

To,

**The Members**

**SunEdison Infrastructure Limited**

**CIN: L40100TN1994PLC028263**

**Registered Office:** 11<sup>th</sup> Floor, Bascon Futura IT Park,  
New No. 10/2, Old No. 56L, Venkat Narayana Road,  
T. Nagar, Chennai – 600017, Tamil Nadu

**RE: Change of Name of “SunEdison Infrastructure Limited” to “Refex Renewables & Infrastructure Limited”.**

1. This Certificate is issued at the request of **SunEdison Infrastructure Limited (“Company”)**.
2. The Company is required to submit a certificate from practicing-chartered accountant certifying the compliance with the conditions prescribed in sub-regulation (1) of Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for change of name of the Company from **“SunEdison Infrastructure Limited”** to **“Refex Renewables & Infrastructure Limited”**.

**Management’s Responsibility:**

3. The management of the Company is responsible for ensuring the compliances with the applicable notifications, circulars and other rules and regulations of the applicable statutory and regulatory laws and rules framed there under and other relevant regulatory compliances.

**Our Responsibility:**

4. Pursuant to this requirement, our responsibility is to provide reasonable assurance in the form of an opinion based on our review of the relevant records produced by the Company for certifying the change of name of the Company.
5. We, **M/s VKAN & Associates**, Chartered Accountants (FRN: 014226S), Statutory Auditors of the Company have conducted our examination in accordance with the ‘Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)’ issued by the Institute of Chartered Accountants of India (**“Guidance Note”**). 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.
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.



**V K A N & Associates**  
Chartered Accountants

**Based on our examination and according to the information and explanations provided to us, pursuant to Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby certify that:**

S. No.	Particulars	Our Opinion
(a)	<b>a time period of at least one year has elapsed from the last name change:</b>	A period of more than three years has been elapsed from the last name change.  <i>(The Company was originally incorporated with the name YKM Industries Limited, which had been changed to SunEdison Infrastructure Limited, with effect from January 28, 2019.)</i>
(b)	<b>at least fifty percent. of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name; or</b>	Not applicable.  <i>(There is no change in the business activities of the Company and the revenue generated in the preceding financial year i.e., FY 2021-22, is to be considered accountable to the proposed new name.)</i>
(c)	<b>the amount invested in the new activity/ project is at least fifty percent. of the assets of the listed entity</b>	Not applicable.  <i>(There is no new activity/project and therefore, investment of any amount therein doesn't arise at all.)</i>

**For V K A N & Associates**  
Chartered Accountants  
FRN: 014226S



**Kaushik Venkatraman**  
**Partner**  
Membership No-222070  
Place: Chennai  
Date: August 01, 2022  
UDIN: 22222070APQKRY2619