



CONSENT FROM STATUTORY AUDITOR

Date: May 25, 2026

To
The Board of Directors
Cellcronic Technologies Limited
Shop No. 1, Opp. Newal Power House,
Petrol Pump, S.S. Kunjpura, Karnal 132023,
Haryana, India

Indcap Advisors Private Limited
Suite #1201, 12th Floor, Aurora Waterfront
GN-34/1, Sector V, Salt Lake City, Kolkata,
West Bengal, India, 700091.

(Indcap Advisors Private Limited referred to as the "Lead Manager")

Dear Sir,

Sub: Proposed initial public offering of equity shares of face value Rs. 10/- each ("Equity Shares") by Cellcronic Technologies Limited("Company") (referred to as the "Offer").

We, M/s G K Sureka & Co., Chartered Accountants (FRN No. 513018C), the statutory auditors of the Company, hereby consent to use in the Draft Prospectus and the Prospectus (the "**Offer Documents**"), to be filed/ registered by the Company in respect of the Offer with Securities and Exchange Board of India ("**SEBI**"), the SME Platform of National Stock Exchange of India Limited, NSE EMERGE (the "**Stock Exchange**") and the Registrar of Companies, Haryana at Chandigarh ("**RoC**"), as applicable, of our (i) examination report dated 15 May 2026 on the restated audited financial statements for the period ended December 31, 2025 and for the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023; prepared in terms of the requirements of the Securities and Exchange Board of India (Offer of Capital and Disclosures Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"), Part I of Chapter III of the Companies Act, 2013 ("**Companies Act, 2013**") and Indian Accounting Standards and any other law as may be applicable; and (ii) the 'Statement of Tax Benefits' dated 15 May 2026 applicable to the Company and its shareholders, which may appear in such the Offer Documents, and any other document in relation to the Offer.

We also consent to reference to us as "*Statutory Auditor*" and to the extent and in our capacity as Peer Reviewed Auditor in the Offer Documents. We further consent to be named as an "expert" as defined under Section 2(38) and Section 26(1) and any other applicable provisions of the Companies Act, 2013, as amended read with SEBI ICDR Regulations, in the Offer Documents in relation to the reports and certificates delivered by us in connection with the Offer.

We further consent to the inclusion of the following details in relation to us in the Offer Documents, and any other documents to be offered in relation to the Offer:

Name: M/S G K Sureka & Co
Address: 104, Baidyanath Palace, Jagdeo Path, Bailey Road, Pillar No. 10, Patna - 800015
Contact Person: Khurram Javed
Membership No.: 539535
Telephone No.: +91 9716876773
Email id: gks.headoffice@gmail.com

Peer Review Certificate is Attached Herewith as **ANNEXURE A**.

We, hereby 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 (including information sent to Lead Manager) or letters included in the Draft Prospectus and the Prospectus. Neither our affiliates nor we shall be liable to any investor or Lead Manager or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify our affiliates and us and hold harmless from all third party (including investors 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 we have Offered, covered by our consent above and are included in the Draft Red Herring Prospectus, Red Herring Prospectus and the Prospectus or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines Offered by applicable regulatory authorities.

We have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India (the "ICAI") and hold a valid certificate Offered by the Peer Review Board of the ICAI, which will remain valid until the completion of the Offer.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics Offered by the Institute of Chartered Accountants of India.

This letter may be relied on by the Company, the Lead Manager and the Legal Counsel appointed in respect of the Offer for disclosures in the Draft Prospectus and the Prospectus and for clarifications/ submissions Offered to any regulatory authority in relation to the Offer, including (but not limited to) RoC, the Stock Exchange and SEBI. We also authorize you to deliver this letter of consent to the Stock Exchange, RoC, SEBI pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made thereunder, or any other governmental or regulatory authority as may be required.

We confirm that we will immediately inform the Company and the Lead Manager appointed as such for the purpose of the Offer, of any changes to the information stated in this letter till the date the Equity Shares of the Company commence trading on the Stock Exchange. In the absence of any such communication, the information stated in this letter should be taken as updated information until the date of commencement of listing and trading of the Equity Shares of the Company on the Stock Exchange, pursuant to the Offer.

We represent that our execution, delivery and performance of this consent have been duly authorised by all necessary actions (corporate or otherwise).

We agree to keep the information regarding the Offer strictly confidential.

Terms capitalised and not defined herein shall have the same meaning as ascribed to them in the Draft Prospectus.

Yours sincerely,

For M/S G K Sureka & Co.
Chartered Accountants
ICAI Firm Registration No.: **513018C**

Khurram Javed
Partner
Membership No: **539535**
Place: New Delhi
Date: 22 May 2026
UDIN: 26539535CLVANS6025

Annexure A



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 021320

This is to certify that the Peer Review of

M/s G K Sureka & Co

104, Baidyanath Palace, Jagdeo Path,

Bailey Road, Pillar No. 10,

Patna-800014

FRN.: 513018C

has been carried out for the period

2021-2024

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 04-07-2025

The Certificate shall remain valid till: 31-07-2028

Issued at New Delhi on 16-07-2025

P. H. Khandelwal

**CA. Purushottamlal
Khandelwal**

**Chairman
Peer Review Board**

Gyan Chandra Misra

CA. Gyan Chandra Misra

**Vice-Chairman
Peer Review Board**

Mohit Baijal

CA. Mohit Baijal

**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 '*Peer Review Guidelines 2022*'.