

The Chief General Manager

Listing Operation,
BSE Limited,
20th Floor, P.J.Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Sub: CERTIFICATE UNDER REGULATION 158 OF SEBI (ICDR) REG, 2018

Ref: M/s GSS Infotech Limited–Reg

We M/s Rambabu & Co., Chartered Accountants, Hyderabad Statutory Auditors of GSS Infotech Limited, hereby certify that the minimum issue price for the proposed Scheme of Amalgamation of Polimeraas Agros Private Limited (which is presently Polimeraas Agros LLP and is in the process of conversion into Polimeraas Agros Private Limited) based on the pricing formula prescribed under Regulation 164 / 165 of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 has been worked out at Rs 127.89/-

The aforesaid price has been arrived and issued by Mr. Anandkumar Gawade, Registered Valuer Reg. No. IBBI/RV/05/2019/10746.

The relevant date for the purpose of said minimum issue price was 24.12.2021

The workings for arriving at such issue price have been attached herewith.

Date : December 24, 2021

Place : Hyderabad

For Rambabu & Co.,
Chartered Accountants
F R N : 2976S

GUNDAPANENI
VENKATA
LAKSHMI
PRASAD
PRASAD

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Date: 2021.12.24
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GVL Prasad

Partner

M.No. 026548

UPIN: 22026548AAAABV7208