

Maroti & Associates

(Chartered Accountants)

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To,
The Board of Directors,
Aesthetik Engineers Limited,
Acropolis Mall, 5th Floor, Unit 503-505,
1858/1, Rajdanga Main Road, Kasba,
Kolkata, West Bengal-700107

We, the Statutory Auditor of **AESTHETIK ENGINEERS LIMITED**, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 16 of the Draft Scheme of Merger By Absorption of La Reliant Aluminium Limited (Transferor Company) and Aesthetik Engineers Limited (Transferee Company) and their respective Shareholders and Creditors under Sections 230 to 232 and other applicable provision 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 Auditor 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 Indian Accounting Standards including Ind-AS 103 (Business Combinations) notified by the Central Government under the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) and other Generally Accepted Accounting Principles.

This Certificate is issued at the request of **AESTHETIK ENGINEERS 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 of India Limited. This Certificate should not be used for any other purpose without our prior written consent.

For, Maroti and Associates,
Chartered Accountants
Firm Reg No: 322770E

Radhika Patodia

CA Radhika Patodia
Partner
Membership No.: 309219
UDIN: 25309219BM7CXI 7286



Place: Kolkata
Date: 30-05-2025