

## CONSENT LETTER

Date: 14.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each (“Equity Shares”) of Universal Contractors and Engineers Limited (the “Company”).**

I, Ashok Kumar Sharma, do hereby confirm that I am the Promoter and Managing Director on the Board of Directors of the Company. I hereby give consent to my name being included as the Promoter and as a Managing Director of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the “RoC”), Securities and Exchange Board of India (the “SEBI”) and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 99718 76925  
Email ID - [ashoksharma100766@yahoo.co.in](mailto:ashoksharma100766@yahoo.co.in)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,



Ashok Kumar Sharma  
Managing Director  
DIN No: 02600926

CONSENT LETTER

Date: 15.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**

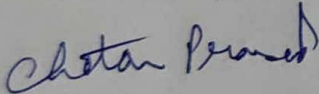
I, Chetan Prasad, do hereby confirm that I am as an Independent Director on the Board of Directors of the Company. I hereby give consent to my name being included as an Independent Director of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 8271934262  
Email ID – [cscp211121@gmail.com](mailto:cscp211121@gmail.com) / [chetu.2193@gmail.com](mailto:chetu.2193@gmail.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,



Chetan Prasad  
Independent Director  
DIN No: 10752456

**Consent letter**

Date: 15.09.2025

To  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**

I, Kapil Garg S/o Shri Subhash Chand Garg, resident of A-78B, Nandram Park, Uttam Nagar, New Delhi-110059, India bearing membership no. FCS 9391, am a Company Secretary and the Compliance Officer of Universal Contractors and Engineers Limited. I hereby give consent to my name being included as a Company Secretary and the Compliance Officer of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 8266034353  
Email ID - [cs@ucepl.com](mailto:cs@ucepl.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Thanking You,  
Yours Faithfully

  
**Kapil Garg**  
Membership No: F9391



September 25, 2025

To  
**The Board of Directors,**  
**Universal Contractors and Engineers Limited**  
E-263, ALPHA-1, Gautam Buddha Nagar,  
Greater Noida -201308, Uttar Pradesh, India

Dear Sir,

**Sub: Consent for inclusion of name as Book Running Lead Manager for the Proposed Initial Public Offer (IPO) of Universal Contractors and Engineers Limited at EMERGE Platform of National Stock Exchange of India Limited (“NSE Emerge”).**

We, **Finshore Management Services Limited**, hereby give our consent to act as the **Book Running Lead Manager** to the Proposed Public Issue of “**Universal Contractors and Engineers Limited**” on the **EMERGE Platform of National Stock Exchange of India Limited (“NSE Emerge”)** and have no objection in our name being inserted as the **Book Running Lead Manager** to the Issue in the Draft Red Herring Prospectus / Red Herring Prospectus/ Prospectus which the company intends to issue in respect thereof.

Our details are as under:

<b>Name</b>	<b>Finshore Management Services Limited</b>
<b>Address</b>	‘Anandlok’, Block-A, 2 <sup>nd</sup> Floor, Room No. 207, 227 A.J.C Bose Road, Kolkata - 700020, West Bengal, India
<b>Telephone</b>	033 – 2289 5101 / 4603 2561
<b>Email</b>	<a href="mailto:info@finshoregroup.com">info@finshoregroup.com</a>
<b>Investor Grievance Email</b>	<a href="mailto:investors@finshoregroup.com">investors@finshoregroup.com</a>
<b>Website</b>	<a href="http://www.finshoregroup.com">www.finshoregroup.com</a>
<b>Contact Person</b>	Mr. S. Ramakrishna Iyengar
<b>SEBI Registration No</b>	INM000012185
<b>CIN</b>	U74900WB2011PLC169377

We authorize “**Universal Contractors and Engineers Limited**” to deliver a copy of this consent letter to SEBI/ Stock Exchange/ Registrar of Companies, pursuant to the provisions of section 26 of the Companies Act, 2013 and SEBI (ICDR) Regulations 2018, as amended time to time.

