

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 6620550
Email:cpjaria@yahoo.co.in

To,

Department of Listing Operations
BSE Limited,
P.J.Towers, Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Application under Clause 24(f) of the listing agreement for the proposed scheme of Amalgamation of Millennium Online (India) Limited ("transferor Company") with Millennium Online Solutions (India) Limited ("transferee Company")

Ref: Certificate in accordance with Clause 24(i) of the listing agreement

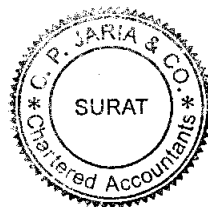
We have examined the proposed accounting treatment specified in the scheme of amalgamation/arrangement between **Millennium Online (India) Limited ("transferor Company") with Millennium Online Solutions (India) Limited ("transferee Company")**

Based on our examination and according to the information and explanation given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with all the Accounting Standards specified by the Central Government in Section 211(3C) of the Companies Act, 1956.

This certificate is issued at the request of the company in accordance with clause 24(f) of the listing agreement for onward submission to the BSE Exchange Limited with a view to obtaining the no-objection as required under clause 24(f) of the listing agreement.

Place: Surat

Dated: 27/01/14



For C.P.Jaria & Co
Chartered Accountants

A handwritten signature in black ink, appearing to read "Anand Jaria".

Partner

M.No.112020

FRN: 104058W