



### Auditor's Certificate

To,  
**The Board of Directors,**  
B. P. Capital Limited  
702, Arunachal Building, 19, Barakhamba Road,  
Connaught Place, Delhi-110001

We, the statutory auditors of M/s. B.P. Capital Limited (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in clause 2 of Part III of the Draft Scheme of Amalgamation between B.P. Capital Limited (Transferee Company) and Diamond Footcare Udyog Pvt. Limited (Transferor Company ) in terms of the provisions of Section(s) 230-232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. 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 of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Accounting Standard (AS) -14 and circulars issued thereunder and other applicable Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 and other Generally Accepted Accounting Principles.



This Certificate is issued at the request of the company, M/s. B.P. Capital Limited, pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.

**For M/s. RMA & Associates**

Chartered Accountants

**FRN- 000978N**

A circular blue stamp with the text "RMA & ASSOCIATES" at the top, "DELHI" in the center, and "Chartered Accountants" at the bottom. A handwritten signature in black ink is written over the stamp.

**Deepak Gupta**

**Partner**

**M. No. 081535**

**Place: New Delhi**

**Date: 03.03.2017**