To,
The Board of Directors,
Brooks Laboratories Limited
Village Kishanpura, Nalagarh Road, Baddi, Nalagarh, Solan,
Himachal Pradesh 174101

1. This certificate is issued in accordance with the terms of our engagement letter dated 12th October 2026 with Brooks Laboratories Limited. We, D M K H & Co., Chartered Accountants, the statutory auditors of Brooks Laboratories Limited ("**Demerged Company**" or "**Company**") have been requested by the management to examine the proposed accounting treatment in respect of the Demerged Company as specified in Clause 16 of the Scheme of Arrangement between the Company and Abridge Speciality Limited ("**Resulting Company**") and their respective shareholders under sections 230 to 232 read with section 66 and other applicable provisions of Companies Act, 2013 ("**Scheme**") along with applicable rules made thereunder, as approved by the Board of Directors of the Company at its meeting held on 14 October 2026, for compliance with the Companies (Indian Accounting Standards) Rules, 2015 as may be amended from time to time and other Generally Accepted Accounting Principles read with SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated 20 June 2023, as amended from time to time ("SEBI Master Circular"). The accounting treatment as prescribed in the proposed scheme has been included in Annexure A which has been initialled by us for identification purpose only.

2. We have examined the proposed accounting treatment as specified in Clause 16 of the Scheme with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other Generally Accepted Accounting Principles in India.

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 Company. This responsibility includes determining the accounting treatment for the demerger in accordance with the applicable Indian Accounting Standards, the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Scheme, and providing all relevant information and explanations to us.

Auditor's Responsibility

4. Our responsibility is only to examine and report whether the accounting treatment contained in Clause 16 of the Scheme complies with the applicable Indian Accounting Standards notified under the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other Generally Accepted Accounting Principles in India. 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 as the statutory auditors of any financial statements of the Company.

5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("**Guidance Note**") issued by the Institute of Chartered Accountants of India ("**ICAI**"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements 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" issued by ICAI. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.

Opinion

7. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid clause of the Scheme is in compliance with the SEBI Master Circular and all the applicable Indian Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, and other Generally Accepted Accounting Principles in India.

Restriction on use

8. This Certificate is issued at the request of Brooks Laboratories Limited pursuant to the requirements of Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular, and the provisos to Sections 230(7) and 232(3) of the Companies Act, 2013, for onward submission by the Company to BSE Limited ("**BSE**"), National Stock Exchange of India Limited ("**NSE**") and further onward submission with the Securities and Exchange Board of India, National Company Law Tribunal and/or any other regulatory authorities, as applicable. This Certificate should not be used for any other purpose without our prior written consent. The certificate should be read together with the **Annexure A** attached herewith.

For D M K H & Co.
Chartered Accountants
ICAI Firm Registration No. 116886W





Malavika Lokeshwar
Partner
Membership No.: 108628
UDIN: 26108628ZKZYVS6866
Place: Mumbai
Date: 14.10.2026

Brooks
LABORATORIES LIMITED

Corp. Off.:- 201, "The Summit Business Park"
Behind Guru Nanak Petrol Pump,
Off Andheri Kurla Road, Andheri (E),
Mumbai - 400 093 (India)
Ph. : +91 22 69073100

Annexure A

Relevant extracts of accounting treatment from Scheme of Arrangement between Brooks Laboratories Limited ("Demerged Company") and Abridge Speciality Limited ("Resulting Company") and their respective shareholders under sections 230 to 232 read with section 66 and other applicable provisions of Companies Act, 2013 along with applicable rules made thereunder ("Scheme")

16. *ACCOUNTING TREATMENT*

Upon this Scheme becoming effective, the Demerged Company and the Resulting Company shall account for the demerger of the Demerged Undertaking in their respective books of account in accordance with the applicable Indian Accounting Standards ("Ind AS"), the Companies Act, 2013, and generally accepted accounting principles in India.

