

**KALYANIWALLA  
& MISTRY LLP**

CHARTERED ACCOUNTANTS

---

**Annexure C**

To,  
The Board of Directors,  
Expleo Solutions Limited  
6A, Sixth Floor, Prince Infocity II,  
No. 283/3 & 283/4, Rajiv Gandhi Salai  
(OMR),  
Kandanchavadi,  
Chennai – 600 096.

We, the statutory auditors of Expleo Solutions Limited, (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in clauses 11, 19 and 27 of the Draft Scheme of Amalgamation between Expleo India Infosystems Private Limited, Expleo Technologies India Private Limited, Expleo Engineering India Private Limited, Silver Software Development Centre Private Limited and Expleo Solutions Limited in terms of the provisions of section(s) 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended 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 thereunder and all the applicable Indian Accounting Standards notified by the Central Government under the Companies Act, 2013.



LLP IN : AAH - 3437

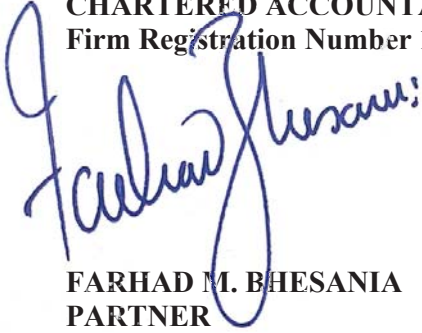
REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001  
TEL.: (91) (22) 6158 6200, 6158 7200 FAX : (91) (22) 6158 6275

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

**For KALYANIWALLA & MISTRY LLP**

**CHARTERED ACCOUNTANTS**

**Firm Registration Number 104607W/W100166**



**FARHAD M. BHESANIA  
PARTNER**

**Membership Number 127355  
UDIN: 21127355AAAAFY3142**

Place: Mumbai

Date : July 1, 2021

