

To
The Board of Directors,
Arugn Technologies Private Limited
B-46, Goel House Road No 28, Vishal Enclave,
Near Eternity, Delhi 110027

We, the statutory auditors of **Arugn Technologies Private Limited** (Formerly Known as Arugn Herbals Private Limited), (hereinafter referred to as "the Company"), inter-alia certify the following:

- i. The resultant entity as on date is capable of payment of interest/ repayment of principal
- ii. The proposed accounting treatment specified in clause 16 of Part IV of the Draft Scheme of arrangement between Arugn Technologies Private Limited (Formerly Known as Arugn Herbals Private Limited) (Transferor Company) with Planetcast Media Services Private Limited (Formerly Known as Planetcast Media Services Limited) (Transferee Company) is 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 compliance with relevant laws and regulations, including applicable Accounting Standards as aforesaid, is that of the boards of directors of the Companies involved. Our responsibility is 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 thereunder 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 Arugn Technologies Private Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent

For R G P & Co LLP

Chartered Accountants

FRN 005945C/C400352


Rajan Gupta

Partner

M. No. 074696



Date: 31.03.2026

Cert No.: 226

Place: Ghaziabad

UDIN: 26074696IISED14853

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