We confirm that, we are authorized to Act as **Book Running Lead Manager** to the issue in accordance to the section 12 of SEBI Act, 1992. Our SEBI Registered (CAT I) Merchant Banker Registration No. INM000012185

Yours faithfully,  
For, **FINSHORE MANAGEMENT SERVICES LIMITED**  
**SEBI Registered Category-I Merchant Banker**  
(Regn. No.: INM000012185)

  
S Ramakrishna Iyengar  
(Director)  
DIN No- 05255039



**FINSHORE MANAGEMENT SERVICES LIMITED**

(CIN : U74900WB2011PLC169377) ● Website : [www.finshoregroup.com](http://www.finshoregroup.com)

Regd. Office : “Anandlok” 2nd Floor, Block-A, Room No. 207, 227, A. J. C. Bose Road, Kolkata-700 020 West Bengal, India Ph. : 033 2289 5101

*Creating Enterprise Managing Values*

**Consent letter**

Date: 15.09.2025

To  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**

I, Ganga Ram S/o Shri Hukum, resident of E-77, Gamma-1<sup>st</sup>, Greater Noida-201308, G.B Nagar (U.P), India, am a Chief Financial Officer of Universal Contractors and Engineers Limited, pursuant to provisions of Section 203 of the Companies Act, 2013. I hereby give consent to my name being included as a Chief Financial Officer of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

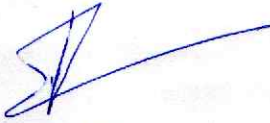
My contact details are as follows:

Contact Number - +91 85869 80826

Email ID – [cfo@ucepl.com](mailto:cfo@ucepl.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Thanking You,  
Yours Faithfully



**Ganga Ram**  
**PAN: APKPR0116F**

CONSENT LETTER

Date: 15.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**

I, Jalaj Parashar, do hereby confirm that I am as an Independent Director on the Board of Directors of the Company. I hereby give consent to my name being included as an Independent Director of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 9897553820

Email ID - [directorjalaj@gmail.com](mailto:directorjalaj@gmail.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,



Jalaj Parashar  
Independent Director  
DIN No: 10712155

**Date: 25<sup>th</sup> September, 2025**

**To,**

**The Board of Directors**

**Universal Contractors and Engineers Limited**

*(hereinafter referred to as the "Issuer Company")*

E-263, ALPHA-1, Gautam Buddha Nagar,

Greater Noida, Uttar Pradesh, India, 201308

**Dear Sir/Madam,**

**Subject: Proposed Initial Public Offer of Universal Contractors and Engineers Limited("Company")  
consisting of Fresh Issue.**

We do hereby certify that the information given below is correct and give our consent to our name being included as "**Legal Advisor to the issue**" to **Universal Contractors and Engineers Limited** in the Draft Prospectus/ Prospectus and other documents which the Company intends to file with the Stock Exchange/ Securities and Exchange Board of India ("**SEBI**") and other regulatory authorities as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

We authorize the Company to deliver a copy of this letter of consent to the Stock Exchange, SEBI and other regulatory authorities, as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

**Name:** J Mukherjee & Associates

**Address:** Room No.6, 2<sup>nd</sup> Floor, Saraf House, 4/1 Red Cross Place, Kolkata-700001

**Tele No.:** 9830640366

**Email Id.:** [jmukherjeeandassociates@gmail.com](mailto:jmukherjeeandassociates@gmail.com)

**Contact Person:** Mr. Jayabrata Mukherjee

**website:** <https://jmukherjeeassociates.wordpress.com/>

**Yours faithfully,**

**For J Mukherjee & Associates**



Jayabrata Mukherjee

**Authorised Signatory**

**CONSENT LETTER**

Date: 14.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**


I, Pooja Sharma, do hereby confirm that I am the Promoter and Non-Executive Director on the Board of Directors of the Company. I hereby give consent to my name being included as the Promoter and as a Non-Executive Director of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 9873433497  
Email ID – [poojasharma362018@gmail.com](mailto:poojasharma362018@gmail.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,

  
Pooja Sharma  
Non-Executive Director  
DIN No: 10349340

CONSENT LETTER

Date: 16.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each ("Equity Shares") of Universal Contractors and Engineers Limited (the "Company").**

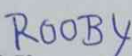
I, Roobi Sharma, do hereby confirm that I am the Promoter of the Company. I hereby give consent to include my name as the Promoter of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the "RoC"), Securities and Exchange Board of India (the "SEBI") and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 8076134362  
Email ID - [roobisharmaucepl@gmail.com](mailto:roobisharmaucepl@gmail.com)

We hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,

  
Roobi Sharma



## Maashitla® Securities Private Limited

SEBI Registered Category- I Registrar & Share Transfer Agent  
SEBI Reg. Number- INR000004370 | CIN- U67100DL2010PTC208725  
Regd. Office- 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, New Delhi- 110034  
Email ID- ipo@maashitla.com | Website- www.maashitla.com | Ph- 011-45121795-96

### Consent Letter

Date: 25<sup>th</sup> September 2025

To,  
The Board of Directors  
**UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED**  
E-263, ALPHA-1, Gautam Buddha Nagar,  
Greater Noida -201308, Uttar Pradesh, India

