



To,
The Board of Directors,
One Global Service Provider Limited
1205-1206, 12th Floor, Raheja Chambers,
213, Free Press Journal Marg,
Nariman Point, Mumbai – 400021

**Statutory Auditor's Certificate on the proposed accounting treatment specified in the
Draft Scheme of Amalgamation**

We, the statutory auditors of One Global Service Provider Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Part IV of the Draft Scheme of Amalgamation between One Global Service Provider Limited (Transferee Company) and Plus Care International Private Limited (Transferor Company) in terms of the provisions of section(s) 230 to 232 of the Companies Act 2013 with reference to its compliance with the applicable Accounting Standards notified under the 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 are of the opinion that the proposed accounting treatment in the books of the Transferee Company contained in Part IV of the Draft Scheme of Amalgamation, is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under, in terms of the provisions of Sections 230 to 232 of



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the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other generally accepted accounting principles.

This Certificate is issued at the request of the company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE and National Company Law Tribunal. This Certificate should not be used for any other purpose without our prior written consent.

Date : 06/03/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants

FRN : 126741W



Malay Pandit

Partner

M.No. 046482

UDIN : 23046482BGSJIC3995



Mahesh Gurav & Co.
Chartered Accountants

To Whom So Ever it May Concern

CERTIFICATE

We, Mahesh Gurav & Co. are the statutory auditors of **M/s Plus Care Internationals Private Limited** having its registered office at 1, Floor-0, Plot -135, 160, Firuz Ara Building, Sachivalaya Maharshi Karve Road, Gymkhana Nariman Point, Mumbai and having CIN: U85200MH2018PTC313780.

In our opinion and to the best of our information and according to the explanation given to us, the company has complied with the requirements of Section 133 of the Companies Act, 2013.

This certificate is issued at the request of the director of the company without any risk & responsibility on our part.

UDIN: **23154751BGWXGL3768**

For Mahesh Gurav & Co.
Chartered Accountants
Firm Reg. No. 116598W



CA. Tushar Patil
Partner
Membership No. 154751
Mumbai,
Date- 06.03.2023

MGC CAPITAL, 1185-C,33A/2, Rajarampuri 5th Lane, Near Bank of Baroda, Kolhapur – 416008
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