

**GOYAL NAGPAL & CO****CHARTERED ACCOUNTANTS****OFFICE : 20 - A Street No. 6, Dheeraj Vihar, Karala,****New Delhi-110085****OFFICE NO. 9811952775****EMAIL : virendernagpal10@gmail.com****Ref: GNC/CERT/2018-19/63A****DATED: 05-01-2019**

To,  
The Board of Directors,  
Sahyog Multibase Limited  
House No. 9, Road No. 13,  
East Punjabi Bagh, New Delhi-110026


We, the statutory auditors of Sahyog Multibase Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Clause 3 of Part -III of the Scheme of Arrangement for Amalgamation of Best Agrochem Private Limited (Transferor Company) with Sahyog Multibase Limited (Transferee Company) in terms of the provisions of Section(s) 230- 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 confirm that the accounting treatment contained in the aforesaid 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 provisions of Section 133 of the Companies Act, 2013.

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

**For Goyal Nagpal & Co.****Chartered Accountants****(Firm Registration No. 018289C)**

  
**CA. Virender Nagpal**  
**Partner**

**(Membership No. 416004)**