Dear Sir(s),

**SUBJECT: CONSENT FOR INCLUSION OF NAME AS REGISTRAR TO THE ISSUE FOR THE INITIAL PUBLIC OFFER OF UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED.**

**RE: PROPOSED INITIAL PUBLIC OFFER OF EQUITY SHARES BY THE COMPANY.**

With reference to the above, we grant our consent to the company for including our name as **Registrar to the Issue** for the proposed IPO of your Company in the Draft Red Herring Prospectus/ Red herring Prospectus/ Prospectus to be filed with Stock Exchange, the Red Herring Prospectus/ Prospectus to be filed with the Registrar of Companies or any Regulatory Authority, which the Company intends to issue in respect of the proposed Initial Public Offer of its Equity Shares.

Further, we hereby give our consent to include the following details:

Name	Maashitla Securities Private Limited
Logo	
Address	451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, New Delhi-110034
Tel No.	011-47581432
Email Id	investor.ipo@maashitla.com
Investor Grievance email id	investor.ipo@maashitla.com
Contact Person	Mr. Mukul Agrawal
Website	www.maashitla.com
SEBI Reg. No	INR000004370

We also authorize you to deliver a copy of this letter of consent to the Registrar of Companies, pursuant to the provisions of Section 26 and other applicable provisions of Companies Act, 2013.

**A copy of our SEBI Registration certificate is attached as Annexure A**

**For and on behalf of  
MAASHITLA SECURITIES PRIVATE LIMITED**



**Mr. Mukul Agarwal  
Authorised Signatory**

**Place: Delhi**



# Maashitla® Securities Private Limited


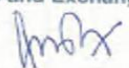
SEBI Registered Category- I Registrar & Share Transfer Agent

SEBI Reg. Number- INR000004370 | CIN- U67100DL2010PTC208725

Regd. Office- 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, New Delhi- 110034

Email ID- ipo@maashitla.com | Website- www.maashitla.com | Ph- 011-45121795-96

## Annexure A

निर्गम रजिस्ट्रार और शेयर अंतरण अभिकर्ता	फॉर्म नं. FORM B	REGISTRARS TO AN ISSUE AND SHARE TRANSFER AGENTS
<b>भारतीय प्रतिभूति और विनियम बोर्ड</b> <b>SECURITIES AND EXCHANGE BOARD OF INDIA</b> [निर्गम-रजिस्ट्रार और शेयर अंतरण अभिकर्ता] विनियम, 1993 (Registrars to an issue and Share transfer agents) Regulations, 1993 (विनियम 8) (Regulation 8)		
00432		
<b>रजिस्ट्रीकरण का प्रमाणपत्र</b> <b>CERTIFICATE OF REGISTRATION</b>		
<p>I. बोर्ड, भारतीय प्रतिभूति और विनियम अधिनियम, 1992 के अधीन बनाये गए नियमों और विनियमों के साथ पठित उस अधिनियम की धारा 12 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए प्रबन्ध-1 में निर्गम-रजिस्ट्रार और शेयर अंतरण अभिकर्ता/प्रबन्ध-II में निर्गम-रजिस्ट्रार/शेयर अंतरण अभिकर्ता के रूप में</p> <p>I. In exercise of the powers conferred by sub-section (1) of section 12 of the Securities and Exchange Board of India Act, 1992 read with the rules and regulations made thereunder, the Board hereby grants a certificate of registration to</p>		
<b>Maashitla Securities Private Limited</b> <b>451, Krishna Apra Business Square</b> <b>Netaji Subhash Place, Pitampura</b> <b>New Delhi-110034,</b> <b>National Capital Territory Of Delhi, India</b>		
<p>को नियमों की शर्तों के अधीन रहते हुए और विनियमों के अनुसार क्रियाकलाप करते के लिए, जैसे उसमें विनिर्दिष्ट है, इसके द्वारा रजिस्ट्रीकरण का प्रमाणपत्र देता है।</p> <p>as registrars to an issue and share transfer agent in Category I"/registrar to an issue"/share transfer agent" in Category II, subject to the conditions in the rules and in accordance with the regulations to carry out the activities as specified therein.</p>		
<p>II. निर्गम-रजिस्ट्रार और शेयर अंतरण अभिकर्ता का रजिस्ट्रीकरण कोड</p> <p>II. Registration Code for the registrar to an issue and share transfer agent is <b>INR000004370</b></p> <p><b>This Certificate of Registration shall be valid for permanent, unless suspended or cancelled by the Board</b></p>		
<p>III. जब तक नवीकृत न किया जाए रजिस्ट्रीकरण प्रमाणपत्र तक विधिमान्य है।</p> <p>III. Unless renewed, the certificate of registration is valid from</p>		
		
