

**DEEPAN PARIKH & CO.**

CHARTERED ACCOUNTANTS

**Deepan Parikh**

B. Com., F.C.A.

101, 'B' Wing, Shanti Niwas, Hindu Friends Society, Natvar Nagar Road No. 5, Jogeshwari (E), Mumbai-400 060.  
☎ : (O) 2837 4410 ● E-mail : parikhdeepan59@gmail.com

Certificate

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

Dear Sirs,

1. It has been explained to us that as per the attached copy of the Draft Scheme of Amalgamation for amalgamation and vesting of Delta Infosolutions Private Limited ("Transferor Company") into Datamatics Global Services Limited ("Transferee Company") under Sections 230-232 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 ("Scheme"). The Appointed Date of Scheme is April 1, 2021.
2. At the request of the Company, we have examined the attached statement of computation of pre and post scheme net worth of the Company as at March 31, 2021 ("the statement"), prepared by the Company and certified by us for identification purposes.
3. In the attached statement, the account balances used in the computation of pre-scheme net worth of the Company as at March 31, 2021 has been traced from the audited books of accounts of the Company for the period ended March 31, 2021 made available to us and the post scheme net worth of the Company has been computed considering the accounting treatment contained in the Scheme which is subject to National Company Law Tribunal ("NCLT") approval. As represented to us, the Scheme is proposed to be filed with the jurisdictional NCLT Bench.
4. The accompanying statement is responsibility of Company's management. Our responsibility is not to verify the accuracy of the facts stated in the certificate. We conducted our examinations in accordance with the guidance notes on Audit reports and certificates for special purposes issued by the Institute of Chartered Accountants of India. Our Scope of work did not involve performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be the expression of an opinion on the



financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such opinion.

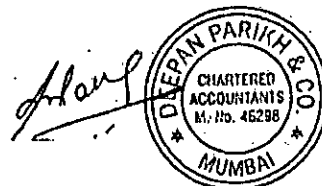
5. Based on the procedures mentioned in the paragraph above and according to the information and explanation given to us and specific representation received from the management, we certify that the pre-scheme net worth and the post-scheme net worth of the Company as at March 31, 2021 computed in accordance with paragraph above is as noted below:

Particulars	(INR in Crores)	
	Pre-Scheme	Post-Scheme
Equity Share Capital	29.48	29.48
Retained Earnings	288.35	304.15
General Reserve	107.71	139.74
Capital Reserve	3.56	
Capital Redemption Reserve	24.43	
Securities Premium	108.01	89.93
Other Reserves (Refer Note No 7)	(2.11)	(3.48)
<b>Total Net-worth</b>	<b>559.43</b>	<b>559.82</b>

6. For the purpose of preparation of aforesaid computation of Pre Scheme net worth, "Net Worth" is calculated as defined under section 2(57) of the Companies Act, 2013 – "Net Worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

7. Other reserves of the Company, excluding the reserves as stated above in para 5, as on March 31, 2021 is as under:

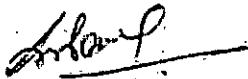
Other Reserves	INR in Crores	
	Pre-Scheme	Post-Scheme
OCI - Equity Instruments	0.37	(1.00)
OCI - Actuarial gains and losses	(2.63)	(2.63)



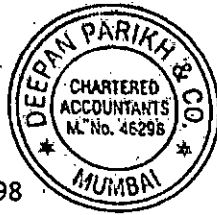
OCI - Cash flow hedging reserve	0.15	0.15
Total	(2.11)	(3.48)

8. This certificate is intended solely for the use of the management of the Company for the purpose of submission to the Stock Exchange, and is not to be used, referred to or distributed for any other purpose without our prior written consent.

For DEEPAN PARIKH & CO  
Chartered Accountants



DEEPAN PARIKH  
Proprietor  
Membership No. 46298  
UDIN: 22046298AEPNMY7798



Place: Mumbai  
Date: 10/03/2022



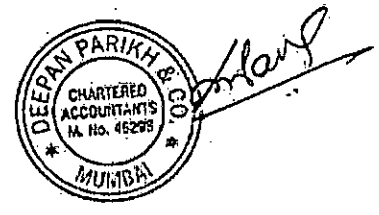
101, 'B' Wing, Shanti Niwas, Hindu Friends Society, Nalvar Nagar Road No. 5, Jogeshwari (E), Mumbai-400 060.  
☎ : (O) 2837 4410 ● E-mail : parikhdeepan59@gmail.com

Certificate

The Board of Directors,  
Delta Infosolutions Private Limited,  
Knowledge Centre, Plot No. 58,  
Street No. 17, MIDC,  
Andheri East, Mumbai – 400093

Dear Sirs,

1. It has been explained to us that as per the attached copy of the Draft Scheme of Amalgamation for amalgamation and vesting of Delta Infosolutions Private Limited ("Transferor Company" or "the Company") into DataMatics Global Services Limited ("Transferee Company") under Sections 230-232 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 ("Scheme"). The Appointed Date of Scheme is April 1, 2021.
2. At the request of the Company, we have examined the attached statement of computation of pre and post scheme net worth of the Company as at March 31, 2021 ("the statement"), prepared by the Company and certified by us for identification purposes.
3. In the attached statement, the account balances used in the computation of pre-scheme net worth of the Company as at March 31, 2021 has been traced from the audited books of accounts of the Company for the period ended March 31, 2021 made available to us and the post scheme net worth is not applicable to the Company since it will merge into the Transferee Company and will cease to exist as per the Scheme which is subject to National Company Law Tribunal ("NCLT") approval. As represented to us, the Scheme is proposed to be filed with the jurisdictional NCLT Bench.
4. The accompanying statement is responsibility of Company's management. Our responsibility is not to verify the accuracy of the facts stated in the certificate. We conducted our examinations in accordance with the guidance notes on Audit reports and certificates for special purposes issued by the Institute of Chartered Accountants of India. Our Scope of



work did not involve performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such opinion.

5. Based on the procedures mentioned in the paragraph above and according to the information and explanation given to us and specific representation received from the management, we certify that the pre-scheme net worth and the post-scheme net worth of the Company as at March 31, 2021 computed in accordance with paragraph above is as noted below:

Particulars	(INR in Crores)	
	Pre-Scheme	Post-Scheme
Equity Share Capital	0.01	N.A.
Retained Earnings	15.80	
Capital Reserve	(29.57)	
General Reserve	32.03	
FVOCI – Equity investments	(1.37)	
<b>Total Net-worth</b>	<b>16.89</b>	<b>N.A.</b>

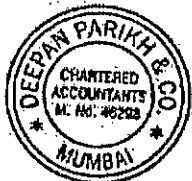
6. For the purpose of preparation of aforesaid computation of Pre Scheme net worth, "Net Worth" is calculated as defined under section 2(57) of the Companies Act, 2013 – "Net Worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.
7. Other reserves of the Company, excluding the reserves as stated above in para 5, as on March 31, 2021 is as under:

Other Reserves	INR in Crores	
	Pre-Scheme	Post-Scheme
OCI – Equity Instruments	(1.37)	N.A.
<b>Total</b>	<b>(1.37)</b>	<b>N.A.</b>



8. This certificate is Intended solely for the use of the management of the Company for the purpose of submission to the Stock Exchange, and is not to be used, referred to or distributed for any other purpose without our prior written consent.

For DEEPAN PARIKH & CO  
Chartered Accountants



DEEPAN PARIKH  
Proprietor  
Membership No. 46298  
UDIN: 22046298AEVRSZ9904

Place: Mumbai  
Date: 11/03/2022