

# ANAND DUA & ASSOCIATES

Chartered Accountants

Flat No-11, Pocket-7, Sector-12,  
Dwarka, New Delhi-110 078  
Ph: 47021279

Annexure - 7  
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To,  
**The Board of Directors,**  
**Artemis Global Life Sciences Limited**  
414/1, 4TH FLOOR, DDA Commercial  
Complex District Centre,  
Janakpuri New Delhi-110058

**RE: PROPOSED COMPOSITE SCHEME OF AMALGAMATION BETWEEN ARTEMIS GLOBAL LIFE SCIENCES LIMITED, ARTEMIS HEALTH SCIENCES LIMITED, ATHENA EDUSPARK LIMITED AND ARTEMIS MEDICARE SERVICES LIMITED AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS - APPLICATION UNDER REGULATION 37 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS 2015**

*In terms of Para (I)(A)(5)(a) of Annexure 1 to SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017 (as amended)*

We, the statutory auditors of **Artemis Global Life Sciences Limited**, (hereinafter referred to as the "**Company**"), have examined the proposed accounting treatment specified in clause 6.1 and 9.1 of the Draft Composite Scheme of Amalgamation between the Company, Artemis Health Sciences Limited ("**AHSL**"), Athena Eduspark Limited ("**AEL**") and Artemis Medicare Services Limited ("**AMSL**") and their respective shareholders and creditors ("**Scheme**") in terms of the provisions of section(s) 230-232 of the Companies Act, 2013, and rules relating thereto 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 Composite 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 Composite 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 Composite 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 and rules relating thereto, except the following: None

Certified True Copy



For Artemis Global Life Sciences Limited

*Anuj Sood*

**Anuj Sood**  
Company Secretary (A35278)  
D-6/10 3rd Floor, Rana Pratap Singh  
New Delhi-110007



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

Place: New Delhi  
Date: 07.05.2018

For Anand Dua & Associates  
Chartered Accountants  
FRN: 04263N



*Anand*  
(Anand Dua) Partner  
M.No. 083503

**Certified True Copy**

For Artemis Global Life Sciences Limited

*Anuj Sood*

Anuj Sood  
Company Secretary (A35276)  
D-6/10, 3rd Floor, Rana Pratap Bagh  
New Delhi-110007

*19/05/2018*  
*Gusugram*

