

R D V & Associates

Chartered Accountants

E-2/237, 3rd Floor,
Shastri Nagar, Delhi – 110052
T. 9711929324, 8851659951
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To Whomever it may concern

To,
The Board of Directors,
Inox Green Energy Services Limited
Survey No. 1837 & 1834
At Moje Jetalpur, ABS Towers, Second Floor,
Old Padra Road, Vadodara,
Gujarat, India – 390007

Certification of details/documents for onward submission to BSE Limited and National Stock Exchange of India Limited in relation to the scheme of arrangement involving Inox Green Energy Services Limited and Resco Global Wind Services Limited

1. We R D V & Associates, Chartered Accountants, have been requested by Inox Green Energy Services Limited ("**Company**") having its registered office at the above-mentioned address, to certify the details and documents to be filled by the Company to BSE Limited (the designated stock exchange of the Company) and National Stock Exchange of India Limited, in response to the requirement of SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 ("**SEBI Master Circular**") for the scheme of arrangement involving Inox Green Energy Services Limited and Resco Global Wind Services Limited and their respective shareholders ("**Scheme**") under section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and rules framed thereunder.
2. I have been provided with relevant documents in relation to the Scheme and after detailed examination and extensive discussion with the Company, I hereby certify the relevant sections of the Companies Act, 2013 and applicable Indian Accounting Standards and Accounting treatment. (Refer **Appendix 1**)
3. This certificate is issued at the request of the Company in relation to the proposed Scheme under Section 230 to 232 of the Companies Act, 2013, relevant rules thereunder and SEBI Master Circular no. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 and this certificate should not be used for any other purpose or distributed or given to any other person or entity without our prior consent.

For **R D V & Associates,**

Chartered Accountants

FRN:006128C



Dheeraj Kumar

Partner

M. No: 416725

UDIN: 24416725BKCRGA6776

Place: Delhi

Date: 02-12-2024



Appendix 1

Relevant sections of the Companies Act, 2013 and applicable Indian Accounting Standards and Accounting treatment

The scheme of arrangement provides for Demerger of Demerged Undertaking of Inox Green Energy Services Limited ('**Demerged Company**') into Resco Global Wind Services Limited ('**Resulting Company**') pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The Demerged Company and the Resulting Company shall record the proposed demerger transaction in their respective books of accounts in accordance with the 'Pooling of Interest Method' as provided in Indian Accounting Standards – 103 'Business Combinations', notified under section 133 of the Companies Act, 2013.

