

To,
The Board of Directors,
Sahasra Electronics Private Limited
33, Pocket 1, New Friends Colony,
Jasola Vihar, New Delhi – 110025

We PKMB & Co.,Chartered Accountants, (Firm Reg. No.005311N), the statutory auditors of Sahasra Electronics Private Limited,(hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in **Clause 3 of Part-III of the Draft Scheme of Arrangement for Amalgamation between Sahasra Electronics Private Limited (Transferor Company 1), Infopower Technologies Private Limited (Transferor Company 2), Sahasra Sambhav Skill Development Private Limited (Transferor Company 3) with Sahasra Electronic Solutions Limited (Transferee Company)** as approved by the board of directors of Sahasra Electronics Private Limited in terms of the provisions of section 230 – 232 of the Companies Act, 2013 (“**Scheme**”), with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 (“the Act”) 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 in the Scheme. 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 all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 and circulars issued thereunder and all the



applicable Indian Accounting Standards notified by the Central Government under section 133 of Companies Act, 2013.

This Certificate is issued at the request of the Sahasra Electronics Private Limited pursuant to the requirements of proviso to sub section 7 of Section 230 of the Companies Act, 2013 for onward submission to Hon'ble National Company Law Tribunal. This Certificate should not be used for any other purpose without our prior written consent.

For PKMB & Co.
Chartered Accountants
Firm Registration No.:005311N



Signature
(Vishal Verma)
Partner
Membership Number: 469997
UDIN: 26469997TSPDRN2276



Place: New Delhi
Date: 20.03.2026

To,
The Board of Directors,
Infopower Technologies Private Limited
33, Pocket 1, New Friends Colony,
Jasola Vihar, New-Delhi – 110025

We PKMB & Co.,Chartered Accountants, (Firm Reg. No.005311N), the statutory auditors of Infopower Technologies Private Limited,(hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in **Clause 3 of Part-III of the Draft Scheme of Arrangement for Amalgamation between Sahasra Electronics Private Limited (Transferor Company 1), Infopower Technologies Private Limited (Transferor Company 2), Sahasra Sambhav Skill Development Private Limited (Transferor Company 3) with Sahasra Electronic Solutions Limited (Transferee Company)** as approved by the board of directors of Infopower Technologies Private Limited in terms of the provisions of section 230 – 232 of the Companies Act, 2013 (“**Scheme**”), with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 (“the Act”) 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 in the Scheme. 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 all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 and circulars issued thereunder and all the



applicable Indian Accounting Standards notified by the Central Government under section 133 of Companies Act, 2013.

This Certificate is issued at the request of the Infopower Technologies Private Limited pursuant to the requirements of proviso to sub section 7 of Section 230 of the Companies Act, 2013 for onward submission to Hon'ble National Company Law Tribunal. This Certificate should not be used for any other purpose without our prior written consent.

For PKMB & Co.
Chartered Accountants
Firm Registration No.:005311N



Signature
(Vishal Verma)
Partner
Membership Number: 469997
UDIN: 26469997FFGRXI2930



Place: New Delhi
Date: 20.03.2026

PKMB & CO.

CHARTERED ACCOUNTANTS

F-591, Sarita Vihar,
New Delhi - 110076
Phone : 41401901
Email : jainpjco@gmail.com

To,
The Board of Directors,
Sahasra Sambhav Skill Development Private Limited
33, Pocket 1, New Friends Colony,
Jasola Vihar, New Delhi – 110025

We PKMB & Co., Chartered Accountants, (Firm Reg. No.005311N), the statutory auditors of Sahasra Sambhav Skill Development Private Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in **Clause 3 of Part-III of the Draft Scheme of Arrangement for Amalgamation between Sahasra Electronics Private Limited (Transferor Company 1), Infopower Technologies Private Limited (Transferor Company 2), Sahasra Sambhav Skill Development Private Limited (Transferor Company 3) with Sahasra Electronic Solutions Limited (Transferee Company)** as approved by the board of directors of Sahasra Sambhav Skill Development Private Limited in terms of the provisions of section 230 – 232 of the Companies Act, 2013 ("**Scheme**"), with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 ("the Act") 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 in the Scheme. 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 all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 and circulars issued thereunder and all the



applicable Indian Accounting Standards notified by the Central Government under section 133 of Companies Act, 2013.

This Certificate is issued at the request of the Sahasra Sambhav Skill Development Private Limited pursuant to the requirements of proviso to sub section 7 of Section 230 of the Companies Act, 2013 for onward submission to Hon'ble National Company Law Tribunal. This Certificate should not be used for any other purpose without our prior written consent.

For PKMB & Co.
Chartered Accountants
Firm Registration No.:005311N



Signature
(Vishal Verma)
Partner
Membership Number: 469997
UDIN: 26469997REYNWV4226



Place: New Delhi
Date: 20.03.2026

P K M B & CO.

CHARTERED ACCOUNTANTS

F-591, Sarita Vihar,

New Delhi - 110076

Phone : 41401901

Email : jainpjco@gmail.com

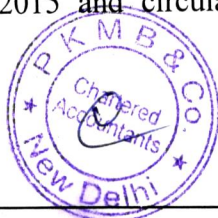
To,
The Board of Directors,
Sahasra Electronic Solutions Limited
33, Pocket 1, New Friends Colony,
Jasola Vihar, New Delhi – 110025

We, P K M B & Co. Chartered Accountants (Firm Reg. No.005311N), the statutory auditors of Sahasra Electronic Solutions Limited, (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in **Clause 3 of Part-III of the Draft Scheme of Arrangement for Amalgamation between Sahasra Electronics Private Limited (Transferor Company 1), Infopower Technologies Private Limited (Transferor Company 2), Sahasra Sambhav Skill Development Private Limited (Transferor Company 3) with Sahasra Electronic Solutions Limited (Transferee Company)** as approved by the board of directors of Sahasra Electronic Solutions Limited in terms of the provisions of section 230 – 232 of the Companies Act, 2013 (“Scheme”), with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 (“the Act”) 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 and circulars issued thereunder and all the applicable Indian Accounting Standards notified by the Central Government under section 133 of Companies Act, 2013.

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

For P K M B & CO.
Chartered Accountants
Firm Registration No.:005311N



Signature
(Vishal Verma)
Partner
Membership Number: 469997
UDIN: 26469997HAYPLR6386



Place: New Delhi
Date: 20/03/2026