



## CONSENT FROM PEER REVIEW AUDITOR

To,

**The Board of Directors**  
OBSC Perfection Limited  
6f, 6th Floor, M-6, Uppal Plaza  
Jasola District Centre, South Delhi,  
Delhi-110025, India

**Unistone Capital Private Limited**  
A/305, Dynasty Business Park,  
Andheri Kurla road, Andheri East,  
Mumbai, Maharashtra – 400059,  
India.

(Unistone Capital Private Limited referred to as the “**Book Running Lead Manager**”)

Dear Sir(s):

**Sub: Proposed initial public offering of equity shares of ₹10 each (the “Equity Shares”) of OBSC Perfection Limited (the “Company” and such offering, the “Issue”)**

We, M/s PK Chand & Co., the Peer Review auditors of the Company, hereby consent to use in the draft red herring prospectus (“**DRHP**”), the red herring prospectus (“**RHP**”) and the prospectus (“**Prospectus**”), to be filed/ registered by the Company in respect of the Issue with Securities and Exchange Board of India (“**SEBI**”), the Emerge Platform of National Stock Exchange of India Limited (the “**Stock Exchange**”) and the Registrar of Companies, Delhi at New Delhi (“**RoC**”), as applicable, of our (i) examination report dated 5<sup>th</sup> July 2024 on the restated standalone audited financial statements for the financial years ended March 31, 2024, March 31, 2023, & March 31, 2022, prepared in terms of the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosures Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”), Part I of Chapter III of the Companies Act, 2013 (“**Companies Act, 2013**”) and Indian GAAP and (ii) the Statement of Possible Special Tax Benefits dated 5<sup>th</sup> July 2024 applicable to the Company and its shareholders, which may appear in such DRHP, RHP and the Prospectus, and any other document in relation to the Issue.

We also consent to references to us as “*Peer Review Auditor*” in such DRHP, RHP and the Prospectus, 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 DRHP, RHP and Prospectus, and any other documents to be issued in relation to the Issue:

Name: **M/s PK Chand & Co.**

Address: F 21 B, Sector 27, Noida-201301

Contact Person: Prashant Kumar Chand ( Partner )

Membership no.: 091046

Firm Registration No.: 512371C

Telephone no.: 9811188432

Email id: admin@pkchand.com

We, hereby confirm that, we are not and have not been engaged or interested in the formation or promotion or management of the Company.

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 DRHP, RHP or the Prospectus. Neither our affiliates nor we 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 our affiliates and us 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 DRHP, RHP or the Prospectus 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 have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India (the "ICAI") and hold a valid certificate issued by the Peer Review Board of the ICAI, which will remain valid until the completion of the Issue.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India.

This letter may be relied on by the Company, the Book Running Lead Manager and the legal counsel appointed in respect of the Issue for disclosures in the DRHP, the RHP, the Prospectus and for clarifications/ submissions issued to any regulatory authority in relation to the Issue, including (but not limited to) RoC, the Stock Exchange and SEBI. We also authorize you to deliver this letter of consent to the Stock Exchange, RoC, SEBI pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made thereunder, or any other governmental or regulatory authority as may be required.

We confirm that we will immediately inform the Company and the Book Running Lead Manager appointed as such for the purpose of the Issue, of any changes to the information stated in this letter till the date the Equity Shares of the Company commence trading on the Stock Exchange. In the absence of any such communication, the information stated in this letter should be taken as updated information until the date of commencement of listing and trading of the Equity Shares of the Company on the Stock Exchange, pursuant to the Issue.





We represent that our execution, delivery and performance of this consent has been duly authorised by all necessary actions (corporate or otherwise).

We agree to keep the information regarding the Issue strictly confidential.

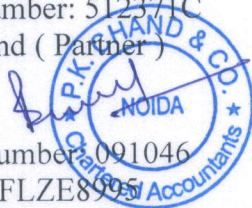
Terms capitalised and not defined herein shall have the same meaning as ascribed to them in the Draft Red Herring Prospectus.

**Yours sincerely,**

**For and on behalf of M/s PK Chand & Co.  
Chartered Accountants**

Firm Registration Number: 512371C

Prashant Kumar Chand ( Partner )



ICAI Membership Number: 091046

UDIN: 24091046BKFLZE8995

Date: 6<sup>th</sup> July 2024

Place: New Delhi