

# Prateek Gupta & Company

## Chartered Accountants

### Auditor's Certificate

To,  
The Board of Directors,  
**Hill View Infrabuild Limited**  
R-6/33, Rajnagar, Ghaziabad-201001

Dear Sirs,

We, the statutory auditors of **Hill View Infrabuild Limited** (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in Clause 13 of the Draft Scheme of Amalgamation of Hill View Infrabuild Limited with Salasar Techno Engineering Limited (the Draft Scheme) in terms of the provisions of Sections 230-232 of the Companies Act, 2013, with reference to its compliance with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles Generally Accepted in India.

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/Management 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 read with the Rules made thereunder and other accounting principles Generally Accepted in India.

This Certificate is issued at the request of the Board of Directors/ Management of the Company, **M/s. Hill View Infrabuild Limited** pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited (BSE), the National Stock Exchange of India Limited (NSE) and other statutory authorities. This Certificate should not be used for any other purpose without our prior written consent.

For M/s. Prateek Gupta & Company  
Chartered Accountants  
FRN: 016512C FRN: 016512C

Prateek Gupta  
Partner  
Membership No.: 416552  
UDIN: 24416552BKABGW9663

Place: Ghaziabad  
Date: 30-12-2024



**Auditor's Certificate**

To,  
The Board of Directors,  
**Salasar Techno Engineering Limited**  
Khasra No. 265, 281 to 288, Village Parsaun-Dasna,  
Post Office Jindal Nagar,  
District Hapur, Uttar Pradesh -201 015,

Dear Sirs,


We, the statutory auditors of **Salasar Techno Engineering Limited** (hereinafter referred to as “**the Company**”), have examined the proposed accounting treatment specified in Clause 13 of the Draft Scheme of Amalgamation of Hill View Infrabuild Limited with Salasar Techno Engineering Limited (the Draft Scheme) in terms of the provisions of Sections 230-232 of the Companies Act, 2013, with reference to its compliance with the applicable Accounting Standards notified under 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 thereunder and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 read with the Rules made thereunder and other Generally Accepted Accounting Principles, as applicable.

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

Place: New Delhi  
Date: 30-12-2024

For VAPS & COMPANY  
Chartered Accountants  
FRN: 03612N  
  
(Praveen Kumar Jain)  
Partner  
Membership No.: 082515  
UDIN: 24082515BKBYOP8894

