



M.K. AGGARWAL & CO.
CHARTERED ACCOUNTANTS
(EST. 1973)

■ 30, Nishant Kunj, Pitam Pura,
New Delhi-110034

■ Tele : 011-47517171, 27355151
M.: 9899997699, 9810064176
Email : atul@mkac.in
Website : www.mkac.in

Dated: 23/08/2024

To
Board of Directors
Nukleus Office Solutions Private Limited
1102, Barakhamba Tower, 22 Barakhamba Road,
New Delhi - 110 001, India

Sub: Proposed initial public offering of its equity shares having face value ₹ 10 each ("Equity Shares") by Nukleus Office Solutions Limited (the "Company") and such offering (the "Issue")

Dear Sir,

We, M/s M.K. Aggarwal & Co., Chartered Accountants Firm, hereby consent to include our reports/certificates including Restated Consolidated Financial Statements comprising the Restated Statement of Assets and liabilities/ "as on March 31, 2024, March 31, 2023 and March 31, 2022, the Restated Statements of Profit and Loss, the Restated Cash Flow Statement for the period/year ended March 31, 2024, March 31, 2023 and March 31, 2022 and examination report thereof and Statement of Special Tax Benefits available to Company, its material subsidiaries and its shareholders under the Indian tax laws in the Draft Prospectus of the Company to be submitted/filed with the Securities and Exchange Board of India (the "SEBI") and National Stock Exchange of India Limited ("NSE"/"Stock Exchanges") and the Registrar of Companies, Delhi and Haryana (the "RoC") and in any other document in relation to the Issue (collectively, the "Issue Documents").

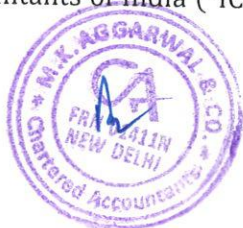
We also consent to be named as "Statutory Auditors of the Company" and as an "expert" in terms of Section 2(38) and Section 26 and any other applicable provisions of the Companies Act, 2013, as amended, in the Issue Documents.

We also confirm that we have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India (the "ICAI") and hold a valid Peer Review certificate dated 31.05.2022 (effective from 28.05.2022 and valid till 31.05.2025), annexed as **Annexure A** issued by the Peer Review Board of the ICAI.

The following information in relation to us may be specifically disclosed:

Name:	M/s M.K. Aggarwal & Co.
Address:	30, Nishant Kunj, Pitampura Near Kohat Enclave Metro Station New Delhi-110034, India
Tel:	9899997699, 01127355151
E-mail:	atul@mkac.in, nakul@mkac.in
Firm Registration Number:	01411N
Peer Review Certificate Number:	014265
Contact Person:	CA Atul Aggarwal

This is to confirm that pursuant to a peer review process conducted by the Institute of Chartered Accountants of India ("ICAI"), we hold a valid certificate issued by the peer review board of the ICAI.



We confirm that we are not, and have not been, engaged or interested in the formation or promotion or management, of the Company.

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters or letters included in the Issue Documents except as mentioned in the paragraph below. Neither we nor our affiliates shall be liable to any investor or Lead Manager or any other third party in respect of the proposed Issue, except as mentioned in the paragraph below. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and Lead Manager) 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 or certificate or confirmations or letters we have issued and/ or are included in Issue Documents, pursuant to our engagement in connection with the Issue; or (ii) limit our liability to any person (including the Lead Manager) which cannot be lawfully limited or excluded under the applicable laws or regulations or guidelines issued by applicable regulatory authorities.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Issue, which will be available for public for inspection from date of the filing of the Issue Documents until the Bid/ Issue Closing Date including through online means on the website of the Company.

This certificate is issued for the sole purpose of the Issue, and can be used, in full or part, for inclusion in the Issue Documents and any other material used in connection with the Issue, and for the submission of this certificate as may be necessary, SEBI, Stock Exchange, RoC or to any regulatory / statutory authority as may be required and/or for the records to be maintained by the Lead Manager in connection with the Issue and in accordance with applicable law.

Yours Sincerely,

For M/s M.K. Aggarwal & Co.
Chartered Accountants
ICAI Firm Registration Number: No.01411N

Atul Aggarwal

CA CA Atul Aggarwal
Partner
Membership No.: 099374
Place: New Delhi
UDIN:



Cc:
Sundae Capital Advisors Private Limited ("Lead Manager")
404, 4th floor, Vaibhav Chambers,
Bandra Kurla Complex, Bandra (East)
Mumbai - 400 051, Maharashtra

ANNEXURE A

PEER REVIEW CERTIFICATE DATED 31/05/2022.



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 014265

This is to certify that the Peer Review of

M/s M K Aggarwal & Co

30, Nishant Kunj,

Pitampura,

Delhi-110034

FRN No. 001411N

has been carried out for the period

2018-2021

pursuant to the *Statement on Peer Review*, issued by the Council of The Institute of Chartered Accountants of India.

This Certificate shall be effective from: 28-05-2022

The Certificate shall remain valid till: 31-05-2025

Issued at New Delhi on 31-05-2022

Vasant Chitale

CA. Chandrashekhar
Vasant Chitale
Chairman
Peer Review Board

Anuj Goyal

CA. Anuj Goyal
Vice-Chairman
Peer Review Board

Nidhi

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 '*Statement on Peer Review*'.

