**S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP**
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To,
The Board of Directors
Microsec Resources Private Limited
Azimganj House,
7 Camac St. 2nd Floor,
Kolkata, West Bengal, India, 700017

**Independent auditor's certificate on the proposed accounting treatment specified in clause 9 and Clause 16 of the draft Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "Company"), Innogrow Technologies Limited ("Innogrow" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors under Section 230-232 of the Companies Act, 2013 ("Draft Scheme")**

1. This certificate is issued in terms of our engagement letter dated 02/06/2026.

2. We, the Statutory auditors of Microsec Resources Private Limited have examined the proposed accounting treatment specified in clause 9 and Clause 16 of the draft Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "Company"), Innogrow Technologies Limited ("Innogrow" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors under Section 230-232 of the Companies Act, 2013 ("Draft Scheme") with reference to its compliance with the applicable Indian Accounting Standards prescribed U/s 133 of the companies Act, 2013 and Other Generally Accepted Accounting Principles.

**Management's responsibility**

3. The responsibility for the preparation of the Scheme 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.

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**Auditor's Responsibility**

4. Our responsibility is only to examine and report whether the proposed accounting treatment prescribed in the draft Scheme complies the Indian Accounting Standards and other generally accepted accounting principles.

5. We conducted our examination of the proposed accounting treatment in accordance with the Guidance Note on Reports or Certificates for Special Purposes issues by the Institute of Chartered Accountants of India. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

6. We have complied with the relevant applicable requirement of the Standard on Quality Control (SQC) 1, Quality control for firms that perform audits and reviews of historical financial information and other assurance and related services engagements.

**Opinion**

7. Based on examination, and according to the information and explanations given to us, we are of the opinion that the proposed accounting treatment specified in the draft scheme complies with the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and Other Generally Accepted Accounting Principles in India.

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**Restriction on Use**

8. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to National Company Law Tribunal and other competent authorities in connection with the Scheme of Amalgamation. Accordingly, we do not accept or assume and liability or any duty for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **S K Agrawal and Co Chartered Accountants LLP**
Chartered Accountants
FRN: 306033E/E300272
Kaushal Kejriwal

**Kaushal Kejriwal**
**Partner**
M. No. 308606
UDIN: 26308606BYSTHH9309
Date:10/06/2026
Place: Kolkata

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**Encl:** Annexure A & B– Relevant extract of the Draft Composite Scheme of Arrangement and Amalgamation

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***ANNEXURE A***

**Relevant extract of the Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "Company"), Innogrow Technologies Limited ("ITL" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("Scheme")**

**9.3 Accounting treatment in the books of the Resulting Company**

Pursuant to the Scheme coming into effect, with effect from the Appointed Date, the Resulting Company shall account for the Demerger, in its books of accounts such that:

a) The Resulting Company shall account for the Demerger of the Demerged Undertaking of the Demerged Company in its books of account with effect from the Appointed Date in accordance with Pooling of Interest Method in accordance with Appendix C of "Indian Accounting Standard (Ind AS) 103 for Business Combinations" prescribed under Section 133 of the Act, as notified under the Companies (Indian Accounting Standards) Rules, 2015.

b) Upon the Scheme becoming effective, the Resulting Company shall record the assets and liabilities of the Demerged Undertaking, transferred to and vested in it pursuant to this Scheme, at their respective book values as appearing in the books of account of the Demerged Company on Appointed Date in accordance with the provisions of Section 2(35) of the IT Act.

c) The intercompany balances, loan and advances, investments, intercompany agreements, if any, pertaining to the Demerged Undertaking, outstanding between the

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Demerged Company and the Resulting Company in respect of Demerged Undertaking at the Appointed Date shall stand cancelled.

d) Pursuant to the Scheme and as per Clause 7.2, the existing equity share capital of the Resulting Company held by the Demerged Company and its nominees shall stand cancelled.

e) The Resulting Company shall credit the aggregate face value of new shares issued by it to the shareholders of Demerged Company to the Share Capital Account in its books of accounts.

f) The difference of the above clauses, shall be transferred to Capital Reserves of the Resulting Company in accordance with the applicable Ind AS.

g) In case of any difference in accounting policy between either of the Demerged Company and the Resulting Company, the impact of the same till the Appointed Date will be quantified and adjusted in the capital reserve account of the Resulting Company to ensure that the financial statements of the Resulting Company reflect the financial position on the basis of consistent accounting policy.

h) Notwithstanding the above, the Board of Directors of the Resulting Company, is authorized to account for any of the matters not dealt with in clauses hereinabove in accordance with the Companies (Indian Accounting Standards) Rules, 2015.



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## ANNEXURE B

**Relevant extract of the Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company") , Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "Company"), Innogrow Technologies Limited ("ITL" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("Scheme")**

### 16. ACCOUNTING TREATMENT

16.1 Upon the coming into effect of this Scheme and with effect from Appointed Date, the Amalgamated Company shall account for the Amalgamation of the Amalgamating Company with the Amalgamated Company in accordance with Pooling of Interest Method in accordance with Appendix C of Ind AS 103 notified under the provisions of the Act, read with relevant rules framed thereunder and other applicable accounting standards prescribed under the Act.

16.2 The Amalgamated Company shall record the assets, liabilities and reserves relating to the Amalgamating Company vested as a going concern in it pursuant to this Scheme, at their respective carrying amounts.

16.3 The identity of the reserves of the Amalgamating Company, if any, shall be preserved and they shall appear in the financial statements of the Amalgamated Company in the same form and manner in which they appeared in the financial statements of the Amalgamating Company.

16.4 Upon coming into effect of this Scheme, to the extent that there are inter-company loans, advances, deposits balances or other obligations as between the Amalgamating Company and the Amalgamated Company, the obligations in respect thereof shall come to an end and corresponding effect shall be given in the books of accounts and records of the Amalgamated Company for reduction of any assets or liabilities, as the case may

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be, and there would be no accrual of interest or any other charges in respect of such inter-company loans, deposits or balances, with effect from the Appointed Date.

16.5 The value of investments held by Amalgamated Company in the Amalgamating Company shall stand cancelled pursuant to the Scheme and would get adjusted against the capital reserves of the Amalgamated Company.

16.6 The difference between the amounts of assets, liabilities and reserves, as recorded in Clause 16.2 above, after considering the cancellation of inter-company balances in accordance with Clause 16.4 and 16.5 above, shall be adjusted in accordance with Ind AS.

16.7 In case of any difference in accounting policy between the Amalgamating Company and the Amalgamated Company, the accounting policies followed by the Amalgamated Company shall prevail and the difference till Appointed Date would be quantified and adjusted in the capital reserves account of the Amalgamated Company to ensure that the financial statements of the Amalgamated Company reflect the financial position on the basis of consistent accounting policy.

16.8 Upon the Scheme coming into effect, the Amalgamated Company shall restate the financial information of prior periods in its financial statements as if the Amalgamation had occurred from the beginning of the earliest preceding period presented, in accordance with paragraph 9(iii) of Appendix C of Ind AS 103 notified under the provisions of the Act, read with relevant rules framed thereunder.

16.9 Any matter not dealt with in clauses hereinabove shall be dealt with in accordance with the Ind AS applicable to the Amalgamated Company.