<p>आदेश से भारतीय प्रतिभूति और विनियम बोर्ड के लिए और उसकी ओर से By order For and on behalf of <b>Securities and Exchange Board of India</b></p> <p> <b>Dinesh Joshi</b> प्रामाणिक हस्ताक्षरकर्ता Authorised Signatory</p>		
स्थान Place	<b>Mumbai</b>	
तारीख Date	<b>April 25, 2022</b>	
*जो लागू न हो उसे काट दें। *Delete whichever is not applicable		

## CONSENT LETTER

Date: 15.09.2025

To,  
The Board of Directors,  
**Universal Contractors and Engineers Limited**  
Address- E-263, Alpha-1<sup>st</sup>, Greater Noida, Gautam Buddha Nagar, U.P-201308

Dear Sirs,

**Initial Public Offer of 49,93,200 Equity Shares of face value Rs. 10/- each (“Equity Shares”) of Universal Contractors and Engineers Limited (the “Company”).**

I, Shekhar Sharma, do hereby confirm that I am the Promoter and Executive Director on the Board of Directors of the Company. I hereby give consent to my name being included as the Promoter and as a Executive Director of the Company in the Draft Red Herring Prospectus/Red Herring Prospectus /Prospectus that the Company intends to file with the stock exchange, the Registrar of Companies, Kanpur, (the “RoC”), Securities and Exchange Board of India (the “SEBI”) and any other regulatory authorities.

My contact details are as follows:

Contact Number - +91 9717673922

Email ID – [shekharsharma1927@gmail.com](mailto:shekharsharma1927@gmail.com)

I hereby authorize you to deliver a copy of this letter of consent to the RoC pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013, as amended, the stock exchange and any other regulatory authorities as required by applicable law.

Yours faithfully,



Shekhar Sharma  
Executive Director  
DIN No: 10349346



**Consent of Statutory Auditor**

To,  
The Board of Directors  
**Universal Contractors and Engineers Limited**  
Address: E-263, ALPHA-1, Gautam Buddha Nagar, Greater Noida,  
Uttar Pradesh, India, 201308

Dear Sir /Madam,

**Ref: Proposed Initial Public Offering (“IPO”) of Equity Shares by Universal Contractors and Engineers Limited (“The Issuer”)**

**Sub: Consent Letter**

We, M/s. Avkash Sharma & Co, Independent Chartered Accountant and the Statutory Auditor of the Company having peer review certificate, hereby grant our consent for including our name in the Draft Red Herring Prospectus/Red Herring Prospectus/Prospectus (“Offer Documents”) of **Universal Contractors and Engineers Limited**, (the “Issuer”) prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “ICDR Regulations”) to be submitted/filed with The Securities and Exchange Board of India (SEBI)/ The Registrar of Companies, (Delhi)/ and the relevant Stock Exchange, our reports dated September 29, 2025 relating to (i) Restated Financial Information, (ii) Statement of Possible Tax Benefits and (iii) other Key Financial Information (KPI) which appear in such Offer Documents.

We also consent to the references to us as “Statutory Auditors” under the headings “Definitions and Abbreviations”, “General Information”, and “other sections” in such Offer Documents and references to us as required under Section 26 of the Companies Act, 2013 ( the “Act”) read with the Regulations and as "Experts" as defined under Section 2(38) of the Companies Act 2013, read with Section 26(5) of the Companies Act, 2013, to the extent and in our capacity as an auditor and in respect of our reports issued by us included in the Offer Documents of the Issuer. The following information in relation to us may be disclosed:

Statutory Auditors’ Name	: M/s. Avkash Sharma & Co
Address	: B-249, Sector-71, Noida-201301
Firm Registration No.	: 007361C
Peer Review Certificate No.	: 017032 dated 10-06-2024, valid till 31-05-2027
Contact Person	: CA Avkash Sharma
Designation	: Partner
Membership No	: 075354
Telephone Number	: +91-9412127111

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to Merchant Bankers) or letters included in the Offer Documents. Neither we nor our affiliates shall be liable to any investor or merchant bankers or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and merchant bankers) claims, damages, liabilities and costs arising consequent to our giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the reports we have issued, covered by our consent above and are included in the Offer Documents or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities.

We also authorise you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, ROC and the stock exchanges or any other regulatory authorities as required by law.

For **M/s. Avkash Sharma & Co**

Chartered Accountants

Firm's Registration Number: 007361C



Signature

CA Avkash Sharma

Partner

Membership Number: 075354

Date: September 29, 2025

Place: Noida

***Encl: Peer Review Certificate***