

Consent Letter

To,
The Board of Directors
Manoj Jewellers Limited
No. 59, NSC Bose Road,
Sowcarpet, Chennai,
Tamil Nadu - 600079

Sub: Proposed Initial Public Offering of Equity Shares (the "Equity Shares") of Manoj Jewellers Limited (the "Company" and such offer, the "Issue")

Dear Sirs,

We, **M/s Mardia & Associates**, Chartered Accountants, Statutory Auditors of the Company, hereby consent to use in the Draft Red Herring Prospectus ("DRHP"), the Red Herring Prospectus ("RHP") and Prospectus ("Prospectus") with respect to the Issue, with the Securities and Exchange Board of India ("SEBI"), the ~~EMERGE Platform of the National Stock Exchange of India Limited ("NSE"/"Stock Exchange" and the EMERGE Platform referred to as "NSE-EMERGE")~~ or SME Platform of BSE Limited ("BSE"/"Stock Exchange" and the SME Platform referred to as "BSE-SME") and the jurisdictional Registrar of Companies ("RoC"), prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018, as amended (the "SEBI ICDR Regulations"):

- (i) our examination report dated March 24, 2025 on restated standalone financial information for period ended December 31, 2024 and for the years ended March 31, 2024, March 31, 2023 and March 31, 2022 prepared under the SEBI ICDR Regulations, the Accounting Standards notified under Section 133 of 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");
- (ii) our report dated March 25, 2025 on the Statement of Tax Benefits, which appear in such DRHP and/or RHP and/or Prospectus.

We give our consent to the inclusion of the following particulars, in relation to us, in the DRHP, RHP and/or the Prospectus:

Auditors' Name: Manish Mardia
Address: 1-A, Valliammal Road, Vepery, Chennai- 600007
Telephone Number: 044 4260 1133
Firm Registration Number: 007888S
Email: mardiaassociate@gmail.com
Peer Review Certificate Number: 016323

We also consent to the references to us as "Auditors" or "Statutory Auditors" under the sections "Definitions and Abbreviations", "General Information" and "Other Regulatory and Statutory Disclosures" in such DRHP, RHP, Prospectus and references to us as required



under Section 26 of the Act read with the SEBI ICDR Regulations and as "Expert" as defined under Section 2(38) of the Act, to the extent and in our capacity as an auditor and in respect of our reports issued by us and included in the DRHP, RHP and the Prospectus in connection with the Issues.

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, ROC, the Stock Exchange or any other regulatory authorities as required by law.

We confirm that the information in this certificate is true and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

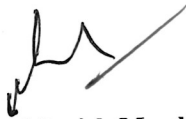
We confirm that we shall not withdraw this consent before delivery of a copy of the Offer Documents with the SEBI and the Stock Exchange.

This certificate 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 extracts of, or reference to, this certificate being used in the Offer Documents or any other documents in connection with the Issue.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares allotted in the Issue commence trading on the Stock Exchanges. In the absence of any such communication from us, Book Running Lead Manager and the Legal Advisor(s), can assume that there is no change to the above information.

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

Yours faithfully
For Mardia & Associates,
Chartered Accountants
Firm Registration No.: 007888S
Peer Review Certificate No: 016323



Manish Mardia
Proprietor
Membership No.: 205307
Place: Chennai
Date: 25.03.2025
UDIN: 25205307BMKYFH1557



CC:-

Book Running Lead Manager ("BRLM")

JAWA CAPITAL SERVICES PRIVATE LIMITED

Address: Plot No. 93, F/F, Pocket-2, Near DAV School, Jasola, Delhi-110025

Tel: +91-11-47366600

E-mail: info@jawacapital.in

Investor Grievance Email: investorsrelations@jawacapital.in

Website: www.jawacapital.in

Contact Person: Ms. Archana Sharma

SEBI Registration No.: MB/INM000012777

