Aslot and Associates

CHARTERED ACCOUNTANT

Date: 01/05/2024

To, **The Board of Directors, HP Telecom India Limited,** Plot No. 97, 1st Floor, Om Square, Near Ishwar Farm, BRTS Canal Road, Bhatar, Althan, Surat, Gujarat, India, 395017.

Dear Sir / Madam,

Subject: Proposed Initial Public Offer of HP Telecom India 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 **HP Telecom India Limited** in the Draft Prospectus/Prospectus 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 Draft Prospectus/Prospectus 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.

as amended from time to time. SURAT FRN 146025W

+91 90999 76099 0261-2465357/58

| Name of the firm | Aslot and Associates |
|---------------------------|--|
| Address of the firm | Bunglow No. 9, Ground Floor, West Side, Vishwakarma Society, |
| | Majura Gate, Ring Road, Surat – 395002. |
| Contact No. | +91 90999 76099 |
| Email Id | ishan.aslot.ca@gmail.com |
| Contact Person and | Ishan Aslot |
| Membership No. | 180986 |
| Firm Registration No. | 146025W |

Thanking you, Yours faithfully

For and on behalf of ND ASS Aslot and Associates Statutory Auditor SURAT FRN 46025W PED ACCO Ishan Aslot

(Proprietor) Membership No.: 180986 Firm Regn. No: 146025W Peer Review No.: 016009

UDIN: 24180986BKFFVH4965 Date: 01/05/2024 Place: Surat

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

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|---|--|--|--|--|--|---------------------------------|---------------------|
| MRN : 180 | 986 Se× | (:M | Nationality : IN | DIA | Blood Gro | oup: | |
| Name : CA. | ISHAN PR/ | ATULBHAI ASLOT | Birth | 4.Jul.1994 | | | +). |
| Qualification : BCC | M | | Enrolment : 1 Date | 8.Sep.2017 | PAN NO. | by IT Dep /erify, upd | |
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| A/F : Asso Father's | | | COP Date : 1 Fellowship | 5.5ep.2017 | | office. | |
| Name : PRA | TULBHAI N | 1UKUND ASLOT | Date : | | | | |
| Status Holding CO | P : Yes Em | ployment : No | Part-Time Assistant | No P | ersonal Pra | actice : No |) |
| Proprieter | : Yes Par | tnership : No | Full-Time Assistant | (| ABF Life M | em. : | Date: |
| Prof Addr: BUNGLOW NO 9 GROUND FLOOR V SIDE VISHWAKARMA SO MAJURA GATE RIN ROAD SURAT-395007 GUJARAT | FAX VEST Mo Em OCIETY ish IG | No.: - X. No.: bile No.: 9099976 ail : an.aslot.ca@gmail | MAJURA G | KARMA F. M ATE D | EL. No.: 02 AX. No.: 1obile No.: | | |
| Membership Remo | vals: | | | | | | |
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| 10-11- 2017 | 146025V | | ASSOCIATES | | Proprietor | | N |
| Article/Audit Train | ing (List of | students undergo | oing Training): | | | | |
| <u>Category</u> <u>Comm.</u> <u>DT.</u> | <u>SRN</u> | <u>Student's Na</u> | <u>ime</u> | | | | |
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| [2] Any char date, month & yea | • | employment(s) sho signation and post | | | | eaving/joi | ning (i.e |

[3] * in the Articles/Audit training details indicates that vacancy is available against this student and this also covers forms 108 received but pending for want of documents.

[4] * CPE hours under updation.

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The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016009

This is to certify that the Peer Review of

M/s Aslot And Associates

Bunglow No. 9, Ground Floor, West Side,

Vishwakarma Society, Majura Gate, Ring Road,

Surat-395007

FRN.: 146025W

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: 18-11-2023

The Certificate shall remain valid till: 30-11-2026

Issued at New Delhi on 20-11-2023

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CA. (Dr.) Anuj Goyal

Chairman Peer Review Board

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CA. Sripriya Kumar

Vice-Chairperson Peer Review Board

CA. Nidhi Singh

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'*.