

**KALYANIWALLA  
& MISTRY** (Regd.)

CHARTERED ACCOUNTANTS

ANNEXURE 0

To,  
The Board of Directors  
Godrej Consumer Products Limited  
4th Floor, Godrej One, Pirojshanagar,  
Eastern Express Highway,  
Vikhroli East, Mumbai 400 079,  
Maharashtra

**Certified to be True**  
For Godrej Consumer Products Ltd.

  
**V. Srinivasan**  
Chief Financial Officer & Company Secretary

**Auditor's Certificate**

We, M/s, Kalyaniwalla & Mistry, Chartered Accountants, the statutory auditors of **Godrej Consumer Products Limited**, (hereinafter referred to as 'the Company'), have examined the proposed accounting treatment specified in Clause 14 of the Draft Scheme of Amalgamation between Godrej Consumer Products US Holding Limited ('GCPUHL' or 'Transferor Company 1') and Godrej Consumer Products (Mauritius) Limited ('GCPML' or 'Transferor Company 2') with Godrej Consumer Products Limited ('GCPL' or 'Transferee Company') in terms of the provisions of Section(s) 391 to 394 of the Companies Act, 1956 and other applicable provisions of the Companies Act, 1956 /2013 and Sections 261 to 264 of the Mauritius Companies Act, 2001 and with reference to its compliance with the applicable Indian Accounting Standards ('Ind AS') as specified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standard) Rules, 2015 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 Indian 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 Indian 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 Indian Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 and other Generally Accepted Accounting Principles in India.



KALPATARU HERITAGE, 127 MAHATMA GANDHI ROAD, MUMBAI 400 001  
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ARMY & NAVY BUILDING, 148 MAHATMA GANDHI ROAD, MUMBAI 400 001  
TEL.: (91) (22) 6158 6200 FAX: (91) (22) 6158 6275

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**KALYANIWALLA  
& MISTRY**

This Certificate is issued at the request of the Godrej Consumer Products Limited pursuant to the requirements as per Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular for onwards submission to the BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE). This Certificate should not be used for any other purpose without our prior written consent.

**For KALYANIWALLA & MISTRY  
CHARTERED ACCOUNTANTS**

Firm Regn. No.: 104607 W



*Darius Z. Fraser*

**PARTNER**

Membership No.: 42454

Mumbai: July 29, 2016.

