SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS
Offices : Chennai - Bengaluru - Madurai

Ref. No.

New No.4, Old No.23,
C.P. Ramaswamy Road
Alwarpet, Chennai - 600 018

Telephone 2498 8762
2498 8463
4210 6952

E-Mail : sundaramandsrinivasan1948@gmail.com
yessendes@sundaramandsrinivasan.com
Website : www.sundaramandsrinivasan.com

Date ....

Independent Auditor's Certificate to confirm that the Proposed Accounting Treatment in the Draft Scheme of Arrangement is in conformity with accounting standards prescribed under Section 133 of the Companies Act, 2013

To
The Board of Directors,
Pricol Limited
109, Race Course,
Coimbatore - 641 018,
Tamil Nadu, India.

1. This Certificate is issued in accordance with the terms of our engagement with Pricol Limited.

2. We, Sundaram & Srinivasan, Chartered Accountants, the Statutory Auditors of Pricol Limited (hereinafter referred to as the "Company") have examined the proposed accounting treatment specified in Clause 9.1 of Part II of the draft Scheme of Arrangement (hereinafter referred to as the "Draft Scheme") between the Company and Pricol Autotech Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Act") as approved by the Board of Directors at its meeting held on 27th June 2026, with reference to its compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and circulars issued thereunder, Section 133 of the Act and applicable Accounting Standards notified under Section 133 of the Act read together with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and Other Generally Accepted Accounting Principles in India.

Management Responsibility

3. The responsibility for the preparation of the Draft Scheme, and its compliance with the relevant laws and regulations, including the applicable Accounting Standards and other generally accepted accounting principles in India, is that of the management/ Board of Directors of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Draft Scheme and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Act and the rules, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and the applicable Accounting Standards, in relation to the Draft

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Scheme, and for providing all relevant information to the Stock Exchanges and National Company Law Tribunal.

Auditors Responsibility

5. Pursuant to the requirements, our responsibility is to examine and confirm that the proposed accounting treatment specified in the Draft Scheme is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, Section 133 of the Act and rules framed thereunder, applicable Accounting Standards and Other Generally Acceptable Accounting Principles. Our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Draft Scheme.

6. 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.

7. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("the ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. 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.

Conclusion

9. Based on our examination and according to the information and explanations given to us, along with the representations provided by the management, we confirm that the accounting treatment contained in the Draft Scheme is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, Section 133 of the Act and rules framed thereunder and all the applicable Accounting Standards notified by the Central Government under the Act read together with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and Other Generally Accepted Accounting Principles in India.

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Restriction on Use

10. This certificate is issued at the request of the Company's management pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the SEBI, the stock exchanges, the National Company Law Tribunal and such other regulatory authorities. Accordingly, this certificate may not be suitable for any other purpose, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Sundaram & Srinivasan
Chartered Accountants
FRN: 004207S

S.Usha
Partner
Membership Number: 211785
UDIN: 26211785LJSEOG6173

Date: 27/06/2026
Place: Chennai

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New No:4,
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600 018.

Independent Auditor's Certificate to confirm that the Proposed Accounting Treatment in the Draft Scheme of Arrangement is in conformity with accounting standards prescribed under Section 133 of the Companies Act, 2013

To
The Board of Directors,
Pricol Autotech Limited
CPM Towers, 109 Racecourse,
Behind HSBC Bank, Coimbatore Racecourse,
Coimbatore South, Coimbatore – 641 018,
Tamil Nadu, India.

1. This Certificate is issued in accordance with the terms of our engagement with Pricol Autotech Limited.

2. We, Sundaram & Srinivasan, Chartered Accountants, the Statutory Auditors of Pricol Autotech Limited (hereinafter referred to as the "Company") have examined the proposed accounting treatment specified in Clause 9.2 and 10.2 of Part II of the draft Scheme of Arrangement (hereinafter referred to as the "Draft Scheme") between Pricol Limited and the Company and their respective shareholders and creditors under the Sections 230 to 232 of the Companies Act, 2013 ("Act") (hereinafter referred to as the "Draft Scheme") as approved by the Board of Directors at its meeting held on 27th June 2026. with reference to its compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, Section 133 of the Act and applicable Accounting Standards notified under Section 133 of the Act read together with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and Other Generally Accepted Accounting Principles in India.

Management Responsibility

3. The responsibility for the preparation of the Draft Scheme, and its compliance with the relevant laws and regulations, including the applicable Accounting Standards and other generally accepted accounting principles in India, is that of the management/ Board of Directors of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Draft Scheme and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Act and the rules, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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and circulars issued thereunder and the applicable Accounting Standards, in relation to the Draft Scheme, and for providing all relevant information to the Stock Exchanges and National Company Law Tribunal.

Auditors Responsibility

5. Pursuant to the requirements, our responsibility is to examine and confirm that the proposed accounting treatment specified in the Draft Scheme is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, Section 133 of the Act and rules framed thereunder, applicable Accounting Standards and Other Generally Acceptable Accounting Principles. Our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Draft Scheme.

6. 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.

7. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("the ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. 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.

Conclusion

9. Based on our examination and according to the information and explanations given to us, along with the representations provided by the management, we confirm that the accounting treatment contained in the Draft Scheme is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, Section 133 of the Act and rules framed thereunder and all the applicable Accounting Standards notified by the Central Government under the Act read together with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and Other Generally Accepted Accounting Principles in India.

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Restriction on Use

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For Sundaram & Srinivasan
Chartered Accountants
FRN: 004207S

S.Usha
Partner
Membership Number: 211785
UDIN: 26211785AFPHTR9566

Date: 27/06/2026
Place: Chennai

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