

**VALAWAT & ASSOCIATES**  
CHARTERED ACCOUNTANTS

432-433, 2<sup>nd</sup> Floor,  
S.M. Lodha Complex  
Near Shastri Circle

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**TO WHOM SO EVER IT MAY CONCERN**

We, M/s. Valawat & Associates, Chartered Accountants, based on the Audited Financial Statement produced before us by M/s Birla Precision Technologies Limited having registered office at 23, Birla Mansion No. 2, 1st Floor, D.D. Sathe Marg, Prarthana Samaj, Mumbai-400004 (MH) and on basis of verification and according to information and explanation given to us and to the best of our Knowledge an belief, we certify as under:

**Net worth as on 31st March 2022**

|                                                      |  | (Rs. Lakhs)     |
|------------------------------------------------------|--|-----------------|
| Particulars                                          |  | Amount          |
| Paid up Capital                                      |  |                 |
| Equity Share Capital                                 |  | 1305.42         |
| Preference Share Capital                             |  |                 |
| Add: Reserves & Surplus (Excluding Capital Reserves) |  |                 |
| General Reserves                                     |  | 2963.31         |
| Retained Earning                                     |  | 4633.69         |
| Capital reserve                                      |  | 50.02           |
| Securities premium reserve                           |  | 2874.93         |
| <b>Total Net Worth</b>                               |  | <b>11827.37</b> |

Note:

Net worth = Equity Share Capital + Free Reserves -Miscellaneous Expenditure written Off.

Free Reserves means all reserves created out of profit and securities premium account but does not include reserve created out of revaluation of assets, write back of depreciation provisions and amalgamation

We further state that there is no conflict of interest and that we are in no capacity connected with the Company other than being the Statutory Auditors of the company. This certificate is issued at specific request of the Company. M/s Valawat & Associates. Shall not be liable of the Company, bankers or to any other concerned, for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For  
M/s. Valawat & Associates  
Chartered Accountants  
Firm Registration No.: 003623C

Jinendra Jain  
Partner  
Membership Number: 072995  
Place: Mumbai  
Date: 23/09/2022  
UDIN : 22072995AUFHRT6770

