



JMR & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

3303, Marathon Futurex, A Wing, Mafatlal Mills Compound, N.M. Joshi Marg, Lower Parel, Mumbai – 400 013
Tel:912266102224/25/26•Fax:912266102226•Email:info@jmrassociates.com•Website:www.jmrassociates.com

To,
The Board of Directors,
SHARP CHUCKS AND MACHINES LIMITED,
A-12, Industrial Development Colony,
Jalandhar,
Punjab - 144001
India

Dear Sirs / Madam,

Subject: Proposed Initial Public Offer of Sharp Chucks and Machines Limited (“Company”) consisting of Fresh Issue.

We do hereby certify that the information given below is correct and give our consent to our name being included as “**Peer Reviewed Auditors**” to M/s Sharp Chucks and Machines Limited in the Draft Prospectus / Prospectus to be filed with Stock Exchange, Securities and Exchange Board of India (“SEBI”) and other regulatory authorities as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

We also give our consent to include our name as an “expert” under Section 2(38) read with Section 26 of the Companies Act, 2013 in the Draft Prospectus / Prospectus in relation to the report on the Restated Audited Financial Statements & the Statement of Tax Benefits.

We authorize the Company to deliver a copy of this letter of consent to the Stock Exchange, SEBI and other regulatory authorities, as may be required, pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, as amended and other applicable laws, as amended from time to time.

Name of the firm	JMR & Associates LLP
Address of the firm	3303, Marathon Futurex, A Wing, Mafatlal Mills Compound, N.M Joshi Marg, Lower Parel , Mumbai – 400013
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Contact Person and Membership No.	CA. Nikesh Jain – 114003
Email ID	nikesh@jmrassociates.com
Firm Registration No.	106912W / W100300
Peer Reviewed Certificate No	014330



JMR & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Yours faithfully,

For JMR & Associates LLP
Chartered Accountants
FRN: 106912W / W100300

CA Nikesh Jain
Partner
M. No. 114003
Place: Mumbai
Date: 16th September 2023