

SAPRA SHARMA & ASSOCIATES LLP | Registered Office:

CHARTERED ACCOUNTANTS

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CONSENT LETTER

Date: 16.09.2022

To, The Board of Directors ISF Limited 611, 6th Floor, Pragati Tower Rajendra Place Delhi- 110008

Sub: Consent letter for Appointment as an Internal Auditor of ISF Limited

Dear Sir/ Ma'am,

We thank you for your letter dated September 16th, 2022, seeking our consent for appointment as Internal Auditor of ISF Limited. We hereby give our consent to appointment as Internal Auditor of the company up to 3 financial years with effect from 16.09.2022, pursuant to the provisions of Section 138 of Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules 2014 and other applicable provisions, if any of the Companies Act 2013.

Thanking You Yours Faithfully

> For SAPRA SHARMA & ASSOCIATES LLP (FIRM REGISTRATION NO. 002682N / N500038) **CHARTERED ACCOUNTANTS**

CA VIPAL KUMAR KALRA PARTNER M. NO. 084583