

To,
The Board of Directors,
M/s. IRM Energy Limited,
4th Floor, 8th Block Magnet Corporate Park,
Near Sola Bridge, S.G Highway
Thaltej, Ahmedabad- 380 054.
India

We, the statutory auditors of **IRM Energy Limited** hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 9 of the draft Scheme of amalgamation between **ENERTECH DISTRIBUTION MANAGEMENT PRIVATE LIMITED and IRM ENERGY LIMITED** in terms of the provisions of section(s) 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ 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 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.



MUKESH M. SHAH & CO.

CHARTERED ACCOUNTANTS

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 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 Mukesh M. Shah & Co
Chartered Accountants

Firm Regn. No. 106625W

Harsh P. Kejriwal
Partner

Membership No. 128670

Place: Ahmedabad



Date: 12th November, 2025

UDIN: 25128670BMOBJW8930

