



AMPAC & ASSOCIATES

Chartered Accountants

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Certificate No. 5/Nutra/ January, 2016

To,
The Board of Directors,
Nutraplus India Limited,
7A, Vakil Villa,
H.F. Society Road End,
Jogeshwari East,
Mumbai 400 060

We, the statutory auditors of Nutraplus India Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 13 of the Draft Scheme of Amalgamation between Vetpharma Limited with Nutraplus India Limited in terms of the provisions of section(s) 391 to 394 of the Companies Act, 1956/ 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 proposed scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 and/or the proposed accounting treatment in respect of Assets, Liabilities & Reserves of Transferor Companies in the books & financial statement of transferee Company after Amalgamation



is in compliance with the provisions of Accounting Standards notified by the Central Government under the Companies Act, 1956 (Which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules 2014 and such standard will prevail over the accounting treatment for the same as prescribed under the aforesaid Accounting Standards.

This Certificate is issued at the request of the Nutraplus India Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Bombay Stock Exchange. This Certificate should not be used for any other purpose without our prior written consent.

For **AMPAC & ASSOCIATES**
CHARTERED ACCOUNTANTS
(FRN 112236w)



Milan Desai
PARTNER

Membership no. 042769

Mumbai

Dated: January 27, 2016

