



To,

The Board of Directors,
JEENA SIKHO LIFECARE LIMITED
SCO 11 FIRST FLOOR,
KALGIDHAR ENCLAVE ZIRAKPUR
MOHALI PUNJAB 140604 INDIA

We, the statutory auditors of Jeena Sikho Lifecare Limited, (**hereinafter referred to as “the Company”**), have examined the proposed accounting treatment specified in clause 5 Part III of the Draft Scheme of Arrangement for Demerger between Shuddhi Lifecare Private Limited (“Demerged Company”) and Jeena Sikho Lifecare Limited (“Resulting Company”) in terms of the provisions of Section(s) 230 and 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 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 there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 & applicable rules.

This Certificate is issued at the request of the Jeena Sikho Lifecare Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015 for onward submission to the NSE (National Stock Exchange). This Certificate should not be used for any other purpose without our prior written consent.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Saurabh Garg
Partner
Membership No.: 510541
UDIN: 23510541BGUIZW9219
Place: New Delhi
Date: March 22, 2023.

DEEPAK K GARG & ASSOCIATES
Chartered Accountants



KOTHI NO. 180, SECTOR 46A, CHANDIGARH -160047

TELEPHONE : 9915807591 , Email: CAPUNEETGUPTA32@GMAIL.COM

Auditor's Certificate

To,
The Board of Directors,
SHUDDHI LIFECARE PRIVATE LIMITED
SCO-12, KALGIDHAR ENCLAVE BALTANA,
ZIRAKPUR BALTANA PB 140604

We, the statutory auditors of Shuddhi Lifecare Private Limited, (**hereinafter referred to as "the Company"**), have examined the proposed accounting treatment specified in clause 5 Part III of the Draft Scheme of Arrangement for Demerger between Shuddhi Lifecare Private Limited ("Demerged Company") and Jeena Sikho Lifecare Limited ("Resulting Company") in terms of the provisions of Section(s) 230 and 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 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 there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 & applicable rules.

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

For Deepak K Garg & Associates
Chartered Accountants
Firm Registration No.: 024019A

CA. Puneet Gupta
M. No: 533186
UDIN: 23533186BGXJWG8328
Place: Chandigarh
Date: 22.03.2023

