



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11& 12, IInd Floor, Sarnath Complex, Opp. Board Office, Shivaji Nagar, Bhopal-462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,
E-mail: pksharma_com@rediffmail.com, pramod360p@gmail.com

CONSENT LETTER AND CERTIFICATE CONFIRMING HOLDING A VALID PEER REVIEW CERTIFICATE

To,

The Board of Directors,
Amir Chand Jagdish Kumar (Exports) Limited
2735, Shop No.9,
Mohan Lal Palace, Naya Bazar,
Delhi – 110 006, India.

(The “Company”)

AND

Emkay Global Financial Services Limited
7th Floor, The Ruby, Senapati Bapat Marg,
Dadar (West), Mumbai – 400 028,
Maharashtra, India.

Keynote Financial Services Limited
9th Floor, The Ruby, Senapati Bapat Marg
Dadar (West), Mumbai – 400 028,
Maharashtra, India.

(Emkay Global Financial Services Limited and Keynote Financial Services Limited referred to as the “**Book Running Lead Managers**” or the “**BRLMs**”)

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the “Equity Shares” and such offering, the “Issue”) of Amir Chand Jagdish Kumar (Exports) Limited (the “Company”)

Dear Sir/ Madam,

We, Promod K. Sharma & Co, Chartered Accountants, (FRN: 007857C), are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We hereby consent to references to us as the “*Statutory Auditor*” of the Company in the Red Herring Prospectus (“**RHP**”) of the Company to be submitted/filed with the Securities and Exchange Board of India (the “**SEBI**”) and to the Stock Exchange (s) where the Equity Shares of the Company are proposed to be listed (the “**Stock Exchanges**”), and the prospectus of the Company which the Company intends to file with the Registrar of Companies, National Capital Territory of Delhi-II at Central Delhi (the “**RoC**”) and thereafter file with the SEBI and the Stock Exchanges, as well as other materials or documents that may be required to be prepared, filed or submitted by the Company in connection to the Issue (“**Issue Documents**”), (i) the restated consolidated financial statements of the Company for the six months special purpose interim period ended September 30, 2025 and the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 (which was audited in accordance with the Companies Act, 2013, as amended and the rules framed thereunder (“**Companies Act**”), the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and restated in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”) (the “**Restated Consolidated Financial Statements**”) and the examination report dated , December 29, 2025 thereon; and (ii) Statement of Special Tax Benefits dated January 29 2025, which appears in such Red Herring Prospectus and our report thereon (“**Statement of Special Tax Benefits**”). We also consent to be named as an “expert” in terms of Section 2(38) and Section 26 and any other applicable provisions of the Companies Act, 2013, as amended, in the Offering Documents in relation to the certificates delivered by us in connection with the Issue.

We hereby give our consent to the inclusion of the following reports in the Issue Documents:

- i. Our examination report dated December 29, 2025 and Restated Consolidated Financial Statements of the Company as at six months special purpose interim period ended September 30, 2025 and the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023; and
- ii. Our report on the Statement of Special Tax Benefits dated March 12, 2026 relating to the statement of possible special tax benefits (under direct and indirect tax laws) to the Company and the material subsidiary and their shareholders.

We also consent to the references to us as the “Statutory Auditor” or “Auditor” of the Company under the headings “Definitions and Abbreviations”, “General Information” and other sections in the Issue Documents. The following information in relation to us may be disclosed in the Issue Documents:

Name: Pramod K. Sharma & Co. (Chartered Accountants)

Address: 11&12, 2nd floor, Sarnath Commercial Complex

Opp. Board Office, Shivaji Nagar,

Bhopal, Madhya Pradesh - 462016

Tel.: +91 0755-4273005

Peer review number: 020699

Peer review certificate valid up to: May 31, 2028

Firm Registration Number: 007857C

Email: PKSHARMA_COM@REDIFFMAIL.COM , PRAMOD360P@GMAIL.COM

Contact Person: CA Pramod Sharma

Membership No. 076883

We further confirm that a peer review process by the Institute of Chartered Accountants of India (“ICAI”) has been conducted and we, Pramod K. Sharma & Co. (Chartered Accountants) (FRN: 007857C), the statutory auditor of the Company, hold a valid certificate bearing no. 020699 dated May 15, 2025, issued by the Peer Review Board of the Institute of Chartered Accountants of India which is valid until May 31, 2028 and we are eligible to certify the restated financial information pertaining to six months special purpose interim period ended September 30, 2025 and financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 as per the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The next due date of review is: May 31, 2028.

