

CONSENT LETTER FROM THE 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 STATUTORY AUDITOR FOR THE PUBLIC
ISSUE OF ABRAM FOOD LIMITED**

RE: PROPOSED INITIAL PUBLIC OFFER ('IPO') 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 '**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. I 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.

Our examination report dated December 11, 2024 on restated financial information for Abram Food Limited as at and for the stub period ended on September 30, 2024 and financial years ended on March 31, 2022, March 31, 2023 and March 31, 2024 prepared under the SEBI ICDR Regulations, the Accounting Standards as per the the Companies Act, 2013, Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**") and the Companies Act, 2013 as amended and read with the rules, circulars and notifications issued in relation thereto ("**Act**");

Our report dated December 11, 2024 on the Statement of Tax Benefits, which appear in such DP and/or Prospectus.

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

Auditor's Name	Satish Kumar Gupta
Firm Name	M/s Gaur & Associates
Address	516, Laxmi Deep Building, Laxmi Nagar District Centre, Delhi-110092
Telephone	+91-9213182562
Email Id	gaurassociates@hotmail.com
Contact Person	Mr. Satish Kumar Gupta
Firm Registration Number	005354C

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 Book Running 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 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.

Sincerely,

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


S.K Gupta

(Partner)

Membership No. 016746

UDIN: 25016746BMGX47753

Date: 11/12/2024

Place: Delhi

CC:

Book Running Lead Manager ("BRLM")

CORPORATE MAKERS CAPITAL LIMITED

Address: 611, 6th Floor, Pragati Towers, Rajendra Place, New Delhi-110008

Tel: +91 11-41411600

E-mail: compliance@corporatemakers.in

Investor Grievance Email: info@corporatemakers.in/ compliance@corporatemakers.in

Website: www.corporatemakers.in

Contact Person: Mr. Rohit Pareek

SEBI Registration No.: INM000013095

CIN: U65100DL1994PLC063880