

VISHNU DAYA & CO LLP

CHARTERED ACCOUNTANTS

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Website: www.vishnudaya.com

CONSENT LETTER

Date: December 06, 2024

**The Board of Directors,
Unimech Aerospace and Manufacturing Limited**

538, 539, 542, & 543

7th Main of Peenya IV Phase

Industrial Area

Yeshwanthpur Hobli

Bangalore – 560 058

Karnataka, India

Anand Rathi Advisors Limited

11th Floor, Times Tower

Kamla City

Senapati Bapat Marg, Lower Parel

Mumbai – 400 013

Maharashtra, India

Equirus Capital Private Limited

12th Floor, C Wing, Marathon Futurex

N.M. Joshi Marg, Lower Parel

Mumbai 400 013

Maharashtra, India

(Anand Rathi Advisors Limited and Equirus Capital Private Limited and any other Book Running Lead Managers which may be appointed in relation to the Offer are collectively referred to as the “**Book Running Lead Managers**” or “**BRLMs**” in relation to the Offer)

Re: Proposed initial public offering of equity shares of face value of ₹ 5/- each (the “Equity Shares”) of Unimech Aerospace and Manufacturing Limited (the “Company”) comprising of fresh issue of Equity Shares (such issue, the “Fresh Issue”) and an offer for sale of Equity Shares by certain existing shareholders of the Company (the “Offer for Sale”, and together with the Fresh Issue, the “Offer”)

We, Vishnu Daya & Co LLP, an independent chartered accountant in relation to the Company and its Subsidiaries, hereby consent to the use of our name as an independent chartered accountant in the red herring prospectus (“**RHP**”) and the prospectus (“**Prospectus**”) and specifically under the sections or headings “Definitions and Abbreviations”, “General Information”, “Other Regulatory and Statutory Disclosures” and any other sections in the Offer Documents of the Company to be submitted/filed with the Securities and Exchange Board of India (the “**SEBI**”) and the Registrar of Companies, Karnataka at Bangalore (the “**RoC**”), and the Prospectus which the Company intends to file with the Registrar of Companies, Karnataka at Bangalore (the “**RoC**”) and thereafter file with the SEBI and the BSE Limited and National Stock Exchange of India Limited (collectively, the “**Stock Exchanges**”), any other regulatory or governmental authorities, and in any other document to be issued, registered or filed in relation to the Offer, as may be required (collectively, the “**Offer Documents**”).

The following information in relation to us may be disclosed in the Offer Documents:

Name: Vishnu Daya & Co LLP

Address: GF 7 & 3rd Floor, Karuna Complex, No. 337, Sampige Road, Malleswaram, Bangalore-560003.

Tel.: +91-80-23312779

Email: guru@vishnudaya.com

Name of the Contact Person: Guruprasad

Peer review certificate number: 015408

Firm registration number: 008456S/S200092

Validity of Peer Review Certificate: valid from 22-05-2023 to 31-05-2026

We further consent to be named as an “expert” as defined under Section 2(38) of the Companies Act, read with Section 26(5) of the Companies Act.

We also consent to the inclusion of this letter as a part of “*Material Contracts and Documents for Inspection*” in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Offer Closing Date.

We confirm that we are not, and have not been, engaged or interested in the formation or promotion or management, of the Company. We further confirm that we satisfy the independence criteria, under applicable law, including the Companies Act, 2013, as amended and the relevant regulations/circulars issued by the ICAI.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics and the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the Institute of Chartered Accountants of India.

We confirm that we shall not withdraw this consent before delivery of a copy of the DRHP, the RHP and the Prospectus with SEBI, the Stock Exchanges and the RoC, and before Equity Shares of the Company are listed and traded on the Stock Exchanges pursuant to the Offer.

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

This letter may be relied on by the BRLMs, their affiliates and legal counsel in relation to the Offer. This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the Offer Documents which may be filed by the Company with SEBI, the Stock Exchanges, RoC and/or any other regulatory or statutory authority.

We undertake to immediately communicate, in writing, any changes to the above information/ confirmations to the BRLMs and the Company until the equity shares allotted in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Company, the BRLMs and the legal advisors appointed with respect to Offer can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct. We also consent to the submission of this letter as may be necessary, to SEBI, Stock Exchanges, RoC and/or any regulatory authority and/or for any other litigation purposes and/or for the records to be maintained by the Book Running Lead Managers in connection with the Offer and in accordance with applicable law.

We hereby consent to this certificate being disclosed by the BRLMs, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

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Capitalized terms used herein, unless otherwise specifically defined, shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully,

For and on behalf of
Vishnu Daya and Co LLP
Chartered Accountants
Firm Registration Number: 008456S/S200092

Name: Guruprasad
Partner
Membership No.: 219250
UDIN: 24219250BKATPO3867
Place: Bengaluru

CC:

Trilegal
One World Centre
10th floor, Tower 2A & 2B
Senapati Bapat Marg, Lower Parel
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Maharashtra, India

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One Lodha Place
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