

To,

**The Board of Directors**

Unimech Aerospace and Manufacturing Limited  
(Formerly known as Unimech Aerospace and Manufacturing Private Limited)  
538, 539, 542, & 543, 7<sup>th</sup> Main of Peenya IV Phase,  
Industrial Area, Yeshwanthpur Hobli,  
Bangalore - 560 058,  
Karnataka, India.

Dear Sirs,

**Sub: Proposed initial public offering of equity shares of Unimech Aerospace and Manufacturing Limited (Formerly known as Unimech Aerospace and Manufacturing Private Limited) ('the Company' and such an offering, 'the Offer', and such equity shares, 'the Equity Shares')**

1. We, M S K A & Associates, Chartered Accountants ('we' or 'us' or 'M S K A' or 'the Firm'), statutory auditors of the Company, hereby consent to use in the Red Herring Prospectus and Prospectus of the Company to be submitted/filed with the Securities and Exchange Board of India ('SEBI'), the Registrar of Companies Karnataka at Bangalore ("ROC") and the relevant stock exchanges where the Equity Shares are proposed to be listed ('the Stock Exchanges'), (i) our examination report dated December 04, 2024 on the Restated Consolidated Financial Statements for the six months period ended September 30, 2024 and the financial years ended March 31, 2024, March 31, 2023 and March 31, 2022 ('the Restated Consolidated Financial Information') prepared in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations") and Companies Act, 2013 along with the rules issued thereunder ("the Act") and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India (the "Guidance Note"); and (ii) Statement of Special Tax Benefits with respect to Company, its shareholders and its material subsidiary dated December 04, 2024, which appear in such Red Herring Prospectus and Prospectus.
2. We also consent to the references to us as the "Statutory Auditors" of the Company under the headings "Definitions and Abbreviations", "General information", "Other Regulatory and Statutory Disclosures" and other sections in such Red Herring Prospectus and Prospectus. The following information in relation to us may be disclosed:

Name: M S K A & Associates  
Firm Registration Number: 105047W  
Peer Review Certificate Number: 016966  
Address:  
SV Tower, No. 27, Floor 4,  
80 Feet Road, 6<sup>th</sup> Block,  
Koramangala  
Bengaluru - 560095

Tel.: +91 80 6811 1600  
Email: pankajbhauwala@mska.in

3. We further consent to be named as an "expert" as defined under Section 2(38) of the Act, read with Section 26(5) of the Act, in relation to the above mentioned Restated Financial Information, our Examination report thereon, and the Statement of Special Tax Benefits included in the Red Herring Prospectus and Prospectus.
4. The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to the Book Running Lead Managers i.e. Anand Rathi Advisors Limited and Equirus Capital Private Limited ('the BRLMs') or letters included in the Red Herring Prospectus and Prospectus, other than those mentioned in Clause 1 above. Neither we nor our affiliates shall be liable to any investor or the BRLMs or any other third party in respect of the Offer. Further, the Company agrees to indemnify us and our affiliates and hold



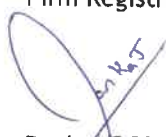
# MSKA & Associates

Chartered Accountants

harmless from all third party (including investors and BRLMs) claims, damages, liabilities and costs arising consequent to our giving consent, except to the extent such claims, damages, liabilities and costs arise out of gross negligence or fraud by us, in which case, our liability shall be limited to the amount of fees paid to us for such services, subject to Clause 5 below.

5. Nothing in this letter of consent 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 Red Herring Prospectus and 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;
6. We also authorise you to deliver a copy of this letter of consent pursuant to the provisions of the Act, the Stock Exchanges, ROC, SEBI or any regulatory authorities as required by law.

For M S K A & Associates  
Chartered Accountants  
Firm Registration No. 105047W



Pankaj S Bhauwala  
Partner  
Membership No. 233552  
UDIN: 24233552BKBKPI5647



Place: Bengaluru  
Date: December 05, 2024