



**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, Niranjapur, Dehradun-248001** for **expansion project for recycling of Li-ion batteries at Khasra No. 173 & 172, 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 **30<sup>th</sup> November 2024**.

**A. Statement of expenditures/Investments (Details annexed in Annexure "A") made for expansion project for recycling of Li-ion batteries at Khasra No. 173 & 172, Raipur Industrial Area, Bhagwanpur, Roorkee, Uttarakhand- 247667, as below:**

					Rs. In Lakhs
S.No	Particulars	Sanctioned	Utilized from Equity	Utilized from Debt	Total Expenses
1.	Land	235.00	235.20	-	235.20
2.	Project Planning & Designing	200.00	248.10	-	248.10
3.	Building & Civil Works	399.00	58.55	-	58.55
4.	Plant & Machinery, inclusive advances to vendors	3,107.00	106.30	46.61	152.91
	<b>Total (1 to 4)</b>	<b>3,941.00</b>	<b>648.15</b>	<b>46.61</b>	<b>694.76</b>

**B. Source of funds.**

S.No	Particulars	Rs. In Lakhs
1.	Promoter's contribution	648.15
2.	Debt Term Loan SBI	46.61
	<b>Total (1 to 4)</b>	<b>694.76</b>

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.Kumar Thapa & Associates  
Chartered Accountants  
F.R.N. : 011998C

(C.A. Manoj Kumar Thapa)

F.C.A. M.No.: 402748

Date: 26<sup>th</sup> December 2024

UDIN : **24402748BKAIPT3738**