

CONSENT LETTER FROM EXPERTS

Date: July 30, 2024

To,

The Board of Directors,
Unicommerce eSolutions Limited
Mezzanine Floor, A-83,
Okhla Industrial Area,
Okhla Phase- II,
New Delhi-110020

Dear Sir/Madam,

Sub: Proposed initial public offering of equity shares bearing face value of ₹ 1 each (the “Equity Shares”) of Unicommerce eSolutions Limited (the “Company”) comprising an offer for sale of the Equity Shares by certain existing shareholders of the Company (“Offer”).

We, **B.B. & Associates (FRN: 023670N)** consent to our name being inserted as an “expert” as defined under Section 2(38) of the Companies Act, 2013 in the Red Herring Prospectus (“**RHP**”) intended to be filed by the Company with the Securities and Exchange Board of India (the “**SEBI**”) and any relevant stock exchange(s) where the Equity Shares of the Company are proposed to be listed (the “**Stock Exchanges**”) and the Red Herring Prospectus (“**RHP**”) and the Prospectus which the Company intends to file with the Registrar of Companies, Delhi and Haryana (“**RoC**”) and thereafter, file with SEBI and the Stock Exchanges, and in any other Offer related documents (RHP and Prospectus hereinafter collectively referred to as, the “**Offer Documents**”). We confirm that we are not, and have not been, engaged or interested in the formation or promotion or management of the Company.

The following details with respect to us may be disclosed in the Offer Documents and any other documents in relation to the Offer :

Name: B.B. & Associates
Address: B-2557, First Floor, DSIIDC, Narela, New Delhi, 110040
Telephone Number: +91 98717 67277
Email: balwan@bb.associates
Contact Person: Balwan Bansal
Firm Registration Number: 023670N

This certificate does not impose any obligation on the Company to include in any Offer Documents all or any part of the information with respect to which consent for disclosure is being granted pursuant to this certificate. We confirm that we are an independent firm and are not related to the Company, its Directors or Key Managerial Personnel

We represent that our execution, delivery and performance of this consent has been duly authorised by all necessary action (corporate or otherwise).

We undertake to keep strictly confidential the details of the proposed capital raising options, your request letter and this consent letter.

We confirm that the information and confirmations set out in this certificate are true, correct, complete, not misleading in any respect and do not omit to state a material fact necessary in order to make the statements herein, in the light of the circumstances under which they were made, not misleading. 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.

We confirm that we will immediately communicate any changes in writing in the above information to the book running lead managers to the Offer (“**Book Running Lead Managers**” or “**BRLMs**”) until the date when the

B.B. & Associates

Chartered Accountants

Equity Shares commence trading on the Stock Exchanges. In the absence of any such communication from us, Book Running Lead Managers and the legal counsels, each to the Company and the Book Running Lead Managers, can assume that there is no change to the above information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This consent letter is for information and for inclusion (in part or full) in the Offer Documents or any other Offer -related material, and may be relied upon by the Company, Book Running Lead Managers and the legal advisors appointed by the Company and the Book Running Lead Managers, in relation to the Offer. We hereby consent to the submission of this consent letter as may be necessary to the SEBI, the RoC, the relevant stock exchanges and any other regulatory authority and/or for the records to be maintained by the Book Running Lead Managers and in accordance with applicable law.

We also consent to the inclusion of this letter as a part of “Material Contracts and Documents for Inspection” in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/Offer Closing Date.

We hereby consent to this consent letter being disclosed by the Book Running Lead Managers, 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.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents, as the case may be.

Yours faithfully,

For and on behalf of **B.B. & Associates**
Chartered Accountants
ICAI Firm No.: 023670N

Authorized signatory

Name: Balwan Bansal
Partner
Membership Number: 511341
Peer Review Certificate No. 015429
UDIN: 24511341BKBHKKH7514
Date: July 30, 2024
Place: New Delhi

Cc:

IIFL Securities Limited

24th Floor, One Lodha Place,
Senapati Bapat Marg, Lower Parel (West)
Mumbai 400 013
Maharashtra, India

CLSA India Private Limited

8/F, Dalamal House
Nariman Point
Mumbai 400 021

B.B. & Associates

Chartered Accountants

Legal Counsel to the Book Running Lead Managers as to Indian Law

J. Sagar Associates

B-303, 3rd Floor,
Ansal Plaza, Hudco Place,
August Kranti Marg,
New Delhi – 110049, India

International Legal Counsel to the Book Running Lead Managers

Sidley Austin LLP

Six Battery Road
Level 31
Singapore 049909

Legal Counsel to the Company as to Indian Law

Cyril Amarchand Mangaldas

Level 1 & 2, Max Towers
C-001/A Sector 16 B
Noida – 201 301, India