Annexed herewith is a copy of our peer review certificate dated May 15, 2025.

Further we confirm that:

- a) We are not debarred by SEBI or any regulatory authorities or ICAI;
- b) No actions, show cause notice, investigations are in progress against us by any regulatory authorities or ICAI;
- c) We are not involved in any cases of frauds or malpractices with any of our clients

We confirm that the information above is true, fair, correct, accurate, not misleading and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

We confirm that we have not been engaged or interested in the formation or promotion or in the management of the Company. We also confirm that we have complied with the Code of Ethics issued by the ICAI. We also confirm that we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI). We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, ‘Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements,’ issued by the ICAI.

This certificate is issued for the purpose of the Issue and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the Issue Documents in connection with the Issue, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Issue and in accordance with applicable law, and for the purpose of any defense the BRLMs may wish to advance in any claim or proceeding in connection with the contents of the Issue Documents.

We hereby consent to this certificate being disclosed by the Book Running Lead Managers, if required

- (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authorities in relation to the Issue or
- (ii) to be produced in connection with any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation related to any matter regarding issuance and listing of the equity shares of the Company.

This certificate may be relied on by the BRLMs, their affiliates and the legal counsel in relation to the Issue.

We also consent to the inclusion of this letter as a part of “Material Contracts and Documents for Inspection” in connection with this Issue, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Issue Closing Date. We also consent to this certificate to be uploaded on the website, repository and, or, the database of the Stock Exchanges

This certificate may be relied on by the Book Running Lead Managers and the legal advisor in relation to the Issue in conducting and documenting their investigation of the affairs of the Company in connection with the Issue and for the purpose of any defence the Book Running Lead Managers may wish to advance in any claim or proceeding in connection with the Issue.

We confirm that we will immediately communicate any changes in writing in the above information to the BRLMs until the date when the Equity Shares allotted, transferred and commence trading on the relevant stock exchanges. In the absence of any such communication from us, the BRLMs and the legal advisor, can assume that there is no change to the above information until the Equity Shares commence trading on the relevant stock exchanges pursuant to the Issue.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Issue Documents.

Yours faithfully,

For and on behalf of
Pramod K. Sharma & Co.
Chartered Accountants

Authorized signatory
Pramod Sharma
Partner
Membership No.:076883
UDIN: 26076883CXJODF8966
Place: Bhopal
Date: March 12, 2026

Encl.:

Peer review certificate dated May 15, 2025

CC:

Legal Counsel to the Issue

M/s. Crawford Bayley & Co.
State Bank Buildings
N.G. N. Vaidya Marg
Fort, Mumbai 400 023

Annexure

PEER REVIEW CERTIFICATE DATED MAY 15, 2025



The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 020699

This is to certify that the Peer Review of

M/s Pramod K. Sharma & Co

Plot No. 11 & 12, 2nd Floor, Sarnath Commercial Complex,

Opp. Board Office, Shivaji Nagar,

Bhopal-462016

FRN.: 007857C

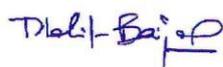
has been carried out for the period
2021-2024

pursuant to the *Peer Review Guidelines 2022*, issued by the Council
of the Institute of Chartered Accountants of India.

This Certificate is effective from: 08-05-2025

The Certificate shall remain valid till: 31-05-2028

Issued at New Delhi on 15-05-2025

 CA. Purushottamlal Khandelwal Chairman Peer Review Board	 CA. Gyan Chandra Misra Vice-Chairman Peer Review Board	 CA. Mohit Baijal Secretary Peer Review Board
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Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the 'Peer Review Guidelines 2022'.