



## D Maurya and Associates Practising Company Secretary

**Date:** March 30, 2026

**To,**  
The Board of Directors  
**Expression 360 Services India Limited**  
Office Add: 203/1, A. J. C. Bose Road,  
Circus Avenue, Kolkata, West Bengal, India,  
700017

**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")

With reference to the captioned matter, and your request letter dated 10<sup>th</sup> November, 2025 (the "**Request Letter**") I, D Maurya and Associates, Practising Company Secretary hereby accord my no-objection and my consent to be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013, as amended, our report titled Search Report dated March 23, 2026 (the ["**Report**"], as annexed as **Annexure A** hereof and its contents or any extract thereof and the following details about us, being included in the Draft Red Herring Prospectus ("**DRHP**") intended to be filed by the Company with the Securities and Exchange Board of India (the "**SEBI**") and any relevant Stock Exchange(s) where the Equity Shares are proposed to be listed (the "**Stock Exchanges**") and the Red Herring Prospectus ("**RHP**") and the Prospectus ("**Prospectus**") intended to be filed with the Registrar of Companies, West Bengal at Kolkata ("**RoC**") and thereafter to be filed with SEBI and the Stock Exchanges, where the Equity Shares are proposed to be listed, as well as in other documents in relation to the Offer (the "**Offer Documents**").

**Name:** D Maurya and Associates  
**Peer Review Number:** 2544/2022  
**Office Add:** 703, Hariom Siddhivinayak CHS, Opp. Suparshva Urbana,  
Old Nagardas Road, Andheri (E), Mumbai – 400069, MH  
**Telephone Number:** 022 4506 4451, 90046 43655 / 98195 94742  
**Contact Person:** CS Dharendra Maurya  
**Email:** dmacsfirm@gmail.com / maurya.dhirendra@gmail.com

This certificate does not impose any obligation on the Company to include in any Offer Documents all or any part of the information with respect to which consent for disclosure is being granted pursuant to this certificate.

I hereby authorise you to deliver this consent letter to SEBI, Stock Exchanges, the RoC and any other regulatory authorities as may be required and/or for the records to be maintained by the BRLMs in connection with the Offer. I represent that my execution, delivery and performance of this consent has been duly authorised by all necessary action (corporate or otherwise).

I undertake to keep strictly confidential the details of the proposed capital raising options, your request letter and this consent letter.

I further confirm that the above information in relation to me is true, correct, accurate, complete and not misleading in any respect and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

I confirm that I will immediately communicate any changes in writing in the above information to the Company, Book Running Lead Managers to the Offer ("**BRLMs**") until the date when the Equity Shares that are allotted and transferred in the Offer, commence trading on the Stock Exchanges. In the absence of any such communication from me, BRLMs and the legal counsel to the Offer, can assume that there is no change to the above information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This consent letter is for information and for inclusion (in part or full) in the Offer Documents, and may be relied upon by the Company, BRLMs and the legal counsel to the Offer, in relation to the Offer.

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☎ **022 4506 4451, 90046 43655 / 98195 94742** ✉ **dmacsfirm@gmail.com / maurya.dhirendra@gmail.com**





## D Maurya and Associates Practising Company Secretary

I confirm that we do not have any relationship with the Company, its directors, promoters or its key managerial personnel. Further, I also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available for public for inspection including through online means from date of the filing of the RHP until the Bid/Offer Closing Date.

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

I hereby consent to the submission of this consent letter as may be necessary to the SEBI, the RoC, the relevant stock exchanges and any other regulatory authority and/or for the records to be maintained by the Book Running Lead Managers and in accordance with applicable law.

I hereby consent to this certificate being disclosed by the Book Running Lead Managers, if required (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully,

For and on behalf of  
D Maurya and Associates

CS Dhirendra Maurya  
Proprietor  
Mem. No. A22005  
CP No.: 9594



Place: Mumbai  
Date: March 30, 2026

CC: dmacsfirm@gmail.com

**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

### Legal Counsel

**Asha Agarwal & Associates**  
118, Shila Vihar, Gokulpura, Kalwar Road,  
Jhotwara, Jaipur – 302 012, Rajasthan, India.

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