

**CONSENT LETTER AND CERTIFICATE CONFIRMING HOLDING A VALID PEER REVIEW  
CERTIFICATE**

To,

**The Board of Directors,**  
**Enviro Infra Engineers Limited**  
Unit No.201, R.G. Metro Arcade  
Sector -11, Rohini, Delhi-110085

**AND**

**Hem Securities Limited**  
904, A Wing, 9th Floor, Naman Midtown  
Senapati Bapat Marg, Prabhadevi Station,  
Lower Parel, Mumbai-400013

(Hem Securities Limited referred to as the “Book Running Lead Manager” or the “BRLM”)

**Re: Certification confirming the validity of our peer review certificate with respect to proposed initial public offering of equity shares of face value of Rs. 10 each (“Equity Shares” and such initial public offer, an “IPO” or “Offer”) of Enviro Infra Engineers Limited (the “Company”).**

Dear Sir/ Madam,

We, S S Kothari Mehta & Co. LLP (“we” or “us” or “our” or “Firm”) (**FRN: 000756N/N500441**), are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended.

We hereby consent to references to us as the “Statutory Auditors” of the Company in the red herring prospectus and prospectus of the Company to be submitted/filed with the Securities and Exchange Board of India (the “SEBI”) and any stock exchange(s) where the equity shares of the Company are proposed to be listed (the “Stock Exchanges”), and the red herring prospectus and the prospectus of the Company which the Company intends to file with the Registrar of Companies, Delhi (the “RoC”) and thereafter file with the SEBI and the Stock Exchanges, as well as other materials or documents that may be required to be prepared, filed or submitted by the Company in connection to the Offer (“Offer Documents”) in relation to the Issue,

the restated consolidated financial information of the Company comprising for three months period ended on June 30, 2024 and the financial years 2024, 2023 and 2022 which were examined in accordance with the Companies Act, 2013, as amended and the rules framed thereunder (“Companies Act”), the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended, and other accounting principles generally accepted in India and restated in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“SEBI ICDR Regulations”) (the “Restated Consolidated Financial Information”) and the examination report dated October 11, 2024 thereon

We also consent to the references to us as the “Statutory Auditors” or “Auditors” of the Company under the headings “Definitions and Abbreviations”, “General Information” and other sections in the Offer Documents. The following information in relation to us may be disclosed in the Offer Documents:

**Name: S S Kothari Mehta & Co. LLP**  
Address: Plot no. 68, Okhla Phase III,  
Okhla Industrial Area, New Delhi, 110020  
Tel.: +91 11-46708888  
Peer review number: 014441  
Peer review certificate valid up to: August 08, 2025  
Firm Registration Number: 000756N/N500441  
Email: [delhi@sskmin.com](mailto:delhi@sskmin.com)  
**Contact Person: Deepak K. Aggarwal**



**SS KOTHARI MEHTA**  
**& CO. LLP**  
CHARTERED ACCOUNTANTS

We further confirm that pursuant to a peer review process conducted by Institute of Chartered Accountants of India ("ICAI"), we hold a valid certificate issued by the peer review board of the ICAI and are eligible to certify the financial information as per the requirements of the SEBI ICDR Regulations.

Annexed herewith is a copy of our peer review certificate dated August 03, 2022.

This certificate is issued for the sole purpose of the Offer and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Issue, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the Book Running Lead Manager ("BRLM") in connection with the Offer and in accordance with applicable laws.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Issue. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

Yours faithfully,

For and on behalf of

**S S Kothari Mehta & Co. LLP**  
FRN No.: 000756N/N500441



**Deepak K. Aggarwal**  
Partner  
Membership No.: 095541  
UDIN: 24095541BKEXNG9039  
Place: New Delhi  
Date: October 23, 2024

**Encl.:**

**Peer review certificate dated August 03, 2022**

**CC:**  
**BRLM to the Offer**

**Hem Securities Limited**  
203, Jaipur Tower,  
Opp. A.I.R, M.I. Road,  
Jaipur - 302001

**Legal Counsel to the Offer**  
**Desai & Diwanji**  
Forbes Building, 4th floor,  
Charanjit Rai Marg,  
Fort, Mumbai - 400 001,  
Maharashtra, India

Annexure

PEER REVIEW CERTIFICATE DATED AUGUST 03, 2022



The Institute of Chartered Accountants of India  
(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 014441

This is to certify that the Peer Review of

*M/s S S Kothari Mehta & Company*

*Plot No. 68, Okhla Industrial Area,*

*Phase-III,*

*New Delhi-110020*

*FRN No. 000756N*

**has been carried out for the period**

2018-2021

pursuant to the *Statement on Peer Review*, issued by the Council  
of The Institute of Chartered Accountants of India.

**This Certificate shall be effective from: 23-08-2022**

**The Certificate shall remain valid till: 31-08-2025**

Issued at New Delhi on 03-08-2022

*C. V. Chitale*

CA. Chandrashekhar  
Vasant Chitale  
Chairman  
Peer Review Board

*Anuj Goyal*

CA. Anuj Goyal  
Vice-Chairman  
Peer Review Board

*Nidhi*

CA. Nidhi Singh  
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 *Statement on Peer Review*.

