



Date: March 10, 2025

To,

The Board of Directors
Aritas Vinyl Limited
Survey No. 1134,
Near Elegant Vinyl Private Limited,
Daskroi, Ahmedabad, Gujarat,
India, 382430

Dear Sir / Madam,

Subject: Proposed Initial Public Offer of Aritas Vinyl Limited ("Company")

We do hereby certify that the information given below is correct and give our consent to our name being included as "**Statutory Auditor And Peer Reviewed Auditor**" to **Aritas Vinyl Limited** in the Offer Document to be filed with Stock Exchange, Securities and Exchange Board of India ("SEBI") and other regulatory authorities as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

We also give our consent to include our name as an "**expert**" under Section 2(38) read with Section 26 of the Companies Act in the Offer Document in relation to the report on the Restated Audited Financial Statements and report on the Statement of Tax Benefits.

We authorize the Company to deliver a copy of this letter of consent to the Stock Exchange, SEBI and other regulatory authorities, as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

Name of the firm	Pushpendra Gupta & Associates
Address of the firm	806-807, Stratum @ Venus Grounds, Nehrunagar, Ahmedabad - 380015
Tele No	079 2646 1011
Fax No	-
Email Id	capg2011@gmail.com
Contact Person and Membership No.	CA Pushpendra Gupta M. no. 041346
Email ID	pushpendra@pgasso.org
Firm Registration No.	114125W

Yours faithfully,

For Pushpendra Gupta and Associates
Chartered Accountants

FRN: 114125W

CA Pushpendra Gupta
Partner

M. No. 041346
Place: Ahmedabad
Peer Review No. : 018260





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 018260

This is to certify that the Peer Review of

M/s Pushpendra Gupta & Associates

806-807, Stratum at Venus Grounds,

Nehrunagar, Opp. Jhansi Ki Rani Statue,

Ahmedabad-380015

FRN.: 114125W

has been carried out for the period

2020-2023

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

This Certificate is effective from: 04-09-2024

The Certificate shall remain valid till: 30-09-2027

Issued at New Delhi on 19-09-2024

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Baijal

**Secretary
Peer Review Board**

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*'.