

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

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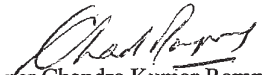
Certificate

To
The Board of Directors
Sasken Communication Technologies Limited
No. 139/25, Domlur Layout
Ring Road, Domlur, P.O.,
Bengaluru – 560 071

Dear Sirs,

1. We, the statutory auditors of Sasken Communication Technologies Limited (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 10 of the Draft Scheme of Amalgamation ('the Scheme') between Sasken Communication Technologies Limited ('the Transferee Company') and Sasken Network Engineering Limited ('The Transferor Company'), in terms of the provisions of sections 391 and 394 of the Companies Act, 1956 including the applicable provisions of the Companies Act, 2013 and section 133 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 .
2. 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.
3. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with Clause 24(i) of the Listing Agreement and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.
4. This certificate is issued at the request of the Sasken Communication Technologies Limited pursuant to the requirements of clause 24(i) of the Listing Agreement for onward submission to the Stock Exchanges. This Certificate should not be used for any other purpose without our prior written consent.

For S. R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W


per Chandra Kumar Rampuria
Partner
Membership No.: 055729
Place: Bangalore
Date: September 14, 2015

