



To,  
The Board of Directors  
**Arvee Laboratories (India) Limited**

Dear Sir,

Ref: Consent & Certificate for appointment as auditor under the Companies Act, 2013

We, **KEVAL PONKIYA & ASSOCIATES**, Chartered Accountants, are in receipt of your communication inquiring as to our consent and eligibility for being appointed as internal auditors of your company.

*We hereby give our consent for being appointed as Internal Auditor of the Company under Section 139 of the Companies Act, 2013 for the financial years 2022-2023 onwards until the same is withdrawn by the board.*

We hereby declare that the appointment, if made shall be in accordance with the conditions as prescribed under Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014 and as provided in Section 141 of Companies Act 2013. We certify that:

- 1) We are eligible for appointment and is not disqualified for appointment under the Companies Act, 2013 and the Chartered Accountants Act, 1949 and rules or regulations made there under;
- 2) The proposed appointment is as per the terms provided under the Act;
- 3) The proposed appointment is within the limits laid down by or under the authority of the Act;
- 4) There are no proceedings against the auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.
- 5) I satisfy other criteria as provided under Section 141 of the Act.

Please find below details;

Category : Proprietor  
Name of Firm : Keval Ponkiya & Associates  
Firm Reg. No. : 135651W (GSTN 24AQRPP4908R1ZW)  
Office Address : 307, Abhijot Square, B/H. Divya Bhaskar, Off. S. G Highway, Makarba,  
Ahmedabad - 380051  
E Mail ID : [office@cakeval.com](mailto:office@cakeval.com)

We assure you our best professional services.

Thanking you,

Yours' faithfully,

Date: 27/06/2022

Place: Ahmedabad

For, **KEVAL PONKIYA & ASSOCIATES**  
CHARTERED ACCOUNTANTS



Per KEVAL N. PONKIYA  
PROPRIETOR  
M. 147280