

**ANNEXURE V**

**Auditor's Certificate**

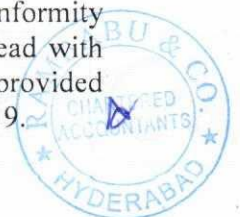
To,  
The Board of Directors,  
**GSS INFOTECH LTD.**  
Grd Floor, Wing-B, N heights, Plot No. 12,  
TSIIC Software Units Layout,  
Madhapur, Serilingampally  
Hyderabad -500081.

**Independent Auditors' certificate on the proposed accounting treatment contained in the Scheme of Merger of Polimeraas Agros Private Limited (which is presently Polimeraas Agros LLP and is in the process of conversion into Polimeraas Agros Private Limited) ("Transferor Company") with GSS Infotech Limited ("the Company" or "Transferee Company") and their respective shareholders.**

We, the statutory auditors of M/s GSS INFOTECH LTD., (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Clause 2.9 of Part II of the Draft Scheme of Merger / Amalgamation of Polimeraas Agros Private Limited (which is presently Polimeraas Agros LLP and is in the process of conversion into Polimeraas Agros Private Limited) with GSS INFOTECH LIMITED in terms of the provisions of section(s) 230 to 232 & 366 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 proposed in Clause 2.9 of Part II of the scheme and as reproduced in Annexure to this certificate, signed for identification purposes, is in conformity with the applicable accounting standards specified under Section 133 of the Act, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and clarification provided by Ministry of Corporate Affairs under Section 232(6) of the Act dated 21 August 2019.



This Certificate is issued at the request of the M/s GSS INFOTECH LTD pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited (BSE) & National Stock Exchange of India Limited (NSE), NCLT, Stockexchanges, Ministry of Corporate Affairs, Registrar of Companies, Regional Director, Securities and Exchange Board of India and any other regulatory authorities/purposes as may be required to give effect to the Scheme and uploading the same on Company's website pursuant to the requirement of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circulars issued by SEBI from time to time. This Certificate should not be used for any other purpose without our prior written consent.

**Date : December 24, 2021**

**Place : Hyderabad**

UDIN: 220265U8AAAABW9553

**For Rambabu & Co.,**  
**Chartered Accountants**  
**FRN: 2976S**

GUNDAPANENI VENKATA  
LAKSHMI PRASAD

Digitally signed by  
GUNDAPANENI VENKATA  
LAKSHMI PRASAD  
Date: 2021.12.24 19:25:52  
+05'30'

**GVL Prasad**  
**Partner**  
**M.No. 026548**

