

Certi No. 19 / 2025-26

To,
The Board of Directors,
PRAVEG LIMITED,
18th Floor, Westport,
Opp. Montecristo Banquet,
Sindhu Bhawan Road, Thaltej,
Ahmedabad – 380059, Gujarat, India

We, B. K. Patel & Co., Chartered Accountants, the statutory auditors of Praveg Limited (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in clause 14 of Part II of the Draft Scheme of Amalgamation between Eulogia Inn Private Limited (the “Transferor Company”) and Praveg Limited (the “Transferee”) in terms of the provisions of section 230 to 232 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 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 Indian Accounting Standards notified by the Central Government under the Companies Act, 2013 ~~and/or the accounting treatment in respect of~~ ~~(specify the financial statement item(s)) as prescribed by~~ ~~(name of the regulator) vide its Notification~~ ~~(details of the Notification) which prevail over the accounting treatment for the same as prescribed under the aforesaid Accounting Standards (wherever applicable), except the following:~~



This Certificate is issued at the request of the Praveg 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 (BSE). This Certificate should not be used for any other purpose without our prior written consent.



Ahmedabad
23-4-2025

For, B. K. PATEL & CO
Chartered Accountants
Firm Regn No. 112647W

A handwritten signature in blue ink, appearing to read "B. K. Patel", with a horizontal line underneath it.

B. K. Patel

Partner

Membership No. 032199
UDIN: 25032199BMZWZS3592