

TO WHOMSOEVER IT MAY CONCERN

1. We the statutory auditors of the M/s Unimode Overseas Limited (here in after referred as 'Company') having its registered office situated at 304A/10178, Illrd Floor, RavinderPlaza, Abdul Aziz Road, Karol Bagh, New Delhi - 110005, have examined the proposed petition for reduction of share capital of the Company.

1. The petition for reduction of share capital, proposes to write off the accumulated losses of the Company to maximum possible extent against the 90% of the existing issued, subscribed and paid up equity share capital of the Company in accordance with Section 100 to 104 of the Companies Act, 1956 or the relevant provisions of the Companies Act, 2013.

2. Based on our examination and according to the information and explanation given to us, we note that the petition for reduction of share capital of the Company is merely a cancellation of share capital of the Company and does not involve issuance of any shares by the company to its shareholders. Thus, there being no requirement of valuation report in the instant case for reduction of share capital of the Company.

3. The statement of Assets and Liability of the Company as on 31st March, 2015 are as follow-

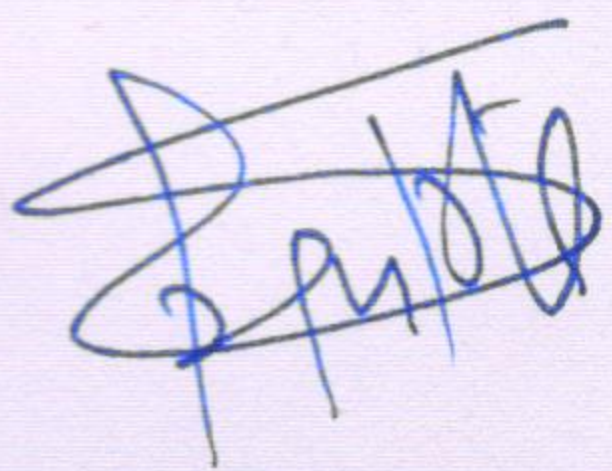
Sr. No.	Particulars	As at 31.03.2015 Amount (in Rs.)
I.	Equity & Liabilities	
1.	Shareholders' funds	
	Share Capital	50,105,070.00
	Reserve & Surplus	(48,614,358.91)
2.	Non- Current Liabilities	
	Long Term – Borrowing	-
3.	Current Liabilities	
	Trade Payables	862,570.00
	Other Current Liabilities	17,978.00
	Short –Term Provisions	3,957.45
	TOTAL	2,375,216.54
II.	Assets	
1.	Non- Current Assets	
	Fixed Assets	-



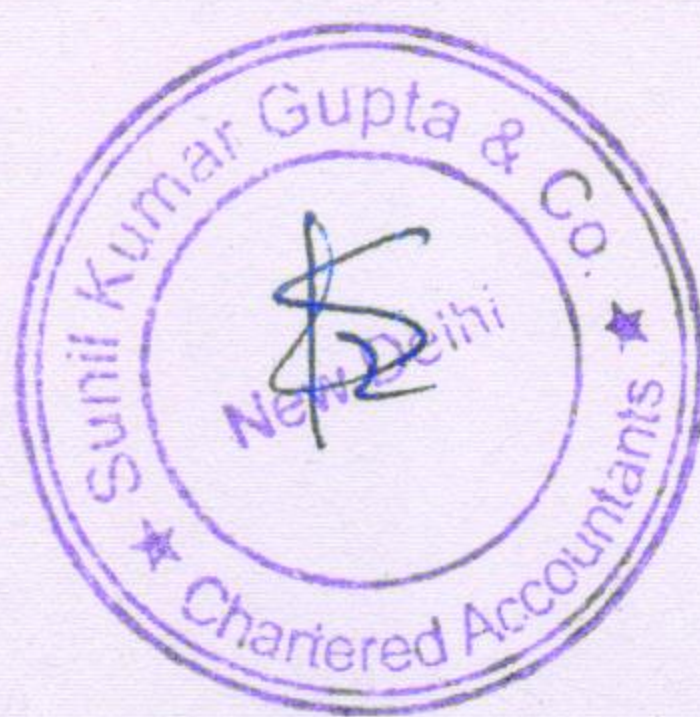
	Tangible Assets	-
2.	Current Assets	
	Trade Receivable	201,600.00
	Cash and Cash Equivalents	654,577.09
	Short Term Loans and advances	1,387,935.00
	Other Current Assets	131,104.45
	TOTAL	2,375,216.54

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 clause 24(f) of the listing agreement.

**FOR SUNIL KUMAR GUPTA & CO.
CHARTERED ACCOUNTANTS**



**Sunil Kumar Gupta
Partner
M.No. 082486**



**Place:- New Delhi
Date:- 20-10-2015**