

# BHOJAK LUNAWAT & COMPANY

Chartered Accountants

Near India Book House Hanuman Gali,

Opposite Income Tax, Rani Bazar,

Bikaner – 334001, Rajasthan.

## CONSENT FROM STATUTORY AUDITOR

Date: March 13<sup>th</sup>, 2026

To,

**The Board of Directors**

**Spectraa Technology Solutions Limited**

17/7 Ali Asker Road, Cunningham Rd,

Bangalore G.P.O., Bangalore North,

Karnataka, India, 560001

And

**Indcap Advisors Private Limited**

Suite 1201, 12th Floor,

Aurora Waterfront, GN Block, Sector V,

Bidhannagar– 700 091, West Bengal, India.

(Indcap Advisors Private Limited is referred to as the “Book Running Lead Manager”)

Dear Sir,

**Sub: Proposed initial public offering of equity shares of face value ₹ 10 each (“Equity Shares”) by Spectraa Technology Solutions Limited (“Company”) (referred to as the “Offer”).**

We, BHOJAK LUNAWAT & COMPANY, the statutory auditors of the Company, hereby consent to use in the Draft Red Herring Prospectus, Red Herring 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”), Emerge Platform of National Stock Exchange of India Limited (“NSE EMERGE”) (the “Stock Exchange”) and the Registrar of Companies, Bengaluru (“RoC”), as applicable, of our (i) examination report dated February 25, 2026 on the Restated Consolidated Financial Statements for the period ended September 30, 2025 and 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 (Issue 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 March 13, 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 references to us as “Statutory Auditor” in such the Offer Documents, and any other documents to be issued in relation to the Offer, as may be required. We further consent to be named as an “expert” as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013.

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

Name: Bhojak Lunawat & Company.

Address: Near India Book House, Hanuman Gali,

Opposite Income Tax, Rani Bazar,

Bikaner – 334001,

Contact Person: Prafful Bhojak

Membership No.: 166845

Telephone No.: 9665419001

Email ID: [prafful@caprafful.com](mailto:prafful@caprafful.com)



## **Bhojak Lunawat and Company**

### **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.

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to BRLM) or letters included in the DRHP, RHP or the Prospectus. Neither our affiliates nor we shall be liable to any investor or BRLM 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 and merchant banker) 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 issued, covered by our consent above and are included in the DRHP, RHP or the Prospectus or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued 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 issued 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 issued by the Institute of Chartered Accountants of India.

This letter may be relied on by the Company, the Book Running Lead Manager and the Legal Advisor appointed in respect of the Offer for disclosures in the DRHP, RHP and the Prospectus and for clarifications/ submissions issued 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 Book Running Lead Manager appointed as such for the purpose of the Offer, of any changes to the information stated in this letter as communicated to us by the Company 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 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 Draft Red Herring Prospectus.

**Yours sincerely,**  
**For BHOJAK LUNAWAT & COMPANY,**  
**Chartered Accountants**  
ICAI Firm Registration No.: 027566C

  


**Prafful Bhojak**  
**Partner**

Membership No: 166845

Place: Bikaner

Date: March 13<sup>th</sup>, 2026

UDIN: 26166845LATQUK9465