



B M Parekh & Co.,

CHARTERED ACCOUNTANTS

B. M. Parekh FCA

Bhavin B. Parekh B.Com., FCA

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To,

The Board of Directors,
Atishay Limited,
Plot No. 36, Zone I,
M.P. Nagar, Bhopal, Madhya Pradesh

Sub: Eligibility Certificate for the Financial year 2026-2027

Dear Sir/Madam,

Pursuant to our letter dated May 26, 2022, we certify to the Company as required under Section 139(1) of the Companies Act, 2013 on the following matters:

1. The Firm satisfied the eligibility criteria provided under Section 141 of the Companies Act, 2013;
2. The Firm is eligible for appointment and is not disqualified for appointment under the Companies Act, 2013, the Chartered Accountants Act, 1949 and the Rules or regulations made thereunder;
3. The proposed appointment is as per the term provided under the Companies Act, 2013;
4. The proposed appointment is within the limits laid down by or under the authority of the Companies Act, 2013;
5. No order or proceeding relating to professional matters of conduct against me or firm is pending before the Institute of Chartered Accountants of India or any competent authority or any Court and the details provided on proceedings against the firm or against me pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.

For B M Parekh & Co
Chartered Accountants
Frm No.107448W

The stamp is circular with the text 'BHAVIN B. PAREKH' at the top, 'M.NO.: 108004' in the center, and 'CHARTERED ACCOUNTANT' at the bottom.

CA Bhavin Parekh

M No. 108004

Date: 17/04/2026