



Date: 18th October, 2024

To,

The Shareholders

Naapbooks Limited

901, 9th Floor, Shivarth The ACE,
Opposite KK Farm, Sindhu Bhavan Road,
Bodakdev, Ahmedabad-380054.

Sub.: Certificate under Regulation 163(2) of the SEBI (ICDR) Regulations, 2018.

Pursuant to the requirements of sub-Regulation 2 of Regulation 163 of Part III of chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ('ICDR Regulations'), it is our responsibility to obtain limited assurance and conclude as to whether the details of the proposed preferential issue of Equity Shares and Convertible Warrants are in accordance with the requirements of the ICDR Regulations as applicable to the preferential issue of Securities. Accordingly, our scope of work did not include verification of compliance with other requirements of the ICDR Regulations, Companies Act, 2013, Rules and Regulations framed thereunder, other circulars, notifications, etc. as issued by relevant regulatory authorities from time to time, and any other laws and regulations applicable to the company.

In respect of the proposed issuance of 16,94,400 no. of equity shares of face value of Rs. 10/- each and 26,13,100 no. of Convertible Warrants of Naapbooks Limited (CIN: L72900GJ2017PLC096975) (hereinafter referred to as the "issuer") having its registered office at 901, 9th Floor, Shivarth The ACE, Opposite KK Farm, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054. We, have verified the relevant records and documents of the issuer and state that:

In respect of proposed preferential issue of Equity Shares and Convertible Warrants of the Company, based on information, Explanations and representations provided by the Company, we certify that the proposed preferential issue is in compliance with the provisions of Chapter V of ICDR Regulations as on October 16, 2024.

Managements' Responsibility for the Statement

The Management is responsible for ensuring that the Company complies with the below requirements of the ICDR Regulations:

- i. Determine the relevant date, being the date thirty days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue;
- ii. Determination of the minimum price of equity shares in accordance with Regulation 154 of the ICDR Regulations;
- iii. Compliance with requirements of the other ICDR Regulations.

For, Nirav Soni & Co.
Company Secretaries

CS Nirav Soni
Proprietor
Membership No.: 39566
UDIN: A039566F001623731

Place : Ahmedabad
Date : October 18, 2024