

PATNI & CO.**CHARTERED ACCOUNTANTS**

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To,
The Board of Directors
Lohia Securities Limited
4, Biplabi Trailokya Maharaj Sarani (Brabourne Road)
5th Floor, Kolkata - 700001

We, the statutory auditors of M/s. Lohia Securities Limited (herein after referred to as "the Company") have examined the proposed accounting treatment specified in the Draft Scheme of Amalgamation between the Company and Trade City Barter Private Limited, Daadi Stock Broking Private Limited, Shiv Lalit Consultancy Private Limited in terms of the provisions laid down in Section 230 and 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under the Companies Act, 2013, and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the draft scheme including the proposed accounting treatment and its compliance with the relevant laws and regulations, including the applicable Indian 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 Indian 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 service that are subject to this certificate, will extend any duty and 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 notes on audit reports and certificate for special purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanation 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 Indian Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013

This certificate is issued at the request of M/s. Lohia Securities Limited ("the Company") pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Bombay Stock Exchange. This certificate should not be used for any other purpose without our prior consent.

Place: 1, India Exchange Place,
Kolkata - 700 001

Dated: The 21st day of November' 2025
UDIN: 25300004BMMKKF2711

For Patni & Co.
Chartered Accountants
(Firm Regn. No. 320304E)

Aditya Rajgaria

A. Rajgaria
(Partner)
Membership No. 300004