Certified true extract
For Brooks Laboratories Limited

Prashant

Brooks Laboratories Ltd. Vill.-Kishanpura Baddi - 174101 INDIA

Prashant Rathi
CEO & CFO
Place: Baddi
Date: 14.10.2026

For D M K H & Co.

mslokeshwar

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

Malavika Lokeshwar
Partner
Place: Mumbai

To,
The Board of Directors,
Abridge Speciality Limited
c/o Brooks Laboratories Limited, Village Kishanpura, Nalagarh, Baddi, Solan,
Himachal Pradesh 174101

1. This certificate is issued in accordance with the terms of our engagement letter dated 12th October 2026 with Abridge Speciality Limited. We, D M K H & Co., Chartered Accountants, the statutory auditors of Abridge Speciality Limited ("**Resulting Company"** or **"Company**") have been requested by the management to examine the proposed accounting treatment in respect of the Resulting Company as specified in Clause 16 of the Scheme of Arrangement between Brooks Laboratories Limited ("**Demerged Company**"), the Company and their respective shareholders under sections 230 to 232 read with section 66 and other applicable provisions of Companies Act, 2013 along with applicable rules made thereunder (**"Scheme"**), as approved by the Board of Directors of the Company at its meeting held on 14 October 2026, for compliance with the Companies (Indian Accounting Standards) Rules, 2015 as may be amended from time to time and other Generally Accepted Accounting Principles read with SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated 20 June 2023, as amended from time to time ("SEBI Master Circular"). The accounting treatment as prescribed in the proposed scheme has been included in Annexure A which has been initialled by us for identification purpose only.

2. We have examined the proposed accounting treatment as specified in Clause 16 of the Scheme with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other Generally Accepted Accounting Principles in India.

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 Company. This responsibility includes determining the accounting treatment for the demerger in accordance with the applicable Indian Accounting Standards, the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Scheme, and providing all relevant information and explanations to us.

Auditor's Responsibility

4. Our responsibility is only to examine and report whether the accounting treatment contained in Clause 16 of the Scheme complies with the applicable Indian Accounting Standards notified under the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other Generally Accepted Accounting Principles in India. 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 as the statutory auditors of any financial statements of the Company.

5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("**Guidance Note**") issued by the Institute of Chartered Accountants of India ("**ICAI**"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" issued by ICAI. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.

Opinion

7. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid clause of the Scheme is in compliance with all the applicable Indian Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, and other Generally Accepted Accounting Principles in India.

Restriction on use

8. This Certificate is issued at the request of Abridge Speciality Limited pursuant to the requirements of the provisos to Sections 230(7) and 232(3) of the Companies Act, 2013 and the SEBI Master Circular, for onward submission by the Company to the Demerged Company for filing with BSE Limited ("**BSE**"), National Stock Exchange of India Limited ("**NSE**") and further onward submission with the Securities and Exchange Board of India, National Company Law Tribunal and/or any other regulatory authorities, as applicable. This Certificate should not be used for any other purpose without our prior written consent. The certificate should be read together with the **Annexure A** attached herewith.

For D M K H & Co.
Chartered Accountants
ICAI Firm Registration No. 116886W





Malavika Lokeshwar
Partner
Membership No.: 108628
UDIN: 26108628QPKKMB5271
Place: Mumbai
Date: 14.10.2026

Abridge Speciality Limited

Annexure A

Relevant extracts of accounting treatment from Scheme of Arrangement between Brooks Laboratories Limited ("Demerged Company") and Abridge Speciality Limited ("Resulting Company") and their respective shareholders under sections 230 to 232 read with section 66 and other applicable provisions of Companies Act, 2013 along with applicable rules made thereunder ("Scheme")

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Certified true extract

For Abridge Speciality Limited

Prashant

ABRIDGE SPECIALITY LIMITED Baddi

Prashant Rathi
Authorised Signatory
Place: Baddi
Date: 14.10.2026

For D M K H & Co.

mslokeshwar

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

Malavika Lokeshwar
Partner
Place: Mumbai