

Sunil Kumar Gupta & Co.
CHARTERED ACCOUNTANTS

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(Certificate in accordance with Clause 24(i) of the listing agreement)

To,
The Board of Directors,
Unimode Overseas Limited
304 A/10178, III rd Floor
Ravinder Plaza, Abdul Aziz Road,
Karol Bagh, New Delhi – 110 005

Dear Sirs,

We, the statutory auditors of Unimode Overseas Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in for the proposed Scheme of Reduction of Share Capital of the Company in terms of the provisions of section 100 to 104 of the Companies Act, 1956 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 therelevant 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 Clause 24(i) of the Listing Agreement and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/Companies Act, 2013 and/or the accounting treatment in respect of(specify the financial statement item(s)) as prescribed by(name of the regulator) vide its Notification



(details of the Notification) which prevail over the accounting treatment for the same as prescribed under the aforesaid Accounting Standards I, except the following: •

•(Not Applicable)

This Certificate is issued at the request of the Unimode Overseas Limited pursuant to the requirements of clause 24(i) of the Listing Agreement for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.

**For Sunil Kumar Gupta & Co.
Chartered Accountants
FRN 003645N**



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**Sunil Kumar Gupta
Partner
M No. 082486
Date 20-10-2015
Place: New Delhi**

