



CONSENT LETTER FROM STATUTORY AUDITOR

To,
The Board of Directors,
SSSMehta Industries Limited
(Formerly known as SSSMehta Industries Private Limited and
Prior thereto SSSMehta Enterprises and Industries Private Limited)
A-4, Road No -2, Industrial Estate, Adityapur,
Jamshedpur, Seraikela, Kharsawan – 832 109, Jharkhand, India
(Referred to as “Company”)

And

GYR Capital Advisors Private Limited
428, Gala Empire, Near JB Tower, Drive in Road,
Thaltej, Ahmedabad -3 80 054, Gujarat, India.

(GYR Capital Advisors Private Limited referred to as the “Book Running Lead Manager” or “BRLM”)

Re: Proposed public issue of equity shares of face value of Rs. 10/- each (the “Equity Shares”) of SSSMehta Industries Limited (the “Company”) (the “Issue”) - SME IPO at NSE (EMERGE)

We, **S K Naredi & Co LLP**, Independent Chartered Accountant and Statutory Auditor of the Company, hereby consent to the inclusion of, and use in, the Draft Red Herring Prospectus, Red Herring Prospectus, Prospectus, the Preliminary International Wrap/Issuing Memorandum, the Abridged Prospectus and any other addendum thereto of the Company to be submitted/filed with the EMERGE Platform of National Stock Exchange of India Ltd., where the Equity Shares are proposed to be listed (“**Stock Exchange**”) and the Registrar of Companies, Ranchi at Jharkhand (“**ROC**”), or any other material (including in any corporate or investor presentation made by or on behalf of the Company) to be issued in relation to the Issue (together referred as “**Issue Documents**”): (i) our name as Statutory Auditors of the Company; (ii) the restated financial statements of the Company for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024 prepared in accordance with Accounting Standards (Indian GAAP) as per the requirements specified in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “**SEBI ICDR Regulations**”) and the Companies Act, 2013, as amended and ‘Guidance Note on the Reports in Company Prospectuses (Revised 2019)’ issued by Institute of Chartered Accountants of India (“**ICAI**”), and our examination report thereon dated September 14, 2026 issued thereon (the “**Restated Financial Statements**”); and (iii) the statement of special tax benefits prepared by us dated **September 20, 2026**.

We also consent to references to us as “*Statutory Auditors*” in the Offer Documents, and any other documents to be issued in relation to the Issue, as may be required. We further consent to be named as an “expert” as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013.

We further consent to the inclusion of the following details in relation to us in the Offer Documents, and any other documents to be issued in relation to the Issue:

Name: **S K Naredi and Co LLP**
Address: **Virdi Niwas, M. Road, Bistupur,**
Jamshedpur, Jharkhand – 831001
Tel.: **9905113103**
E-mail: **abhishek.a@sknco.in**
Website: **www.sknaredi.co.in**
Contact Person: **Abhishek Agarwal**
Membership No.: **414050**
Firm Registration Number: **003333C/C400397**
Peer Review No.: **020739**

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 which are included in the Issue Documents of the Company and/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 ; and/or (iii) limit our liability to the Book Running Lead Manager to the Issue namely **GYR Capital Advisors Private Limited**.

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to ROC, the stock exchange or any other regulatory authorities as required by law and any other authority as may be required and / or for the records to be maintained by the BRLM in connection with the Issue, and in accordance with applicable law.

We confirm that the information herein is true, correct and accurate and complete and not misleading and does not contain any untrue statement of a material fact nor omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading and adequate to enable investors to make a well-informed decision.

This certificate may be relied upon by the Company, BRLM and Legal Counsel appointed in relation to the Issue. This certificate is for information and for inclusion in the Draft Red Herring Prospectus, Red Herring Prospectus, Prospectus, the Preliminary International Wrap/Issuing Memorandum, the Abridged Prospectus and any other addendum thereto of the Company to be submitted/filed with the Registrar of Companies, Ranchi at Jharkhand ("ROC") and the stock exchange, or any other material (including in any corporate advertisement or investor presentation made by or on behalf of the Company) to be issued in relation to the Issue prepared in connection with the Issue or any other document to be issued or filed in relation to the Issue, and for the submission of this certificate as may be necessary, to any regulatory/statutory authority, stock exchange, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Issue, and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of this certificate.

We confirm that any changes to the above that come to our attention will immediately be intimated to the BRLM and the Legal Counsel to the Issue in writing till the date the Equity Shares of the Company commences trading on the stock exchange. In the absence of any communication from us, you may assume that there is no change in respect of the matters covered in this letter.

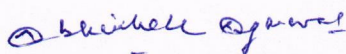
All capitalized terms not defined hereinabove shall have the same meaning as defined in the Issue Documents.

Yours sincerely,

For S K Naredi & Co LLP

Chartered Accountants

(ICAI Firm Registration No. 003333C/C400397)



Abhishek Agarwal

Partner

Membership No.414050



UDIN: 26414050HYADMB7383

Place Jamshedpur, India

Date: September 20, 2026

CC:

Legal Counsel to the Issue

Vidhigya Associates, Advocates

B- 607/608, 6th Floor, Mittal Commerica, Off. M.V. Road,

Near Mittal Estate Marol, Andheri East, Mumbai – 400 059, Maharashtra, India

Contact Person:- Mr. Rahul Pandey

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Phone - +91 84240 30160