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To,
The Board of Directors
Delta Corp Limited
109, Bayside Mall
1st Floor, opposite Sobo Central Mall
Tardeo road, Haji Ali
Mumbai 400 034

Report on Accounting Treatment in the Proposed Draft Scheme of Amalgamation ("the scheme")

We, Walker Chandiook & Co LLP, the statutory auditors of Delta Corp Limited, ("the Company"), have examined the proposed accounting treatment specified in clause 11 of the scheme between Gauss Networks Private Limited and the Company in terms of the provisions of sections 391 to 394 and other applicable provisions of the Companies Act, 1956 and Companies Act, 2013 (to the extent notified and applicable, and as amended from time to time). The said clause of the scheme requires the Company to account for the amalgamation as per the applicable accounting principles prescribed under Indian accounting standards (IND AS) prescribed under the Act. In accordance with Section 133 of the Companies Act, 2013 the accounting principles applicable to the Company would be the accounting standards specified in the Companies (Indian Accounting Standards) Rules, 2015 read together with other generally accepted accounting principles.

Management's Responsibility

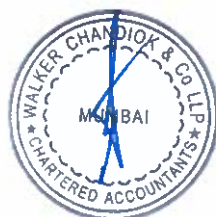
The responsibility for the preparation of the scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. The Board of Directors of the companies involved are also responsible for ensuring compliance with applicable laws and regulations in relation to the preparation of the scheme and providing all the information to the Securities and Exchange Board of India and the relevant stock exchanges.

Auditors' Responsibility

Our responsibility is to examine and report whether the Scheme complies with the applicable Accounting Standards which would mean the Accounting Standards notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rule, 2015 and other generally accepted accounting principles. 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.

Conclusion

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment referred to in the 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, 2013.




Restriction on Distribution and Use

This Certificate is issued at the request of Delta Corp 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 Limited and National Stock Exchange of India Limited. This Certificate should not be used for any other purpose without our prior written consent.

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.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No: 001076N/N500013



per **Adi P. Sethna**
Partner
Membership No. 108840

Place: Mumbai
Date: 30 August 2016