



Certificate on Net Worth

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

Dear Sirs,

1. At the request of One Global Service Provider Limited ('the Company'), we have examined the attached Statement of computation of pre and post amalgamation net worth of the Company as at January 19, 2023 ('the Statement'), prepared by the Company and signed by us for identification purposes and performed the following procedures in relation to the Statement:

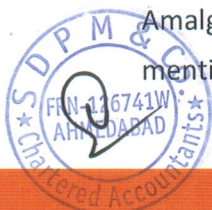
A. Obtained a copy of the draft Scheme of Amalgamation ('the Scheme') between Plus Care International Private Limited ('the Transferor / Amalgamating Company') and One Global Service Provider Limited ('the Transferee / Amalgamated Company'). We have relied on the same and performed no further procedures in this regards.

It has been explained to us that as per the attached copy of the Scheme, the Company proposes to amalgamate the operations of the Transferor Company with Transferee Company, with the sanction of the appropriate NCLT, under sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013.

B. We were made available a copy of the Audited/Unaudited financial statements of the Company for the period ended January 19, 2023. We have traced the pre-amalgamation Equity Share Capital, Securities Premium, General Reserve and Surplus / (deficit) in the statement of Profit and Loss from the Audited/Unaudited financial statements to the Statement.

We have relied on the Net worth definition as given in the Statement and have performed no further procedures in this regards.

C. The post amalgamation net worth of the Transferee Company has been computed considering the accounting treatment contained in Part IV of the Draft Scheme of Amalgamation, the Audited/Unaudited financial statements of the Company as mentioned above.



Branches : Mumbai & Bhilwara

Head Office : 1016-1018, Anand Mangal-III, Opp. Core House,
Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi,
Ahmedabad - 380 015. **Phone :** 079 - 4897 1100, 4006 9039
Email : info@sdco.co.in - ca.sdco@gmail.com

2. The accompanying Statement is the responsibility of the Company's management. Our responsibility is to verify the factual accuracy of the facts stated in the certificate. We conducted 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. Our scope of work did not involve us performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such opinion.
3. Based on the above and according to the information and explanation given to us and specific representation received from the management, we certify that the **pre amalgamation net worth** of the transferee Company as at January 19, 2023 is **Rs. 671.76 Lacs** and the **post amalgamation net worth** of the transferee Company as at January 19, 2023 computed in accordance with paragraph 3 above is **Rs. 4,721.73 Lacs**.
4. This certificate is intended solely for the use of the management of the Company for the purpose of submission to the Stock Exchange/NCLT, and is not to be used, referred to or distributed for any other purpose without our prior written consent.

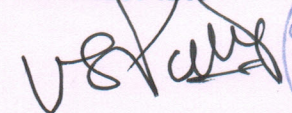
Date : 06/03/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants

FRN : 126741W

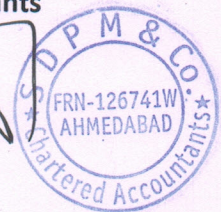


Malay Pandit

Partner

M.No. 046482

UDIN : 23046482BGSJID3541



**Statement of computation of pre-amalgamation and post-amalgamation net worth of the
Transferee and Transferor Company as at January 19, 2023.**

Transferee Company – One Global Service Provider Limited

(Rs. In Lacs)

Particulars	Pre Amalgamation	Post Amalgamation
Equity Share Capital		
Equity Subscribed –Fully paid up	710.47	1,954.30*
Reserve and Surplus		
-Securities Premium	0.00	99.88
-General Reserve	6.41	6.41
-Capital Reserve	10.83	10.83
-Amalgamation Reserve	212.48	212.48
-Surplus in the statement of Profit and Loss	-268.43	2,437.83
Total Reserve and Surplus	-38.71	2,767.43
Less: Revaluation Reserve	0.00	0.00
Reserve and Surplus (Excluding Revaluation Reserve)	-38.71	2,767.43
Networth (Excluding Revaluation Reserve)	671.76	4,721.73

*Post Amalgamation Paid up equity share capital of the Transferee Company is calculated as below:

Particulars	Amount
Existing Paid up Capital	7,10,47,070
Issuance of shares as per Swap Ratio Determined by Registered Valuer	12,43,82,960
Total Post Amalgamation Paid up Capital	19,54,30,030

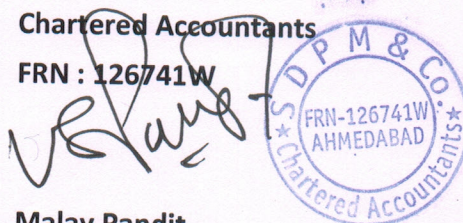
Date : 06/03/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants

FRN : 126741W



Malay Pandit

Partner

M.No. 046482

UDIN : 23046482BGSJID3541

Transferor Company – Plus Care International Private Limited

(Rs. In Lacs)

Particulars	Pre Amalgamation	Post Amalgamation**
Equity Share Capital		
Equity issued – paid up	1.03	NA
Reserve and Surplus		
-Securities Premium	99.88	NA
-General Reserve	0.00	NA
-Surplus in the statement of Profit and Loss	3,949.06	NA
Total Reserve and Surplus	4,048.94	NA
Less: Revaluation Reserve	0.00	0
Reserve and Surplus (Excluding Revaluation Reserve)	4,048.94	NA
Networth (Excluding Revaluation Reserve)	4,049.97	NA

Note:

**On the effective date of the scheme of amalgamation transferor company merged into transferee Company. There is no existence of transferor company after amalgamation.

"**Net Worth**" means sum total of paid-up capital and free reserves. "Free reserves" means all reserves created out of the profits and securities premium account but does not include reserves created out of revaluation of assets, write back of depreciation provisions and amalgamation.

Date : 06/03/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants

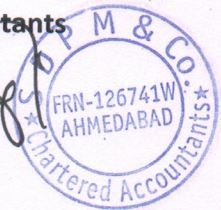
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Partner

M.No. 046482

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To Whom So Ever it May Concern

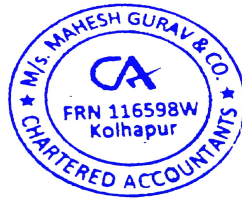
This is to certify that the Networth of **M/s Plus Care Internationals Private Limited** having its registered office at 1, Floor-0, Plot -135, 160, Firuz Ara Building, Sachivalaya Maharshi Karve Road, Gymkhana Nariman Point, Mumbai as on 19/01/2023 is **Rs. 40,49,97,506/-** (Rupees Forty Crores Forty-Nine Lacs Ninety-Seven Thousand Five Hundred Six Only) as per below:

Particulars	Amount
Equity Share Capital	1,03,480
Reserves & Surplus	40,48,94,026
Total Networth	40,49,97,506

The above net worth has been certified on the specific request of the client and on the basis of statements of accounts, relevant documents provided to us and as per the information and explanation given to me for the same and figure certified are based on unaudited books of accounts.

UDIN: **23154751BGWXGK5063**

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



Partner
Membership No. 154751
Mumbai,
Date- 06.03.2023

MGC CAPITAL, 1185-C,33A/2, Rajarampuri 5th Lane, Near Bank of Baroda, Kolhapur – 416008
Branches at :- Pune , Mumbai & Sawantwadi