

V K J D & ASSOCIATES

Chartered Accountants

808,Span Trade Centre
Opp. Kocharab Ashram,
Nr. Paldi Cross Road,Ashram Road,
Ahmedabad –380006
Tele: 079 – 4009 2289
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ANNEXURE V

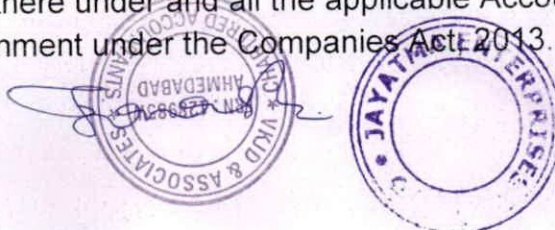
Auditor's Certificate

To,
The Board of Directors,
Jayatma Enterprises Limited
259, 3rd Floor, New Cloth Market,
Raipur Gate,
Ahmedabad – 380002

We, the statutory auditors of Jayatma Enterprises Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 11 of the Draft Scheme of Amalgamation between Jayatma enterprises limited (Transferor Company) and Jayatma Technologies private Limited (Transferee Company) in terms of the provisions of section(s) 230 to 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.



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

**For, V K J D & Associates
Chartered Accountants**



**CA Jignashu Shah
Partner**

Mem. No.: 117481

FRN : 128985W

Date: 05/01/2022

Place : Ahmedabad

UDIN : 22117481AAAAAI9290





GMCA & Co.

Chartered Accountants

Office : 101, "PARISHRAM", 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Road, Navarangpura,
Ahmedabad-380 009. Ph. 079-40037372, E-mail : gmca1973@gmail.com • www.gmca.co.in

ANNEXURE V Auditor's Certificate

To,
The Board of Directors,
Jayatma Technologies Private Limited
259, 3rd Floor, New Cloth Market,
Raipur Gate,
Ahmedabad – 380002


We, the statutory auditors of Jayatma Technologies private Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 11 of the Draft Scheme of Amalgamation between Jayatma enterprises limited (Transferor Company) and Jayatma Technologies private Limited (Transferee Company) in terms of the provisions of section(s) 230 to 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.

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

For
GMCA & CO.
Chartered Accountants
FRN: 109850W


CA. Mitt S. Patel
Partner
Membership No. 163940
Place: Ahmedabad
Date: 04/01/2022
UDIN: 22163940AAAAAQ6174

