

To
Board of Directors
Chemgenix Laboratories Private Limited
Plot No. 43, H. No. 8-2-269/S/43,
Road No. 2, Banjara Hills,
Telangana, India, 500034

We, the statutory auditors of M/s. Chemgenix Laboratories Private Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause No.16 of Part V of the Draft Scheme of Amalgamation by way of absorption between M/s.Vilin Bio Med Limited (Transferee company) and M/s. Chemgenix Laboratories Private Limited (Transferor company), in terms of the provisions of section 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and Other Generally Accepted Accounting Principles, as applicable 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 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 (as per Annexure) 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 the Companies Act, and the accounting treatment in respect of the aforesaid Scheme is in compliance with all the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other generally accepted accounting principles in India.

This certificate is issued in accordance with the requirements of Para (A)(5) of Part I of SEBI Master Circular on Schemes of Arrangement by Listed Entities, for submission to the Stock Exchange(s), SEBI, NCLT and any other regulatory authority in connection with the Scheme, and should not be used for any other person or purpose or distributed to anyone or referred to in any document without our prior written consent. Our examination relates to the matters specified in this report, and does not extend to the Company as a whole.

For
M Venkateswar and Associates
Chartered Accountants
Firm Registration 026251S

M.V. Reddy

Proprietor
Membership Number: 271992
Place: Hyderabad
Date: 16 February 2026



Annexure:

ACCOUNTING TREATMENT

- (i) The Transferee Company shall account for the Amalgamation of the Transferor Company with the Transferee Company in its books of accounts by applying principles of "Acquisition Method" method as laid down in Accounting Standard 14 (AS-14) prescribed under Section 133 of the Companies Act, 2013 and the Companies (Indian Accounting Standard) Rules, 2015.
- (ii) All assets, liabilities and reserves of the Transferor Company shall be recorded in the books of account of the Transferee Company at its carrying amounts and in the same form as appearing in the separate financial statements of the Transferor Company on the Appointed Date.
- (iii) The balance, if any, in the Reserves account or credit or debit balance of profit and loss account of Transferor Company, as the case may be, shall be transferred to and aggregated with the corresponding reserves in the books of accounts of Transferee Company.
- (iv) To the extent that there are inter-company loans, deposits, obligations, balances or other outstanding including any interest thereon, as between the Transferor Company and the Transferee Company as the case may be, the rights and obligations in respect thereof shall come to an end and there shall be no liability in that behalf and corresponding effect shall be given in the books of account and records of the Transferee Company for the reduction of such assets or liabilities as the case may be.



To
Board of Directors
Vilin Bio Med Limited
Plot No. 43, H. No. 8-2-269/S/43,
2ND floor Sagar Co-op Housing Society Ltd,
Road No. 2, Banjara Hills,
Telangana, India, 500034

We, the statutory auditors of M/s. Vilin Bio Med Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause No.16 of Part V of the Draft Scheme of Amalgamation by way of absorption between M/s.Vilin Bio Med Limited (Transferee company) and M/s. Chemgenix Laboratories Private Limited (Transferor company), in terms of the provisions of section 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and Other Generally Accepted Accounting Principles, as applicable 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 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 (as per Annexure) 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 the Companies Act, and the accounting treatment in respect of the aforesaid Scheme is in compliance with all the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other generally accepted accounting principles in India.

This certificate is issued in accordance with the requirements of Para (A)(5) of Part I of SEBI Master Circular on Schemes of Arrangement by Listed Entities, for submission to the Stock Exchange(s), SEBI, NCLT and any other regulatory authority in connection with the Scheme, and should not be used for any other person or purpose or distributed to anyone or referred to in any document without our prior written consent. Our examination relates to the matters specified in this report, and does not extend to the Company as a whole.

For PPKG & Co
Chartered Accountants
Firm Registration No. 009655S

Swetha Toshniwal
Partner
Membership No. 231499



Date: 16/02/2026
Place: Hyderabad
UDIN: 26231499NTKEHB5712

5-8-352, 701, 7th Floor, Raghav Ratna Towers, Chirag Ali Lane, Abids, Hyderabad - 500 001.

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• MUMBAI • PATNA • TRIVANDRUM • SILCHAR (ASSAM)

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