



NET WORTH CERTIFICATE

We, RMA & Associates, Chartered Accountants, being the Statutory Auditors of the Company, M/s. B.P. Capital Limited (here in after referred as "Company" or "Transferee Company"), on the basis of the information and documents received from the Company, do hereby confirm as follows:

| Particulars | Amount (In Rs.) Pre-Arrangement (based on the Financials as on October 31, 2016) | Amount (In Rs.) Post Arrangement* (Proposed) |
|--|---|--|
| Paid-up Capital: | 30118000 | 1625746010 |
| Share Capital | 30118000 | 103496000 |
| Compulsory Convertible Preference Shares | 0 | 1522250010 |
| Reserves & Surplus (Excluding Revaluation Reserves) | (1427325) | (1427325) |
| Free Reserves | (1427325) | (1427325) |
| Securities Premium Account | 0 | 0 |
| Less: Accumulated Losses | 0 | 0 |
| Net Worth | 28690675 | 1624318685 |

*The amalgamation of Diamond Footcare Udyog Private Limited (the Transferor Company) under a Scheme of arrangement approved by the Board of Directors of the company dated 17/01/2017 with and into the Company (the Transferee Company).

The Certificate is being issued at the request of the Company for onward submission to the Stock Exchange(s) and SEBI with a view to obtain the no-objection as required under Regulation 37 of the Listing Regulations, 2015.

The Tangible assets of Transferor Company are revalued as per Merger scheme and the Share exchange ratio is worked out accordingly.

For M/s. RMA & Associates
Chartered Accountants
FRN- 000978N


Deepak Gupta
Partner
M. No. 081535
Date: 03.03.2017

