



Jay Gupta & Associates

CONSENT FROM STATUTORY AUDITORS & CHARTERED ACCOUNTANTS

Date: 30.03.2026

To,

The Board of Directors
Expression 360 Services India Limited
203/1, A. J. C. Bose Road, Circus Avenue,
Kolkata - 700017, West Bengal, India.
(the "Company")

Smart Horizon Capital Advisors Private Limited
B/908, Western Edge II, Kanakia Space, Behind Metro Mall,
off Western Express Highway, Magathane, Borivali East,
Mumbai - 400066, Maharashtra, India

Swaraj Shares and Securities Private Limited
505/506, 05th Floor, 93 Palladian Building Next to Andheri Rambaug CHSL,
Mahakali Caves Road Nr. Guru Nanak School,
Andheri East, Mumbai-400093

(Smart Horizon Capital Advisors Private Limited and Swaraj Shares and Securities Private Limited collectively referred to as "Book Running Lead Managers" or "BRLMs")

Dear Sir/Mam:

Sub: Proposed public offer (the "Offer") of equity shares of Rs. 5/- each (the "Equity Shares") of Expression 360 Services India Limited (the "Company")

We, M/s. Jay Gupta & Associates, Chartered Accountants the statutory auditors of the Company, hereby consent to use in the draft red herring prospectus ("DRHP"), the red herring prospectus ("RHP") and the prospectus ("Prospectus") (collectively with the DRHP, RHP and 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 BSE Limited, the National Stock Exchange of India Limited (together, the "Stock Exchanges") and the Registrar of Companies, Kolkata at West Bengal ("RoC"), as applicable.

We also consent to references to us as "Statutory Auditors" or "Auditor" of the Company under the sections or headings "Definitions and Abbreviations", "General Information", "Other Regulatory and Statutory Disclosures" and any other sections in such DRHP, RHP and the Prospectus, and any other documents to be issued in relation to the Offer, as may be required.

We further consent to the inclusion of the following details in relation to us in the DRHP, RHP and Prospectus, and any other documents to be issued in relation to the offer:

Name: -	Jay Gupta & Associates
Address: -	23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Unit No. 3A, Kolkata-700012, India
Contact Person: -	CA Jay Shanker Gupta
Membership No.:	059535
Firm Registration Number:	329001E
Telephone no.:	+91-9836432639
Email id:	guptaagarwal.associate@gmail.com
Peer Review No.:	017534





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

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

We further consent to be named as an "expert" as defined under Section 2(38) of the Companies Act read with Section 26 of the Companies Act, as Statutory Auditor. We confirm that the information in this certificate is true and correct and there is no untrue statement or omission which would render the contents or this certificate misleading in its form or context. However, the term "expert" shall not be construed to mean an "expert" as defined under the U.S.

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

This letter may be relied on by the Company, the Book Running Lead Managers and the legal counsel appointed in respect of the Offer for disclosures in the DRHP, the RHP, the Prospectus and for clarifications/ submissions issued to any regulatory authority in relation to the Offer, including (but not limited to) RoC, the Stock Exchanges and SEBI. We also authorize you to deliver this letter of consent to the Stock Exchanges, 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 Book Running Lead Managers appointed as such for the purpose of the Offer, of any changes to the information stated in this letter that are brought to our attention by the Company till the date the Equity Shares of the Company commence trading on the Stock Exchanges. 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 has 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 Offer Documents.

Yours Sincerely,

For M/s. Jay Gupta & Associates,
Chartered Accountants
ICAI Firm Registration No.: 329001E

CA Jay Shanker Gupta
Partner
Membership No: 059535

Place: Kolkata

