

Auditor's Certificate

To
The Board of Directors
Themis Medicare Limited
11/12, Udyog Nagar,
S. V. Road, Goregaon (W),
Mumbai – 400104

Independent Auditor's Certificate on the accounting treatment contained in the Scheme of Amalgamation of Gujarat Themis Biosyn Limited with Themis Medicare Limited and their respective shareholders and creditors under Sections 230 to 232 read with other applicable provisions of the Companies Act, 2013 ("Scheme")

We, the statutory auditors of **Themis Medicare Limited** (hereinafter referred to as the "**Company**") have examined the proposed accounting treatment specified in Clause 9 of the Draft Scheme of Amalgamation between **Gujarat Themis Biosyn Limited** ("**Amalgamating Company**") with **THEMIS MEDICARE LIMITED** ("**Amalgamated Company**") (hereinafter collectively referred to as the "**Companies**") and their respective shareholders and creditors under Section 230 to 232 and related provisions of the Companies Act, 2013 with reference to its compliance with the applicable Indian 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 Indian 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.

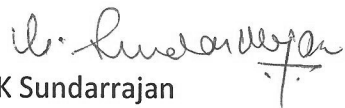
Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013 and other Generally Accepted Accounting Principles.



Branches at Coimbatore, Tirupur

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

For Krishaan & Co.,
Chartered Accountants
FRN: 001453S


K Sundarrajan
Partner
M. No. 208431
UDIN: 24208431BKAJZH8120



Place: Chennai
Date: 18th November 2024