

**Gaur & Associates**  
**CHARTERED ACCOUNTANTS**

516, Laxmi Deep,  
 Laxmi Nagar District Centre,  
 Delhi-110092 Ph. 011-45033133

**CONSENT LETTER FROM THE PEER REVIEWED/ STATUTORY AUDITOR**

To,  
 The Board of Directors  
**ABRAM FOOD LIMITED**  
 605, Pearl Business Park Near Fun Cinema,  
 Netaji Subhash Place, Pitampura,  
 New Delhi- 110034

**SUBJECT: CONSENT FOR INCLUSION OF NAME AS PEER REVIEWED/ STATUTORY AUDITOR OF THE ABRAM FOOD LIMITED**

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

Dear Sir/Madam,

With reference to the above, we grant our consent for including our name and details as '**Peer Reviewed/ Statutory Auditor**' of the Company, for the proposed IPO of your Company in the Draft Prospectus ("**DP**") and the Prospectus ("**Prospectus**") to be filed by the Company with the SME Platform of the BSE Limited ("**BSE**" / "**Stock Exchange**"), the Securities and Exchange Board of India ("**SEBI**"), and the Jurisdictional Registrar of Companies ("**RoC**") in relation to the Issue. We further authorize you to deliver a copy of this letter of consent to the RoC, pursuant to the provisions of Section 26 and 32 of the Companies Act 2013, the Stock Exchange or any other Regulatory Authority as may be required by law.

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

<b>Name</b>	M/s Gaur & Associates
<b>Address</b>	516, Laxmi Deep Building, Laxmi Nagar District Centre, Delhi-110092
<b>Firm Registration No.</b>	005354C
<b>Peer Review Certificate No.</b>	015852
<b>Telephone</b>	+91-9213182562
<b>Email Id</b>	gaurassociates@hotmail.com
<b>Contact Person</b>	Mr. Satish Kumar Gupta
<b>Membership No.</b>	016746

We confirm that we will immediately inform you of any changes to the above in writing until the Equity Shares, commence trading on the Stock Exchange. In the absence of any such communication, the above information should be taken as updated information until the Equity Shares commence trading on the Stock Exchange.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with the Issue, which will be available for public for inspection from date of filing of the Draft Prospectus until the Bid/Issue Closing Date.

This letter is for information and for inclusion (in part or full) in the Offer Documents or any other Offer-related material, and may be relied upon by the Company, the Lead Manager and the Legal Advisor(s) appointed in relation to the Issue. We hereby consent to the submission of this consent letter as may be necessary to the SEBI, the RoC, the relevant stock exchanges and any other regulatory authority and/or for the records to be maintained by the Book Running Lead Manager and in accordance with applicable law.

All capitalized terms used herein but not defined shall have the same meaning as ascribed to them in the Offer Documents.

Thanking you  
Yours truly,

**For Gaur & Associates, Chartered Accountants**  
**ICAI Firm Registration Number: 005354C**



**S.K Gupta**

**(Partner)**

**Membership No.016746**

**UDIN: 24016746BKCADL6033**

**Date: 11/12/2024**

**Place: Delhi**

CC:

Lead Manager ("LM")
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<b>CORPORATE MAKERS CAPITAL LIMITED</b>
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<b>Address:</b> 611, 6 <sup>th</sup> Floor, Pragati Towers, Rajendra Place, New Delhi-110008
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<b>Tel:</b> +91 11-41411600
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<b>E-mail:</b> <a href="mailto:compliance@corporatemakers.in">compliance@corporatemakers.in</a>
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<b>Investor Grievance Email:</b> <a href="mailto:info@corporatemakers.in">info@corporatemakers.in</a> / <a href="mailto:compliance@corporatemakers.in">compliance@corporatemakers.in</a>
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<b>Website:</b> <a href="http://www.corporatemakers.in">www.corporatemakers.in</a>
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<b>Contact Person:</b> Mr. Rohit Pareek
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<b>SEBI Registration No.:</b> INM000013095
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<b>CIN:</b> U65100DL1994PLC063880
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