



**DRA & CO.**

**CHARTERED ACCOUNTANTS**

H.O. : 35, BUNGLOW ROAD, NEW DELHI-110007  
B.O. : G-1, 10/431, KHALASI LINE, KANPUR- 208002

**Auditor's Certificate**

To,  
**The Board of Directors**  
**Mirza International Ltd**  
14/6, Civil Lines,  
Kanpur 208001, Uttar Pradesh

**Dear Sir,**

We, the statutory auditors of **MIRZA INTERNATIONAL LIMITED**, (hereinafter referred to as "**the Company**"), have examined the proposed accounting treatment specified in **clause 2.9 and 3.11** of the Draft Scheme of Arrangement between RTS Fashions Pvt Ltd, Mirza International Ltd and Redtape Ltd, in terms of the provisions of section(s) 230, 232 and 66 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 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 Accounting Standards notified by the Central Government under Companies Act, 2013.

This Certificate is issued at the request of the **Mirza International 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) and the National Stock Exchange of India Limited (NSE). This Certificate should not be used for any other purpose without our prior written consent.

For DRA & Co.  
Chartered Accountants  
Firm Registration No.: 006476N

Place: New Delhi  
Date: 10-12-2021

  
(CA Priyanka Rai)  
Partner  
M.No.: 429735  
UDIN: 21429735AAAHR5716

Email: [dracoaudit@gmail.com](mailto:dracoaudit@gmail.com)



B-12 (G.F.), Kalindi Colony, Near Maharani Bagh, New Delhi - 110065

**Auditor's Certificate**

To,  
The Board of Directors,  
RTS Fashions Pvt Ltd  
14/6, Civil Lines  
Kanpur, Uttar Pradesh 208001

**Dear Sirs,**

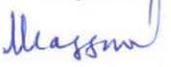
We, the statutory auditors of **RTS FASHIONS PRIVATE LIMITED**, (hereinafter referred to as "**the Company**"), have examined the proposed accounting treatment specified in **clause 2.9 and 3.11** of the Draft Scheme of Arrangement between RTS Fashions Pvt Ltd, Mirza International Ltd and Redtape Ltd, in terms of the provisions of section(s) 230, 232 and 66 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 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 Accounting Standards notified by the Central Government under Companies Act, 2013.

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, the provisions of the Companies Act, 2013 and other applicable provisions, for onward submission to the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), National Company Law Tribunal and other concerned authorities. This Certificate should not be used for any other purpose without our prior written consent.

For Kumar Chopra & Associates  
Chartered Accountants  
Firm Registration No. 000131N

  
(R. K. Aggarwal)

Partner

Membership Number: 081510

UDIN: 21081510AAAAIN9585



Place: New Delhi

Date: 29.12.2021



**GULATI SANDEEP & CO.**  
**CHARTERED ACCOUNTANTS**

**Branch Office :**

I-1, Mukund House, Azadpur Commercial Complex, Delhi-110 033  
Tel.: **011-27672241, 42381761, 9810461020**  
E-mail : gulatisandeepco@gmail.com, gulati.sandeep@icai.org

Ref. No. : GS/ Redtape/Misc Cert/2021-22/1

Dated 10/12/2021

**Auditor's Certificate**

To,  
**The Board of Directors,**  
**Redtape Limited**  
Plot No. 08, Sector-90,  
Noida, Uttar Pradesh-201301

Dear Sirs,

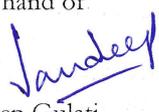
We, the statutory auditors of **REDTAPE LIMITED**, (hereinafter referred to as "**the Company**"), have examined the proposed accounting treatment specified in **clause 2.9 and 3.11** of the Draft Scheme of Arrangement between RTS Fashions Pvt Ltd, Mirza International Ltd and Redtape Ltd, in terms of the provisions of section(s) 230, 232 and 66 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 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 Accounting Standards notified by the Central Government under Companies Act, 2013.

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, the provisions of the Companies Act, 2013 and other applicable provisions, for onward submission to the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), National Company law Tribunal and other concerned authorities. This Certificate should not be used for any other purpose without our prior written consent.

For and on behalf of  
Gulati Sandeep & Co.  
Chartered Accountants  
Firm Registration Number: 008694N  
by the hand of

  
Sandeep Gulati  
Partner

Membership No. 087455  
UDIN: 21087455AAAACS7354

