relevant provisions of the Companies Act, 2013 and rules made thereunder with reference to its compliance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the rules made there under and other Generally Accepted Accounting Principles in India.
3. The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards read with the rules made there under and other generally accepted accounting principles in India as aforesaid, is that of the Board of Directors of the Companies involved. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. Our responsibility is only to examine and report whether the draft Scheme, referred to above, complies with the applicable Accounting Standards, and other generally accepted accounting principles in India. 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.



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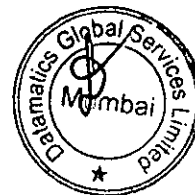
5. We carried out our examination in accordance with the Guidance Note on Audit Reports or Certificates for Special Purposes (Revised 2016), issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.
7. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in Clause 12 of Part II of the 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.
8. For ease of reference, Clause 12 of Part II of the Scheme, duly authenticated on behalf of the Company, is reproduced in the Annexure to this Certificate and is initialed by us only for the purposes of identification.
9. This certificate is issued at the request of the Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for onward submission by the Company to the BSE Limited and the National Stock Exchange of India Limited. This Certificate should not be used for any other purpose without our prior written consent.

For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197


Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 22108374AECFZZ7386

Place: Mumbai
Date: March 04, 2022

F- 11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.



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Annexure

Relevant extract of the draft Scheme of Amalgamation between Delta Infosolutions Private Limited (the "transferor Company") and Datamatics Global Services Limited (the "transferee Company") and their respective shareholders in terms of the provisions of Section 230-232 of the Companies Act, 2013.

12. Accounting Treatment

12.1. Amalgamation of the Transferor Company with the Transferee Company would be accounted in the books of the Transferee Company for as per the 'Pooling of Interests Method' prescribed under Appendix C to Ind AS 103 (Accounting for Business Combinations) and any other relevant Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013.

