

RAMANUJAM and BOOVARAHAN

CHARTERED ACCOUNTANTS



To
The Board of Directors
Sattva Engineering Construction Limited
Greams Dugar, 4th Floor
North Wing, Old No.149
New No.64, Greams Road, Thousand Lights
Chennai, Tamil Nadu 600006
(the “Company”)

Vivro Financial Services Private Limited
607-608, Marathon Icon Veer Santaji Lane,
Opp. Peninsula Corporate Park,
Off. Ganpatrao Kadam Marg, Lower Parel,
Mumbai – 400013, India
(the “Book Running Lead Manager”)

Re: Proposed initial public offering of equity shares of face value of 10/- each (the “Equity Shares”) of Sattva Engineering Construction Limited (the “Company”) comprising a fresh issue of the Equity Shares of the Company (“Issue”)

Dear Sir(s),

We, **Ramanujam and Boovarahan**, Chartered Accountants (Firm Registration Number: **002945S**), Statutory Auditor of the Company, consent to our name being included as “**Expert**” in terms of the Companies Act, 2013, as amended, and also include the following details in the Red Herring Prospectus (“**RHP**”) and the Prospectus (“**Prospectus**”) filed in relation to the Issue (collectively, the “**Issue Documents**”) or any other material in connection with the Issue.

Name:	Ramanujam and Boovarahan
Address:	Flat No.1A, Kalpataru Flat, First Floor No.4/56, K.B.Dasan Road, Alwarpet, Chennai, Tamil Nadu, India, 600018.
Telephone No.:	+91 3565 4005
Fax No.:	-
E-mail ID:	shekhar@rbca.in
Website:	www.rbca.in
Firm Registration Number:	002945S
Peer Review Certificate Number:	016205
Contact Person:	Shekhar Vishwanathan
Designation:	Partner

We confirm that we have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India, New Delhi (the “**ICAI**”) and hold a valid **Peer Review Certificate** dated **12-01-2024** issued by the Peer Review Board of the ICAI.



We further consent to include our Reports/Certificates mentioned in **Annexure-A**, in full or in parts, in the Issue Documents or such other documents to be issued by the Company in relation to the Issue.

We further confirm that we have not been engaged or interested in the formation or promotion of the Company.

We have conducted our examination in accordance with the 'Guidance Note on Audit Reports and Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics and the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the Institute of Chartered Accountants of India.

We confirm that the information in this certificate is true, fair and correct, and is in accordance with the requirements of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable laws, and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We confirm that the information in this certificate is adequate to enable investors to make a well-informed decision, to the extent that such information with respect to us is relevant to the prospective investor to make a well-informed decision.

This certificate is for information and for inclusion (in part or full) in the Red Herring Prospectus ("**RHP**") and the Prospectus ("**Prospectus**") filed in relation to the Issue (collectively, the "**Issue Documents**") or any other Issue-related material, and may be relied upon by the Company, the Book Running Lead Manager and the Legal Advisor appointed by the Company in relation to the Issue. We hereby consent to the submission of this certificate as may be necessary to SEBI, the Registrar of Companies, Tamil Nadu, and Andaman at Chennai ("**ROC**"), the EMERGE platform of National Stock Exchange of India Limited ("**NSE Emerge**") (the "**Stock Exchange**"), any other regulatory authority and/or for the records to be maintained by the Book Running Lead Manager and in accordance with applicable laws.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares commence trading on the relevant stock exchange. In the absence of any such communication from us, the Company, the Book Running Lead Manager and the Legal Advisor, can assume that there is no change to the above information until the Equity Shares commence trading on the relevant stock exchange pursuant to the Issue. We hereby consent to this certificate being disclosed by the Book Running Lead Manager, 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 defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

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

Yours faithfully,

**For Ramanujam and Boovarahan,
Chartered Accountants,
ICAI Firm Registration Number: 002945S.**

**Shekhar Vishwanathan
Partner
Membership No.: 053073,
UDIN: 25053073BMHWYH8279
Date: 18-08-2025**

CC:

**Legal Advisor to the Issue:
Rajani Associates
Advocates and Solicitors,
204-207 Krishna Chambers,
59, New Marine Lines,
Mumbai 400020.**

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