

J. S. BHATIA & CO.
CHARTERED ACCOUNTANTS

Andheri Office : Office Nos.140-141, 1st Floor, Moongipa Arcade, Ganesh Chowk, Near D.N.Nagar, Metro Station, D.N.Nagar, Andheri (W), Mumbai – 400 053. Tel.: 022-26701256 / 1257/1258 Mob : 9820071672

Date: April 15, 2025

To,

The Board of Directors
Max Marketing Limited
Crystal Plaza, Unit No 10 A E
Andheri W, Nr Tel Exc Opp Lokhandwala Com,
Andheri Railway Station, Mumbai,
Maharashtra, India, 400058

Dear Sir / Madam,

Subject: Proposed Initial Public Offer of Max Marketing Limited ("Company")

We do hereby certify that the information given below is correct and give our consent to our name being included as "Statutory Auditor And Peer Reviewed Auditor" to **Max Marketing Limited** in the Offer Document 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 in the Offer Document in relation to the report on the Restated Audited Financial Statements and report on 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	J. S. BHATIA & CO
Address of the firm	Office Nos.140-141, 1st Floor, Moongipa Arcade, Ganesh Chowk, Near D.N.Nagar, Metro Station, D.N.Nagar, Andheri (W), Mumbai – 400053.
Tele No	022-26701256
Fax No	-
Email Id	connect@jrbhatia.com
Contact Person and Membership No.	Jaipal Singh Bhatia 034290
Email ID	jaipalbhatiaca@yahoo.co.in
Firm Registration No.	118806W

Yours faithfully,

For M/s J. S. BHATIA
Chartered Accountants,
Firm Reg. No. 118806W


Jaipal Singh Bhatia
Partner
M. No. 034290
Place: Mumbai





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 018292

This is to certify that the Peer Review of

M/s J S Bhatia & Co

First Floor, Off. No. 140, Shree Ashtvinayak CHS Ltd.,

CTS No. 195, Old D N Nagar, Andheri West,

Mumbai-400053

FRN.: 118806W

has been carried out for the period

2021-2024

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

Certificate is effective from: 11-09-2024

Certificate shall remain valid till: 30-09-2027

Issued at New Delhi on 26-09-2024

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajjal

**Secretary
Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.