



TO WHOM IT MAY CONCERN

We, Chartered Accountant, have examined the books of accounts and related documents of **M/s Attero Recycling Private Limited** (CIN: -U28931UR2008PTC03257) having registered office at **2, Green Park, Niranjanpur, Dehradun-248001** for **expansion project for recycling of Li-ion batteries at Khasra No. 173, Raipur Industrial Area, Bhagwanpur, Roorkee, Uttarakhand-247667**. On the basis of our verification of the Books of accounts and related documents hereby certify the following as on **28th August 2024**.

A. Statement of Expenditures/Investments made for expansion project for recycling of Li-ion batteries at Khasra No. 173, Raipur Industrial Area, Bhagwanpur, Roorkee, Uttarakhand- 247667, as below:

S.No.	Particulars	Rs. In Lakhs
1.	Land	235.20
2.	Project Planning and Designing	223.55
3.	Building & Civil Works	58.36
4.	Plant & Machinery, including advances to vendors	93.76
	TOTAL (1 to 4)	610.87

B. Source of funds.

S.NO	Particulars	Rs. In Lakhs
1.	Promoter's contribution	610.87
	TOTAL	610.87

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued 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.



At the request of the Company, this certificate is addressed to and provided to the Board of Directors of the Company in accordance with the requirement made by State Bank of India.

For M/s ANKIT DAMAN & CO.

Chartered Accountants
Firm Reg. No. 014361C



CA Ankit Gupta
FCA - Partner
Mem. No. 409160
UDIN: 24409160BKDPFX9276