

V. SINGHI & ASSOCIATES
Chartered Accountants
Four Mangoe Lane
Surendra Mohan Ghosh Sarani,
Kolkata – 700 001
Phone: +033 2210 1125
E-Mail: vsinghiandco@gmail.com

Date: 25-06-2026

LETTER OF CONSENT OF THE STATUTORY AUDITORS

To,

The Board of Directors
Laser Power & Infra Limited
(Formerly known as “Laser Power & Infra Private Limited”)
4A, Pollock Street, 3rd Floor,
Kolkata: 700001
West Bengal, India.

And

IIFL Capital Services Limited
(Formerly known as “IIFL Securities Limited”)
24th Floor, One Lodha Place
Senapati Bapat Marg, Lower Parel (West)
Mumbai 400 013
Maharashtra, India

And

ICICI Securities Limited
ICICI Venture House,
Appasaheb Marathe Marg, Prabhadevi,
Mumbai 400 025,
Maharashtra, India

(IIFL Capital Services Limited (formerly known as IIFL Securities Limited) and ICICI Securities Limited appointed in connection with the Offer (as defined below) are collectively referred to as the “Book Running Lead Managers” or the “BRLMs”)

Dear Sirs,

Re: Proposed initial public offering of equity shares of face value of ₹ 5 each (“Equity Shares”) by Laser Power and Infra Limited (“Company”) comprising of fresh issue of Equity Shares and an offer for sale by the existing shareholders (“Offer”)– Letter regarding Consent of Statutory Auditors

Offices: BENGALURU • DELHI • GUWAHATI • HYDERABAD • MUMBAI • RANCHI



We have been requested by the Company to provide consent as regards certain aspects / our engagements relating to the subject "Offer".

Keeping the above and the Letter of Engagement dated May 27, 2025 issued by the Company in views, **we hereby consent for inclusion of our name as "statutory auditors of the Company" in the Examination Report on Restated Consolidated Financial Information and inclusion of the certificate on Statement of Special Tax Benefits as issued by us in the RHP and Prospectus and also for inclusion of our name as an 'Expert' in terms of Section 2(38) and Section 26(5) and any other applicable provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, each as amended, in the Red herring prospectus, Prospectus and any other material used in connection with the Offer (together, the "Offer Documents") which may be filed by the Company with Securities and Exchange Board of India ("SEBI"), BSE Limited and National Stock Exchange of India Limited (collectively, the "Stock Exchanges"), the Registrar of Companies, Kolkata- I at Kolkata (the "ROC") and / or any other regulatory or statutory authority as the case may be as per the term & conditions as have been mutually agreed upon.**

- a) The following information in relation to us may be disclosed in and any documents in relation to the Offer:

Name: V. Singhi & Associates, Chartered Accountants

Address: Four Mangoe Lane
Surendra Mohan Ghosh Sarani,
Kolkata – 700 001

Tel.: +033 2210 1125

Peer Review Number: 016400

Firm Registration Number: 311017E

Email: vsinghiandco@gmail.com

- b) We confirm that we have not been engaged or interested in the formation, promotion or management of the Company. We further confirm that we satisfy the independence criteria, under applicable law, including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, Companies Act, 2013, as amended and the relevant regulations/circulars issued by the ICAI.
- c) 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.
- d) This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the Offer Documents. We also consent to the inclusion of this certificate as a part of 'Material Contracts and Documents for Inspection' in connection with the Offer, which will be available to the public for inspection from the date of filing of the red herring prospectus until the Bid/Offer Closing Date.
- e) We hereby consent (i) for inclusion of our name **V. Singhi & Associates**, Chartered Accountants and the aforementioned details or documents in the Offer Documents; and (ii)



for submission of this certificate to any regulatory / statutory/ governmental authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Offer and in accordance with applicable law.

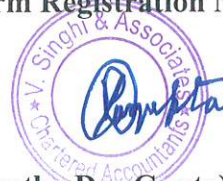
- f) This certificate along with the annexures may be relied on by the BRLMs, their affiliates and legal counsels in relation to the Offer and to assist the BRLMs in conducting and documenting their investigation and due diligence of the affairs of the Company in connection with the Offer. We hereby consent to this certificate being disclosed by the BRLMs, if required (i) by reason of any law, regulation, order or request 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.
- g) The above consents are subject to the condition that we do not accept any responsibility for any reports or matters or letters included in the Offer Documents except as mentioned in the paragraphs below. Neither we nor our affiliates shall be liable to any investor or BRLMs or any other third party in respect of the proposed Offer, except as mentioned in the paragraphs below.
- h) Nothing in the preceding paragraph shall be construed to: (i) limit our responsibility for or liability in respect of, the reports or certificate or confirmations or letters we have issued and/ or are included in Offer Documents, pursuant to our engagement in connection with the Offer; or (ii) limit our liability to any person (including the BRLMs) which cannot be lawfully limited or excluded under the applicable laws or regulations or guidelines issued by applicable regulatory authorities or has been agreed by us contractually in connection with the proposed Offer.
- i) We undertake to immediately communicate, in writing, any changes to the above information/confirmations, as and when: (i) made available to us; or (ii) we become aware of any such changes, to the BRLMs and the Company until the equity shares allotted in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Company, the BRLMs and the legal advisors appointed with respect to the Offer can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct. For more clarity, reference in this regard is to be made to paragraphs under "Restrictions on Use" as are incorporated in the certificates issued / to be issued from our end.
- j) We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.



All capitalized terms used but not defined herein shall have the meaning assigned to them in the Offer Document.

Yours sincerely,

For V. Singhi & Associates
Chartered Accountants
Firm Registration No: 311017E



(Partha Das Gupta)
Partner

Membership No.: 054566
UDIN: 26054566JONFOU5775

CCs:

Domestic Legal Counsel to the Company

Trilegal

DLF Cyber Park, Tower C
1st Floor, Phase II, Udyog Vihar
Sector 20, Gurugram 122 008
Haryana, India

Domestic Legal Counsel to the Book Running Lead Managers

DSK Legal

1701, One World Centre, Tower 2B
Floor 17, 841, Senapati Bapat Marg
Elphinstone Road, Mumbai 400 013
Maharashtra, India