



T.K GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

4228/1 ANSARI ROAD, DARYA GANJ,

NEW DELHI – 110002

Tel. : +91(011)- 45674006, 23264006,

43540898,23269898

Website : www.tkguptaassociates.com

E-mail : tkga@tkguptaassociates.com

The Board of Directors

PARADEEP PARIVAHAN LIMITED

Room No 204, Above OBC Bank Street Port Town Paradeep,

Jagatsinghpur,

Orissa- 754142

Dear Sirs / Madam,

Proposed Offering of securities in India by PARADEEP PARIVAHAN LIMITED (the “Issuer”).

We hereby consent to use in this [Draft Red Herring Prospectus /the Red Herring Prospectus/ the Prospectus] of **PARADEEP PARIVAHAN LIMITED** (the “Issuer”) prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “ICDR Regulations”) to be submitted/filed with [the Securities and Exchange Board of India (SEBI) / and the Registrar of Companies (ROC) / the Stock Exchanges] our reports dated 14th August 2024 relating to (i) [restated financial information, and (ii)Statement of Tax Benefits, and specify others], (iii) Financial Indebtedness Certificate, (iv) Key Performance Indicator Certificate which appear in such [Draft Red Herring Prospectus/the Red Herring Prospectus/ the Prospectus].

We also consent to the references to us as [“Peer Review Auditor”]* under the headings “[Definitions and Abbreviations]”, “[General Information]”, and “[other sections]” in such [Draft Red Herring Prospectus/ the Red Herring Prospectus/ the Prospectus] and references to us as required under Section 26 and Section 32 of the Companies Act, 2013 (the “Act”) read with the Regulations and as "Experts" as defined under Section 2(38) of the Act to the extent and in our capacity as an peer review auditor and in respect of our reports issued by us included in the DRHP/RHP/Prospectus of the Issuer. The following information in relation to us may be disclosed:

Name: M/s T.K. Gupta & Associates

Address: 4228/1, Ansari Road, Darya Ganj, New Delhi-110002

Telephone Number: 8800569060





T.K GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration Number: 011604N

E-mail: saurab@tkguptaassociates.com

Peer Review Certificate Number: 014577

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 [Draft Red Herring Prospectus/Red Herring Prospectus/Prospectus]. Neither we nor our affiliates 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 us and our affiliates 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 [Draft Red Herring Prospectus/ the Red Herring Prospectus/ 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 also authorise you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, ROC, the stock exchanges or any other regulatory authorities as required by law.

**For T.K. Gupta & Associates
Chartered Accountants
FRN.: 011604N**

Place: New Delhi

Date: 14.08.2024



CA Saurab Bindal

(Partner)

M. No.: 516050