

To,
Director,
M/s Manaksia Coated Metals & Industries Limited
Bikaner Building, 8/1, Lal Bazar Street,
3rd Floor, Kolkata: 700001

We M/s. S. Bhalotia & Associates, Chartered Accountants, registered office at, 20B, Abdul Hamid Street, East India House, 1st Floor, Room No. 1F, Kolkata- 700069 have Verified the proposed scheme of Amalgamation of M/s **JPA SNACKS PRIVATE LIMITED** With M/s. **MANAKSIA COATED METALS & INDUSTRIES LIMITED** (herein after referred to as the Companies).

On the basis of Our verification and information and explanations given to us by the Management of both the companies, it is certified that the Company has followed the Indian Accounting Standards with prevailing guidelines of IND AS-103 for transfer of Assets & Liabilities of the Transferor Company in the Books of the Company after the approval of the Scheme which is in conformity with the Indian Accounting Standards prescribed under section 133 of Companies Act, 2013.

For S. Bhalotia & Associates
Chartered Accountants
(Firm Registration No. 325040E)

Biplab

CA Biplab Das

Partner

Membership No. 074138

UDIN: 25074138BMUJWR9116



Place: Kolkata

Dated: 14.11.2025

Self attested.

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